

**KyPSC Case No. 2020-00142**  
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**Duke Energy Kentucky**  
**Case No. 2020-00142**  
**Staff First Set Data Requests**  
**Date Received: May 18, 2020**

**STAFF-DR-01-001**

**REQUEST:**

Provide a summary schedule showing the calculation of E(m) and the surcharge factor for the expense months covered by the billing period under review. Use ES Form 1.10 as a model for this summary. The summary schedule is to incorporate any corrections or revisions to the monthly surcharge filings Duke Kentucky has submitted for the billing period under review. Provide the schedule in Excel spreadsheet format with formulas intact and unprotected and all rows and columns accessible.

**RESPONSE:**

See STAFF-DR-01-001 Attachment 1 for a summary showing the calculation of E(m) and the surcharge factor for the expense months covered by the billing period under review.

Detailed calculations are available in the Excel files provided for each expense month.

For Excel files for the expense months in the review period please see:

- STAFF-DR-01-001 Attachment 2 – 042019 DEK ESM Filing for 062019
- STAFF-DR-01-001 Attachment 3 – 052019 DEK ESM Filing for 072019
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**PERSON RESPONSIBLE:** Theodore H. Czupik Jr.

DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

Summary of Environmental Compliance Plans

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery         | Source            | Expense Month  |                |                |                |               |                |  |
|----------|--|-------------------|----------------|----------------|----------------|----------------|---------------|----------------|--|
|          |  |                   | April 2019     | May 2019       | June 2019      | July 2019      | August 2019   | September 2019 |  |
| 1        | Environmental Compliance Rate Base (RB)  | ES Form 2.00      | \$ 40,448,174  | \$ 41,423,724  | \$ 42,653,919  | \$ 45,064,757  | \$ 47,240,866 | \$ 51,650,762  |  |
| 2        | RB ÷ 12 months   | (1) ÷ 12          | \$ 3,370,681   | \$ 3,451,977   | \$ 3,554,493   | \$ 3,755,396   | \$ 3,936,739  | \$ 4,304,230   |  |
| 3        | Pretax Rate of Return (ROR)  | ES Form 1.20      | 8.446%         | 8.446%         | 8.446%         | 8.446%         | 8.446%        | 8.446%         |  |
| 4        | Return on the Environmental Compliance Rate Base (RORB)                          | (2) x (3)         | \$ 284,688     | \$ 291,554     | \$ 300,212     | \$ 317,181     | \$ 332,497    | \$ 363,535     |  |
| 5        | Environmental Operating Expenses (OE)  | ES Form 2.00      | + \$ 2,636,180 | \$ 2,899,513   | \$ 3,068,519   | \$ 3,122,911   | \$ 2,218,294  | \$ 1,577,093   |  |
| 6        | Less: Proceeds from Emission Allowance Sales (EAS)                               | ES Form 2.00      | - \$ -         | \$ -           | \$ -           | \$ -           | \$ -          | \$ -           |  |
| 7        | Sub-Total E(m)   | (4) + (5) - (6)   | \$ 2,920,868   | \$ 3,191,067   | \$ 3,368,731   | \$ 3,440,092   | \$ 2,550,791  | \$ 1,940,628   |  |
| 8        | Jurisdictional Allocation Ratio for Expense Month                                | ES Form 1.10      | 97.20%         | 96.97%         | 96.93%         | 97.10%         | 97.11%        | 96.98%         |  |
| 9        | Jurisdictional E(m)  | (7) x (8)         | \$ 2,839,084   | \$ 3,094,378   | \$ 3,265,311   | \$ 3,340,329   | \$ 2,477,073  | \$ 1,882,021   |  |
| 10       | Prior Period Adjustment (if necessary)   | (A)               | + \$ -         | \$ (1,885,759) | \$ (1,805,080) | \$ (1,805,080) | \$ -          | \$ -           |  |
| 11       | Adjustment for (Over)/Under Recovery   | ES Form 2.00      | + \$ 267,920   | \$ 395,017     | \$ 355         | \$ (255,592)   | \$ (122,124)  | \$ (103,250)   |  |
| 12       | Total Adjusted Jurisdictional E(m)   | (9) + (10) + (11) | \$ 3,107,004   | \$ 1,603,636   | \$ 1,460,586   | \$ 1,279,657   | \$ 2,354,949  | \$ 1,778,771   |  |
| 13       | Jurisdictional E(m) to be Recovered in Rider PSM                                 | (7) - (9)         | \$ 81,784      | \$ 96,689      | \$ 103,420     | \$ 99,763      | \$ 73,718     | \$ 58,607      |  |
| 14       | <u>Revenues as a Percentage of 12 Month Average Total Revenues</u>               |                   |                |                |                |                |               |                |  |
| 15       | Residential  | ES Form 3.00      | 40.50%         | 40.45%         | 40.14%         | 39.92%         | 39.87%        | 39.73%         |  |
| 16       | Non-Residential  | ES Form 3.00      | 59.50%         | 59.55%         | 59.86%         | 60.08%         | 60.13%        | 60.27%         |  |
| 17       | <u>Adjusted Jurisdictional E(m) - Allocated</u>                                  |                   |                |                |                |                |               |                |  |
| 18       | Residential  | (12) * (15)       | \$ 1,258,337   | \$ 648,671     | \$ 586,279     | \$ 510,839     | \$ 938,918    | \$ 706,706     |  |
| 19       | Non-Residential  | (12) * (16)       | \$ 1,848,667   | \$ 954,965     | \$ 874,307     | \$ 768,818     | \$ 1,416,031  | \$ 1,072,065   |  |
| 20       | <u>R(m)</u>  |                   |                |                |                |                |               |                |  |
| 21       | Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)   | ES Form 3.00      | \$ 11,455,973  | \$ 11,344,727  | \$ 11,145,185  | \$ 10,965,259  | \$ 10,929,700 | \$ 10,886,958  |  |
| 22       | Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue) | ES Form 3.00      | \$ 10,685,000  | \$ 10,745,168  | \$ 10,764,919  | \$ 10,862,354  | \$ 10,950,909 | \$ 10,997,970  |  |
| 23       | <u>Environmental Surcharge Billing Factor</u>                                    |                   |                |                |                |                |               |                |  |
| 24       | Residential  | (18) * (21)       | 10.98%         | 5.72%          | 5.26%          | 4.66%          | 8.59%         | 6.49%          |  |
| 25       | Non-Residential  | (19) * (22)       | 17.30%         | 8.89%          | 8.12%          | 7.08%          | 12.93%        | 9.75%          |  |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

Input:  
Expense Month: April 2019  
Case No. 2017-00321

**Property Tax Rates**

ARO Account: 0.15000%  
Structures & Improvements 1.42740%

Adj. Jurisdictional E(m)  
Authorized for Feb-19  
Expense Month \$ 2,262,505.00

Effective Date for Billing: May 31, 2019  
Date Submitted: May 21, 2019

**Error Check:**

To make sure that retail  
and SLSRSL are entered  
for the current expense month

**File:**  
**Original & 2 copies**

| Jurisdictional E(m) Table |              |             |              |              |                                   |              |          |                    |         |                      |  |
|---------------------------|--------------|-------------|--------------|--------------|-----------------------------------|--------------|----------|--------------------|---------|----------------------|--|
| Juris. E(m)               |              |             |              |              | Juris. E(m) vs. Revenue Collected |              |          | ESM Billing Factor |         | Exp Month / Billing  |  |
| Form 1.10                 | Ln 9 (H30)   | Ln 13 (H38) | Ln 7 (H26)   | Ln 12 (H36)  | (Over)/Under                      | Recovered    | Recovery | Res                | Non-Res |                      |  |
| Expense                   | Retail       | PSM         | Total        | Adj. Retail  | Recovery                          | in           | vs.      |                    |         |                      |  |
| Month                     |              |             |              | Recovery     |                                   | Rates        | Allowed  |                    |         |                      |  |
| Feb-18                    | \$ -         | \$ -        | \$ -         |              |                                   |              |          |                    |         |                      |  |
| Mar-18                    | \$ -         | \$ -        | \$ -         |              |                                   |              |          |                    |         |                      |  |
| Apr-18                    | \$ 683,831   | \$ 23,922   | \$ 707,753   | \$ 683,831   | \$ -                              |              |          | 2.67%              | 3.99%   | Apr / June           |  |
| May-18                    | \$ 783,036   | \$ 23,802   | \$ 806,838   | \$ 783,036   | \$ -                              |              |          | 3.01%              | 4.57%   | May / July           |  |
| Jun-18                    | \$ 1,461,780 | \$ 41,954   | \$ 1,503,734 | \$ 1,413,676 | \$ (48,104)                       | \$ 731,935   |          | 5.31%              | 8.21%   | June / August        |  |
| Jul-18                    | \$ 2,237,252 | \$ 73,482   | \$ 2,310,734 | \$ 2,122,573 | \$ (114,679)                      | \$ 897,715   |          | 7.84%              | 12.28%  | July / September     |  |
| Aug-18                    | \$ 2,407,393 | \$ 79,069   | \$ 2,486,462 | \$ 2,280,451 | \$ (126,942)                      | \$ 1,540,618 |          | 8.41%              | 13.21%  | August / October     |  |
| Sep-18                    | \$ 1,928,868 | \$ 61,091   | \$ 1,989,959 | \$ 1,699,711 | \$ (229,157)                      | \$ 2,351,730 |          | 6.21%              | 9.76%   | September / November |  |
| Oct-18                    | \$ 2,107,561 | \$ 57,816   | \$ 2,165,377 | \$ 2,095,198 | \$ (12,363)                       | \$ 2,292,814 |          | 7.55%              | 11.99%  | October / December   |  |
| Nov-18                    | \$ 2,230,229 | \$ 60,239   | \$ 2,290,468 | \$ 2,358,844 | \$ 128,615                        | \$ 1,571,096 |          | 8.45%              | 13.44%  | November / January   |  |
| Dec-18                    | \$ 2,568,511 | \$ 76,984   | \$ 2,645,495 | \$ 2,489,614 | \$ (78,897)                       | \$ 2,174,095 |          | 8.85%              | 14.07%  | December / February  |  |
| Jan-19                    | \$ 2,219,734 | \$ 59,488   | \$ 2,279,222 | \$ 2,014,081 | \$ (205,653)                      | \$ 2,564,497 |          | 7.21%              | 11.45%  | January / March      |  |
| Feb-19                    | \$ 2,423,854 | \$ 64,191   | \$ 2,488,045 | \$ 2,262,505 | \$ (161,349)                      | \$ 2,650,963 |          | 8.03%              | 12.77%  | February / April     |  |
| Mar-19                    | \$ 2,592,539 | \$ 76,055   | \$ 2,668,594 | \$ 2,660,087 | \$ 67,548                         | \$ 1,946,533 |          | 9.41%              | 14.86%  | March / May          |  |
| Apr-19                    | \$ 2,839,084 | \$ 81,784   | \$ 2,920,868 | \$ 3,107,004 | \$ 267,920                        | \$ 1,994,585 |          | 10.98%             | 17.30%  | Apr / June           |  |

**ES FORM 1.00**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of April 2019

**Residential (Total Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 1,258,337  |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 | = | \$ | 11,455,973 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 10.98%     |

**Non-Residential (Net Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 1,848,667  |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 |   | \$ | 10,685,000 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 17.30%     |

Effective Date for Billing: May 31, 2019

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: May 21, 2019

ES FORM 1.10

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of April 2019

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery | Source            | Environmental Compliance Plans |
|----------|--|-------------------|--------------------------------|
| 1        | Environmental Compliance Rate Base (RB)                                  | ES Form 2.00      | \$ 40,448,174                  |
| 2        | RB ÷ 12 months   | (1) ÷ 12          | \$ 3,370,681                   |
| 3        | Pretax Rate of Return (ROR)  | ES Form 1.20      | 8.446%                         |
| 4        | Return on the Environmental Compliance Rate Base (RORB)                  | (2) x (3)         | \$ 284,688                     |
| 5        | Environmental Operating Expenses (OE)                                    | ES Form 2.00      | + \$ 2,636,180                 |
| 6        | Less: Proceeds from Emission Allowance Sales (EAS)                       | ES Form 2.00      | - \$ -                         |
| 7        | Sub-Total E(m)   | (4) + (5) - (6)   | \$ 2,920,868                   |
| 8        | Jurisdictional Allocation Ratio for Expense Month                        | Line 18           | 97.20%                         |
| 9        | Jurisdictional E(m)  | (7) x (8)         | \$ 2,839,084                   |
| 10       | Prior Period Adjustment (if necessary)                                   | (A)               | + \$ -                         |
| 11       | Adjustment for (Over)/Under Recovery                                     | ES Form 2.00      | + \$ 267,920                   |
| 12       | Total Adjusted Jurisdictional E(m)                                       | (9) + (10) + (11) | \$ 3,107,004                   |
| 13       | Jurisdictional E(m) to be Recovered in Rider PSM                         | (7) - (9)         | \$ 81,784                      |

**Calculation of Environmental Surcharge Billing Factors**

|    |  | Residential<br>(Total Revenue) | Non-Residential<br>(Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues  | 40.50%                         | 59.50%                           |
| 15 | Adjusted Jurisdictional E(m) - Allocated   | \$ 1,258,337                   | \$ 1,848,667                     |
| 16 | <b>R(m)</b><br>Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)<br>Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | \$ 11,455,973                  | \$ 10,685,000                    |
| 17 | Jurisdictional E(m) / R(m)   | 10.98%                         | 17.30%                           |

**Calculation of Jurisdictional Allocation Ratio - 12 Month Average**

|    |                  |                 |               |         |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue   | ES Form 3.00    | \$ 28,286,265 | 97.20%  |
| 19 | Sales for Resale | Company Records | \$ 814,336    | 2.80%   |
| 20 | Total Revenue    |                 | \$ 29,100,601 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

**ES FORM 1.20**

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Cost of Capital

| <b>Line No.</b> | <b>Capital Structure</b> | <b>Ratio</b> | <b>Cost</b> | <b>Weighted Cost (A)</b> | <b>Gross up for Tax Rate (B)</b> | <b>Pre-Tax Rate of Return (A)x(B)</b> |
|-----------------|--------------------------|--------------|-------------|--------------------------|----------------------------------|---------------------------------------|
| 1               | Short-term Debt          | 9.772%       | 3.083%      | 0.301%                   |                                  | 0.301%                                |
| 2               | Long-term Debt           | 40.977%      | 4.243%      | 1.739%                   |                                  | 1.739%                                |
| 3               | Common Equity            | 49.251%      | 9.725%      | 4.790%                   | 1.3373044                        | 6.406%                                |
| 4               | Total                    | 100.000%     |             | 6.830%                   |                                  | 8.446%                                |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.



ES FORM 2.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of April 2019

| Line No. | Determination of Environmental Compliance Rate Base (RB)                                     | Source       | Amount        |
|----------|--|--------------|---------------|
| 1        | Eligible Environmental Compliance Plant (Gross Plant)  | ES Form 2.10 | \$ 40,592,843 |
| 2        | Eligible Environmental Compliance CWIP Excluding AFUDC                                       | ES Form 2.10 | 1,456,221     |
| 3        | Subtotal   |              | \$ 42,049,064 |
| 4        | <u>Additions:</u>  |              |               |
| 5        | Inventory - Emission Allowances  | ES Form 2.30 | \$ 23,499     |
| 6        | Subtotal   |              | \$ 23,499     |
| 7        | <u>Deductions:</u>   |              |               |
| 8        | Accumulated Depreciation on Eligible Environmental Compliance Plant                          | ES Form 2.10 | \$ 166,308    |
| 9        | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant                 | ES Form 2.10 | 1,458,081     |
| 10       | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | -             |
| 11       | Subtotal   |              | \$ 1,624,389  |
| 12       | Environmental Compliance Rate Base   |              | \$ 40,448,174 |
| 13       | <u>Determination of Environmental Compliance Operating Expenses (OE)</u>                     |              |               |
| 14       | Monthly Depreciation Expense   | ES Form 2.10 | \$ 83,066     |
| 15       | Monthly Taxes Other Than Income Taxes  | ES Form 2.10 | \$ 597,834    |
| 16       | Monthly Amortization Expense   | ES Form 2.20 | \$ 1,791,033  |
| 17       | Monthly Emission Allowance Expense   | ES Form 2.30 | \$ 105        |
| 18       | Monthly Environmental Reagent Expense  | ES Form 2.50 | \$ 164,142    |
| 19       | Total Environmental Compliance Operating Expense   |              | \$ 2,636,180  |
| 20       | <u>Proceeds from Emission Allowance Sales (EAS)</u>  |              |               |
| 21       | SO <sub>2</sub> Allowance Sales  |              | \$ -          |
| 22       | NO <sub>x</sub> Allowances Sales   |              | -             |
| 23       | Total Emission Allowance Sales   |              | \$ -          |
| 24       | <u>(Over) / Under Recovery</u>   |              |               |
| 25       | Adjusted Jurisdictional E(m) Authorized for Expense Month two Months Prior                   |              | \$ 2,262,505  |
| 26       | Jurisdictional E(m) Revenue Recovered in Current Expense Month                               |              | 1,994,585     |
| 27       | (Over) / Under Recovery  |              | \$ 267,920    |

Note: (Over) recovery will be deducted from Jurisdictional E(m)  
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Plant, Accumulated Depreciation, CWIP, ITC, ADIT  
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of April 2019

|             | (1)                                 | (2)                                   | (3)                                     | (4)                                 | (5)                                 | (6)                                     | (7)   | (8)                          | (9)                          |
|-------------|-------------------------------------|---------------------------------------|---|-------------------------------------|-------------------------------------|---|---|------------------------------|------------------------------|
| Project No. | Description                         | Gross Plant in-Service as of April-19 | Accumulated Depreciation as of April-19 | Net Plant in-Service as of April-19 | CWIP Excluding AFUDC as of April-19 | Accumulated Deferred ITC as of April-19 | Accumulated Deferred Tax Balance as of April-19 | Monthly Depreciation Expense | Monthly Property Tax Expense |
|             |                                     |                                       |   | (2)-(3)                             |                                     |   |   |                              |                              |
| 1           | EB020290 Lined Retention Basin West | \$ 10,604,420                         | \$ 104,668                              | \$ 10,499,752                       | \$ -                                | \$ -                                    | \$ 1,166,238                                    | \$ 21,426                    | \$ 149,873                   |
| 2           | EB020745 Lined Retention Basin East | \$ -                                  | \$ -                                    | \$ -                                | \$ 449,539                          | \$ -                                    | \$ -  | \$ -                         | \$ 6,417                     |
| 3           | EB020298 East Bend SW/PW Reroute    | \$ 29,988,423                         | \$ 61,640                               | \$ 29,926,783                       | \$ -                                | \$ -                                    | \$ 291,843                                      | \$ 61,640                    | \$ 427,175                   |
| 4           | EB021281 East Bend Landfill Cell 2  | \$ -                                  | \$ -                                    | \$ -                                | \$ 1,006,682                        | \$ -                                    | \$ -  | \$ -                         | \$ 14,369                    |
| 5           |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
| 6           |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
| 7           |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
| 8           |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
| 9           |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
| 10          |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
| 11          |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
| 12          |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
| 13          |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
| 14          |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
| 15          |                                     |                                       |   | \$ -                                |                                     |   |   |                              |                              |
|             |                                     | \$ 40,592,843                         | \$ 166,308                              | \$ 40,426,535                       | \$ 1,456,221                        | \$ -                                    | \$ 1,458,081                                    | \$ 83,066                    | \$ 597,834                   |

ES FORM 2.20  
 Page 1 of 3

**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Amortization Calculation for Coal Ash ARO

For the Expense Month of April 2019

| Line No. | Period (1)        | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|-------------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1        | 2015 Total Actual | \$ 3,858,084   | \$ (856,412)   | \$ 20,378         | \$ -                       | \$ 3,022,050       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 2        | 2016 Total Actual | \$ 4,486,812   | \$ (107,052)   | \$ 379,037        | \$ -                       | \$ 7,780,847       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 3        | Jan-17 Actual     | \$ 358,148     | \$ -           | \$ 43,243         | \$ -                       | \$ 8,182,238       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 4        | Feb-17 Actual     | \$ 424,021     | \$ -           | \$ 40,351         | \$ -                       | \$ 8,646,610       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 5        | Mar-17 Actual     | \$ 692,184     | \$ (26,763)    | \$ 44,724         | \$ -                       | \$ 9,356,755       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 6        | Apr-17 Actual     | \$ 254,067     | \$ -           | \$ 50,949         | \$ -                       | \$ 9,661,771       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 7        | May-17 Actual     | \$ 608,377     | \$ -           | \$ 56,141         | \$ -                       | \$ 10,326,289      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 8        | Jun-17 Actual     | \$ 265,619     | \$ (26,763)    | \$ 53,472         | \$ -                       | \$ 10,618,617      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 9        | Jul-17 Actual     | \$ 220,636     | \$ -           | \$ 51,558         | \$ -                       | \$ 10,890,811      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 10       | Aug-17 Actual     | \$ 272,053     | \$ -           | \$ 47,731         | \$ -                       | \$ 11,210,595      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 11       | Sep-17 Actual     | \$ 233,743     | \$ (26,763)    | \$ 44,389         | \$ -                       | \$ 11,461,964      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 12       | Oct-17 Actual     | \$ 444,793     | \$ -           | \$ 60,670         | \$ -                       | \$ 11,967,427      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 13       | Nov-17 Actual     | \$ 525,770     | \$ -           | \$ 68,573         | \$ -                       | \$ 12,561,770      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 14       | Dec-17 Actual     | \$ 2,482,493   | \$ (26,763)    | \$ 82,850         | \$ -                       | \$ 15,100,350      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 15       | Jan-18 Actual     | \$ 510,525     | \$ -           | \$ 91,185         | \$ -                       | \$ 15,702,060      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 16       | Feb-18 Actual     | \$ 89,648      | \$ -           | \$ 91,534         | \$ -                       | \$ 15,883,242      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 17       | Mar-18 Actual     | \$ 396,977     | \$ (26,763)    | \$ 93,696         | \$ -                       | \$ 16,347,152      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 18       | Apr-18 Actual     | \$ 132,294     | \$ -           | \$ 111,722        | \$ -                       | \$ 16,591,168      | \$ 173,000     | \$ -                        | \$ 173,000         | \$ -                            |
| 19       | May-18 Actual     | \$ -           | \$ -           | \$ 112,480        | \$ -                       | \$ 16,703,648      | \$ 100,234     | \$ -                        | \$ 273,234         | \$ -                            |
| 20       | Jun-18 Actual     | \$ -           | \$ -           | \$ 111,870        | \$ (202,486)               | \$ 16,613,032      | \$ 150,901     | \$ (173,000)                | \$ 251,135         | \$ (375,486)                    |
| 21       | Jul-18 Actual     | \$ -           | \$ -           | \$ 111,255        | \$ (202,486)               | \$ 16,521,801      | \$ 196,585     | \$ (100,234)                | \$ 347,486         | \$ (302,720)                    |
| 22       | Aug-18 Actual     | \$ -           | \$ -           | \$ 110,637        | \$ (202,486)               | \$ 16,429,952      | \$ 321,815     | \$ (150,901)                | \$ 518,400         | \$ (353,387)                    |
| 23       | Sep-18 Actual     | \$ -           | \$ -           | \$ 110,014        | \$ (202,486)               | \$ 16,337,480      | \$ 275,135     | \$ (196,585)                | \$ 596,950         | \$ (399,071)                    |
| 24       | Oct-18 Actual     | \$ -           | \$ -           | \$ 109,387        | \$ (202,486)               | \$ 16,244,381      | \$ 69,886      | \$ (321,815)                | \$ 345,021         | \$ (524,301)                    |
| 25       | Nov-18 Actual     | \$ -           | \$ -           | \$ 108,756        | \$ (202,486)               | \$ 16,150,651      | \$ 238,428     | \$ (275,135)                | \$ 308,314         | \$ (477,621)                    |
| 26       | Dec-18 Actual     | \$ -           | \$ -           | \$ 108,121        | \$ (202,486)               | \$ 16,056,286      | \$ 263,037     | \$ (69,886)                 | \$ 501,465         | \$ (272,372)                    |
| 27       | Jan-19 Actual     | \$ -           | \$ -           | \$ 107,481        | \$ (202,486)               | \$ 15,961,281      | \$ 177,996     | \$ (238,428)                | \$ 441,033         | \$ (440,914)                    |
| 28       | Feb-19 Actual     | \$ -           | \$ -           | \$ 106,837        | \$ (202,486)               | \$ 15,865,632      | \$ 150,851     | \$ (263,037)                | \$ 328,847         | \$ (465,523)                    |
| 29       | Mar-19 Actual     | \$ -           | \$ -           | \$ 106,188        | \$ (202,486)               | \$ 15,769,334      | \$ 408,609     | \$ (177,996)                | \$ 559,460         | \$ (380,482)                    |
| 30       | Apr-19 Actual     | \$ -           | \$ -           | \$ 105,535        | \$ (202,486)               | \$ 15,672,383      | \$ 1,588,547   | \$ (150,851)                | \$ 1,997,156       | \$ (353,337)                    |
| 31       | May-19 Actual     | \$ -           | \$ -           | \$ 104,878        | \$ (202,486)               | \$ 15,574,775      | \$ -           | \$ (408,609)                | \$ 1,588,547       | \$ (611,095)                    |
| 32       | Jun-19 Actual     | \$ -           | \$ -           | \$ 104,216        | \$ (202,486)               | \$ 15,476,505      | \$ -           | \$ (1,588,547)              | \$ -               | \$ (1,791,033)                  |
| 33       | Jul-19 Actual     | \$ -           | \$ -           | \$ 103,550        | \$ (202,486)               | \$ 15,377,569      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 34       | Aug-19 Actual     | \$ -           | \$ -           | \$ 102,880        | \$ (202,486)               | \$ 15,277,963      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 35       | Sep-19 Actual     | \$ -           | \$ -           | \$ 102,204        | \$ (202,486)               | \$ 15,177,681      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 36       | Oct-19 Actual     | \$ -           | \$ -           | \$ 101,524        | \$ (202,486)               | \$ 15,076,719      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 37       | Nov-19 Actual     | \$ -           | \$ -           | \$ 100,840        | \$ (202,486)               | \$ 14,975,073      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 38       | Dec-19 Actual     | \$ -           | \$ -           | \$ 100,151        | \$ (202,486)               | \$ 14,872,738      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 39       | Jan-20 Actual     | \$ -           | \$ -           | \$ 99,457         | \$ (202,486)               | \$ 14,769,709      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 40       | Feb-20 Actual     | \$ -           | \$ -           | \$ 98,759         | \$ (202,486)               | \$ 14,665,982      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 41       | Mar-20 Actual     | \$ -           | \$ -           | \$ 98,055         | \$ (202,486)               | \$ 14,561,551      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 42       | Apr-20 Actual     | \$ -           | \$ -           | \$ 97,347         | \$ (202,486)               | \$ 14,456,412      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 43       | May-20 Actual     | \$ -           | \$ -           | \$ 96,635         | \$ (202,486)               | \$ 14,350,561      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 44       | Jun-20 Actual     | \$ -           | \$ -           | \$ 95,917         | \$ (202,486)               | \$ 14,243,992      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 45       | Jul-20 Actual     | \$ -           | \$ -           | \$ 95,194         | \$ (202,486)               | \$ 14,136,700      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 46       | Aug-20 Actual     | \$ -           | \$ -           | \$ 94,467         | \$ (202,486)               | \$ 14,028,681      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 47       | Sep-20 Actual     | \$ -           | \$ -           | \$ 93,735         | \$ (202,486)               | \$ 13,919,930      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 48       | Oct-20 Actual     | \$ -           | \$ -           | \$ 92,997         | \$ (202,486)               | \$ 13,810,441      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 49       | Nov-20 Actual     | \$ -           | \$ -           | \$ 92,255         | \$ (202,486)               | \$ 13,700,210      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 50       | Dec-20 Actual     | \$ -           | \$ -           | \$ 91,508         | \$ (202,486)               | \$ 13,589,232      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |

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DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

For the Expense Month of April 2019

| Line No. | Period<br>(1) | Cash Spend<br>(2) | COR Credit<br>(3) | Carrying Cost<br>(4) | Recovery:<br>10-Yr Amort.<br>(5) | Ending Balance<br>(6) | Cash Spend<br>(7) | Recovery:<br>2-Month Cycle<br>(8) | Ending Balance<br>(9) | Total<br>Recovery<br>(10) = (5) + (8) |
|----------|---------------|-------------------|-------------------|----------------------|----------------------------------|-----------------------|-------------------|-----------------------------------|-----------------------|---------------------------------------|
| 51       | Jan-21        | Actual            | -                 | 90,756               | (202,486)                        | 13,477,502            | -                 | -                                 | -                     | (202,486)                             |
| 52       | Feb-21        | Actual            | -                 | 89,998               | (202,486)                        | 13,365,014            | -                 | -                                 | -                     | (202,486)                             |
| 53       | Mar-21        | Actual            | -                 | 89,235               | (202,486)                        | 13,251,763            | -                 | -                                 | -                     | (202,486)                             |
| 54       | Apr-21        | Actual            | -                 | 88,468               | (202,486)                        | 13,137,745            | -                 | -                                 | -                     | (202,486)                             |
| 55       | May-21        | Actual            | -                 | 87,695               | (202,486)                        | 13,022,954            | -                 | -                                 | -                     | (202,486)                             |
| 56       | Jun-21        | Actual            | -                 | 86,916               | (202,486)                        | 12,907,384            | -                 | -                                 | -                     | (202,486)                             |
| 57       | Jul-21        | Actual            | -                 | 86,133               | (202,486)                        | 12,791,031            | -                 | -                                 | -                     | (202,486)                             |
| 58       | Aug-21        | Actual            | -                 | 85,344               | (202,486)                        | 12,673,889            | -                 | -                                 | -                     | (202,486)                             |
| 59       | Sep-21        | Actual            | -                 | 84,550               | (202,486)                        | 12,555,953            | -                 | -                                 | -                     | (202,486)                             |
| 60       | Oct-21        | Actual            | -                 | 83,750               | (202,486)                        | 12,437,217            | -                 | -                                 | -                     | (202,486)                             |
| 61       | Nov-21        | Actual            | -                 | 82,945               | (202,486)                        | 12,317,676            | -                 | -                                 | -                     | (202,486)                             |
| 62       | Dec-21        | Actual            | -                 | 82,135               | (202,486)                        | 12,197,325            | -                 | -                                 | -                     | (202,486)                             |
| 63       | Jan-22        | Actual            | -                 | 81,319               | (202,486)                        | 12,076,158            | -                 | -                                 | -                     | (202,486)                             |
| 64       | Feb-22        | Actual            | -                 | 80,498               | (202,486)                        | 11,954,170            | -                 | -                                 | -                     | (202,486)                             |
| 65       | Mar-22        | Actual            | -                 | 79,671               | (202,486)                        | 11,831,355            | -                 | -                                 | -                     | (202,486)                             |
| 66       | Apr-22        | Actual            | -                 | 78,838               | (202,486)                        | 11,707,707            | -                 | -                                 | -                     | (202,486)                             |
| 67       | May-22        | Actual            | -                 | 78,000               | (202,486)                        | 11,583,221            | -                 | -                                 | -                     | (202,486)                             |
| 68       | Jun-22        | Actual            | -                 | 77,156               | (202,486)                        | 11,457,891            | -                 | -                                 | -                     | (202,486)                             |
| 69       | Jul-22        | Actual            | -                 | 76,306               | (202,486)                        | 11,331,711            | -                 | -                                 | -                     | (202,486)                             |
| 70       | Aug-22        | Actual            | -                 | 75,451               | (202,486)                        | 11,204,676            | -                 | -                                 | -                     | (202,486)                             |
| 71       | Sep-22        | Actual            | -                 | 74,589               | (202,486)                        | 11,076,779            | -                 | -                                 | -                     | (202,486)                             |
| 72       | Oct-22        | Actual            | -                 | 73,722               | (202,486)                        | 10,948,015            | -                 | -                                 | -                     | (202,486)                             |
| 73       | Nov-22        | Actual            | -                 | 72,849               | (202,486)                        | 10,818,378            | -                 | -                                 | -                     | (202,486)                             |
| 74       | Dec-22        | Actual            | -                 | 71,971               | (202,486)                        | 10,687,863            | -                 | -                                 | -                     | (202,486)                             |
| 75       | Jan-23        | Actual            | -                 | 71,086               | (202,486)                        | 10,556,463            | -                 | -                                 | -                     | (202,486)                             |
| 76       | Feb-23        | Actual            | -                 | 70,195               | (202,486)                        | 10,424,172            | -                 | -                                 | -                     | (202,486)                             |
| 77       | Mar-23        | Actual            | -                 | 69,298               | (202,486)                        | 10,290,984            | -                 | -                                 | -                     | (202,486)                             |
| 78       | Apr-23        | Actual            | -                 | 68,395               | (202,486)                        | 10,156,893            | -                 | -                                 | -                     | (202,486)                             |
| 79       | May-23        | Actual            | -                 | 67,486               | (202,486)                        | 10,021,893            | -                 | -                                 | -                     | (202,486)                             |
| 80       | Jun-23        | Actual            | -                 | 66,571               | (202,486)                        | 9,885,978             | -                 | -                                 | -                     | (202,486)                             |
| 81       | Jul-23        | Actual            | -                 | 65,649               | (202,486)                        | 9,749,141             | -                 | -                                 | -                     | (202,486)                             |
| 82       | Aug-23        | Actual            | -                 | 64,722               | (202,486)                        | 9,611,377             | -                 | -                                 | -                     | (202,486)                             |
| 83       | Sep-23        | Actual            | -                 | 63,788               | (202,486)                        | 9,472,679             | -                 | -                                 | -                     | (202,486)                             |
| 84       | Oct-23        | Actual            | -                 | 62,847               | (202,486)                        | 9,333,040             | -                 | -                                 | -                     | (202,486)                             |
| 85       | Nov-23        | Actual            | -                 | 61,901               | (202,486)                        | 9,192,455             | -                 | -                                 | -                     | (202,486)                             |
| 86       | Dec-23        | Actual            | -                 | 60,948               | (202,486)                        | 9,050,917             | -                 | -                                 | -                     | (202,486)                             |
| 87       | Jan-24        | Actual            | -                 | 59,988               | (202,486)                        | 8,908,419             | -                 | -                                 | -                     | (202,486)                             |
| 88       | Feb-24        | Actual            | -                 | 59,022               | (202,486)                        | 8,764,955             | -                 | -                                 | -                     | (202,486)                             |
| 89       | Mar-24        | Actual            | -                 | 58,049               | (202,486)                        | 8,620,518             | -                 | -                                 | -                     | (202,486)                             |
| 90       | Apr-24        | Actual            | -                 | 57,070               | (202,486)                        | 8,475,102             | -                 | -                                 | -                     | (202,486)                             |
| 91       | May-24        | Actual            | -                 | 56,084               | (202,486)                        | 8,328,700             | -                 | -                                 | -                     | (202,486)                             |
| 92       | Jun-24        | Actual            | -                 | 55,092               | (202,486)                        | 8,181,306             | -                 | -                                 | -                     | (202,486)                             |
| 93       | Jul-24        | Actual            | -                 | 54,093               | (202,486)                        | 8,032,913             | -                 | -                                 | -                     | (202,486)                             |
| 94       | Aug-24        | Actual            | -                 | 53,087               | (202,486)                        | 7,883,514             | -                 | -                                 | -                     | (202,486)                             |
| 95       | Sep-24        | Actual            | -                 | 52,074               | (202,486)                        | 7,733,102             | -                 | -                                 | -                     | (202,486)                             |
| 96       | Oct-24        | Actual            | -                 | 51,054               | (202,486)                        | 7,581,670             | -                 | -                                 | -                     | (202,486)                             |
| 97       | Nov-24        | Actual            | -                 | 50,027               | (202,486)                        | 7,429,211             | -                 | -                                 | -                     | (202,486)                             |
| 98       | Dec-24        | Actual            | -                 | 48,994               | (202,486)                        | 7,275,719             | -                 | -                                 | -                     | (202,486)                             |
| 99       | Jan-25        | Actual            | -                 | 47,953               | (202,486)                        | 7,121,186             | -                 | -                                 | -                     | (202,486)                             |

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DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

For the Expense Month of April 2019

| Line No. | Period (1)    | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|---------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100      | Feb-25 Actual |                | -              | 46,906            | (202,486)                  | 6,965,606          | -              | -                           | -                  | (202,486)                       |
| 101      | Mar-25 Actual |                | -              | 45,851            | (202,486)                  | 6,808,971          | -              | -                           | -                  | (202,486)                       |
| 102      | Apr-25 Actual |                | -              | 44,789            | (202,486)                  | 6,651,274          | -              | -                           | -                  | (202,486)                       |
| 103      | May-25 Actual |                | -              | 43,720            | (202,486)                  | 6,492,508          | -              | -                           | -                  | (202,486)                       |
| 104      | Jun-25 Actual |                | -              | 42,643            | (202,486)                  | 6,332,665          | -              | -                           | -                  | (202,486)                       |
| 105      | Jul-25 Actual |                | -              | 41,560            | (202,486)                  | 6,171,739          | -              | -                           | -                  | (202,486)                       |
| 106      | Aug-25 Actual |                | -              | 40,469            | (202,486)                  | 6,009,722          | -              | -                           | -                  | (202,486)                       |
| 107      | Sep-25 Actual |                | -              | 39,370            | (202,486)                  | 5,846,606          | -              | -                           | -                  | (202,486)                       |
| 108      | Oct-25 Actual |                | -              | 38,265            | (202,486)                  | 5,682,385          | -              | -                           | -                  | (202,486)                       |
| 109      | Nov-25 Actual |                | -              | 37,151            | (202,486)                  | 5,517,050          | -              | -                           | -                  | (202,486)                       |
| 110      | Dec-25 Actual |                | -              | 36,030            | (202,486)                  | 5,350,594          | -              | -                           | -                  | (202,486)                       |
| 111      | Jan-26 Actual |                | -              | 34,902            | (202,486)                  | 5,183,010          | -              | -                           | -                  | (202,486)                       |
| 112      | Feb-26 Actual |                | -              | 33,766            | (202,486)                  | 5,014,290          | -              | -                           | -                  | (202,486)                       |
| 113      | Mar-26 Actual |                | -              | 32,622            | (202,486)                  | 4,844,426          | -              | -                           | -                  | (202,486)                       |
| 114      | Apr-26 Actual |                | -              | 31,470            | (202,486)                  | 4,673,410          | -              | -                           | -                  | (202,486)                       |
| 115      | May-26 Actual |                | -              | 30,311            | (202,486)                  | 4,501,235          | -              | -                           | -                  | (202,486)                       |
| 116      | Jun-26 Actual |                | -              | 29,144            | (202,486)                  | 4,327,893          | -              | -                           | -                  | (202,486)                       |
| 117      | Jul-26 Actual |                | -              | 27,968            | (202,486)                  | 4,153,375          | -              | -                           | -                  | (202,486)                       |
| 118      | Aug-26 Actual |                | -              | 26,785            | (202,486)                  | 3,977,674          | -              | -                           | -                  | (202,486)                       |
| 119      | Sep-26 Actual |                | -              | 25,594            | (202,486)                  | 3,800,782          | -              | -                           | -                  | (202,486)                       |
| 120      | Oct-26 Actual |                | -              | 24,395            | (202,486)                  | 3,622,691          | -              | -                           | -                  | (202,486)                       |
| 121      | Nov-26 Actual |                | -              | 23,188            | (202,486)                  | 3,443,393          | -              | -                           | -                  | (202,486)                       |
| 122      | Dec-26 Actual |                | -              | 21,972            | (202,486)                  | 3,262,879          | -              | -                           | -                  | (202,486)                       |
| 123      | Jan-27 Actual |                | -              | 20,748            | (202,486)                  | 3,081,141          | -              | -                           | -                  | (202,486)                       |
| 124      | Feb-27 Actual |                | -              | 19,516            | (202,486)                  | 2,898,171          | -              | -                           | -                  | (202,486)                       |
| 125      | Mar-27 Actual |                | -              | 18,276            | (202,486)                  | 2,713,961          | -              | -                           | -                  | (202,486)                       |
| 126      | Apr-27 Actual |                | -              | 17,027            | (202,486)                  | 2,528,502          | -              | -                           | -                  | (202,486)                       |
| 127      | May-27 Actual |                | -              | 15,769            | (202,486)                  | 2,341,785          | -              | -                           | -                  | (202,486)                       |
| 128      | Jun-27 Actual |                | -              | 14,504            | (202,486)                  | 2,153,803          | -              | -                           | -                  | (202,486)                       |
| 129      | Jul-27 Actual |                | -              | 13,229            | (202,486)                  | 1,964,546          | -              | -                           | -                  | (202,486)                       |
| 130      | Aug-27 Actual |                | -              | 11,946            | (202,486)                  | 1,774,006          | -              | -                           | -                  | (202,486)                       |
| 131      | Sep-27 Actual |                | -              | 10,654            | (202,486)                  | 1,582,174          | -              | -                           | -                  | (202,486)                       |
| 132      | Oct-27 Actual |                | -              | 9,354             | (202,486)                  | 1,389,042          | -              | -                           | -                  | (202,486)                       |
| 133      | Nov-27 Actual |                | -              | 8,045             | (202,486)                  | 1,194,601          | -              | -                           | -                  | (202,486)                       |
| 134      | Dec-27 Actual |                | -              | 6,726             | (202,486)                  | 998,841            | -              | -                           | -                  | (202,486)                       |
| 135      | Jan-28 Actual |                | -              | 5,399             | (202,486)                  | 801,754            | -              | -                           | -                  | (202,486)                       |
| 136      | Feb-28 Actual |                | -              | 4,063             | (202,486)                  | 603,331            | -              | -                           | -                  | (202,486)                       |
| 137      | Mar-28 Actual |                | -              | 2,718             | (202,486)                  | 403,563            | -              | -                           | -                  | (202,486)                       |
| 138      | Apr-28 Actual |                | -              | 1,409             | (202,486)                  | 202,486            | -              | -                           | -                  | (202,486)                       |
| 139      | May-28 Actual |                | -              | -                 | (202,486)                  | -                  | -              | -                           | -                  | (202,486)                       |
|          |               | \$ 16,256,244  | \$ (1,097,279) | \$ 9,139,355      | \$ (24,298,320)            |                    | \$ 4,115,024   | \$ (4,115,024)              |                    | (28,413,344)                    |

Monthly Amortization Amount

(1,791,033)

**ES FORM 2.30**

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending April 2019

| <b>Total SO<sub>2</sub> and NO<sub>x</sub> Emission Allowances</b> |                     |                         |             |      |                  |
|--|---------------------|-------------------------|-------------|------|------------------|
|  | Beginning Inventory | Allocations / Purchases | Utilized    | Sold | Ending Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>           |                     |                         |             |      |                  |
| Quantity   | 134,537             | -                       | 238         | -    | 134,299          |
| Dollars  | \$ 17,047.37        | \$ -                    | \$ 30.94    | \$ - | \$ 17,016.43     |
| \$/Allowance   | \$ 0.126711         | \$ -                    | \$ 0.130000 | \$ - | \$ 0.126706      |
| <b>NO<sub>x</sub> Allowances - Annual</b>                          |                     |                         |             |      |                  |
| Quantity   | 7,557               | -                       | 137         | -    | 7,420            |
| Dollars  | \$ 4,071.43         | \$ -                    | \$ 73.98    | \$ - | \$ 3,997.45      |
| \$/Allowance   | \$ 0.538763         | \$ -                    | \$ 0.540000 | \$ - | \$ 0.538740      |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                        |                     |                         |             |      |                  |
| Quantity   | 1,398               | -                       | -           | -    | 1,398            |
| Dollars  | \$ 2,484.70         | \$ -                    | \$ -        | \$ - | \$ 2,484.70      |
| \$/Allowance   | \$ 1.777325         | \$ -                    | \$ -        | \$ - | \$ 1.777325      |
| <b>Total Emission Allowances</b>                                   |                     |                         |             |      |                  |
| Quantity   | 143,492             | -                       | 375         | -    | 143,117          |
| Dollars  | \$ 23,603.50        | \$ -                    | \$ 104.92   | \$ - | \$ 23,498.58     |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO<sub>2</sub>G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

**ES FORM 2.50**

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Environmental Reagent Expenses

For the Expense Month of April 2019

| <b>Line No.</b> | <b>Expense Type</b> | <b>Account Number</b> | <b>East Bend Unit 2</b> | <b>Total</b> |
|-----------------|---------------------|-----------------------|-------------------------|--------------|
| 1               | Ammonia             | 502020                | \$ -                    | \$ -         |
| 2               | Lime                | 502040                | 119,760                 | 119,760      |
| 3               | Hydrated Lime       | 502040                | 44,382                  | 44,382       |
| 4               | Total               |                       | \$ 164,142              | \$ 164,142   |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of April 2019

| Residential - Kentucky Jurisdictional Revenues  |                |     |     |                                  |  |
|---|----------------|-----|-----|----------------------------------|--|
| (1)   | (2)            | (3) | (4) | (5)                              | (6)  |
| Month   | Total Revenues |     |     | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge<br>(2) - (5) |
| May-18  | \$ 9,225,511   |     |     | \$ -                             | \$ 9,225,511   |
| Jun-18  | 13,041,663     |     |     | 298,777                          | 12,742,886   |
| Jul-18  | 15,332,757     |     |     | 383,577                          | 14,949,180   |
| Aug-18  | 12,716,657     |     |     | 642,457                          | 12,074,200   |
| Sep-18  | 13,028,155     |     |     | 947,252                          | 12,080,903   |
| Oct-18  | 11,048,101     |     |     | 858,182                          | 10,189,919   |
| Nov-18  | 9,761,936      |     |     | 572,491                          | 9,189,445  |
| Dec-18  | 12,609,557     |     |     | 886,457                          | 11,723,100   |
| Jan-19  | 14,245,202     |     |     | 1,111,248                        | 13,133,954   |
| Feb-19  | 13,898,083     |     |     | 1,131,936                        | 12,766,147   |
| Mar-19  | 11,471,832     |     |     | 773,284                          | 10,698,548   |
| Apr-19  | \$ 9,398,011   |     |     | \$ 700,129                       | \$ 8,697,882   |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |     |     |                                  | \$ 11,455,973  |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month      |                |     |     |                                  | \$ 28,286,265  |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |     |     |                                  | 40.50%   |

| Non-Residential - Kentucky Jurisdictional Revenues  |                |                          |                      |                                  |  |   |
|---|----------------|--------------------------|----------------------|----------------------------------|--|---|
| (1)   | (2)            | (3)                      | (4)                  | (5)                              | (6)  | (7)                                       |
| Month   | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge<br>(2) - (5) | Total Non-Fuel Revenue<br>(6) - (3) - (4) |
| May-18  | \$ 16,761,608  | \$ 4,821,687             | \$ 2,218,031         | \$ -                             | \$ 16,761,608  | \$ 9,721,890                              |
| Jun-18  | 19,350,865     | 5,564,309                | 2,385,574            | 433,158                          | 18,917,707   | 10,967,824                                |
| Jul-18  | 20,520,965     | 5,713,914                | 3,024,833            | 514,138                          | 20,006,827   | 11,268,080                                |
| Aug-18  | 17,980,988     | 5,529,498                | 628,882              | 898,161                          | 17,082,827   | 10,924,447                                |
| Sep-18  | 18,634,396     | 5,702,447                | 75,261               | 1,404,478                        | 17,229,918   | 11,452,210                                |
| Oct-18  | 18,476,264     | 5,092,424                | 1,066,820            | 1,434,632                        | 17,041,632   | 10,882,388                                |
| Nov-18  | 16,805,182     | 4,770,452                | 806,842              | 998,605                          | 15,806,577   | 10,229,283                                |
| Dec-18  | 17,324,338     | 5,092,973                | 181,676              | 1,287,638                        | 16,036,700   | 10,762,051                                |
| Jan-19  | 18,290,878     | 5,097,006                | 922,607              | 1,453,249                        | 16,837,629   | 10,818,016                                |
| Feb-19  | 17,744,446     | 4,907,453                | 510,438              | 1,519,027                        | 16,225,419   | 10,807,528                                |
| Mar-19  | 16,102,997     | 4,721,932                | (36,039)             | 1,173,249                        | 14,929,748   | 10,243,855                                |
| Apr-19  | \$ 16,381,370  | \$ 4,678,873             | \$ 265,615           | \$ 1,294,456                     | \$ 15,086,914  | \$ 10,142,426                             |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |                          |                      |                                  | \$ 16,830,292  | \$ 10,685,000                             |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month          |                |                          |                      |                                  | \$ 28,286,265  |   |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |                          |                      |                                  | 59.50%   |   |



Source: MW\_RAC\_044

|             |        | Bill      |             |            |            |           |         |           |           |           |           |             |
|-------------|--------|-----------|-------------|------------|------------|-----------|---------|-----------|-----------|-----------|-----------|-------------|
| Class       | Revcls | Period    | Unbilled    | Billed     | Total      | BaseFuel  | DSM     | FAC       | PSM       | ESM       | BaseRev   | TotalBilled |
| Residential | 0      | 5/1/2018  | 750,139     | 9,225,511  | 9,975,650  | 2,263,987 | 365,310 | 1,058,577 | (168,009) | 0         | 5,705,646 | 9,225,511   |
| Commercial  | 2      | 5/1/2018  | 706,147     | 9,918,317  | 10,624,464 | 2,710,151 | 289,793 | 1,254,578 | (201,555) | 0         | 5,865,350 | 9,918,317   |
| Industrial  | 4      | 5/1/2018  | 371,605     | 4,897,146  | 5,268,751  | 1,572,561 | 132,640 | 714,001   | (116,393) | 0         | 2,594,337 | 4,897,146   |
| Lighting    | 15     | 5/1/2018  | 0           | 144,432    | 144,432    | 29,449    | 246     | 13,627    | (2,192)   | 0         | 103,302   | 144,432     |
| OPA         | 16     | 5/1/2018  | 176,325     | 1,801,713  | 1,978,038  | 509,526   | 46,753  | 235,825   | (37,719)  | 0         | 1,047,328 | 1,801,713   |
| Residential | 0      | 6/1/2018  | 792,224     | 13,041,663 | 13,833,887 | 3,251,112 | 525,305 | 1,402,488 | (342,065) | 298,777   | 7,906,046 | 13,041,663  |
| Commercial  | 2      | 6/1/2018  | 664,391     | 11,694,570 | 12,358,961 | 3,236,512 | 348,150 | 1,398,714 | (341,397) | 266,511   | 6,786,080 | 11,694,570  |
| Industrial  | 4      | 6/1/2018  | 58,512      | 5,408,731  | 5,467,243  | 1,721,810 | 145,464 | 719,816   | (178,410) | 112,445   | 2,887,606 | 5,408,731   |
| Lighting    | 15     | 6/1/2018  | 0           | 68,887     | 68,887     | 9,294     | 231     | 11,078    | (2,138)   | 3,905     | 46,517    | 68,887      |
| OPA         | 16     | 6/1/2018  | 49,096      | 2,178,677  | 2,227,773  | 596,693   | 56,070  | 255,966   | (62,491)  | 50,297    | 1,282,142 | 2,178,677   |
| Residential | 0      | 7/1/2018  | (632,639)   | 15,332,757 | 14,700,118 | 3,770,604 | 609,408 | 2,012,795 | (396,461) | 383,577   | 8,952,834 | 15,332,757  |
| Commercial  | 2      | 7/1/2018  | (476,404)   | 12,461,177 | 11,984,773 | 3,353,672 | 360,558 | 1,794,869 | (353,782) | 318,460   | 6,987,400 | 12,461,177  |
| Industrial  | 4      | 7/1/2018  | (258,197)   | 5,721,662  | 5,463,465  | 1,722,593 | 146,388 | 894,974   | (180,736) | 135,923   | 3,002,520 | 5,721,662   |
| Lighting    | 15     | 7/1/2018  | 0           | 172,506    | 172,506    | 38,145    | 196     | 15,846    | (3,448)   | 4,769     | 116,998   | 172,506     |
| OPA         | 16     | 7/1/2018  | (115,052)   | 2,165,620  | 2,050,568  | 599,504   | 55,519  | 319,144   | (62,788)  | 54,986    | 1,199,255 | 2,165,620   |
| Residential | 0      | 8/1/2018  | 398,920     | 12,716,657 | 13,115,577 | 3,363,068 | 543,940 | 379,161   | (353,083) | 642,457   | 8,141,114 | 12,716,657  |
| Commercial  | 2      | 8/1/2018  | 459,977     | 10,818,720 | 11,278,697 | 3,181,005 | 341,751 | 365,132   | (335,424) | 551,990   | 6,714,266 | 10,818,720  |
| Industrial  | 4      | 8/1/2018  | 179,492     | 5,095,383  | 5,274,875  | 1,728,979 | 147,747 | 192,919   | (181,393) | 239,261   | 2,967,870 | 5,095,383   |
| Lighting    | 15     | 8/1/2018  | 0           | 114,770    | 114,770    | 28,872    | 283     | 3,438     | (3,033)   | 8,191     | 77,019    | 114,770     |
| OPA         | 16     | 8/1/2018  | 91,544      | 1,952,115  | 2,043,659  | 590,642   | 55,346  | 67,393    | (61,801)  | 98,719    | 1,201,816 | 1,952,115   |
| Residential | 0      | 9/1/2018  | (818,122)   | 13,028,155 | 12,210,033 | 3,422,757 | 553,522 | 47,831    | (202,417) | 947,252   | 8,259,210 | 13,028,155  |
| Commercial  | 2      | 9/1/2018  | 64,752      | 11,211,512 | 11,276,264 | 3,291,090 | 354,062 | 43,601    | (194,906) | 861,824   | 6,855,841 | 11,211,512  |
| Industrial  | 4      | 9/1/2018  | 25,455      | 5,170,969  | 5,196,424  | 1,752,924 | 148,949 | 22,892    | (103,299) | 368,615   | 2,980,888 | 5,170,969   |
| Lighting    | 15     | 9/1/2018  | 0           | 139,798    | 139,798    | 28,249    | 261     | 366       | (1,664)   | 12,169    | 100,417   | 139,798     |
| OPA         | 16     | 9/1/2018  | (8,616)     | 2,112,117  | 2,103,501  | 630,184   | 59,662  | 8,402     | (37,002)  | 161,870   | 1,289,001 | 2,112,117   |
| Residential | 0      | 10/1/2018 | (1,082,120) | 11,048,101 | 9,965,981  | 2,674,569 | 340,785 | 563,944   | (157,877) | 858,182   | 6,768,498 | 11,048,101  |
| Commercial  | 2      | 10/1/2018 | (119,795)   | 10,935,066 | 10,815,271 | 2,844,425 | 602,225 | 602,500   | (168,415) | 873,657   | 6,180,673 | 10,935,066  |
| Industrial  | 4      | 10/1/2018 | 162,622     | 5,306,913  | 5,469,535  | 1,639,329 | 274,518 | 336,795   | (96,602)  | 384,415   | 2,768,458 | 5,306,913   |
| Lighting    | 15     | 10/1/2018 | 0           | 105,755    | 105,755    | 19,743    | 598     | 4,014     | (935)     | 10,575    | 71,760    | 105,755     |
| OPA         | 16     | 10/1/2018 | 106,453     | 2,128,530  | 2,234,983  | 588,927   | 109,532 | 123,510   | (34,603)  | 165,985   | 1,175,179 | 2,128,530   |
| Residential | 0      | 11/1/2018 | 1,819,525   | 9,761,936  | 11,581,461 | 2,397,043 | 304,926 | 407,297   | (141,486) | 572,491   | 6,221,665 | 9,761,936   |
| Commercial  | 2      | 11/1/2018 | (21,324)    | 9,835,049  | 9,813,725  | 2,625,633 | 551,032 | 448,383   | (155,506) | 602,739   | 5,762,768 | 9,835,049   |
| Industrial  | 4      | 11/1/2018 | (49,065)    | 4,901,539  | 4,852,474  | 1,569,314 | 259,087 | 260,616   | (92,505)  | 271,381   | 2,633,646 | 4,901,539   |
| Lighting    | 15     | 11/1/2018 | 0           | 178,681    | 178,681    | 37,027    | 692     | 6,799     | (2,376)   | 11,890    | 124,649   | 178,681     |
| OPA         | 16     | 11/1/2018 | 59          | 1,889,913  | 1,889,972  | 538,478   | 97,371  | 91,044    | (31,629)  | 112,595   | 1,082,054 | 1,889,913   |
| Residential | 0      | 12/1/2018 | (7,019,116) | 12,609,557 | 5,590,441  | 3,256,513 | 414,458 | 116,898   | (14,414)  | 886,457   | 7,949,645 | 12,609,557  |
| Commercial  | 2      | 12/1/2018 | (5,137,769) | 10,390,781 | 5,253,012  | 2,889,738 | 606,758 | 104,190   | (13,286)  | 791,419   | 6,011,962 | 10,390,781  |
| Industrial  | 4      | 12/1/2018 | (2,504,461) | 4,892,247  | 2,387,786  | 1,616,590 | 270,742 | 56,629    | (7,045)   | 342,166   | 2,613,165 | 4,892,247   |
| Lighting    | 15     | 12/1/2018 | 0           | 144,479    | 144,479    | 29,366    | 776     | 1,063     | (121)     | 12,216    | 101,179   | 144,479     |
| OPA         | 16     | 12/1/2018 | (1,296,037) | 1,896,831  | 600,794    | 557,279   | 99,707  | 19,794    | (2,420)   | 141,837   | 1,080,634 | 1,896,831   |
| Residential | 0      | 1/1/2019  | (64,742)    | 14,245,202 | 14,180,460 | 3,539,081 | 450,468 | 642,716   | (15,566)  | 1,111,248 | 8,517,255 | 14,245,202  |
| Commercial  | 2      | 1/1/2019  | (393,472)   | 10,980,544 | 10,587,072 | 2,899,548 | 610,721 | 528,982   | (12,544)  | 894,884   | 6,058,953 | 10,980,544  |
| Industrial  | 4      | 1/1/2019  | (253,110)   | 5,194,449  | 4,941,339  | 1,613,629 | 269,837 | 287,949   | (7,031)   | 388,738   | 2,641,327 | 5,194,449   |
| Lighting    | 15     | 1/1/2019  | 0           | 150,252    | 150,252    | 29,338    | 796     | 5,348     | (118)     | 13,727    | 101,161   | 150,252     |
| OPA         | 16     | 1/1/2019  | (89,454)    | 1,965,633  | 1,876,179  | 554,491   | 100,049 | 100,328   | (2,392)   | 155,900   | 1,057,257 | 1,965,633   |
| Residential | 0      | 2/1/2019  | (1,825,527) | 13,898,083 | 12,072,556 | 3,508,198 | 446,432 | 366,722   | (15,327)  | 1,131,936 | 8,460,122 | 13,898,083  |
| Commercial  | 2      | 2/1/2019  | (545,295)   | 10,692,622 | 10,147,327 | 2,798,669 | 588,925 | 293,381   | (12,246)  | 937,278   | 6,086,615 | 10,692,622  |
| Industrial  | 4      | 2/1/2019  | (269,627)   | 4,985,021  | 4,715,394  | 1,542,547 | 255,575 | 158,317   | (6,708)   | 403,503   | 2,631,787 | 4,985,021   |
| Lighting    | 15     | 2/1/2019  | 0           | 147,026    | 147,026    | 28,823    | 663     | 3,001     | (119)     | 14,241    | 100,417   | 147,026     |
| OPA         | 16     | 2/1/2019  | (139,837)   | 1,919,777  | 1,779,940  | 537,414   | 96,097  | 55,739    | (2,328)   | 164,005   | 1,068,850 | 1,919,777   |
| Residential | 0      | 3/1/2019  | (580,276)   | 11,471,832 | 10,891,556 | 3,016,541 | 383,816 | (23,454)  | (151,059) | 773,284   | 7,472,704 | 11,471,832  |
| Commercial  | 2      | 3/1/2019  | 196,793     | 9,578,093  | 9,774,886  | 2,641,548 | 554,049 | (20,641)  | (132,811) | 714,894   | 5,821,054 | 9,578,093   |
| Industrial  | 4      | 3/1/2019  | 188,835     | 4,631,943  | 4,820,778  | 1,536,174 | 255,611 | (11,144)  | (76,646)  | 318,891   | 2,609,057 | 4,631,943   |
| Lighting    | 15     | 3/1/2019  | 0           | 138,927    | 138,927    | 28,522    | 600     | (216)     | (1,428)   | 11,399    | 100,050   | 138,927     |
| OPA         | 16     | 3/1/2019  | 63,847      | 1,754,034  | 1,817,881  | 515,688   | 92,999  | (4,038)   | (25,648)  | 128,065   | 1,046,968 | 1,754,034   |
| Residential | 0      | 4/1/2019  | (643,502)   | 9,398,011  | 8,754,509  | 2,317,679 | 294,798 | 132,323   | (116,139) | 700,129   | 6,069,221 | 9,398,011   |
| Commercial  | 2      | 4/1/2019  | (86,477)    | 9,641,799  | 9,555,322  | 2,597,134 | 544,111 | 148,303   | (130,604) | 780,981   | 5,701,874 | 9,641,799   |
| Industrial  | 4      | 4/1/2019  | (45,338)    | 4,835,968  | 4,790,630  | 1,551,534 | 262,673 | 87,214    | (77,939)  | 360,676   | 2,651,810 | 4,835,968   |
| Lighting    | 15     | 4/1/2019  | 0           | 141,545    | 141,545    | 28,363    | 562     | 1,623     | (1,420)   | 12,636    | 99,781    | 141,545     |
| OPA         | 16     | 4/1/2019  | (12,782)    | 1,762,058  | 1,749,276  | 501,842   | 90,568  | 28,475    | (25,071)  | 140,163   | 1,026,081 | 1,762,058   |

**Source: PSM Schedule 2**

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u>   |      |      |
|--------------------|---------------|-------------------------|--------------|------|------|
| 5/1/2017           | 1,173,611.46  |                         | 1,173,611.46 | 0.00 | S105 |
| 6/1/2017           | 593,771.89    |                         | 593,771.89   | 0.00 | S105 |
| 7/1/2017           | 415,058.79    |                         | 415,058.79   | 0.00 | S105 |
| 8/1/2017           | 447,589.45    |                         | 447,589.45   | 0.00 | S105 |
| 9/1/2017           | 1,077,979.15  |                         | 1,077,979.15 | 0.00 | S105 |
| 10/1/2017          | 2,400,518.78  |                         | 2,400,518.78 | 0.00 | S105 |
| 11/1/2017          | 1,648,921.22  |                         | 1,648,921.22 | 0.00 | S105 |
| 12/1/2017          | 647,230.19    |                         | 647,230.19   | 0.00 | S105 |
| 1/1/2018           | 1,989,969.08  |                         | 1,989,969.08 | 0.00 | S105 |
| 2/1/2018           | 220,839.74    |                         | 220,839.74   | 0.00 | S105 |
| 3/1/2018           | 58,321.90     |                         | 58,321.90    | 0.00 | S105 |
| 4/1/2018           | 0.00          | 889,484.00              | 0.00         | 0.00 | S105 |
| 5/1/2018           | 0.00          | 791,683.00              | 0.00         | 0.00 | S105 |
| 6/1/2018           | 573,409.20    | 789,986.00              | 573,409.20   | 0.00 | S105 |
| 7/1/2018           | 1,622,817.60  | 890,633.00              | 1,622,817.60 | 0.00 | S105 |
| 8/1/2018           | 466,200.77    | 892,184.00              | 466,200.77   | 0.00 | S105 |
| 9/1/2018           | 702,185.38    | 860,868.00              | 702,185.38   | 0.00 | S105 |
| 10/1/2018          | 978,400.48    | 742,358.00              | 978,400.48   | 0.00 | S105 |
| 11/1/2018          | 1,402,229.61  | 721,800.00              | 1,402,229.61 | 0.00 | S105 |
| 12/1/2018          | 1,485,820.64  | 791,683.00              | 1,485,820.64 | 0.00 | S105 |
| 1/1/2019           | 722,616.33    | 686,070.00              | 722,616.33   | 0.00 | S14  |
| 2/1/2019           | 595,112.90    | 717,260.00              | 595,112.90   | 0.00 | S14  |
| 3/1/2019           | 1,223,241.19  | 814,336.00              | 1,223,241.19 | 0.00 | S14  |
| 4/1/2019           | 0.00          | 814,336.00              |              | 0.00 | MC   |

Input:  
Expense Month: May 2019  
Case No. 2017-00321

| Property Tax Rates        | Annual   | Monthly  |
|---------------------------|----------|----------|
| ARO Account:              | 0.15000% | 0.01250% |
| Structures & Improvements | 1.42740% | 0.11895% |

Adj. Jurisdictional E(m)  
Authorized for Mar-19  
Expense Month \$ 2,660,087.00

Effective Date for Billing: July 1, 2019  
Date Submitted: June 21, 2019

**Error Check:**  
To make sure that retail  
and SLSRSL are entered  
for the current expense month

**File:**  
**Original & 2 copies**

| Jurisdictional E(m) Table |              |             |              |                         |                     |                                   |                          |                            |                    |         |                      |  |
|---------------------------|--------------|-------------|--------------|-------------------------|---------------------|-----------------------------------|--------------------------|----------------------------|--------------------|---------|----------------------|--|
| Juris. E(m)               |              |             |              |                         |                     | Juris. E(m) vs. Revenue Collected |                          |                            |                    |         | Exp Month / Billing  |  |
| Form 1.10                 | Ln 9 (H30)   | Ln 13 (H38) | Ln 7 (H26)   | Ln 12 (H36)             | Ln 10 (H32)         | (Over)/Under<br>Recovery          | Recovered<br>in<br>Rates | Recovery<br>vs.<br>Allowed | ESM Billing Factor |         |                      |  |
| Expense<br>Month          | Retail       | PSM         | Total        | Adj. Retail<br>Recovery | Prior<br>Period Adj |                                   |                          |                            | Res                | Non-Res |                      |  |
| Feb-18                    | \$ -         | \$ -        | \$ -         | \$ -                    | \$ -                |                                   |                          |                            |                    |         |                      |  |
| Mar-18                    | \$ -         | \$ -        | \$ -         | \$ -                    | \$ -                |                                   |                          |                            |                    |         |                      |  |
| Apr-18                    | \$ 683,831   | \$ 23,922   | \$ 707,753   | \$ 683,831              | \$ -                | \$ -                              |                          |                            | 2.67%              | 3.99%   | Apr / June           |  |
| May-18                    | \$ 783,036   | \$ 23,802   | \$ 806,838   | \$ 783,036              | \$ -                | \$ -                              |                          |                            | 3.01%              | 4.57%   | May / July           |  |
| Jun-18                    | \$ 1,461,780 | \$ 41,954   | \$ 1,503,734 | \$ 1,413,676            | \$ -                | \$ (48,104)                       | \$ 731,935               |                            | 5.31%              | 8.21%   | June / August        |  |
| Jul-18                    | \$ 2,237,252 | \$ 73,482   | \$ 2,310,734 | \$ 2,122,573            | \$ -                | \$ (114,679)                      | \$ 897,715               |                            | 7.84%              | 12.28%  | July / September     |  |
| Aug-18                    | \$ 2,407,393 | \$ 79,069   | \$ 2,486,462 | \$ 2,280,451            | \$ -                | \$ (126,942)                      | \$ 1,540,618             |                            | 8.41%              | 13.21%  | August / October     |  |
| Sep-18                    | \$ 1,928,868 | \$ 61,091   | \$ 1,989,959 | \$ 1,699,711            | \$ -                | \$ (229,157)                      | \$ 2,351,730             |                            | 6.21%              | 9.76%   | September / November |  |
| Oct-18                    | \$ 2,107,561 | \$ 57,816   | \$ 2,165,377 | \$ 2,095,198            | \$ -                | \$ (12,363)                       | \$ 2,292,814             |                            | 7.55%              | 11.99%  | October / December   |  |
| Nov-18                    | \$ 2,230,229 | \$ 60,239   | \$ 2,290,468 | \$ 2,358,844            | \$ -                | \$ 128,615                        | \$ 1,571,096             |                            | 8.45%              | 13.44%  | November / January   |  |
| Dec-18                    | \$ 2,568,511 | \$ 76,984   | \$ 2,645,495 | \$ 2,489,614            | \$ -                | \$ (78,897)                       | \$ 2,174,095             |                            | 8.85%              | 14.07%  | December / February  |  |
| Jan-19                    | \$ 2,219,734 | \$ 59,488   | \$ 2,279,222 | \$ 2,014,081            | \$ -                | \$ (205,653)                      | \$ 2,564,497             |                            | 7.21%              | 11.45%  | January / March      |  |
| Feb-19                    | \$ 2,423,854 | \$ 64,191   | \$ 2,488,045 | \$ 2,262,505            | \$ -                | \$ (161,349)                      | \$ 2,650,963             |                            | 8.03%              | 12.77%  | February / April     |  |
| Mar-19                    | \$ 2,592,539 | \$ 76,055   | \$ 2,668,594 | \$ 2,660,087            | \$ -                | \$ 67,548                         | \$ 1,946,533             |                            | 9.41%              | 14.86%  | March / May          |  |
| Apr-19                    | \$ 2,839,084 | \$ 81,784   | \$ 2,920,868 | \$ 3,107,004            | \$ -                | \$ 267,920                        | \$ 1,994,585             |                            | 10.98%             | 17.30%  | Apr / June           |  |
| May-19                    | \$ 3,094,378 | \$ 96,689   | \$ 3,191,067 | \$ 1,603,636            | \$ (1,885,759)      | \$ 395,017                        | \$ 2,265,070             |                            | 5.72%              | 8.89%   | May / July           |  |

**ES FORM 1.00**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of May 2019

**Residential (Total Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 648,671    |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 | = | \$ | 11,344,727 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 5.72%      |

**Non-Residential (Net Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 954,965    |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 | = | \$ | 10,745,168 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 8.89%      |

Effective Date for Billing: July 1, 2019

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: June 21, 2019

ES FORM 1.10

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of May 2019

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery | Source            | Environmental Compliance Plans |
|----------|--|-------------------|--------------------------------|
| 1        | Environmental Compliance Rate Base (RB)                                  | ES Form 2.00      | \$ 41,423,724                  |
| 2        | RB ÷ 12 months   | (1) ÷ 12          | \$ 3,451,977                   |
| 3        | Pretax Rate of Return (ROR)  | ES Form 1.20      | 8.446%                         |
| 4        | Return on the Environmental Compliance Rate Base (RORB)                  | (2) x (3)         | \$ 291,554                     |
| 5        | Environmental Operating Expenses (OE)                                    | ES Form 2.00      | + \$ 2,899,513                 |
| 6        | Less: Proceeds from Emission Allowance Sales (EAS)                       | ES Form 2.00      | - \$ -                         |
| 7        | Sub-Total E(m)   | (4) + (5) - (6)   | \$ 3,191,067                   |
| 8        | Jurisdictional Allocation Ratio for Expense Month                        | Line 18           | 96.97%                         |
| 9        | Jurisdictional E(m)  | (7) x (8)         | \$ 3,094,378                   |
| 10       | Prior Period Adjustment (if necessary)                                   | (A)               | + \$ (1,885,759)               |
| 11       | Adjustment for (Over)/Under Recovery                                     | ES Form 2.00      | + \$ 395,017                   |
| 12       | Total Adjusted Jurisdictional E(m)                                       | (9) + (10) + (11) | \$ 1,603,636                   |
| 13       | Jurisdictional E(m) to be Recovered in Rider PSM                         | (7) - (9)         | \$ 96,689                      |

**Calculation of Environmental Surcharge Billing Factors**

|    |  | Residential<br>(Total Revenue) | Non-Residential<br>(Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues  | ES Form 3.00                   | 40.45% 59.55%                    |
| 15 | Adjusted Jurisdictional E(m) - Allocated   | (12) x (14)                    | \$ 648,671 \$ 954,965            |
| 16 | <b>R(m)</b><br>Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)<br>Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | ES Form 3.00<br>ES Form 3.00   | \$ 11,344,727 \$ 10,745,168      |
| 17 | Jurisdictional E(m) / R(m)   | (15) ÷ (16)                    | 5.72% 8.89%                      |

**Calculation of Jurisdictional Allocation Ratio - 12 Month Average**

|    |                  |                 |               |         |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue   | ES Form 3.00    | \$ 28,045,115 | 96.97%  |
| 19 | Sales for Resale | Company Records | \$ 876,089    | 3.03%   |
| 20 | Total Revenue    |                 | \$ 28,921,204 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews. Additionally, per discussion with the KPSC Staff, the Company is including an adjustment for over-collection of property taxes in the three monthly filings for Expense Months May, June & July of 2019.

ES FORM 1.20

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Cost of Capital

| Line No. | Capital Structure | Ratio    | Cost   | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------|--------|-------------------|---------------------------|--------------------------------|
| 1        | Short-term Debt   | 9.772%   | 3.083% | 0.301%            |                           | 0.301%                         |
| 2        | Long-term Debt    | 40.977%  | 4.243% | 1.739%            |                           | 1.739%                         |
| 3        | Common Equity     | 49.251%  | 9.725% | 4.790%            | 1.3373044                 | 6.406%                         |
| 4        | Total             | 100.000% |        | 6.830%            |                           | 8.446%                         |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of May 2019

| Line No. | Determination of Environmental Compliance Rate Base (RB)                                     | Source       | Amount        |
|----------|--|--------------|---------------|
| 1        | Eligible Environmental Compliance Plant (Gross Plant)  | ES Form 2.10 | \$ 41,089,899 |
| 2        | Eligible Environmental Compliance CWIP Excluding AFUDC                                       | ES Form 2.10 | 2,326,583     |
| 3        | Subtotal   |              | \$ 43,416,482 |
| 4        | <u>Additions:</u>  |              |               |
| 5        | Inventory - Emission Allowances  | ES Form 2.30 | \$ 23,383     |
| 6        | Subtotal   |              | \$ 23,383     |
| 7        | <u>Deductions:</u>   |              |               |
| 8        | Accumulated Depreciation on Eligible Environmental Compliance Plant                          | ES Form 2.10 | \$ 249,863    |
| 9        | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant                 | ES Form 2.10 | 1,766,278     |
| 10       | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | -             |
| 11       | Subtotal   |              | \$ 2,016,141  |
| 12       | Environmental Compliance Rate Base   |              | \$ 41,423,724 |
| 13       | <u>Determination of Environmental Compliance Operating Expenses (OE)</u>                     |              |               |
| 14       | Monthly Depreciation Expense   | ES Form 2.10 | \$ 83,553     |
| 15       | Monthly Taxes Other Than Income Taxes  | ES Form 2.10 | \$ 51,346     |
| 16       | Monthly Amortization Expense   | ES Form 2.20 | \$ 1,843,541  |
| 17       | Monthly Emission Allowance Expense   | ES Form 2.30 | \$ 115        |
| 18       | Monthly Environmental Reagent Expense  | ES Form 2.50 | \$ 920,958    |
| 19       | Total Environmental Compliance Operating Expense   |              | \$ 2,899,513  |
| 20       | <u>Proceeds from Emission Allowance Sales (EAS)</u>  |              |               |
| 21       | SO <sub>2</sub> Allowance Sales  |              | \$ -          |
| 22       | NO <sub>x</sub> Allowances Sales   |              | -             |
| 23       | Total Emission Allowance Sales   |              | \$ -          |
| 24       | <u>(Over) / Under Recovery</u>   |              |               |
| 25       | Adjusted Jurisdictional E(m) Authorized for Expense Month two Months Prior                   |              | \$ 2,660,087  |
| 26       | Jurisdictional E(m) Revenue Recovered in Current Expense Month                               |              | 2,265,070     |
| 27       | (Over) / Under Recovery  |              | \$ 395,017    |

Note: (Over) recovery will be deducted from Jurisdictional E(m)  
 Under recovery will be added to Jurisdictional E(m)



ES FORM 2.10

**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Plant, Accumulated Depreciation, CWIP, ITC, ADIT  
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of May 2019

|             | (1)                                 | (2)                                 | (3)                                   | (4)                               | (5)                               | (6)                                   | (7)   | (8)                          | (9)                          |
|-------------|-------------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|---|------------------------------|------------------------------|
| Project No. | Description                         | Gross Plant in-Service as of May-19 | Accumulated Depreciation as of May-19 | Net Plant in-Service as of May-19 | CWIP Excluding AFUDC as of May-19 | Accumulated Deferred ITC as of May-19 | Accumulated Deferred Tax Balance as of May-19 | Monthly Depreciation Expense | Monthly Property Tax Expense |
|             |                                     |                                     |                                       | (2)-(3)                           |                                   |                                       |   |                              |                              |
| 1           | EB020290 Lined Retention Basin West | \$ 10,604,187                       | \$ 126,496                            | \$ 10,477,691                     | \$ -                              | \$ -                                  | \$ 1,172,645                                  | \$ 21,827                    | \$ 12,463                    |
| 2           | EB020745 Lined Retention Basin East | \$ -                                | \$ -                                  | \$ -                              | \$ 646,049                        | \$ -                                  | \$ -  | \$ -                         | \$ 768                       |
| 3           | EB020298 East Bend SW/PW Reroute    | \$ 30,485,712                       | \$ 123,367                            | \$ 30,362,345                     | \$ -                              | \$ -                                  | \$ 593,633                                    | \$ 61,726                    | \$ 36,116                    |
| 4           | EB021281 East Bend Landfill Cell 2  | \$ -                                | \$ -                                  | \$ -                              | \$ 1,680,534                      | \$ -                                  | \$ -  | \$ -                         | \$ 1,999                     |
| 5           |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
| 6           |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
| 7           |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
| 8           |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
| 9           |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
| 10          |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
| 11          |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
| 12          |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
| 13          |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
| 14          |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
| 15          |                                     |                                     |                                       | \$ -                              |                                   |                                       |   |                              |                              |
|             |                                     | \$ 41,089,899                       | \$ 249,863                            | \$ 40,840,036                     | \$ 2,326,583                      | \$ -                                  | \$ 1,766,278                                  | \$ 83,553                    | \$ 51,346                    |

ES FORM 2.20  
 Page 1 of 3

DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

For the Expense Month of May 2019

| Line No. | Period (1)        | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|-------------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1        | 2015 Total Actual | \$ 3,858,084   | \$ (856,412)   | \$ 20,378         | \$ -                       | \$ 3,022,050       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 2        | 2016 Total Actual | \$ 4,486,812   | \$ (107,052)   | \$ 379,037        | \$ -                       | \$ 7,780,847       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 3        | Jan-17 Actual     | \$ 358,148     | \$ -           | \$ 43,243         | \$ -                       | \$ 8,182,238       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 4        | Feb-17 Actual     | \$ 424,021     | \$ -           | \$ 40,351         | \$ -                       | \$ 8,646,610       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 5        | Mar-17 Actual     | \$ 692,184     | \$ (26,763)    | \$ 44,724         | \$ -                       | \$ 9,356,755       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 6        | Apr-17 Actual     | \$ 254,067     | \$ -           | \$ 50,949         | \$ -                       | \$ 9,661,771       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 7        | May-17 Actual     | \$ 608,377     | \$ -           | \$ 56,141         | \$ -                       | \$ 10,326,289      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 8        | Jun-17 Actual     | \$ 265,619     | \$ (26,763)    | \$ 53,472         | \$ -                       | \$ 10,618,617      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 9        | Jul-17 Actual     | \$ 220,636     | \$ -           | \$ 51,558         | \$ -                       | \$ 10,890,811      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 10       | Aug-17 Actual     | \$ 272,053     | \$ -           | \$ 47,731         | \$ -                       | \$ 11,210,595      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 11       | Sep-17 Actual     | \$ 233,743     | \$ (26,763)    | \$ 44,389         | \$ -                       | \$ 11,461,964      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 12       | Oct-17 Actual     | \$ 444,793     | \$ -           | \$ 60,670         | \$ -                       | \$ 11,967,427      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 13       | Nov-17 Actual     | \$ 525,770     | \$ -           | \$ 68,573         | \$ -                       | \$ 12,561,770      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 14       | Dec-17 Actual     | \$ 2,482,493   | \$ (26,763)    | \$ 82,850         | \$ -                       | \$ 15,100,350      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 15       | Jan-18 Actual     | \$ 510,525     | \$ -           | \$ 91,185         | \$ -                       | \$ 15,702,060      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 16       | Feb-18 Actual     | \$ 89,648      | \$ -           | \$ 91,534         | \$ -                       | \$ 15,883,242      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 17       | Mar-18 Actual     | \$ 396,977     | \$ (26,763)    | \$ 93,696         | \$ -                       | \$ 16,347,152      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 18       | Apr-18 Actual     | \$ 132,294     | \$ -           | \$ 111,722        | \$ -                       | \$ 16,591,168      | \$ 173,000     | \$ -                        | \$ 173,000         | \$ -                            |
| 19       | May-18 Actual     | \$ -           | \$ -           | \$ 112,480        | \$ -                       | \$ 16,703,648      | \$ 100,234     | \$ -                        | \$ 273,234         | \$ -                            |
| 20       | Jun-18 Actual     | \$ -           | \$ -           | \$ 111,870        | \$ (202,486)               | \$ 16,613,032      | \$ 150,901     | \$ (173,000)                | \$ 251,135         | \$ (375,486)                    |
| 21       | Jul-18 Actual     | \$ -           | \$ -           | \$ 111,255        | \$ (202,486)               | \$ 16,521,801      | \$ 196,585     | \$ (100,234)                | \$ 347,486         | \$ (302,720)                    |
| 22       | Aug-18 Actual     | \$ -           | \$ -           | \$ 110,637        | \$ (202,486)               | \$ 16,429,952      | \$ 321,815     | \$ (150,901)                | \$ 518,400         | \$ (353,387)                    |
| 23       | Sep-18 Actual     | \$ -           | \$ -           | \$ 110,014        | \$ (202,486)               | \$ 16,337,480      | \$ 275,135     | \$ (196,585)                | \$ 596,950         | \$ (399,071)                    |
| 24       | Oct-18 Actual     | \$ -           | \$ -           | \$ 109,387        | \$ (202,486)               | \$ 16,244,381      | \$ 69,886      | \$ (321,815)                | \$ 345,021         | \$ (524,301)                    |
| 25       | Nov-18 Actual     | \$ -           | \$ -           | \$ 108,756        | \$ (202,486)               | \$ 16,150,651      | \$ 238,428     | \$ (275,135)                | \$ 308,314         | \$ (477,621)                    |
| 26       | Dec-18 Actual     | \$ -           | \$ -           | \$ 108,121        | \$ (202,486)               | \$ 16,056,286      | \$ 263,037     | \$ (69,886)                 | \$ 501,465         | \$ (272,372)                    |
| 27       | Jan-19 Actual     | \$ -           | \$ -           | \$ 107,481        | \$ (202,486)               | \$ 15,961,281      | \$ 177,996     | \$ (238,428)                | \$ 441,033         | \$ (440,914)                    |
| 28       | Feb-19 Actual     | \$ -           | \$ -           | \$ 106,837        | \$ (202,486)               | \$ 15,865,632      | \$ 150,851     | \$ (263,037)                | \$ 328,847         | \$ (465,523)                    |
| 29       | Mar-19 Actual     | \$ -           | \$ -           | \$ 106,188        | \$ (202,486)               | \$ 15,769,334      | \$ 408,609     | \$ (177,996)                | \$ 559,460         | \$ (380,482)                    |
| 30       | Apr-19 Actual     | \$ -           | \$ -           | \$ 105,535        | \$ (202,486)               | \$ 15,672,383      | \$ 1,588,547   | \$ (150,851)                | \$ 1,997,156       | \$ (353,337)                    |
| 31       | May-19 Actual     | \$ -           | \$ -           | \$ 104,878        | \$ (202,486)               | \$ 15,574,775      | \$ 1,641,055   | \$ (408,609)                | \$ 3,229,602       | \$ (611,095)                    |
| 32       | Jun-19 Actual     | \$ -           | \$ -           | \$ 104,216        | \$ (202,486)               | \$ 15,476,505      | \$ -           | \$ (1,588,547)              | \$ 1,641,055       | \$ (1,791,033)                  |
| 33       | Jul-19 Actual     | \$ -           | \$ -           | \$ 103,550        | \$ (202,486)               | \$ 15,377,569      | \$ -           | \$ (1,641,055)              | \$ -               | \$ (1,843,541)                  |
| 34       | Aug-19 Actual     | \$ -           | \$ -           | \$ 102,880        | \$ (202,486)               | \$ 15,277,963      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 35       | Sep-19 Actual     | \$ -           | \$ -           | \$ 102,204        | \$ (202,486)               | \$ 15,177,681      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 36       | Oct-19 Actual     | \$ -           | \$ -           | \$ 101,524        | \$ (202,486)               | \$ 15,076,719      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 37       | Nov-19 Actual     | \$ -           | \$ -           | \$ 100,840        | \$ (202,486)               | \$ 14,975,073      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 38       | Dec-19 Actual     | \$ -           | \$ -           | \$ 100,151        | \$ (202,486)               | \$ 14,872,738      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 39       | Jan-20 Actual     | \$ -           | \$ -           | \$ 99,457         | \$ (202,486)               | \$ 14,769,709      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 40       | Feb-20 Actual     | \$ -           | \$ -           | \$ 98,759         | \$ (202,486)               | \$ 14,665,982      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 41       | Mar-20 Actual     | \$ -           | \$ -           | \$ 98,055         | \$ (202,486)               | \$ 14,561,551      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 42       | Apr-20 Actual     | \$ -           | \$ -           | \$ 97,347         | \$ (202,486)               | \$ 14,456,412      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 43       | May-20 Actual     | \$ -           | \$ -           | \$ 96,635         | \$ (202,486)               | \$ 14,350,561      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 44       | Jun-20 Actual     | \$ -           | \$ -           | \$ 95,917         | \$ (202,486)               | \$ 14,243,992      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 45       | Jul-20 Actual     | \$ -           | \$ -           | \$ 95,194         | \$ (202,486)               | \$ 14,136,700      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 46       | Aug-20 Actual     | \$ -           | \$ -           | \$ 94,467         | \$ (202,486)               | \$ 14,028,681      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 47       | Sep-20 Actual     | \$ -           | \$ -           | \$ 93,735         | \$ (202,486)               | \$ 13,919,930      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 48       | Oct-20 Actual     | \$ -           | \$ -           | \$ 92,997         | \$ (202,486)               | \$ 13,810,441      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 49       | Nov-20 Actual     | \$ -           | \$ -           | \$ 92,255         | \$ (202,486)               | \$ 13,700,210      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 50       | Dec-20 Actual     | \$ -           | \$ -           | \$ 91,508         | \$ (202,486)               | \$ 13,589,232      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |

ES FORM 2.20  
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DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

For the Expense Month of May 2019

| Line No. | Period<br>(1) | Cash Spend<br>(2) | COR Credit<br>(3) | Carrying Cost<br>(4) | Recovery:<br>10-Yr Amort.<br>(5) | Ending Balance<br>(6) | Cash Spend<br>(7) | Recovery:<br>2-Month Cycle<br>(8) | Ending Balance<br>(9) | Total<br>Recovery<br>(10) = (5) + (8) |
|----------|---------------|-------------------|-------------------|----------------------|----------------------------------|-----------------------|-------------------|-----------------------------------|-----------------------|---------------------------------------|
| 51       | Jan-21        | Actual            | -                 | 90,756               | (202,486)                        | 13,477,502            | -                 | -                                 | -                     | (202,486)                             |
| 52       | Feb-21        | Actual            | -                 | 89,998               | (202,486)                        | 13,365,014            | -                 | -                                 | -                     | (202,486)                             |
| 53       | Mar-21        | Actual            | -                 | 89,235               | (202,486)                        | 13,251,763            | -                 | -                                 | -                     | (202,486)                             |
| 54       | Apr-21        | Actual            | -                 | 88,468               | (202,486)                        | 13,137,745            | -                 | -                                 | -                     | (202,486)                             |
| 55       | May-21        | Actual            | -                 | 87,695               | (202,486)                        | 13,022,954            | -                 | -                                 | -                     | (202,486)                             |
| 56       | Jun-21        | Actual            | -                 | 86,916               | (202,486)                        | 12,907,384            | -                 | -                                 | -                     | (202,486)                             |
| 57       | Jul-21        | Actual            | -                 | 86,133               | (202,486)                        | 12,791,031            | -                 | -                                 | -                     | (202,486)                             |
| 58       | Aug-21        | Actual            | -                 | 85,344               | (202,486)                        | 12,673,889            | -                 | -                                 | -                     | (202,486)                             |
| 59       | Sep-21        | Actual            | -                 | 84,550               | (202,486)                        | 12,555,953            | -                 | -                                 | -                     | (202,486)                             |
| 60       | Oct-21        | Actual            | -                 | 83,750               | (202,486)                        | 12,437,217            | -                 | -                                 | -                     | (202,486)                             |
| 61       | Nov-21        | Actual            | -                 | 82,945               | (202,486)                        | 12,317,676            | -                 | -                                 | -                     | (202,486)                             |
| 62       | Dec-21        | Actual            | -                 | 82,135               | (202,486)                        | 12,197,325            | -                 | -                                 | -                     | (202,486)                             |
| 63       | Jan-22        | Actual            | -                 | 81,319               | (202,486)                        | 12,076,158            | -                 | -                                 | -                     | (202,486)                             |
| 64       | Feb-22        | Actual            | -                 | 80,498               | (202,486)                        | 11,954,170            | -                 | -                                 | -                     | (202,486)                             |
| 65       | Mar-22        | Actual            | -                 | 79,671               | (202,486)                        | 11,831,355            | -                 | -                                 | -                     | (202,486)                             |
| 66       | Apr-22        | Actual            | -                 | 78,838               | (202,486)                        | 11,707,707            | -                 | -                                 | -                     | (202,486)                             |
| 67       | May-22        | Actual            | -                 | 78,000               | (202,486)                        | 11,583,221            | -                 | -                                 | -                     | (202,486)                             |
| 68       | Jun-22        | Actual            | -                 | 77,156               | (202,486)                        | 11,457,891            | -                 | -                                 | -                     | (202,486)                             |
| 69       | Jul-22        | Actual            | -                 | 76,306               | (202,486)                        | 11,331,711            | -                 | -                                 | -                     | (202,486)                             |
| 70       | Aug-22        | Actual            | -                 | 75,451               | (202,486)                        | 11,204,676            | -                 | -                                 | -                     | (202,486)                             |
| 71       | Sep-22        | Actual            | -                 | 74,589               | (202,486)                        | 11,076,779            | -                 | -                                 | -                     | (202,486)                             |
| 72       | Oct-22        | Actual            | -                 | 73,722               | (202,486)                        | 10,948,015            | -                 | -                                 | -                     | (202,486)                             |
| 73       | Nov-22        | Actual            | -                 | 72,849               | (202,486)                        | 10,818,378            | -                 | -                                 | -                     | (202,486)                             |
| 74       | Dec-22        | Actual            | -                 | 71,971               | (202,486)                        | 10,687,863            | -                 | -                                 | -                     | (202,486)                             |
| 75       | Jan-23        | Actual            | -                 | 71,086               | (202,486)                        | 10,556,463            | -                 | -                                 | -                     | (202,486)                             |
| 76       | Feb-23        | Actual            | -                 | 70,195               | (202,486)                        | 10,424,172            | -                 | -                                 | -                     | (202,486)                             |
| 77       | Mar-23        | Actual            | -                 | 69,298               | (202,486)                        | 10,290,984            | -                 | -                                 | -                     | (202,486)                             |
| 78       | Apr-23        | Actual            | -                 | 68,395               | (202,486)                        | 10,156,893            | -                 | -                                 | -                     | (202,486)                             |
| 79       | May-23        | Actual            | -                 | 67,486               | (202,486)                        | 10,021,893            | -                 | -                                 | -                     | (202,486)                             |
| 80       | Jun-23        | Actual            | -                 | 66,571               | (202,486)                        | 9,885,978             | -                 | -                                 | -                     | (202,486)                             |
| 81       | Jul-23        | Actual            | -                 | 65,649               | (202,486)                        | 9,749,141             | -                 | -                                 | -                     | (202,486)                             |
| 82       | Aug-23        | Actual            | -                 | 64,722               | (202,486)                        | 9,611,377             | -                 | -                                 | -                     | (202,486)                             |
| 83       | Sep-23        | Actual            | -                 | 63,788               | (202,486)                        | 9,472,679             | -                 | -                                 | -                     | (202,486)                             |
| 84       | Oct-23        | Actual            | -                 | 62,847               | (202,486)                        | 9,333,040             | -                 | -                                 | -                     | (202,486)                             |
| 85       | Nov-23        | Actual            | -                 | 61,901               | (202,486)                        | 9,192,455             | -                 | -                                 | -                     | (202,486)                             |
| 86       | Dec-23        | Actual            | -                 | 60,948               | (202,486)                        | 9,050,917             | -                 | -                                 | -                     | (202,486)                             |
| 87       | Jan-24        | Actual            | -                 | 59,988               | (202,486)                        | 8,908,419             | -                 | -                                 | -                     | (202,486)                             |
| 88       | Feb-24        | Actual            | -                 | 59,022               | (202,486)                        | 8,764,955             | -                 | -                                 | -                     | (202,486)                             |
| 89       | Mar-24        | Actual            | -                 | 58,049               | (202,486)                        | 8,620,518             | -                 | -                                 | -                     | (202,486)                             |
| 90       | Apr-24        | Actual            | -                 | 57,070               | (202,486)                        | 8,475,102             | -                 | -                                 | -                     | (202,486)                             |
| 91       | May-24        | Actual            | -                 | 56,084               | (202,486)                        | 8,328,700             | -                 | -                                 | -                     | (202,486)                             |
| 92       | Jun-24        | Actual            | -                 | 55,092               | (202,486)                        | 8,181,306             | -                 | -                                 | -                     | (202,486)                             |
| 93       | Jul-24        | Actual            | -                 | 54,093               | (202,486)                        | 8,032,913             | -                 | -                                 | -                     | (202,486)                             |
| 94       | Aug-24        | Actual            | -                 | 53,087               | (202,486)                        | 7,883,514             | -                 | -                                 | -                     | (202,486)                             |
| 95       | Sep-24        | Actual            | -                 | 52,074               | (202,486)                        | 7,733,102             | -                 | -                                 | -                     | (202,486)                             |
| 96       | Oct-24        | Actual            | -                 | 51,054               | (202,486)                        | 7,581,670             | -                 | -                                 | -                     | (202,486)                             |
| 97       | Nov-24        | Actual            | -                 | 50,027               | (202,486)                        | 7,429,211             | -                 | -                                 | -                     | (202,486)                             |
| 98       | Dec-24        | Actual            | -                 | 48,994               | (202,486)                        | 7,275,719             | -                 | -                                 | -                     | (202,486)                             |
| 99       | Jan-25        | Actual            | -                 | 47,953               | (202,486)                        | 7,121,186             | -                 | -                                 | -                     | (202,486)                             |

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**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Amortization Calculation for Coal Ash ARO

For the Expense Month of May 2019

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100      | Feb-25     | Actual         | -              | 46,906            | (202,486)                  | 6,965,606          | -              | -                           | -                  | (202,486)                       |
| 101      | Mar-25     | Actual         | -              | 45,851            | (202,486)                  | 6,808,971          | -              | -                           | -                  | (202,486)                       |
| 102      | Apr-25     | Actual         | -              | 44,789            | (202,486)                  | 6,651,274          | -              | -                           | -                  | (202,486)                       |
| 103      | May-25     | Actual         | -              | 43,720            | (202,486)                  | 6,492,508          | -              | -                           | -                  | (202,486)                       |
| 104      | Jun-25     | Actual         | -              | 42,643            | (202,486)                  | 6,332,665          | -              | -                           | -                  | (202,486)                       |
| 105      | Jul-25     | Actual         | -              | 41,560            | (202,486)                  | 6,171,739          | -              | -                           | -                  | (202,486)                       |
| 106      | Aug-25     | Actual         | -              | 40,469            | (202,486)                  | 6,009,722          | -              | -                           | -                  | (202,486)                       |
| 107      | Sep-25     | Actual         | -              | 39,370            | (202,486)                  | 5,846,606          | -              | -                           | -                  | (202,486)                       |
| 108      | Oct-25     | Actual         | -              | 38,265            | (202,486)                  | 5,682,385          | -              | -                           | -                  | (202,486)                       |
| 109      | Nov-25     | Actual         | -              | 37,151            | (202,486)                  | 5,517,050          | -              | -                           | -                  | (202,486)                       |
| 110      | Dec-25     | Actual         | -              | 36,030            | (202,486)                  | 5,350,594          | -              | -                           | -                  | (202,486)                       |
| 111      | Jan-26     | Actual         | -              | 34,902            | (202,486)                  | 5,183,010          | -              | -                           | -                  | (202,486)                       |
| 112      | Feb-26     | Actual         | -              | 33,766            | (202,486)                  | 5,014,290          | -              | -                           | -                  | (202,486)                       |
| 113      | Mar-26     | Actual         | -              | 32,622            | (202,486)                  | 4,844,426          | -              | -                           | -                  | (202,486)                       |
| 114      | Apr-26     | Actual         | -              | 31,470            | (202,486)                  | 4,673,410          | -              | -                           | -                  | (202,486)                       |
| 115      | May-26     | Actual         | -              | 30,311            | (202,486)                  | 4,501,235          | -              | -                           | -                  | (202,486)                       |
| 116      | Jun-26     | Actual         | -              | 29,144            | (202,486)                  | 4,327,893          | -              | -                           | -                  | (202,486)                       |
| 117      | Jul-26     | Actual         | -              | 27,968            | (202,486)                  | 4,153,375          | -              | -                           | -                  | (202,486)                       |
| 118      | Aug-26     | Actual         | -              | 26,785            | (202,486)                  | 3,977,674          | -              | -                           | -                  | (202,486)                       |
| 119      | Sep-26     | Actual         | -              | 25,594            | (202,486)                  | 3,800,782          | -              | -                           | -                  | (202,486)                       |
| 120      | Oct-26     | Actual         | -              | 24,395            | (202,486)                  | 3,622,691          | -              | -                           | -                  | (202,486)                       |
| 121      | Nov-26     | Actual         | -              | 23,188            | (202,486)                  | 3,443,393          | -              | -                           | -                  | (202,486)                       |
| 122      | Dec-26     | Actual         | -              | 21,972            | (202,486)                  | 3,262,879          | -              | -                           | -                  | (202,486)                       |
| 123      | Jan-27     | Actual         | -              | 20,748            | (202,486)                  | 3,081,141          | -              | -                           | -                  | (202,486)                       |
| 124      | Feb-27     | Actual         | -              | 19,516            | (202,486)                  | 2,898,171          | -              | -                           | -                  | (202,486)                       |
| 125      | Mar-27     | Actual         | -              | 18,276            | (202,486)                  | 2,713,961          | -              | -                           | -                  | (202,486)                       |
| 126      | Apr-27     | Actual         | -              | 17,027            | (202,486)                  | 2,528,502          | -              | -                           | -                  | (202,486)                       |
| 127      | May-27     | Actual         | -              | 15,769            | (202,486)                  | 2,341,785          | -              | -                           | -                  | (202,486)                       |
| 128      | Jun-27     | Actual         | -              | 14,504            | (202,486)                  | 2,153,803          | -              | -                           | -                  | (202,486)                       |
| 129      | Jul-27     | Actual         | -              | 13,229            | (202,486)                  | 1,964,546          | -              | -                           | -                  | (202,486)                       |
| 130      | Aug-27     | Actual         | -              | 11,946            | (202,486)                  | 1,774,006          | -              | -                           | -                  | (202,486)                       |
| 131      | Sep-27     | Actual         | -              | 10,654            | (202,486)                  | 1,582,174          | -              | -                           | -                  | (202,486)                       |
| 132      | Oct-27     | Actual         | -              | 9,354             | (202,486)                  | 1,389,042          | -              | -                           | -                  | (202,486)                       |
| 133      | Nov-27     | Actual         | -              | 8,045             | (202,486)                  | 1,194,601          | -              | -                           | -                  | (202,486)                       |
| 134      | Dec-27     | Actual         | -              | 6,726             | (202,486)                  | 998,841            | -              | -                           | -                  | (202,486)                       |
| 135      | Jan-28     | Actual         | -              | 5,399             | (202,486)                  | 801,754            | -              | -                           | -                  | (202,486)                       |
| 136      | Feb-28     | Actual         | -              | 4,063             | (202,486)                  | 603,331            | -              | -                           | -                  | (202,486)                       |
| 137      | Mar-28     | Actual         | -              | 2,718             | (202,486)                  | 403,563            | -              | -                           | -                  | (202,486)                       |
| 138      | Apr-28     | Actual         | -              | 1,409             | (202,486)                  | 202,486            | -              | -                           | -                  | (202,486)                       |
| 139      | May-28     | Actual         | -              | -                 | (202,486)                  | -                  | -              | -                           | -                  | (202,486)                       |
|          |            | \$ 16,256,244  | \$ (1,097,279) | \$ 9,139,355      | \$ (24,298,320)            |                    | \$ 5,756,079   | \$ (5,756,079)              |                    | (30,054,399)                    |

Monthly Amortization Amount

(1,843,541)

ES FORM 2.30

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending May 2019

| <b>Total SO<sub>2</sub> and NO<sub>x</sub> Emission Allowances</b> |                     |                         |             |      |                  |
|--|---------------------|-------------------------|-------------|------|------------------|
|  | Beginning Inventory | Allocations / Purchases | Utilized    | Sold | Ending Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>           |                     |                         |             |      |                  |
| Quantity   | 134,299             | 1,133                   | 225         | -    | 135,207          |
| Dollars  | \$ 17,016.43        | \$ -                    | \$ 29.25    | \$ - | \$ 16,987.18     |
| \$/Allowance   | \$ 0.126706         | \$ -                    | \$ 0.130000 | \$ - | \$ 0.125638      |
| <b>NO<sub>x</sub> Allowances - Annual</b>                          |                     |                         |             |      |                  |
| Quantity   | 7,420               | 766                     | 176         | -    | 8,010            |
| Dollars  | \$ 3,997.45         | \$ -                    | \$ 86.24    | \$ - | \$ 3,911.21      |
| \$/Allowance   | \$ 0.538740         | \$ -                    | \$ 0.490000 | \$ - | \$ 0.488291      |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                        |                     |                         |             |      |                  |
| Quantity   | 1,398               | 176                     | -           | -    | 1,574            |
| Dollars  | \$ 2,484.70         | \$ -                    | \$ -        | \$ - | \$ 2,484.70      |
| \$/Allowance   | \$ 1.777325         | \$ -                    | \$ -        | \$ - | \$ 1.578590      |
| <b>Total Emission Allowances</b>                                   |                     |                         |             |      |                  |
| Quantity   | 143,117             | 2,075                   | 401         | -    | 144,791          |
| Dollars  | \$ 23,498.58        | \$ -                    | \$ 115.49   | \$ - | \$ 23,383.09     |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO<sub>2</sub>G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

**ES FORM 2.50**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Environmental Reagent Expenses

For the Expense Month of May 2019

| <b>Line No.</b> | <b>Expense Type</b> | <b>Account Number</b> | <b>East Bend Unit 2</b> | <b>Total</b> |
|-----------------|---------------------|-----------------------|-------------------------|--------------|
| 1               | Ammonia             | 502020                | \$ 47,933               | \$ 47,933    |
| 2               | Lime                | 502040                | 783,381                 | 783,381      |
| 3               | Hydrated Lime       | 502040                | 89,644                  | 89,644       |
| 4               | Total               |                       | \$ 920,958              | \$ 920,958   |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of May 2019

| Residential - Kentucky Jurisdictional Revenues  |                |     |     |                                  |  |
|---|----------------|-----|-----|----------------------------------|--|
| (1)   | (2)            | (3) | (4) | (5)                              | (6)  |
| Month   | Total Revenues |     |     | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge<br>(2) - (5) |
| Jun-18  | \$ 13,041,663  |     |     | \$ 298,777                       | \$ 12,742,886  |
| Jul-18  | 15,332,757     |     |     | 383,577                          | 14,949,180   |
| Aug-18  | 12,716,657     |     |     | 642,457                          | 12,074,200   |
| Sep-18  | 13,028,155     |     |     | 947,252                          | 12,080,903   |
| Oct-18  | 11,048,101     |     |     | 858,182                          | 10,189,919   |
| Nov-18  | 9,761,936      |     |     | 572,491                          | 9,189,445  |
| Dec-18  | 12,609,557     |     |     | 886,457                          | 11,723,100   |
| Jan-19  | 14,245,202     |     |     | 1,111,248                        | 13,133,954   |
| Feb-19  | 13,898,083     |     |     | 1,131,936                        | 12,766,147   |
| Mar-19  | 11,471,832     |     |     | 773,284                          | 10,698,548   |
| Apr-19  | 9,398,011      |     |     | 700,129                          | 8,697,882  |
| May-19  | \$ 8,627,659   |     |     | \$ 737,098                       | \$ 7,890,561   |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |     |     |                                  | \$ 11,344,727  |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month      |                |     |     |                                  | \$ 28,045,115  |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |     |     |                                  | 40.45%   |

| Non-Residential - Kentucky Jurisdictional Revenues  |                |                          |                      |                                  |  |   |
|---|----------------|--------------------------|----------------------|----------------------------------|--|---|
| (1)   | (2)            | (3)                      | (4)                  | (5)                              | (6)  | (7)                                       |
| Month   | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge<br>(2) - (5) | Total Non-Fuel Revenue<br>(6) - (3) - (4) |
| Jun-18  | \$ 19,350,865  | \$ 5,564,309             | \$ 2,385,574         | \$ 433,158                       | \$ 18,917,707  | \$ 10,967,824                             |
| Jul-18  | 20,520,965     | 5,713,914                | 3,024,833            | 514,138                          | 20,006,827   | 11,268,080                                |
| Aug-18  | 17,980,988     | 5,529,498                | 628,882              | 898,161                          | 17,082,827   | 10,924,447                                |
| Sep-18  | 18,634,396     | 5,702,447                | 75,261               | 1,404,478                        | 17,229,918   | 11,452,210                                |
| Oct-18  | 18,476,264     | 5,092,424                | 1,066,820            | 1,434,632                        | 17,041,632   | 10,882,388                                |
| Nov-18  | 16,805,182     | 4,770,452                | 806,842              | 998,605                          | 15,806,577   | 10,229,283                                |
| Dec-18  | 17,324,338     | 5,092,973                | 181,676              | 1,287,638                        | 16,036,700   | 10,762,051                                |
| Jan-19  | 18,290,878     | 5,097,006                | 922,607              | 1,453,249                        | 16,837,629   | 10,818,016                                |
| Feb-19  | 17,744,446     | 4,907,453                | 510,438              | 1,519,027                        | 16,225,419   | 10,807,528                                |
| Mar-19  | 16,102,997     | 4,721,932                | (36,039)             | 1,173,249                        | 14,929,748   | 10,243,855                                |
| Apr-19  | 16,381,370     | 4,678,873                | 265,615              | 1,294,456                        | 15,086,914   | 10,142,426                                |
| May-19  | \$ 16,730,729  | \$ 4,667,996             | \$ 90,852            | \$ 1,527,972                     | \$ 15,202,757  | \$ 10,443,909                             |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |                          |                      |                                  | \$ 16,700,388  | \$ 10,745,168                             |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month          |                |                          |                      |                                  | \$ 28,045,115  |   |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |                          |                      |                                  | 59.55%   |   |

Source: MW\_RAC\_044

| Class       | Revcls | Bill      |             |            |            |           |         |           |           |           |           |             |
|-------------|--------|-----------|-------------|------------|------------|-----------|---------|-----------|-----------|-----------|-----------|-------------|
|             |        | Period    | Unbilled    | Billed     | Total      | BaseFuel  | DSM     | FAC       | PSM       | ESM       | BaseRev   | TotalBilled |
| Residential | 0      | 6/1/2018  | 792,224     | 13,041,663 | 13,833,887 | 3,251,112 | 525,305 | 1,402,488 | (342,065) | 298,777   | 7,906,046 | 13,041,663  |
| Commercial  | 2      | 6/1/2018  | 664,391     | 11,694,570 | 12,358,961 | 3,236,512 | 348,150 | 1,398,714 | (341,397) | 266,511   | 6,786,080 | 11,694,570  |
| Industrial  | 4      | 6/1/2018  | 58,512      | 5,408,731  | 5,467,243  | 1,721,810 | 145,464 | 719,816   | (178,410) | 112,445   | 2,887,606 | 5,408,731   |
| Lighting    | 15     | 6/1/2018  | 0           | 68,887     | 68,887     | 9,294     | 231     | 11,078    | (2,138)   | 3,905     | 46,517    | 68,887      |
| OPA         | 16     | 6/1/2018  | 49,096      | 2,178,677  | 2,227,773  | 596,693   | 56,070  | 255,966   | (62,491)  | 50,297    | 1,282,142 | 2,178,677   |
| Residential | 0      | 7/1/2018  | (632,639)   | 15,332,757 | 14,700,118 | 3,770,604 | 609,408 | 2,012,795 | (396,461) | 383,577   | 8,952,834 | 15,332,757  |
| Commercial  | 2      | 7/1/2018  | (476,404)   | 12,461,177 | 11,984,773 | 3,353,672 | 360,558 | 1,794,869 | (353,782) | 318,460   | 6,987,400 | 12,461,177  |
| Industrial  | 4      | 7/1/2018  | (258,197)   | 5,721,662  | 5,463,465  | 1,722,593 | 146,388 | 894,974   | (180,736) | 135,923   | 3,002,520 | 5,721,662   |
| Lighting    | 15     | 7/1/2018  | 0           | 172,506    | 172,506    | 38,145    | 196     | 15,846    | (3,448)   | 4,769     | 116,998   | 172,506     |
| OPA         | 16     | 7/1/2018  | (115,052)   | 2,165,620  | 2,050,568  | 599,504   | 55,519  | 319,144   | (62,788)  | 54,986    | 1,199,255 | 2,165,620   |
| Residential | 0      | 8/1/2018  | 398,920     | 12,716,657 | 13,115,577 | 3,363,068 | 543,940 | 379,161   | (353,083) | 642,457   | 8,141,114 | 12,716,657  |
| Commercial  | 2      | 8/1/2018  | 459,977     | 10,818,720 | 11,278,697 | 3,181,005 | 341,751 | 365,132   | (335,424) | 551,990   | 6,714,266 | 10,818,720  |
| Industrial  | 4      | 8/1/2018  | 179,492     | 5,095,383  | 5,274,875  | 1,728,979 | 147,747 | 192,919   | (181,393) | 239,261   | 2,967,870 | 5,095,383   |
| Lighting    | 15     | 8/1/2018  | 0           | 114,770    | 114,770    | 28,872    | 283     | 3,438     | (3,033)   | 8,191     | 77,019    | 114,770     |
| OPA         | 16     | 8/1/2018  | 91,544      | 1,952,115  | 2,043,659  | 590,642   | 55,346  | 67,393    | (61,801)  | 98,719    | 1,201,816 | 1,952,115   |
| Residential | 0      | 9/1/2018  | (818,122)   | 13,028,155 | 12,210,033 | 3,422,757 | 553,522 | 47,831    | (202,417) | 947,252   | 8,259,210 | 13,028,155  |
| Commercial  | 2      | 9/1/2018  | 64,752      | 11,211,512 | 11,276,264 | 3,291,090 | 354,062 | 43,601    | (194,906) | 861,824   | 6,855,841 | 11,211,512  |
| Industrial  | 4      | 9/1/2018  | 25,455      | 5,170,969  | 5,196,424  | 1,752,924 | 148,949 | 22,892    | (103,299) | 368,615   | 2,980,888 | 5,170,969   |
| Lighting    | 15     | 9/1/2018  | 0           | 139,798    | 139,798    | 28,249    | 261     | 366       | (1,664)   | 12,169    | 100,417   | 139,798     |
| OPA         | 16     | 9/1/2018  | (8,616)     | 2,112,117  | 2,103,501  | 630,184   | 59,662  | 8,402     | (37,002)  | 161,870   | 1,289,001 | 2,112,117   |
| Residential | 0      | 10/1/2018 | (1,082,120) | 11,048,101 | 9,965,981  | 2,674,569 | 340,785 | 563,944   | (157,877) | 858,182   | 6,768,498 | 11,048,101  |
| Commercial  | 2      | 10/1/2018 | (119,795)   | 10,935,066 | 10,815,271 | 2,844,425 | 602,225 | 602,501   | (168,415) | 873,657   | 6,180,673 | 10,935,066  |
| Industrial  | 4      | 10/1/2018 | 162,622     | 5,306,913  | 5,469,535  | 1,639,329 | 274,518 | 336,795   | (96,620)  | 384,415   | 2,768,458 | 5,306,913   |
| Lighting    | 15     | 10/1/2018 | 0           | 105,755    | 105,755    | 19,743    | 598     | 4,014     | (935)     | 10,575    | 71,760    | 105,755     |
| OPA         | 16     | 10/1/2018 | 106,453     | 2,128,530  | 2,234,983  | 588,927   | 109,532 | 123,510   | (34,603)  | 165,985   | 1,175,179 | 2,128,530   |
| Residential | 0      | 11/1/2018 | 1,819,525   | 9,761,936  | 11,581,461 | 2,397,043 | 304,926 | 407,297   | (141,486) | 572,491   | 6,221,665 | 9,761,936   |
| Commercial  | 2      | 11/1/2018 | (21,324)    | 9,835,049  | 9,813,725  | 2,625,633 | 551,032 | 448,383   | (155,506) | 602,739   | 5,762,768 | 9,835,049   |
| Industrial  | 4      | 11/1/2018 | (49,065)    | 4,901,539  | 4,852,474  | 1,569,314 | 259,087 | 260,616   | (92,505)  | 271,381   | 2,633,646 | 4,901,539   |
| Lighting    | 15     | 11/1/2018 | 0           | 178,681    | 178,681    | 37,027    | 692     | 6,799     | (2,376)   | 11,890    | 124,649   | 178,681     |
| OPA         | 16     | 11/1/2018 | 59          | 1,889,913  | 1,889,972  | 538,478   | 97,371  | 91,044    | (31,629)  | 112,595   | 1,082,054 | 1,889,913   |
| Residential | 0      | 12/1/2018 | (7,019,116) | 12,609,557 | 5,590,441  | 3,256,513 | 414,458 | 116,898   | (14,414)  | 886,457   | 7,949,645 | 12,609,557  |
| Commercial  | 2      | 12/1/2018 | (5,137,769) | 10,390,781 | 5,253,012  | 2,889,738 | 606,758 | 104,190   | (13,286)  | 791,419   | 6,011,962 | 10,390,781  |
| Industrial  | 4      | 12/1/2018 | (2,504,461) | 4,892,247  | 2,387,786  | 1,616,590 | 270,742 | 56,629    | (7,045)   | 342,166   | 2,613,165 | 4,892,247   |
| Lighting    | 15     | 12/1/2018 | 0           | 144,479    | 144,479    | 29,366    | 776     | 1,063     | (121)     | 12,216    | 101,179   | 144,479     |
| OPA         | 16     | 12/1/2018 | (1,296,037) | 1,896,831  | 600,794    | 557,279   | 99,707  | 19,794    | (2,420)   | 141,837   | 1,080,634 | 1,896,831   |
| Residential | 0      | 1/1/2019  | (64,742)    | 14,245,202 | 14,180,460 | 3,539,081 | 450,468 | 642,716   | (15,566)  | 1,111,248 | 8,517,255 | 14,245,202  |
| Commercial  | 2      | 1/1/2019  | (393,472)   | 10,980,544 | 10,587,072 | 2,899,548 | 610,721 | 528,982   | (12,544)  | 894,884   | 6,058,953 | 10,980,544  |
| Industrial  | 4      | 1/1/2019  | (253,110)   | 5,194,449  | 4,941,339  | 1,613,629 | 269,837 | 287,949   | (7,031)   | 388,738   | 2,641,327 | 5,194,449   |
| Lighting    | 15     | 1/1/2019  | 0           | 150,252    | 150,252    | 29,338    | 796     | 5,348     | (118)     | 13,727    | 101,161   | 150,252     |
| OPA         | 16     | 1/1/2019  | (89,454)    | 1,965,633  | 1,876,179  | 554,491   | 100,049 | 100,328   | (2,392)   | 155,900   | 1,057,257 | 1,965,633   |
| Residential | 0      | 2/1/2019  | (1,825,527) | 13,898,083 | 12,072,556 | 3,508,198 | 446,432 | 366,722   | (15,327)  | 1,131,936 | 8,460,122 | 13,898,083  |
| Commercial  | 2      | 2/1/2019  | (545,295)   | 10,692,622 | 10,147,327 | 2,798,669 | 588,925 | 293,381   | (12,246)  | 937,278   | 6,086,615 | 10,692,622  |
| Industrial  | 4      | 2/1/2019  | (269,627)   | 4,985,021  | 4,715,394  | 1,542,547 | 255,575 | 158,317   | (6,708)   | 403,503   | 2,631,787 | 4,985,021   |
| Lighting    | 15     | 2/1/2019  | 0           | 147,026    | 147,026    | 28,823    | 663     | 3,001     | (119)     | 14,241    | 100,417   | 147,026     |
| OPA         | 16     | 2/1/2019  | (139,837)   | 1,919,777  | 1,779,940  | 537,414   | 96,097  | 55,739    | (2,328)   | 164,005   | 1,068,850 | 1,919,777   |
| Residential | 0      | 3/1/2019  | (580,276)   | 11,471,832 | 10,891,556 | 3,016,541 | 383,816 | (23,454)  | (151,059) | 773,284   | 7,472,704 | 11,471,832  |
| Commercial  | 2      | 3/1/2019  | 196,793     | 9,578,093  | 9,774,886  | 2,641,548 | 554,049 | (20,641)  | (132,811) | 714,894   | 5,821,054 | 9,578,093   |
| Industrial  | 4      | 3/1/2019  | 188,835     | 4,631,943  | 4,820,778  | 1,536,174 | 255,611 | (11,144)  | (76,646)  | 318,891   | 2,609,057 | 4,631,943   |
| Lighting    | 15     | 3/1/2019  | 0           | 138,927    | 138,927    | 28,522    | 600     | (216)     | (1,428)   | 11,399    | 100,050   | 138,927     |
| OPA         | 16     | 3/1/2019  | 63,847      | 1,754,034  | 1,817,881  | 515,688   | 92,999  | (4,038)   | (25,648)  | 128,065   | 1,046,968 | 1,754,034   |
| Residential | 0      | 4/1/2019  | (643,502)   | 9,398,011  | 8,754,509  | 2,317,679 | 294,798 | 132,323   | (116,139) | 700,129   | 6,069,221 | 9,398,011   |
| Commercial  | 2      | 4/1/2019  | (86,477)    | 9,641,799  | 9,555,322  | 2,597,134 | 544,111 | 148,303   | (130,604) | 780,981   | 5,701,874 | 9,641,799   |
| Industrial  | 4      | 4/1/2019  | (45,338)    | 4,835,968  | 4,790,630  | 1,551,534 | 262,673 | 87,214    | (77,939)  | 360,676   | 2,651,810 | 4,835,968   |
| Lighting    | 15     | 4/1/2019  | 0           | 141,545    | 141,545    | 28,363    | 562     | 1,623     | (1,420)   | 12,636    | 99,781    | 141,545     |
| OPA         | 16     | 4/1/2019  | (12,782)    | 1,762,058  | 1,749,276  | 501,842   | 90,568  | 28,475    | (25,071)  | 140,163   | 1,026,081 | 1,762,058   |
| Residential | 0      | 5/1/2019  | 1,602,033   | 8,627,659  | 10,229,692 | 2,084,257 | 267,342 | 39,642    | (104,645) | 737,098   | 5,603,965 | 8,627,659   |
| Commercial  | 2      | 5/1/2019  | 997,660     | 9,926,642  | 10,924,302 | 2,695,085 | 569,348 | 49,811    | (135,588) | 928,363   | 5,819,623 | 9,926,642   |
| Industrial  | 4      | 5/1/2019  | 439,047     | 4,944,534  | 5,383,581  | 1,451,995 | 272,187 | 33,225    | (80,261)  | 425,090   | 2,842,298 | 4,944,534   |
| Lighting    | 15     | 5/1/2019  | 0           | 56,938     | 56,938     | 9,612     | 539     | (1,542)   | (597)     | 7,924     | 41,002    | 56,938      |
| OPA         | 16     | 5/1/2019  | 221,475     | 1,802,615  | 2,024,090  | 511,304   | 93,816  | 9,358     | (25,541)  | 166,595   | 1,047,083 | 1,802,615   |



**Source: PSM Schedule 2**

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 14

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u>   |      |      |
|--------------------|---------------|-------------------------|--------------|------|------|
| 5/1/2017           | 1,173,611.46  |                         | 1,173,611.46 | 0.00 | S105 |
| 6/1/2017           | 593,771.89    |                         | 593,771.89   | 0.00 | S105 |
| 7/1/2017           | 415,058.79    |                         | 415,058.79   | 0.00 | S105 |
| 8/1/2017           | 447,589.45    |                         | 447,589.45   | 0.00 | S105 |
| 9/1/2017           | 1,077,979.15  |                         | 1,077,979.15 | 0.00 | S105 |
| 10/1/2017          | 2,400,518.78  |                         | 2,400,518.78 | 0.00 | S105 |
| 11/1/2017          | 1,648,921.22  |                         | 1,648,921.22 | 0.00 | S105 |
| 12/1/2017          | 647,230.19    |                         | 647,230.19   | 0.00 | S105 |
| 1/1/2018           | 1,989,969.08  |                         | 1,989,969.08 | 0.00 | S105 |
| 2/1/2018           | 220,839.74    |                         | 220,839.74   | 0.00 | S105 |
| 3/1/2018           | 58,321.90     |                         | 58,321.90    | 0.00 | S105 |
| 4/1/2018           | 0.00          | 889,484.00              | 0.00         | 0.00 | S105 |
| 5/1/2018           | 0.00          | 791,683.00              | 0.00         | 0.00 | S105 |
| 6/1/2018           | 573,409.20    | 789,986.00              | 573,409.20   | 0.00 | S105 |
| 7/1/2018           | 1,622,817.60  | 890,633.00              | 1,622,817.60 | 0.00 | S105 |
| 8/1/2018           | 466,200.77    | 892,184.00              | 466,200.77   | 0.00 | S105 |
| 9/1/2018           | 702,185.38    | 860,868.00              | 702,185.38   | 0.00 | S105 |
| 10/1/2018          | 978,400.48    | 742,358.00              | 978,400.48   | 0.00 | S105 |
| 11/1/2018          | 1,402,229.61  | 721,800.00              | 1,402,229.61 | 0.00 | S105 |
| 12/1/2018          | 1,485,820.64  | 791,683.00              | 1,485,820.64 | 0.00 | S105 |
| 1/1/2019           | 617,566.34    | 677,316.00              | 617,566.34   | 0.00 | S105 |
| 2/1/2019           | 595,112.90    | 708,505.00              | 595,112.90   | 0.00 | S14  |
| 3/1/2019           | 1,223,241.19  | 805,582.00              | 1,223,241.19 | 0.00 | S14  |
| 4/1/2019           | 0.00          | 805,582.00              | 0.00         | 0.00 | S14  |
| 5/1/2019           | 846,086.01    | 876,089.00              | 846,086.01   | 0.00 | MC   |

Input:  
Expense Month: June 2019  
Case No. 2017-00321

| Property Tax Rates        | Annual   | Monthly  |
|---------------------------|----------|----------|
| ARO Account:              | 0.15000% | 0.01250% |
| Structures & Improvements | 1.42740% | 0.11895% |

Adj. Jurisdictional E(m)  
Authorized for Apr-19  
Expense Month \$ 3,107,004.00

Effective Date for Billing: July 31, 2019  
Date Submitted: July 19, 2019

**Error Check:**  
To make sure that retail  
and SLSRSL are entered  
for the current expense month

**File:**  
**Original & 2 copies**

| Jurisdictional E(m) Table |              |             |              |              |                |                                   |              |          |                    |         |                      |
|---------------------------|--------------|-------------|--------------|--------------|----------------|-----------------------------------|--------------|----------|--------------------|---------|----------------------|
| Juris. E(m)               |              |             |              |              |                | Juris. E(m) vs. Revenue Collected |              |          | ESM Billing Factor |         | Exp Month / Billing  |
| Form 1.10                 | Ln 9 (H30)   | Ln 13 (H38) | Ln 7 (H26)   | Ln 12 (H36)  | Ln 10 (H32)    | (Over)/Under                      | Recovered    | Recovery | Res                | Non-Res |                      |
| Expense                   | Retail       | PSM         | Total        | Adj. Retail  | Prior          | Recovery                          | in           | vs.      | Allowed            |         |                      |
| Month                     |              |             |              | Recovery     | Period Adj     |                                   | Rates        | Allowed  |                    |         |                      |
| Feb-18                    | \$ -         | \$ -        | \$ -         | \$ -         | \$ -           | \$ -                              | \$ -         |          |                    |         |                      |
| Mar-18                    | \$ -         | \$ -        | \$ -         | \$ -         | \$ -           | \$ -                              | \$ -         |          |                    |         |                      |
| Apr-18                    | \$ 683,831   | \$ 23,922   | \$ 707,753   | \$ 683,831   | \$ -           | \$ -                              |              |          | 2.67%              | 3.99%   | Apr / June           |
| May-18                    | \$ 783,036   | \$ 23,802   | \$ 806,838   | \$ 783,036   | \$ -           | \$ -                              |              |          | 3.01%              | 4.57%   | May / July           |
| Jun-18                    | \$ 1,461,780 | \$ 41,954   | \$ 1,503,734 | \$ 1,413,676 | \$ -           | \$ (48,104)                       | \$ 731,935   |          | 5.31%              | 8.21%   | June / August        |
| Jul-18                    | \$ 2,237,252 | \$ 73,482   | \$ 2,310,734 | \$ 2,122,573 | \$ -           | \$ (114,679)                      | \$ 897,715   |          | 7.84%              | 12.28%  | July / September     |
| Aug-18                    | \$ 2,407,393 | \$ 79,069   | \$ 2,486,462 | \$ 2,280,451 | \$ -           | \$ (126,942)                      | \$ 1,540,618 |          | 8.41%              | 13.21%  | August / October     |
| Sep-18                    | \$ 1,928,868 | \$ 61,091   | \$ 1,989,959 | \$ 1,699,711 | \$ -           | \$ (229,157)                      | \$ 2,351,730 |          | 6.21%              | 9.76%   | September / November |
| Oct-18                    | \$ 2,107,561 | \$ 57,816   | \$ 2,165,377 | \$ 2,095,198 | \$ -           | \$ (12,363)                       | \$ 2,292,814 |          | 7.55%              | 11.99%  | October / December   |
| Nov-18                    | \$ 2,230,229 | \$ 60,239   | \$ 2,290,468 | \$ 2,358,844 | \$ -           | \$ 128,615                        | \$ 1,571,096 |          | 8.45%              | 13.44%  | November / January   |
| Dec-18                    | \$ 2,568,511 | \$ 76,984   | \$ 2,645,495 | \$ 2,489,614 | \$ -           | \$ (78,897)                       | \$ 2,174,095 |          | 8.85%              | 14.07%  | December / February  |
| Jan-19                    | \$ 2,219,734 | \$ 59,488   | \$ 2,279,222 | \$ 2,014,081 | \$ -           | \$ (205,653)                      | \$ 2,564,497 |          | 7.21%              | 11.45%  | January / March      |
| Feb-19                    | \$ 2,423,854 | \$ 64,191   | \$ 2,488,045 | \$ 2,262,505 | \$ -           | \$ (161,349)                      | \$ 2,650,963 |          | 8.03%              | 12.77%  | February / April     |
| Mar-19                    | \$ 2,592,539 | \$ 76,055   | \$ 2,668,594 | \$ 2,660,087 | \$ -           | \$ 67,548                         | \$ 1,946,533 |          | 9.41%              | 14.86%  | March / May          |
| Apr-19                    | \$ 2,839,084 | \$ 81,784   | \$ 2,920,868 | \$ 3,107,004 | \$ -           | \$ 267,920                        | \$ 1,994,585 |          | 10.98%             | 17.30%  | Apr / June           |
| May-19                    | \$ 3,094,378 | \$ 96,689   | \$ 3,191,067 | \$ 1,603,636 | \$ (1,885,759) | \$ 395,017                        | \$ 2,265,070 |          | 5.72%              | 8.89%   | May / July           |
| Jun-19                    | \$ 3,265,311 | \$ 103,420  | \$ 3,368,731 | \$ 1,460,586 | \$ (1,805,080) | \$ 355                            | \$ 3,106,649 |          | 5.26%              | 8.12%   | June / August        |

**ES FORM 1.00**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of June 2019

**Residential (Total Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 586,279    |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 | = | \$ | 11,145,185 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 5.26%      |

**Non-Residential (Net Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 874,307    |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 |   | \$ | 10,764,919 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 8.12%      |

Effective Date for Billing: July 31, 2019

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: July 19, 2019

ES FORM 1.10

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of June 2019

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery | Source            | Environmental Compliance Plans |
|----------|--|-------------------|--------------------------------|
| 1        | Environmental Compliance Rate Base (RB)                                  | ES Form 2.00      | \$ 42,653,919                  |
| 2        | RB ÷ 12 months   | (1) ÷ 12          | \$ 3,554,493                   |
| 3        | Pretax Rate of Return (ROR)  | ES Form 1.20      | 8.446%                         |
| 4        | Return on the Environmental Compliance Rate Base (RORB)                  | (2) x (3)         | \$ 300,212                     |
| 5        | Environmental Operating Expenses (OE)                                    | ES Form 2.00      | + \$ 3,068,519                 |
| 6        | Less: Proceeds from Emission Allowance Sales (EAS)                       | ES Form 2.00      | - \$ -                         |
| 7        | Sub-Total E(m)   | (4) + (5) - (6)   | \$ 3,368,731                   |
| 8        | Jurisdictional Allocation Ratio for Expense Month                        | Line 18           | 96.93%                         |
| 9        | Jurisdictional E(m)  | (7) x (8)         | \$ 3,265,311                   |
| 10       | Prior Period Adjustment (if necessary)                                   | (A)               | + \$ (1,805,080)               |
| 11       | Adjustment for (Over)/Under Recovery                                     | ES Form 2.00      | + \$ 355                       |
| 12       | Total Adjusted Jurisdictional E(m)                                       | (9) + (10) + (11) | \$ 1,460,586                   |
| 13       | Jurisdictional E(m) to be Recovered in Rider PSM                         | (7) - (9)         | \$ 103,420                     |

**Calculation of Environmental Surcharge Billing Factors**

|    |  | Residential<br>(Total Revenue) | Non-Residential<br>(Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues  | 40.14%                         | 59.86%                           |
| 15 | Adjusted Jurisdictional E(m) - Allocated   | \$ 586,279                     | \$ 874,307                       |
| 16 | <b>R(m)</b><br>Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)<br>Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | \$ 11,145,185                  | \$ 10,764,919                    |
| 17 | Jurisdictional E(m) / R(m)   | 5.26%                          | 8.12%                            |

**Calculation of Jurisdictional Allocation Ratio - 12 Month Average**

|    |                  |                 |               |         |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue   | ES Form 3.00    | \$ 27,767,218 | 96.93%  |
| 19 | Sales for Resale | Company Records | \$ 878,553    | 3.07%   |
| 20 | Total Revenue    |                 | \$ 28,645,771 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews. Additionally, per discussion with the KPSC Staff, the Company is including an adjustment for over-collection of property taxes in the three monthly filings for Expense Months May, June & July of 2019.

ES FORM 1.20

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Cost of Capital

| Line No. | Capital Structure | Ratio    | Cost   | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------|--------|-------------------|---------------------------|--------------------------------|
| 1        | Short-term Debt   | 9.772%   | 3.083% | 0.301%            |                           | 0.301%                         |
| 2        | Long-term Debt    | 40.977%  | 4.243% | 1.739%            |                           | 1.739%                         |
| 3        | Common Equity     | 49.251%  | 9.725% | 4.790%            | 1.3373044                 | 6.406%                         |
| 4        | Total             | 100.000% |        | 6.830%            |                           | 8.446%                         |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of June 2019

| Line No. | Determination of Environmental Compliance Rate Base (RB)                                     | Source       | Amount        |
|----------|--|--------------|---------------|
| 1        | Eligible Environmental Compliance Plant (Gross Plant)  | ES Form 2.10 | \$ 41,154,832 |
| 2        | Eligible Environmental Compliance CWIP Excluding AFUDC                                       | ES Form 2.10 | 3,881,868     |
| 3        | Subtotal   |              | \$ 45,036,700 |
| 4        | <u>Additions:</u>  |              |               |
| 5        | Inventory - Emission Allowances  | ES Form 2.30 | \$ 22,843     |
| 6        | Subtotal   |              | \$ 22,843     |
| 7        | <u>Deductions:</u>   |              |               |
| 8        | Accumulated Depreciation on Eligible Environmental Compliance Plant                          | ES Form 2.10 | \$ 334,439    |
| 9        | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant                 | ES Form 2.10 | 2,071,185     |
| 10       | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | -             |
| 11       | Subtotal   |              | \$ 2,405,624  |
| 12       | Environmental Compliance Rate Base   |              | \$ 42,653,919 |
| 13       | <u>Determination of Environmental Compliance Operating Expenses (OE)</u>                     |              |               |
| 14       | Monthly Depreciation Expense   | ES Form 2.10 | \$ 84,577     |
| 15       | Monthly Taxes Other Than Income Taxes  | ES Form 2.10 | \$ 53,174     |
| 16       | Monthly Amortization Expense   | ES Form 2.20 | \$ 1,625,719  |
| 17       | Monthly Emission Allowance Expense   | ES Form 2.30 | \$ 541        |
| 18       | Monthly Environmental Reagent Expense  | ES Form 2.50 | \$ 1,304,508  |
| 19       | Total Environmental Compliance Operating Expense   |              | \$ 3,068,519  |
| 20       | <u>Proceeds from Emission Allowance Sales (EAS)</u>  |              |               |
| 21       | SO <sub>2</sub> Allowance Sales  |              | \$ -          |
| 22       | NOx Allowances Sales   |              | -             |
| 23       | Total Emission Allowance Sales   |              | \$ -          |
| 24       | <u>(Over) / Under Recovery</u>   |              |               |
| 25       | Adjusted Jurisdictional E(m) Authorized for Expense Month two Months Prior                   |              | \$ 3,107,004  |
| 26       | Jurisdictional E(m) Revenue Recovered in Current Expense Month                               |              | 3,106,649     |
| 27       | (Over) / Under Recovery  |              | \$ 355        |

Note: (Over) recovery will be deducted from Jurisdictional E(m)  
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Plant, Accumulated Depreciation, CWIP, ITC, ADIT  
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of June 2019

|             | (1)                                 | (2)                                  | (3)                                    | (4)                                | (5)                                | (6)                                    | (7)  | (8)                          | (9)                          |
|-------------|-------------------------------------|--------------------------------------|--|------------------------------------|------------------------------------|--|--|------------------------------|------------------------------|
| Project No. | Description                         | Gross Plant in-Service as of June-19 | Accumulated Depreciation as of June-19 | Net Plant in-Service as of June-19 | CWIP Excluding AFUDC as of June-19 | Accumulated Deferred ITC as of June-19 | Accumulated Deferred Tax Balance as of June-19 | Monthly Depreciation Expense | Monthly Property Tax Expense |
|             |                                     |                                      |  | (2)-(3)                            |                                    |  |  |                              |                              |
| 1           | EB020290 Lined Retention Basin West | \$ 10,604,187                        | \$ 148,323                             | \$ 10,455,864                      | \$ -                               | \$ -                                   | \$ 1,179,049                                   | \$ 21,827                    | \$ 12,437                    |
| 2           | EB020745 Lined Retention Basin East | \$ -                                 | \$ -                                   | \$ -                               | \$ 1,559,087                       | \$ -                                   | \$ -   | \$ -                         | \$ 1,855                     |
| 3           | EB020298 East Bend SW/PW Reroute    | \$ 30,550,645                        | \$ 186,116                             | \$ 30,364,529                      | \$ -                               | \$ -                                   | \$ 892,136                                     | \$ 62,750                    | \$ 36,119                    |
| 4           | EB021281 East Bend Landfill Cell 2  | \$ -                                 | \$ -                                   | \$ -                               | \$ 2,322,781                       | \$ -                                   | \$ -   | \$ -                         | \$ 2,763                     |
| 5           |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 6           |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 7           |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 8           |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 9           |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 10          |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 11          |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 12          |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 13          |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 14          |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 15          |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
|             |                                     | \$ 41,154,832                        | \$ 334,439                             | \$ 40,820,393                      | \$ 3,881,868                       | \$ -                                   | \$ 2,071,185                                   | \$ 84,577                    | \$ 53,174                    |



ES FORM 2.20  
 Page 1 of 3

**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Amortization Calculation for Coal Ash ARO

For the Expense Month of June 2019

| Line No. | Period (1)        | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|-------------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1        | 2015 Total Actual | \$ 3,858,084   | \$ (856,412)   | \$ 20,378         | \$ -                       | \$ 3,022,050       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 2        | 2016 Total Actual | \$ 4,486,812   | \$ (107,052)   | \$ 379,037        | \$ -                       | \$ 7,780,847       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 3        | Jan-17 Actual     | \$ 358,148     | \$ -           | \$ 43,243         | \$ -                       | \$ 8,182,238       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 4        | Feb-17 Actual     | \$ 424,021     | \$ -           | \$ 40,351         | \$ -                       | \$ 8,646,610       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 5        | Mar-17 Actual     | \$ 692,184     | \$ (26,763)    | \$ 44,724         | \$ -                       | \$ 9,356,755       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 6        | Apr-17 Actual     | \$ 254,067     | \$ -           | \$ 50,949         | \$ -                       | \$ 9,661,771       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 7        | May-17 Actual     | \$ 608,377     | \$ -           | \$ 56,141         | \$ -                       | \$ 10,326,289      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 8        | Jun-17 Actual     | \$ 265,619     | \$ (26,763)    | \$ 53,472         | \$ -                       | \$ 10,618,617      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 9        | Jul-17 Actual     | \$ 220,636     | \$ -           | \$ 51,558         | \$ -                       | \$ 10,890,811      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 10       | Aug-17 Actual     | \$ 272,053     | \$ -           | \$ 47,731         | \$ -                       | \$ 11,210,595      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 11       | Sep-17 Actual     | \$ 233,743     | \$ (26,763)    | \$ 44,389         | \$ -                       | \$ 11,461,964      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 12       | Oct-17 Actual     | \$ 444,793     | \$ -           | \$ 60,670         | \$ -                       | \$ 11,967,427      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 13       | Nov-17 Actual     | \$ 525,770     | \$ -           | \$ 68,573         | \$ -                       | \$ 12,561,770      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 14       | Dec-17 Actual     | \$ 2,482,493   | \$ (26,763)    | \$ 82,850         | \$ -                       | \$ 15,100,350      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 15       | Jan-18 Actual     | \$ 510,525     | \$ -           | \$ 91,185         | \$ -                       | \$ 15,702,060      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 16       | Feb-18 Actual     | \$ 89,648      | \$ -           | \$ 91,534         | \$ -                       | \$ 15,883,242      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 17       | Mar-18 Actual     | \$ 396,977     | \$ (26,763)    | \$ 93,696         | \$ -                       | \$ 16,347,152      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 18       | Apr-18 Actual     | \$ 132,294     | \$ -           | \$ 111,722        | \$ -                       | \$ 16,591,168      | \$ 173,000     | \$ -                        | \$ 173,000         | \$ -                            |
| 19       | May-18 Actual     | \$ -           | \$ -           | \$ 112,480        | \$ -                       | \$ 16,703,648      | \$ 100,234     | \$ -                        | \$ 273,234         | \$ -                            |
| 20       | Jun-18 Actual     | \$ -           | \$ -           | \$ 111,870        | \$ (202,486)               | \$ 16,613,032      | \$ 150,901     | \$ (173,000)                | \$ 251,135         | \$ (375,486)                    |
| 21       | Jul-18 Actual     | \$ -           | \$ -           | \$ 111,255        | \$ (202,486)               | \$ 16,521,801      | \$ 196,585     | \$ (100,234)                | \$ 347,486         | \$ (302,720)                    |
| 22       | Aug-18 Actual     | \$ -           | \$ -           | \$ 110,637        | \$ (202,486)               | \$ 16,429,952      | \$ 321,815     | \$ (150,901)                | \$ 518,400         | \$ (353,387)                    |
| 23       | Sep-18 Actual     | \$ -           | \$ -           | \$ 110,014        | \$ (202,486)               | \$ 16,337,480      | \$ 275,135     | \$ (196,585)                | \$ 596,950         | \$ (399,071)                    |
| 24       | Oct-18 Actual     | \$ -           | \$ -           | \$ 109,387        | \$ (202,486)               | \$ 16,244,381      | \$ 69,886      | \$ (321,815)                | \$ 345,021         | \$ (524,301)                    |
| 25       | Nov-18 Actual     | \$ -           | \$ -           | \$ 108,756        | \$ (202,486)               | \$ 16,150,651      | \$ 238,428     | \$ (275,135)                | \$ 308,314         | \$ (477,621)                    |
| 26       | Dec-18 Actual     | \$ -           | \$ -           | \$ 108,121        | \$ (202,486)               | \$ 16,056,286      | \$ 263,037     | \$ (69,886)                 | \$ 501,465         | \$ (272,372)                    |
| 27       | Jan-19 Actual     | \$ -           | \$ -           | \$ 107,481        | \$ (202,486)               | \$ 15,961,281      | \$ 177,996     | \$ (238,428)                | \$ 441,033         | \$ (440,914)                    |
| 28       | Feb-19 Actual     | \$ -           | \$ -           | \$ 106,837        | \$ (202,486)               | \$ 15,865,632      | \$ 150,851     | \$ (263,037)                | \$ 328,847         | \$ (465,523)                    |
| 29       | Mar-19 Actual     | \$ -           | \$ -           | \$ 106,188        | \$ (202,486)               | \$ 15,769,334      | \$ 408,609     | \$ (177,996)                | \$ 559,460         | \$ (380,482)                    |
| 30       | Apr-19 Actual     | \$ -           | \$ -           | \$ 105,535        | \$ (202,486)               | \$ 15,672,383      | \$ 1,588,547   | \$ (150,851)                | \$ 1,997,156       | \$ (353,337)                    |
| 31       | May-19 Actual     | \$ -           | \$ -           | \$ 104,878        | \$ (202,486)               | \$ 15,574,775      | \$ 1,641,055   | \$ (408,609)                | \$ 3,229,602       | \$ (611,095)                    |
| 32       | Jun-19 Actual     | \$ -           | \$ -           | \$ 104,216        | \$ (202,486)               | \$ 15,476,505      | \$ 1,423,233   | \$ (1,588,547)              | \$ 3,064,288       | \$ (1,791,033)                  |
| 33       | Jul-19 Actual     | \$ -           | \$ -           | \$ 103,550        | \$ (202,486)               | \$ 15,377,569      | \$ -           | \$ (1,641,055)              | \$ 1,423,233       | \$ (1,843,541)                  |
| 34       | Aug-19 Actual     | \$ -           | \$ -           | \$ 102,880        | \$ (202,486)               | \$ 15,277,963      | \$ -           | \$ (1,423,233)              | \$ -               | \$ (1,625,719)                  |
| 35       | Sep-19 Actual     | \$ -           | \$ -           | \$ 102,204        | \$ (202,486)               | \$ 15,177,681      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 36       | Oct-19 Actual     | \$ -           | \$ -           | \$ 101,524        | \$ (202,486)               | \$ 15,076,719      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 37       | Nov-19 Actual     | \$ -           | \$ -           | \$ 100,840        | \$ (202,486)               | \$ 14,975,073      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 38       | Dec-19 Actual     | \$ -           | \$ -           | \$ 100,151        | \$ (202,486)               | \$ 14,872,738      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 39       | Jan-20 Actual     | \$ -           | \$ -           | \$ 99,457         | \$ (202,486)               | \$ 14,769,709      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 40       | Feb-20 Actual     | \$ -           | \$ -           | \$ 98,759         | \$ (202,486)               | \$ 14,665,982      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 41       | Mar-20 Actual     | \$ -           | \$ -           | \$ 98,055         | \$ (202,486)               | \$ 14,561,551      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 42       | Apr-20 Actual     | \$ -           | \$ -           | \$ 97,347         | \$ (202,486)               | \$ 14,456,412      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 43       | May-20 Actual     | \$ -           | \$ -           | \$ 96,635         | \$ (202,486)               | \$ 14,350,561      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 44       | Jun-20 Actual     | \$ -           | \$ -           | \$ 95,917         | \$ (202,486)               | \$ 14,243,992      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 45       | Jul-20 Actual     | \$ -           | \$ -           | \$ 95,194         | \$ (202,486)               | \$ 14,136,700      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 46       | Aug-20 Actual     | \$ -           | \$ -           | \$ 94,467         | \$ (202,486)               | \$ 14,028,681      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 47       | Sep-20 Actual     | \$ -           | \$ -           | \$ 93,735         | \$ (202,486)               | \$ 13,919,930      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 48       | Oct-20 Actual     | \$ -           | \$ -           | \$ 92,997         | \$ (202,486)               | \$ 13,810,441      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 49       | Nov-20 Actual     | \$ -           | \$ -           | \$ 92,255         | \$ (202,486)               | \$ 13,700,210      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 50       | Dec-20 Actual     | \$ -           | \$ -           | \$ 91,508         | \$ (202,486)               | \$ 13,589,232      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |

ES FORM 2.20  
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DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

For the Expense Month of June 2019

| Line No. | Period<br>(1) | Cash Spend<br>(2) | COR Credit<br>(3) | Carrying Cost<br>(4) | Recovery:<br>10-Yr Amort.<br>(5) | Ending Balance<br>(6) | Cash Spend<br>(7) | Recovery:<br>2-Month Cycle<br>(8) | Ending Balance<br>(9) | Total<br>Recovery<br>(10) = (5) + (8) |
|----------|---------------|-------------------|-------------------|----------------------|----------------------------------|-----------------------|-------------------|-----------------------------------|-----------------------|---------------------------------------|
| 51       | Jan-21        | Actual            | -                 | 90,756               | (202,486)                        | 13,477,502            | -                 | -                                 | -                     | (202,486)                             |
| 52       | Feb-21        | Actual            | -                 | 89,998               | (202,486)                        | 13,365,014            | -                 | -                                 | -                     | (202,486)                             |
| 53       | Mar-21        | Actual            | -                 | 89,235               | (202,486)                        | 13,251,763            | -                 | -                                 | -                     | (202,486)                             |
| 54       | Apr-21        | Actual            | -                 | 88,468               | (202,486)                        | 13,137,745            | -                 | -                                 | -                     | (202,486)                             |
| 55       | May-21        | Actual            | -                 | 87,695               | (202,486)                        | 13,022,954            | -                 | -                                 | -                     | (202,486)                             |
| 56       | Jun-21        | Actual            | -                 | 86,916               | (202,486)                        | 12,907,384            | -                 | -                                 | -                     | (202,486)                             |
| 57       | Jul-21        | Actual            | -                 | 86,133               | (202,486)                        | 12,791,031            | -                 | -                                 | -                     | (202,486)                             |
| 58       | Aug-21        | Actual            | -                 | 85,344               | (202,486)                        | 12,673,889            | -                 | -                                 | -                     | (202,486)                             |
| 59       | Sep-21        | Actual            | -                 | 84,550               | (202,486)                        | 12,555,953            | -                 | -                                 | -                     | (202,486)                             |
| 60       | Oct-21        | Actual            | -                 | 83,750               | (202,486)                        | 12,437,217            | -                 | -                                 | -                     | (202,486)                             |
| 61       | Nov-21        | Actual            | -                 | 82,945               | (202,486)                        | 12,317,676            | -                 | -                                 | -                     | (202,486)                             |
| 62       | Dec-21        | Actual            | -                 | 82,135               | (202,486)                        | 12,197,325            | -                 | -                                 | -                     | (202,486)                             |
| 63       | Jan-22        | Actual            | -                 | 81,319               | (202,486)                        | 12,076,158            | -                 | -                                 | -                     | (202,486)                             |
| 64       | Feb-22        | Actual            | -                 | 80,498               | (202,486)                        | 11,954,170            | -                 | -                                 | -                     | (202,486)                             |
| 65       | Mar-22        | Actual            | -                 | 79,671               | (202,486)                        | 11,831,355            | -                 | -                                 | -                     | (202,486)                             |
| 66       | Apr-22        | Actual            | -                 | 78,838               | (202,486)                        | 11,707,707            | -                 | -                                 | -                     | (202,486)                             |
| 67       | May-22        | Actual            | -                 | 78,000               | (202,486)                        | 11,583,221            | -                 | -                                 | -                     | (202,486)                             |
| 68       | Jun-22        | Actual            | -                 | 77,156               | (202,486)                        | 11,457,891            | -                 | -                                 | -                     | (202,486)                             |
| 69       | Jul-22        | Actual            | -                 | 76,306               | (202,486)                        | 11,331,711            | -                 | -                                 | -                     | (202,486)                             |
| 70       | Aug-22        | Actual            | -                 | 75,451               | (202,486)                        | 11,204,676            | -                 | -                                 | -                     | (202,486)                             |
| 71       | Sep-22        | Actual            | -                 | 74,589               | (202,486)                        | 11,076,779            | -                 | -                                 | -                     | (202,486)                             |
| 72       | Oct-22        | Actual            | -                 | 73,722               | (202,486)                        | 10,948,015            | -                 | -                                 | -                     | (202,486)                             |
| 73       | Nov-22        | Actual            | -                 | 72,849               | (202,486)                        | 10,818,378            | -                 | -                                 | -                     | (202,486)                             |
| 74       | Dec-22        | Actual            | -                 | 71,971               | (202,486)                        | 10,687,863            | -                 | -                                 | -                     | (202,486)                             |
| 75       | Jan-23        | Actual            | -                 | 71,086               | (202,486)                        | 10,556,463            | -                 | -                                 | -                     | (202,486)                             |
| 76       | Feb-23        | Actual            | -                 | 70,195               | (202,486)                        | 10,424,172            | -                 | -                                 | -                     | (202,486)                             |
| 77       | Mar-23        | Actual            | -                 | 69,298               | (202,486)                        | 10,290,984            | -                 | -                                 | -                     | (202,486)                             |
| 78       | Apr-23        | Actual            | -                 | 68,395               | (202,486)                        | 10,156,893            | -                 | -                                 | -                     | (202,486)                             |
| 79       | May-23        | Actual            | -                 | 67,486               | (202,486)                        | 10,021,893            | -                 | -                                 | -                     | (202,486)                             |
| 80       | Jun-23        | Actual            | -                 | 66,571               | (202,486)                        | 9,885,978             | -                 | -                                 | -                     | (202,486)                             |
| 81       | Jul-23        | Actual            | -                 | 65,649               | (202,486)                        | 9,749,141             | -                 | -                                 | -                     | (202,486)                             |
| 82       | Aug-23        | Actual            | -                 | 64,722               | (202,486)                        | 9,611,377             | -                 | -                                 | -                     | (202,486)                             |
| 83       | Sep-23        | Actual            | -                 | 63,788               | (202,486)                        | 9,472,679             | -                 | -                                 | -                     | (202,486)                             |
| 84       | Oct-23        | Actual            | -                 | 62,847               | (202,486)                        | 9,333,040             | -                 | -                                 | -                     | (202,486)                             |
| 85       | Nov-23        | Actual            | -                 | 61,901               | (202,486)                        | 9,192,455             | -                 | -                                 | -                     | (202,486)                             |
| 86       | Dec-23        | Actual            | -                 | 60,948               | (202,486)                        | 9,050,917             | -                 | -                                 | -                     | (202,486)                             |
| 87       | Jan-24        | Actual            | -                 | 59,988               | (202,486)                        | 8,908,419             | -                 | -                                 | -                     | (202,486)                             |
| 88       | Feb-24        | Actual            | -                 | 59,022               | (202,486)                        | 8,764,955             | -                 | -                                 | -                     | (202,486)                             |
| 89       | Mar-24        | Actual            | -                 | 58,049               | (202,486)                        | 8,620,518             | -                 | -                                 | -                     | (202,486)                             |
| 90       | Apr-24        | Actual            | -                 | 57,070               | (202,486)                        | 8,475,102             | -                 | -                                 | -                     | (202,486)                             |
| 91       | May-24        | Actual            | -                 | 56,084               | (202,486)                        | 8,328,700             | -                 | -                                 | -                     | (202,486)                             |
| 92       | Jun-24        | Actual            | -                 | 55,092               | (202,486)                        | 8,181,306             | -                 | -                                 | -                     | (202,486)                             |
| 93       | Jul-24        | Actual            | -                 | 54,093               | (202,486)                        | 8,032,913             | -                 | -                                 | -                     | (202,486)                             |
| 94       | Aug-24        | Actual            | -                 | 53,087               | (202,486)                        | 7,883,514             | -                 | -                                 | -                     | (202,486)                             |
| 95       | Sep-24        | Actual            | -                 | 52,074               | (202,486)                        | 7,733,102             | -                 | -                                 | -                     | (202,486)                             |
| 96       | Oct-24        | Actual            | -                 | 51,054               | (202,486)                        | 7,581,670             | -                 | -                                 | -                     | (202,486)                             |
| 97       | Nov-24        | Actual            | -                 | 50,027               | (202,486)                        | 7,429,211             | -                 | -                                 | -                     | (202,486)                             |
| 98       | Dec-24        | Actual            | -                 | 48,994               | (202,486)                        | 7,275,719             | -                 | -                                 | -                     | (202,486)                             |
| 99       | Jan-25        | Actual            | -                 | 47,953               | (202,486)                        | 7,121,186             | -                 | -                                 | -                     | (202,486)                             |

ES FORM 2.20  
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**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Amortization Calculation for Coal Ash ARO

For the Expense Month of June 2019

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100      | Feb-25     | Actual         | -              | 46,906            | (202,486)                  | 6,965,606          | -              | -                           | -                  | (202,486)                       |
| 101      | Mar-25     | Actual         | -              | 45,851            | (202,486)                  | 6,808,971          | -              | -                           | -                  | (202,486)                       |
| 102      | Apr-25     | Actual         | -              | 44,789            | (202,486)                  | 6,651,274          | -              | -                           | -                  | (202,486)                       |
| 103      | May-25     | Actual         | -              | 43,720            | (202,486)                  | 6,492,508          | -              | -                           | -                  | (202,486)                       |
| 104      | Jun-25     | Actual         | -              | 42,643            | (202,486)                  | 6,332,665          | -              | -                           | -                  | (202,486)                       |
| 105      | Jul-25     | Actual         | -              | 41,560            | (202,486)                  | 6,171,739          | -              | -                           | -                  | (202,486)                       |
| 106      | Aug-25     | Actual         | -              | 40,469            | (202,486)                  | 6,009,722          | -              | -                           | -                  | (202,486)                       |
| 107      | Sep-25     | Actual         | -              | 39,370            | (202,486)                  | 5,846,606          | -              | -                           | -                  | (202,486)                       |
| 108      | Oct-25     | Actual         | -              | 38,265            | (202,486)                  | 5,682,385          | -              | -                           | -                  | (202,486)                       |
| 109      | Nov-25     | Actual         | -              | 37,151            | (202,486)                  | 5,517,050          | -              | -                           | -                  | (202,486)                       |
| 110      | Dec-25     | Actual         | -              | 36,030            | (202,486)                  | 5,350,594          | -              | -                           | -                  | (202,486)                       |
| 111      | Jan-26     | Actual         | -              | 34,902            | (202,486)                  | 5,183,010          | -              | -                           | -                  | (202,486)                       |
| 112      | Feb-26     | Actual         | -              | 33,766            | (202,486)                  | 5,014,290          | -              | -                           | -                  | (202,486)                       |
| 113      | Mar-26     | Actual         | -              | 32,622            | (202,486)                  | 4,844,426          | -              | -                           | -                  | (202,486)                       |
| 114      | Apr-26     | Actual         | -              | 31,470            | (202,486)                  | 4,673,410          | -              | -                           | -                  | (202,486)                       |
| 115      | May-26     | Actual         | -              | 30,311            | (202,486)                  | 4,501,235          | -              | -                           | -                  | (202,486)                       |
| 116      | Jun-26     | Actual         | -              | 29,144            | (202,486)                  | 4,327,893          | -              | -                           | -                  | (202,486)                       |
| 117      | Jul-26     | Actual         | -              | 27,968            | (202,486)                  | 4,153,375          | -              | -                           | -                  | (202,486)                       |
| 118      | Aug-26     | Actual         | -              | 26,785            | (202,486)                  | 3,977,674          | -              | -                           | -                  | (202,486)                       |
| 119      | Sep-26     | Actual         | -              | 25,594            | (202,486)                  | 3,800,782          | -              | -                           | -                  | (202,486)                       |
| 120      | Oct-26     | Actual         | -              | 24,395            | (202,486)                  | 3,622,691          | -              | -                           | -                  | (202,486)                       |
| 121      | Nov-26     | Actual         | -              | 23,188            | (202,486)                  | 3,443,393          | -              | -                           | -                  | (202,486)                       |
| 122      | Dec-26     | Actual         | -              | 21,972            | (202,486)                  | 3,262,879          | -              | -                           | -                  | (202,486)                       |
| 123      | Jan-27     | Actual         | -              | 20,748            | (202,486)                  | 3,081,141          | -              | -                           | -                  | (202,486)                       |
| 124      | Feb-27     | Actual         | -              | 19,516            | (202,486)                  | 2,898,171          | -              | -                           | -                  | (202,486)                       |
| 125      | Mar-27     | Actual         | -              | 18,276            | (202,486)                  | 2,713,961          | -              | -                           | -                  | (202,486)                       |
| 126      | Apr-27     | Actual         | -              | 17,027            | (202,486)                  | 2,528,502          | -              | -                           | -                  | (202,486)                       |
| 127      | May-27     | Actual         | -              | 15,769            | (202,486)                  | 2,341,785          | -              | -                           | -                  | (202,486)                       |
| 128      | Jun-27     | Actual         | -              | 14,504            | (202,486)                  | 2,153,803          | -              | -                           | -                  | (202,486)                       |
| 129      | Jul-27     | Actual         | -              | 13,229            | (202,486)                  | 1,964,546          | -              | -                           | -                  | (202,486)                       |
| 130      | Aug-27     | Actual         | -              | 11,946            | (202,486)                  | 1,774,006          | -              | -                           | -                  | (202,486)                       |
| 131      | Sep-27     | Actual         | -              | 10,654            | (202,486)                  | 1,582,174          | -              | -                           | -                  | (202,486)                       |
| 132      | Oct-27     | Actual         | -              | 9,354             | (202,486)                  | 1,389,042          | -              | -                           | -                  | (202,486)                       |
| 133      | Nov-27     | Actual         | -              | 8,045             | (202,486)                  | 1,194,601          | -              | -                           | -                  | (202,486)                       |
| 134      | Dec-27     | Actual         | -              | 6,726             | (202,486)                  | 998,841            | -              | -                           | -                  | (202,486)                       |
| 135      | Jan-28     | Actual         | -              | 5,399             | (202,486)                  | 801,754            | -              | -                           | -                  | (202,486)                       |
| 136      | Feb-28     | Actual         | -              | 4,063             | (202,486)                  | 603,331            | -              | -                           | -                  | (202,486)                       |
| 137      | Mar-28     | Actual         | -              | 2,718             | (202,486)                  | 403,563            | -              | -                           | -                  | (202,486)                       |
| 138      | Apr-28     | Actual         | -              | 1,409             | (202,486)                  | 202,486            | -              | -                           | -                  | (202,486)                       |
| 139      | May-28     | Actual         | -              | -                 | (202,486)                  | -                  | -              | -                           | -                  | (202,486)                       |
|          |            | \$ 16,256,244  | \$ (1,097,279) | \$ 9,139,355      | \$ (24,298,320)            |                    | \$ 7,179,312   | \$ (7,179,312)              |                    | (31,477,632)                    |

Monthly Amortization Amount

(1,625,719)

**ES FORM 2.30**

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending June 2019

| <b>Total SO<sub>2</sub> and NO<sub>x</sub> Emission Allowances</b> |                        |                            |             |      |                     |
|--|------------------------|----------------------------|-------------|------|---------------------|
|  | Beginning<br>Inventory | Allocations /<br>Purchases | Utilized    | Sold | Ending<br>Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>           |                        |                            |             |      |                     |
| Quantity   | 135,207                | -                          | 249         | -    | 134,958             |
| Dollars  | \$ 16,987.18           | \$ -                       | \$ 32.37    | \$ - | \$ 16,954.81        |
| \$/Allowance   | \$ 0.125638            | \$ -                       | \$ 0.130000 | \$ - | \$ 0.125630         |
| <b>NO<sub>x</sub> Allowances - Annual</b>                          |                        |                            |             |      |                     |
| Quantity   | 8,010                  | -                          | 247         | -    | 7,763               |
| Dollars  | \$ 3,911.21            | \$ -                       | \$ 121.03   | \$ - | \$ 3,790.18         |
| \$/Allowance   | \$ 0.488291            | \$ -                       | \$ 0.490000 | \$ - | \$ 0.488237         |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                        |                        |                            |             |      |                     |
| Quantity   | 1,574                  | -                          | 245         | -    | 1,329               |
| Dollars  | \$ 2,484.70            | \$ -                       | \$ 387.10   | \$ - | \$ 2,097.60         |
| \$/Allowance   | \$ 1.578590            | \$ -                       | \$ 1.580000 | \$ - | \$ 1.578330         |
| <b>Total Emission Allowances</b>                                   |                        |                            |             |      |                     |
| Quantity   | 144,791                | -                          | 741         | -    | 144,050             |
| Dollars  | \$ 23,383.09           | \$ -                       | \$ 540.50   | \$ - | \$ 22,842.59        |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO<sub>2</sub>G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

**ES FORM 2.50**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Environmental Reagent Expenses

For the Expense Month of June 2019

| <b>Line No.</b> | <b>Expense Type</b> | <b>Account Number</b> | <b>East Bend Unit 2</b> | <b>Total</b> |
|-----------------|---------------------|-----------------------|-------------------------|--------------|
| 1               | Ammonia             | 502020                | \$ 44,952               | \$ 44,952    |
| 2               | Lime                | 502040                | 1,164,665               | 1,164,665    |
| 3               | Hydrated Lime       | 502040                | 94,891                  | 94,891       |
| 4               | Total               |                       | \$ 1,304,508            | \$ 1,304,508 |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of June 2019

| Residential - Kentucky Jurisdictional Revenues  |                |     |     |                                  |  |
|---|----------------|-----|-----|----------------------------------|--|
| (1)   | (2)            | (3) | (4) | (5)                              | (6)  |
| Month   | Total Revenues |     |     | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge<br>(2) - (5) |
| Jul-18  | \$ 15,332,757  |     |     | \$ 383,577                       | \$ 14,949,180  |
| Aug-18  | 12,716,657     |     |     | 642,457                          | 12,074,200   |
| Sep-18  | 13,028,155     |     |     | 947,252                          | 12,080,903   |
| Oct-18  | 11,048,101     |     |     | 858,182                          | 10,189,919   |
| Nov-18  | 9,761,936      |     |     | 572,491                          | 9,189,445  |
| Dec-18  | 12,609,557     |     |     | 886,457                          | 11,723,100   |
| Jan-19  | 14,245,202     |     |     | 1,111,248                        | 13,133,954   |
| Feb-19  | 13,898,083     |     |     | 1,131,936                        | 12,766,147   |
| Mar-19  | 11,471,832     |     |     | 773,284                          | 10,698,548   |
| Apr-19  | 9,398,011      |     |     | 700,129                          | 8,697,882  |
| May-19  | 8,627,659      |     |     | 737,098                          | 7,890,561  |
| Jun-19  | \$ 11,487,026  |     |     | \$ 1,138,649                     | \$ 10,348,377  |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |     |     |                                  | \$ 11,145,185  |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month      |                |     |     |                                  | \$ 27,767,218  |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |     |     |                                  | 40.14%   |

| Non-Residential - Kentucky Jurisdictional Revenues  |                |                          |                      |                                  |  |   |
|---|----------------|--------------------------|----------------------|----------------------------------|--|---|
| (1)   | (2)            | (3)                      | (4)                  | (5)                              | (6)  | (7)                                       |
| Month   | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge<br>(2) - (5) | Total Non-Fuel Revenue<br>(6) - (3) - (4) |
| Jul-18  | \$ 20,520,965  | \$ 5,713,914             | \$ 3,024,833         | \$ 514,138                       | \$ 20,006,827  | \$ 11,268,080                             |
| Aug-18  | 17,980,988     | 5,529,498                | 628,882              | 898,161                          | 17,082,827   | 10,924,447                                |
| Sep-18  | 18,634,396     | 5,702,447                | 75,261               | 1,404,478                        | 17,229,918   | 11,452,210                                |
| Oct-18  | 18,476,264     | 5,092,424                | 1,066,820            | 1,434,632                        | 17,041,632   | 10,882,388                                |
| Nov-18  | 16,805,182     | 4,770,452                | 806,842              | 998,605                          | 15,806,577   | 10,229,283                                |
| Dec-18  | 17,324,338     | 5,092,973                | 181,676              | 1,287,638                        | 16,036,700   | 10,762,051                                |
| Jan-19  | 18,290,878     | 5,097,006                | 922,607              | 1,453,249                        | 16,837,629   | 10,818,016                                |
| Feb-19  | 17,744,446     | 4,907,453                | 510,438              | 1,519,027                        | 16,225,419   | 10,807,528                                |
| Mar-19  | 16,102,997     | 4,721,932                | (36,039)             | 1,173,249                        | 14,929,748   | 10,243,855                                |
| Apr-19  | 16,381,370     | 4,678,873                | 265,615              | 1,294,456                        | 15,086,914   | 10,142,426                                |
| May-19  | 16,730,729     | 4,667,996                | 90,852               | 1,527,972                        | 15,202,757   | 10,443,909                                |
| Jun-19  | \$ 19,945,443  | \$ 5,235,309             | \$ 1,537,295         | \$ 1,968,000                     | \$ 17,977,443  | \$ 11,204,839                             |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |                          |                      |                                  | \$ 16,622,033  | \$ 10,764,919                             |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month          |                |                          |                      |                                  | \$ 27,767,218  |   |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |                          |                      |                                  | 59.86%   |   |

Source: MW\_RAC\_044

| Class       | Revcls | Bill      |             | Unbilled   | Billed     | Total     | BaseFuel | DSM       | FAC       | PSM       | ESM       | BaseRev    | TotalBilled |
|-------------|--------|-----------|-------------|------------|------------|-----------|----------|-----------|-----------|-----------|-----------|------------|-------------|
|             |        | Period    |             |            |            |           |          |           |           |           |           |            |             |
| Residential | 0      | 7/1/2018  | (632,639)   | 15,332,757 | 14,700,118 | 3,770,604 | 609,408  | 2,012,795 | (396,461) | 383,577   | 8,952,834 | 15,332,757 |             |
| Commercial  | 2      | 7/1/2018  | (476,404)   | 12,461,177 | 11,984,773 | 3,353,672 | 360,558  | 1,794,869 | (353,782) | 318,460   | 6,987,400 | 12,461,177 |             |
| Industrial  | 4      | 7/1/2018  | (258,197)   | 5,721,662  | 5,463,465  | 1,722,593 | 146,388  | 894,974   | (180,736) | 135,923   | 3,002,520 | 5,721,662  |             |
| Lighting    | 15     | 7/1/2018  | 0           | 172,506    | 172,506    | 38,145    | 196      | 15,846    | (3,448)   | 4,769     | 116,998   | 172,506    |             |
| OPA         | 16     | 7/1/2018  | (115,052)   | 2,165,620  | 2,050,568  | 599,504   | 55,519   | 319,144   | (62,788)  | 54,986    | 1,199,255 | 2,165,620  |             |
| Residential | 0      | 8/1/2018  | 398,920     | 12,716,657 | 13,115,577 | 3,363,068 | 543,940  | 379,161   | (353,083) | 642,457   | 8,141,114 | 12,716,657 |             |
| Commercial  | 2      | 8/1/2018  | 459,977     | 10,818,720 | 11,278,697 | 3,181,005 | 341,751  | 365,132   | (335,424) | 551,990   | 6,714,266 | 10,818,720 |             |
| Industrial  | 4      | 8/1/2018  | 179,492     | 5,095,383  | 5,274,875  | 1,728,979 | 147,747  | 192,919   | (181,393) | 239,261   | 2,967,870 | 5,095,383  |             |
| Lighting    | 15     | 8/1/2018  | 0           | 114,770    | 114,770    | 28,872    | 283      | 3,438     | (3,033)   | 8,191     | 77,019    | 114,770    |             |
| OPA         | 16     | 8/1/2018  | 91,544      | 1,952,115  | 2,043,659  | 590,642   | 55,346   | 67,393    | (61,801)  | 98,719    | 1,201,816 | 1,952,115  |             |
| Residential | 0      | 9/1/2018  | (818,122)   | 13,028,155 | 12,210,033 | 3,422,757 | 553,522  | 47,831    | (202,417) | 947,252   | 8,259,210 | 13,028,155 |             |
| Commercial  | 2      | 9/1/2018  | 64,752      | 11,211,512 | 11,276,264 | 3,291,090 | 354,062  | 43,601    | (194,906) | 861,824   | 6,855,841 | 11,211,512 |             |
| Industrial  | 4      | 9/1/2018  | 25,455      | 5,170,969  | 5,196,424  | 1,752,924 | 148,949  | 22,892    | (103,299) | 368,615   | 2,980,888 | 5,170,969  |             |
| Lighting    | 15     | 9/1/2018  | 0           | 139,798    | 139,798    | 28,249    | 261      | 366       | (1,664)   | 12,169    | 100,417   | 139,798    |             |
| OPA         | 16     | 9/1/2018  | (8,616)     | 2,112,117  | 2,103,501  | 630,184   | 59,662   | 8,402     | (37,002)  | 161,870   | 1,289,001 | 2,112,117  |             |
| Residential | 0      | 10/1/2018 | (1,082,120) | 11,048,101 | 9,965,981  | 2,674,569 | 340,785  | 563,944   | (157,877) | 858,182   | 6,768,498 | 11,048,101 |             |
| Commercial  | 2      | 10/1/2018 | (119,795)   | 10,935,066 | 10,815,271 | 2,844,425 | 602,225  | 602,500   | (168,415) | 873,657   | 6,180,673 | 10,935,066 |             |
| Industrial  | 4      | 10/1/2018 | 162,622     | 5,306,913  | 5,469,535  | 1,639,329 | 274,518  | 336,795   | (96,602)  | 384,415   | 2,768,458 | 5,306,913  |             |
| Lighting    | 15     | 10/1/2018 | 0           | 105,755    | 105,755    | 19,743    | 598      | 4,014     | (935)     | 10,575    | 71,760    | 105,755    |             |
| OPA         | 16     | 10/1/2018 | 106,453     | 2,128,530  | 2,234,983  | 588,927   | 109,532  | 123,510   | (34,603)  | 165,985   | 1,175,179 | 2,128,530  |             |
| Residential | 0      | 11/1/2018 | 1,819,525   | 9,761,936  | 11,581,461 | 2,397,043 | 304,926  | 407,297   | (141,486) | 572,491   | 6,221,665 | 9,761,936  |             |
| Commercial  | 2      | 11/1/2018 | (21,324)    | 9,835,049  | 9,813,725  | 2,625,633 | 551,032  | 448,383   | (155,506) | 602,739   | 5,762,768 | 9,835,049  |             |
| Industrial  | 4      | 11/1/2018 | (49,065)    | 4,901,539  | 4,852,474  | 1,569,314 | 259,087  | 260,616   | (92,505)  | 271,381   | 2,633,646 | 4,901,539  |             |
| Lighting    | 15     | 11/1/2018 | 0           | 178,681    | 178,681    | 37,027    | 692      | 6,799     | (2,376)   | 11,890    | 124,649   | 178,681    |             |
| OPA         | 16     | 11/1/2018 | 59          | 1,889,913  | 1,889,972  | 538,478   | 97,371   | 91,044    | (31,629)  | 112,595   | 1,082,054 | 1,889,913  |             |
| Residential | 0      | 12/1/2018 | (7,019,116) | 12,609,557 | 5,590,441  | 3,256,513 | 414,458  | 116,898   | (14,414)  | 886,457   | 7,949,645 | 12,609,557 |             |
| Commercial  | 2      | 12/1/2018 | (5,137,769) | 10,390,781 | 5,253,012  | 2,889,738 | 606,758  | 104,190   | (13,286)  | 791,419   | 6,011,962 | 10,390,781 |             |
| Industrial  | 4      | 12/1/2018 | (2,504,461) | 4,892,247  | 2,387,786  | 1,616,590 | 270,742  | 56,629    | (7,045)   | 342,166   | 2,613,165 | 4,892,247  |             |
| Lighting    | 15     | 12/1/2018 | 0           | 144,479    | 144,479    | 29,366    | 776      | 1,063     | (121)     | 12,216    | 101,179   | 144,479    |             |
| OPA         | 16     | 12/1/2018 | (1,296,037) | 1,896,831  | 600,794    | 557,279   | 99,707   | 19,794    | (2,420)   | 141,837   | 1,080,634 | 1,896,831  |             |
| Residential | 0      | 1/1/2019  | (64,742)    | 14,245,202 | 14,180,460 | 3,539,081 | 450,468  | 642,716   | (15,566)  | 1,111,248 | 8,517,255 | 14,245,202 |             |
| Commercial  | 2      | 1/1/2019  | (393,472)   | 10,980,544 | 10,587,072 | 2,899,548 | 610,721  | 528,982   | (12,544)  | 894,884   | 6,058,953 | 10,980,544 |             |
| Industrial  | 4      | 1/1/2019  | (253,110)   | 5,194,449  | 4,941,339  | 1,613,629 | 269,837  | 287,949   | (7,031)   | 388,738   | 2,641,327 | 5,194,449  |             |
| Lighting    | 15     | 1/1/2019  | 0           | 150,252    | 150,252    | 29,338    | 796      | 5,348     | (118)     | 13,727    | 101,161   | 150,252    |             |
| OPA         | 16     | 1/1/2019  | (89,454)    | 1,965,633  | 1,876,179  | 554,491   | 100,049  | 100,328   | (2,392)   | 155,900   | 1,057,257 | 1,965,633  |             |
| Residential | 0      | 2/1/2019  | (1,825,527) | 13,898,083 | 12,072,556 | 3,508,198 | 446,432  | 366,722   | (15,327)  | 1,131,936 | 8,460,122 | 13,898,083 |             |
| Commercial  | 2      | 2/1/2019  | (545,295)   | 10,692,622 | 10,147,327 | 2,798,669 | 588,925  | 293,381   | (12,246)  | 937,278   | 6,086,615 | 10,692,622 |             |
| Industrial  | 4      | 2/1/2019  | (269,627)   | 4,985,021  | 4,715,394  | 1,542,547 | 255,575  | 158,317   | (6,708)   | 403,503   | 2,631,787 | 4,985,021  |             |
| Lighting    | 15     | 2/1/2019  | 0           | 147,026    | 147,026    | 28,823    | 663      | 3,001     | (119)     | 14,241    | 100,417   | 147,026    |             |
| OPA         | 16     | 2/1/2019  | (139,837)   | 1,919,777  | 1,779,940  | 537,414   | 96,097   | 55,739    | (2,328)   | 164,005   | 1,068,850 | 1,919,777  |             |
| Residential | 0      | 3/1/2019  | (580,276)   | 11,471,832 | 10,891,556 | 3,016,541 | 383,816  | (23,454)  | (151,059) | 773,284   | 7,472,704 | 11,471,832 |             |
| Commercial  | 2      | 3/1/2019  | 196,793     | 9,578,093  | 9,774,886  | 2,641,548 | 554,049  | (20,641)  | (132,811) | 714,894   | 5,821,054 | 9,578,093  |             |
| Industrial  | 4      | 3/1/2019  | 188,835     | 4,631,943  | 4,820,778  | 1,536,174 | 255,611  | (11,144)  | (76,646)  | 318,891   | 2,609,057 | 4,631,943  |             |
| Lighting    | 15     | 3/1/2019  | 0           | 138,927    | 138,927    | 28,522    | 600      | (216)     | (1,428)   | 11,399    | 100,050   | 138,927    |             |
| OPA         | 16     | 3/1/2019  | 63,847      | 1,754,034  | 1,817,881  | 515,688   | 92,999   | (4,038)   | (25,648)  | 128,065   | 1,046,968 | 1,754,034  |             |
| Residential | 0      | 4/1/2019  | (643,502)   | 9,398,011  | 8,754,509  | 2,317,679 | 294,798  | 132,323   | (116,139) | 700,129   | 6,069,221 | 9,398,011  |             |
| Commercial  | 2      | 4/1/2019  | (86,477)    | 9,641,799  | 9,555,322  | 2,597,134 | 544,111  | 148,303   | (130,604) | 780,981   | 5,701,874 | 9,641,799  |             |
| Industrial  | 4      | 4/1/2019  | (45,338)    | 4,835,968  | 4,790,630  | 1,551,534 | 262,673  | 87,214    | (77,939)  | 360,676   | 2,651,810 | 4,835,968  |             |
| Lighting    | 15     | 4/1/2019  | 0           | 141,545    | 141,545    | 28,363    | 562      | 1,623     | (1,420)   | 12,636    | 99,781    | 141,545    |             |
| OPA         | 16     | 4/1/2019  | (12,782)    | 1,762,058  | 1,749,276  | 501,842   | 90,568   | 28,475    | (25,071)  | 140,163   | 1,026,081 | 1,762,058  |             |
| Residential | 0      | 5/1/2019  | 1,602,033   | 8,627,659  | 10,229,692 | 2,084,257 | 267,342  | 39,642    | (104,645) | 737,098   | 5,603,965 | 8,627,659  |             |
| Commercial  | 2      | 5/1/2019  | 997,660     | 9,926,642  | 10,924,302 | 2,695,085 | 569,348  | 49,811    | (135,588) | 928,363   | 5,819,623 | 9,926,642  |             |
| Industrial  | 4      | 5/1/2019  | 439,047     | 4,944,534  | 5,383,581  | 1,451,995 | 272,187  | 33,225    | (80,261)  | 425,090   | 2,842,298 | 4,944,534  |             |
| Lighting    | 15     | 5/1/2019  | 0           | 56,938     | 56,938     | 9,612     | 539      | (1,542)   | (597)     | 7,924     | 41,002    | 56,938     |             |
| OPA         | 16     | 5/1/2019  | 221,475     | 1,802,615  | 2,024,090  | 511,304   | 93,816   | 9,358     | (25,541)  | 166,595   | 1,047,083 | 1,802,615  |             |
| Residential | 0      | 6/1/2019  | 515,438     | 11,487,026 | 12,002,464 | 2,683,667 | 70,078   | 810,698   | (18,468)  | 1,138,649 | 6,802,402 | 11,487,026 |             |
| Commercial  | 2      | 6/1/2019  | (23,873)    | 11,841,214 | 11,817,341 | 2,927,514 | 609,745  | 887,280   | (20,778)  | 1,184,270 | 6,253,183 | 11,841,214 |             |
| Industrial  | 4      | 6/1/2019  | (154,799)   | 5,802,353  | 5,647,554  | 1,741,407 | 278,357  | 479,997   | (10,582)  | 552,418   | 2,760,756 | 5,802,353  |             |
| Lighting    | 15     | 6/1/2019  | 0           | 175,927    | 175,927    | 37,683    | 496      | 9,227     | (573)     | 18,464    | 110,630   | 175,927    |             |
| OPA         | 16     | 6/1/2019  | (101,205)   | 2,125,949  | 2,024,744  | 528,705   | 97,085   | 160,791   | (3,514)   | 212,848   | 1,130,034 | 2,125,949  |             |

**Source: PSM Schedule 2**

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u>   |      |      |
|--------------------|---------------|-------------------------|--------------|------|------|
| 5/1/2017           | 1,173,611.46  |                         | 1,173,611.46 | 0.00 | S105 |
| 6/1/2017           | 593,771.89    |                         | 593,771.89   | 0.00 | S105 |
| 7/1/2017           | 415,058.79    |                         | 415,058.79   | 0.00 | S105 |
| 8/1/2017           | 447,589.45    |                         | 447,589.45   | 0.00 | S105 |
| 9/1/2017           | 1,077,979.15  |                         | 1,077,979.15 | 0.00 | S105 |
| 10/1/2017          | 2,400,518.78  |                         | 2,400,518.78 | 0.00 | S105 |
| 11/1/2017          | 1,648,921.22  |                         | 1,648,921.22 | 0.00 | S105 |
| 12/1/2017          | 647,230.19    |                         | 647,230.19   | 0.00 | S105 |
| 1/1/2018           | 1,989,969.08  |                         | 1,989,969.08 | 0.00 | S105 |
| 2/1/2018           | 220,839.74    |                         | 220,839.74   | 0.00 | S105 |
| 3/1/2018           | 58,321.90     |                         | 58,321.90    | 0.00 | S105 |
| 4/1/2018           | 0.00          | 889,484.00              | 0.00         | 0.00 | S105 |
| 5/1/2018           | 0.00          | 791,683.00              | 0.00         | 0.00 | S105 |
| 6/1/2018           | 573,409.20    | 789,986.00              | 573,409.20   | 0.00 | S105 |
| 7/1/2018           | 1,622,817.60  | 890,633.00              | 1,622,817.60 | 0.00 | S105 |
| 8/1/2018           | 466,200.77    | 892,184.00              | 466,200.77   | 0.00 | S105 |
| 9/1/2018           | 702,185.38    | 860,868.00              | 702,185.38   | 0.00 | S105 |
| 10/1/2018          | 978,400.48    | 742,358.00              | 978,400.48   | 0.00 | S105 |
| 11/1/2018          | 1,402,229.61  | 721,800.00              | 1,402,229.61 | 0.00 | S105 |
| 12/1/2018          | 1,485,820.64  | 791,683.00              | 1,485,820.64 | 0.00 | S105 |
| 1/1/2019           | 617,566.34    | 677,316.00              | 617,566.34   | 0.00 | S105 |
| 2/1/2019           | 599,697.89    | 708,887.00              | 599,697.89   | 0.00 | S14  |
| 3/1/2019           | 1,223,241.19  | 805,964.00              | 1,223,241.19 | 0.00 | S14  |
| 4/1/2019           | 0.00          | 805,964.00              | 0.00         | 0.00 | S14  |
| 5/1/2019           | 897,553.77    | 880,760.00              | 897,553.77   | 0.00 | MC   |
| 6/1/2019           | 546,920.52    | 878,553.00              | 546,920.52   | 0.00 |      |



| Jurisdictional E(m) Table |              |             |              |                         |                     |                                   |                          |                            |                    |         |                      |
|---------------------------|--------------|-------------|--------------|-------------------------|---------------------|-----------------------------------|--------------------------|----------------------------|--------------------|---------|----------------------|
| Juris. E(m)               |              |             |              |                         |                     | Juris. E(m) vs. Revenue Collected |                          |                            |                    |         |                      |
| Form 1.10                 | Ln 9 (H30)   | Ln 13 (H38) | Ln 7 (H26)   | Ln 12 (H36)             | Ln 10 (H32)         | (Over)/Under<br>Recovery          | Recovered<br>in<br>Rates | Recovery<br>vs.<br>Allowed | ESM Billing Factor |         | Exp Month / Billing  |
| Expense                   | Retail       | PSM         | Total        | Adj. Retail<br>Recovery | Prior<br>Period Adj |                                   |                          |                            | Res                | Non-Res |                      |
| Month                     |              |             |              |                         |                     |                                   |                          |                            |                    |         |                      |
| Feb-18                    | \$ -         | \$ -        | \$ -         | \$ -                    | \$ -                | \$ -                              | \$ -                     | \$ -                       | 2.67%              | 3.99%   | Apr / June           |
| Mar-18                    | \$ -         | \$ -        | \$ -         | \$ -                    | \$ -                | \$ -                              | \$ -                     | \$ -                       | 3.01%              | 4.57%   | May / July           |
| Apr-18                    | \$ 683,831   | \$ 23,922   | \$ 707,753   | \$ 683,831              | \$ -                | \$ -                              | \$ -                     | \$ -                       | 5.31%              | 8.21%   | June / August        |
| May-18                    | \$ 783,036   | \$ 23,802   | \$ 806,838   | \$ 783,036              | \$ -                | \$ -                              | \$ -                     | \$ -                       | 7.84%              | 12.28%  | July / September     |
| Jun-18                    | \$ 1,461,780 | \$ 41,954   | \$ 1,503,734 | \$ 1,413,676            | \$ -                | \$ (48,104)                       | \$ 731,935               | \$ -                       | 8.41%              | 13.21%  | August / October     |
| Jul-18                    | \$ 2,237,252 | \$ 73,482   | \$ 2,310,734 | \$ 2,122,573            | \$ -                | \$ (114,679)                      | \$ 897,715               | \$ 1,540,618               | 6.21%              | 9.76%   | September / November |
| Aug-18                    | \$ 2,407,393 | \$ 79,069   | \$ 2,486,462 | \$ 2,280,451            | \$ -                | \$ (126,942)                      | \$ 2,351,730             | \$ 2,292,814               | 7.55%              | 11.99%  | October / December   |
| Sep-18                    | \$ 1,928,868 | \$ 61,091   | \$ 1,989,959 | \$ 1,699,711            | \$ -                | \$ (229,157)                      | \$ 2,292,814             | \$ 1,571,096               | 8.45%              | 13.44%  | November / January   |
| Oct-18                    | \$ 2,107,561 | \$ 57,816   | \$ 2,165,377 | \$ 2,095,198            | \$ -                | \$ (12,363)                       | \$ 2,174,095             | \$ 2,564,497               | 8.85%              | 14.07%  | December / February  |
| Nov-18                    | \$ 2,230,229 | \$ 60,239   | \$ 2,290,468 | \$ 2,358,844            | \$ -                | \$ 128,615                        | \$ 2,564,497             | \$ 2,650,963               | 7.21%              | 11.45%  | January / March      |
| Dec-18                    | \$ 2,568,511 | \$ 76,984   | \$ 2,645,495 | \$ 2,489,614            | \$ -                | \$ (78,897)                       | \$ 2,650,963             | \$ 1,946,533               | 8.03%              | 12.77%  | February / April     |
| Jan-19                    | \$ 2,219,734 | \$ 59,488   | \$ 2,279,222 | \$ 2,014,081            | \$ -                | \$ (161,349)                      | \$ 1,946,533             | \$ 1,994,585               | 9.41%              | 14.86%  | March / May          |
| Feb-19                    | \$ 2,423,854 | \$ 64,191   | \$ 2,488,045 | \$ 2,262,505            | \$ -                | \$ 67,548                         | \$ 1,994,585             | \$ 2,265,070               | 10.98%             | 17.30%  | Apr / June           |
| Mar-19                    | \$ 2,592,539 | \$ 76,055   | \$ 2,668,594 | \$ 2,660,087            | \$ -                | \$ 267,920                        | \$ 2,265,070             | \$ 3,106,649               | 5.72%              | 8.89%   | May / July           |
| Apr-19                    | \$ 2,839,084 | \$ 81,784   | \$ 2,920,868 | \$ 3,107,004            | \$ -                | \$ 395,017                        | \$ 3,106,649             | \$ 1,859,228               | 5.26%              | 8.12%   | June / August        |
| May-19                    | \$ 3,094,378 | \$ 96,689   | \$ 3,191,067 | \$ 1,603,636            | \$ (1,885,759)      | \$ 355                            | \$ 1,859,228             | \$ -                       | 4.66%              | 7.08%   | July / September     |
| Jun-19                    | \$ 3,265,311 | \$ 103,420  | \$ 3,368,731 | \$ 1,460,586            | \$ (1,805,080)      | \$ -                              | \$ -                     | \$ -                       |                    |         |                      |
| Jul-19                    | \$ 3,340,329 | \$ 99,763   | \$ 3,440,092 | \$ 1,279,657            | \$ (1,805,080)      | \$ -                              | \$ -                     | \$ -                       |                    |         |                      |

**ES FORM 1.00**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of July 2019

**Residential (Total Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 510,839    |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 | = | \$ | 10,965,259 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 4.66%      |

**Non-Residential (Net Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 768,818    |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 |   | \$ | 10,862,354 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 7.08%      |

Effective Date for Billing: August 29, 2019

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: August 19, 2019

ES FORM 1.10

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of July 2019

| Line No. | E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery | Source            | Environmental Compliance Plans |
|----------|--|-------------------|--------------------------------|
| 1        | Environmental Compliance Rate Base (RB)                                  | ES Form 2.00      | \$ 45,064,757                  |
| 2        | RB ÷ 12 months   | (1) ÷ 12          | \$ 3,755,396                   |
| 3        | Pretax Rate of Return (ROR)  | ES Form 1.20      | 8.446%                         |
| 4        | Return on the Environmental Compliance Rate Base (RORB)                  | (2) x (3)         | \$ 317,181                     |
| 5        | Environmental Operating Expenses (OE)                                    | ES Form 2.00      | + \$ 3,122,911                 |
| 6        | Less: Proceeds from Emission Allowance Sales (EAS)                       | ES Form 2.00      | - \$ -                         |
| 7        | Sub-Total E(m)   | (4) + (5) - (6)   | \$ 3,440,092                   |
| 8        | Jurisdictional Allocation Ratio for Expense Month                        | Line 18           | 97.10%                         |
| 9        | Jurisdictional E(m)  | (7) x (8)         | \$ 3,340,329                   |
| 10       | Prior Period Adjustment (if necessary)                                   | (A)               | + \$ (1,805,080)               |
| 11       | Adjustment for (Over)/Under Recovery                                     | ES Form 2.00      | + \$ (255,592)                 |
| 12       | Total Adjusted Jurisdictional E(m)                                       | (9) + (10) + (11) | \$ 1,279,657                   |
| 13       | Jurisdictional E(m) to be Recovered in Rider PSM                         | (7) - (9)         | \$ 99,763                      |

**Calculation of Environmental Surcharge Billing Factors**

|    |  | Residential<br>(Total Revenue) | Non-Residential<br>(Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues  | ES Form 3.00                   | 39.92% 60.08%                    |
| 15 | Adjusted Jurisdictional E(m) - Allocated   | (12) x (14)                    | \$ 510,839 \$ 768,818            |
| 16 | <b>R(m)</b><br>Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)<br>Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | ES Form 3.00<br>ES Form 3.00   | \$ 10,965,259 \$ 10,862,354      |
| 17 | Jurisdictional E(m) / R(m)   | (15) ÷ (16)                    | 4.66% 7.08%                      |

**Calculation of Jurisdictional Allocation Ratio - 12 Month Average**

|    |                  |                 |               |         |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue   | ES Form 3.00    | \$ 27,470,206 | 97.10%  |
| 19 | Sales for Resale | Company Records | \$ 820,402    | 2.90%   |
| 20 | Total Revenue    |                 | \$ 28,290,608 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews. Additionally, per discussion with the KPSC Staff, the Company is including an adjustment for over-collection of property taxes in the three monthly filings for Expense Months May, June & July of 2019.

ES FORM 1.20

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Cost of Capital

| Line No. | Capital Structure | Ratio    | Cost   | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------|--------|-------------------|---------------------------|--------------------------------|
| 1        | Short-term Debt   | 9.772%   | 3.083% | 0.301%            |                           | 0.301%                         |
| 2        | Long-term Debt    | 40.977%  | 4.243% | 1.739%            |                           | 1.739%                         |
| 3        | Common Equity     | 49.251%  | 9.725% | 4.790%            | 1.3373044                 | 6.406%                         |
| 4        | Total             | 100.000% |        | 6.830%            |                           | 8.446%                         |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321.  
 These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of July 2019

| Line No. | Determination of Environmental Compliance Rate Base (RB)                                     | Source       | Amount        |
|----------|--|--------------|---------------|
| 1        | Eligible Environmental Compliance Plant (Gross Plant)  | ES Form 2.10 | \$ 41,357,126 |
| 2        | Eligible Environmental Compliance CWIP Excluding AFUDC                                       | ES Form 2.10 | 6,487,266     |
| 3        | Subtotal   |              | \$ 47,844,392 |
| 4        | <u>Additions:</u>  |              |               |
| 5        | Inventory - Emission Allowances  | ES Form 2.30 | \$ 22,380     |
| 6        | Subtotal   |              | \$ 22,380     |
| 7        | <u>Deductions:</u>   |              |               |
| 8        | Accumulated Depreciation on Eligible Environmental Compliance Plant                          | ES Form 2.10 | \$ 419,150    |
| 9        | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant                 | ES Form 2.10 | 2,382,865     |
| 10       | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | -             |
| 11       | Subtotal   |              | \$ 2,802,015  |
| 12       | Environmental Compliance Rate Base   |              | \$ 45,064,757 |
| 13       | <u>Determination of Environmental Compliance Operating Expenses (OE)</u>                     |              |               |
| 14       | Monthly Depreciation Expense   | ES Form 2.10 | \$ 84,710     |
| 15       | Monthly Taxes Other Than Income Taxes  | ES Form 2.10 | \$ 56,412     |
| 16       | Monthly Amortization Expense   | ES Form 2.20 | \$ 1,571,071  |
| 17       | Monthly Emission Allowance Expense   | ES Form 2.30 | \$ 463        |
| 18       | Monthly Environmental Reagent Expense  | ES Form 2.50 | \$ 1,410,255  |
| 19       | Total Environmental Compliance Operating Expense   |              | \$ 3,122,911  |
| 20       | <u>Proceeds from Emission Allowance Sales (EAS)</u>  |              |               |
| 21       | SO <sub>2</sub> Allowance Sales  |              | \$ -          |
| 22       | NO <sub>x</sub> Allowances Sales   |              | -             |
| 23       | Total Emission Allowance Sales   |              | \$ -          |
| 24       | <u>(Over) / Under Recovery</u>   |              |               |
| 25       | Adjusted Jurisdictional E(m) Authorized for Expense Month two Months Prior                   |              | \$ 1,603,636  |
| 26       | Jurisdictional E(m) Revenue Recovered in Current Expense Month                               |              | 1,859,228     |
| 27       | (Over) / Under Recovery  |              | \$ (255,592)  |

Note: (Over) recovery will be deducted from Jurisdictional E(m)  
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Plant, Accumulated Depreciation, CWIP, ITC, ADIT  
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of July 2019

|         | (1)                                 | (2)                                  | (3)                                    | (4)                                | (5)                                | (6)                                    | (7)  | (8)                          | (9)                          |
|---------|-------------------------------------|--------------------------------------|--|------------------------------------|------------------------------------|--|--|------------------------------|------------------------------|
| Project |                                     | Gross Plant in-Service as of July-19 | Accumulated Depreciation as of July-19 | Net Plant in-Service as of July-19 | CWIP Excluding AFUDC as of July-19 | Accumulated Deferred ITC as of July-19 | Accumulated Deferred Tax Balance as of July-19 | Monthly Depreciation Expense | Monthly Property Tax Expense |
| No.     | Description                         |                                      |  | (2)-(3)                            |                                    |  |  |                              |                              |
| 1       | EB020290 Lined Retention Basin West | \$ 10,604,187                        | \$ 170,150                             | \$ 10,434,037                      | \$ -                               | \$ -                                   | \$ 1,185,452                                   | \$ 21,827                    | \$ 12,411                    |
| 2       | EB020745 Lined Retention Basin East | \$ -                                 | \$ -                                   | \$ -                               | \$ 2,632,769                       | \$ -                                   | \$ -   | \$ -                         | \$ 3,132                     |
| 3       | EB020298 East Bend SW/PW Reroute    | \$ 30,752,939                        | \$ 249,000                             | \$ 30,503,939                      | \$ -                               | \$ -                                   | \$ 1,197,413                                   | \$ 62,883                    | \$ 36,284                    |
| 4       | EB021281 East Bend Landfill Cell 2  | \$ -                                 | \$ -                                   | \$ -                               | \$ 3,854,497                       | \$ -                                   | \$ -   | \$ -                         | \$ 4,585                     |
| 5       |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 6       |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 7       |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 8       |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 9       |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 10      |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 11      |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 12      |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 13      |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 14      |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
| 15      |                                     |                                      |  | \$ -                               |                                    |  |  |                              |                              |
|         |                                     | \$ 41,357,126                        | \$ 419,150                             | \$ 40,937,976                      | \$ 6,487,266                       | \$ -                                   | \$ 2,382,865                                   | \$ 84,710                    | \$ 56,412                    |

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**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Amortization Calculation for Coal Ash ARO

For the Expense Month of July 2019

| Line No. | Period     | Cash Spend          | COR Credit   | Carrying Cost | Recovery:<br>10-Yr Amort. | Ending Balance | Cash Spend   | Recovery:<br>2-Month Cycle | Ending Balance | Total<br>Recovery |
|----------|------------|---------------------|--------------|---------------|---------------------------|----------------|--------------|----------------------------|----------------|-------------------|
|          | (1)        | (2)                 | (3)          | (4)           | (5)                       | (6)            | (7)          | (8)                        | (9)            | (10) = (5) + (8)  |
| 1        | 2015 Total | Actual \$ 3,858,084 | \$ (856,412) | \$ 20,378     | \$ -                      | \$ 3,022,050   | \$ -         | \$ -                       | \$ -           | \$ -              |
| 2        | 2016 Total | Actual \$ 4,486,812 | \$ (107,052) | \$ 379,037    | \$ -                      | \$ 7,780,847   | \$ -         | \$ -                       | \$ -           | \$ -              |
| 3        | Jan-17     | Actual \$ 358,148   | \$ -         | \$ 43,243     | \$ -                      | \$ 8,182,238   | \$ -         | \$ -                       | \$ -           | \$ -              |
| 4        | Feb-17     | Actual \$ 424,021   | \$ -         | \$ 40,351     | \$ -                      | \$ 8,646,610   | \$ -         | \$ -                       | \$ -           | \$ -              |
| 5        | Mar-17     | Actual \$ 692,184   | \$ (26,763)  | \$ 44,724     | \$ -                      | \$ 9,356,755   | \$ -         | \$ -                       | \$ -           | \$ -              |
| 6        | Apr-17     | Actual \$ 254,067   | \$ -         | \$ 50,949     | \$ -                      | \$ 9,661,771   | \$ -         | \$ -                       | \$ -           | \$ -              |
| 7        | May-17     | Actual \$ 608,377   | \$ -         | \$ 56,141     | \$ -                      | \$ 10,326,289  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 8        | Jun-17     | Actual \$ 265,619   | \$ (26,763)  | \$ 53,472     | \$ -                      | \$ 10,618,617  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 9        | Jul-17     | Actual \$ 220,636   | \$ -         | \$ 51,558     | \$ -                      | \$ 10,890,811  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 10       | Aug-17     | Actual \$ 272,053   | \$ -         | \$ 47,731     | \$ -                      | \$ 11,210,595  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 11       | Sep-17     | Actual \$ 233,743   | \$ (26,763)  | \$ 44,389     | \$ -                      | \$ 11,461,964  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 12       | Oct-17     | Actual \$ 444,793   | \$ -         | \$ 60,670     | \$ -                      | \$ 11,967,427  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 13       | Nov-17     | Actual \$ 525,770   | \$ -         | \$ 68,573     | \$ -                      | \$ 12,561,770  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 14       | Dec-17     | Actual \$ 2,482,493 | \$ (26,763)  | \$ 82,850     | \$ -                      | \$ 15,100,350  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 15       | Jan-18     | Actual \$ 510,525   | \$ -         | \$ 91,185     | \$ -                      | \$ 15,702,060  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 16       | Feb-18     | Actual \$ 89,648    | \$ -         | \$ 91,534     | \$ -                      | \$ 15,883,242  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 17       | Mar-18     | Actual \$ 396,977   | \$ (26,763)  | \$ 93,696     | \$ -                      | \$ 16,347,152  | \$ -         | \$ -                       | \$ -           | \$ -              |
| 18       | Apr-18     | Actual \$ 132,294   | \$ -         | \$ 111,722    | \$ -                      | \$ 16,591,168  | \$ 173,000   | \$ -                       | \$ 173,000     | \$ -              |
| 19       | May-18     | Actual \$ -         | \$ -         | \$ 112,480    | \$ -                      | \$ 16,703,648  | \$ 100,234   | \$ -                       | \$ 273,234     | \$ -              |
| 20       | Jun-18     | Actual \$ -         | \$ -         | \$ 111,870    | \$ (202,486)              | \$ 16,613,032  | \$ 150,901   | \$ (173,000)               | \$ 251,135     | \$ (375,486)      |
| 21       | Jul-18     | Actual \$ -         | \$ -         | \$ 111,255    | \$ (202,486)              | \$ 16,521,801  | \$ 196,585   | \$ (100,234)               | \$ 347,486     | \$ (302,720)      |
| 22       | Aug-18     | Actual \$ -         | \$ -         | \$ 110,637    | \$ (202,486)              | \$ 16,429,952  | \$ 321,815   | \$ (150,901)               | \$ 518,400     | \$ (353,387)      |
| 23       | Sep-18     | Actual \$ -         | \$ -         | \$ 110,014    | \$ (202,486)              | \$ 16,337,480  | \$ 275,135   | \$ (196,585)               | \$ 596,950     | \$ (399,071)      |
| 24       | Oct-18     | Actual \$ -         | \$ -         | \$ 109,387    | \$ (202,486)              | \$ 16,244,381  | \$ 69,886    | \$ (321,815)               | \$ 345,021     | \$ (524,301)      |
| 25       | Nov-18     | Actual \$ -         | \$ -         | \$ 108,756    | \$ (202,486)              | \$ 16,150,651  | \$ 238,428   | \$ (275,135)               | \$ 308,314     | \$ (477,621)      |
| 26       | Dec-18     | Actual \$ -         | \$ -         | \$ 108,121    | \$ (202,486)              | \$ 16,056,286  | \$ 263,037   | \$ (69,886)                | \$ 501,465     | \$ (272,372)      |
| 27       | Jan-19     | Actual \$ -         | \$ -         | \$ 107,481    | \$ (202,486)              | \$ 15,961,281  | \$ 177,996   | \$ (238,428)               | \$ 441,033     | \$ (440,914)      |
| 28       | Feb-19     | Actual \$ -         | \$ -         | \$ 106,837    | \$ (202,486)              | \$ 15,865,632  | \$ 150,851   | \$ (263,037)               | \$ 328,847     | \$ (465,523)      |
| 29       | Mar-19     | Actual \$ -         | \$ -         | \$ 106,188    | \$ (202,486)              | \$ 15,769,334  | \$ 408,609   | \$ (177,996)               | \$ 559,460     | \$ (380,482)      |
| 30       | Apr-19     | Actual \$ -         | \$ -         | \$ 105,535    | \$ (202,486)              | \$ 15,672,383  | \$ 1,588,547 | \$ (150,851)               | \$ 1,997,156   | \$ (353,337)      |
| 31       | May-19     | Actual \$ -         | \$ -         | \$ 104,878    | \$ (202,486)              | \$ 15,574,775  | \$ 1,641,055 | \$ (408,609)               | \$ 3,229,602   | \$ (611,095)      |
| 32       | Jun-19     | Actual \$ -         | \$ -         | \$ 104,216    | \$ (202,486)              | \$ 15,476,505  | \$ 1,423,233 | \$ (1,588,547)             | \$ 3,064,288   | \$ (1,791,033)    |
| 33       | Jul-19     | Actual \$ -         | \$ -         | \$ 103,550    | \$ (202,486)              | \$ 15,377,569  | \$ 1,368,585 | \$ (1,641,055)             | \$ 2,791,818   | \$ (1,843,541)    |
| 34       | Aug-19     | Actual \$ -         | \$ -         | \$ 102,880    | \$ (202,486)              | \$ 15,277,963  | \$ -         | \$ (1,423,233)             | \$ 1,368,585   | \$ (1,625,719)    |
| 35       | Sep-19     | Actual \$ -         | \$ -         | \$ 102,204    | \$ (202,486)              | \$ 15,177,681  | \$ -         | \$ (1,368,585)             | \$ -           | \$ (1,571,071)    |
| 36       | Oct-19     | Actual \$ -         | \$ -         | \$ 101,524    | \$ (202,486)              | \$ 15,076,719  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 37       | Nov-19     | Actual \$ -         | \$ -         | \$ 100,840    | \$ (202,486)              | \$ 14,975,073  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 38       | Dec-19     | Actual \$ -         | \$ -         | \$ 100,151    | \$ (202,486)              | \$ 14,872,738  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 39       | Jan-20     | Actual \$ -         | \$ -         | \$ 99,457     | \$ (202,486)              | \$ 14,769,709  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 40       | Feb-20     | Actual \$ -         | \$ -         | \$ 98,759     | \$ (202,486)              | \$ 14,665,982  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 41       | Mar-20     | Actual \$ -         | \$ -         | \$ 98,055     | \$ (202,486)              | \$ 14,561,551  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 42       | Apr-20     | Actual \$ -         | \$ -         | \$ 97,347     | \$ (202,486)              | \$ 14,456,412  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 43       | May-20     | Actual \$ -         | \$ -         | \$ 96,635     | \$ (202,486)              | \$ 14,350,561  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 44       | Jun-20     | Actual \$ -         | \$ -         | \$ 95,917     | \$ (202,486)              | \$ 14,243,992  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 45       | Jul-20     | Actual \$ -         | \$ -         | \$ 95,194     | \$ (202,486)              | \$ 14,136,700  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 46       | Aug-20     | Actual \$ -         | \$ -         | \$ 94,467     | \$ (202,486)              | \$ 14,028,681  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 47       | Sep-20     | Actual \$ -         | \$ -         | \$ 93,735     | \$ (202,486)              | \$ 13,919,930  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 48       | Oct-20     | Actual \$ -         | \$ -         | \$ 92,997     | \$ (202,486)              | \$ 13,810,441  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 49       | Nov-20     | Actual \$ -         | \$ -         | \$ 92,255     | \$ (202,486)              | \$ 13,700,210  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |
| 50       | Dec-20     | Actual \$ -         | \$ -         | \$ 91,508     | \$ (202,486)              | \$ 13,589,232  | \$ -         | \$ -                       | \$ -           | \$ (202,486)      |

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DUKE ENERGY KENTUCKY, INC.

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DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

For the Expense Month of July 2019

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 51       | Jan-21     | Actual         | -              | 90,756            | (202,486)                  | 13,477,502         | -              | -                           | -                  | (202,486)                       |
| 52       | Feb-21     | Actual         | -              | 89,998            | (202,486)                  | 13,365,014         | -              | -                           | -                  | (202,486)                       |
| 53       | Mar-21     | Actual         | -              | 89,235            | (202,486)                  | 13,251,763         | -              | -                           | -                  | (202,486)                       |
| 54       | Apr-21     | Actual         | -              | 88,468            | (202,486)                  | 13,137,745         | -              | -                           | -                  | (202,486)                       |
| 55       | May-21     | Actual         | -              | 87,695            | (202,486)                  | 13,022,954         | -              | -                           | -                  | (202,486)                       |
| 56       | Jun-21     | Actual         | -              | 86,916            | (202,486)                  | 12,907,384         | -              | -                           | -                  | (202,486)                       |
| 57       | Jul-21     | Actual         | -              | 86,133            | (202,486)                  | 12,791,031         | -              | -                           | -                  | (202,486)                       |
| 58       | Aug-21     | Actual         | -              | 85,344            | (202,486)                  | 12,673,889         | -              | -                           | -                  | (202,486)                       |
| 59       | Sep-21     | Actual         | -              | 84,550            | (202,486)                  | 12,555,953         | -              | -                           | -                  | (202,486)                       |
| 60       | Oct-21     | Actual         | -              | 83,750            | (202,486)                  | 12,437,217         | -              | -                           | -                  | (202,486)                       |
| 61       | Nov-21     | Actual         | -              | 82,945            | (202,486)                  | 12,317,676         | -              | -                           | -                  | (202,486)                       |
| 62       | Dec-21     | Actual         | -              | 82,135            | (202,486)                  | 12,197,325         | -              | -                           | -                  | (202,486)                       |
| 63       | Jan-22     | Actual         | -              | 81,319            | (202,486)                  | 12,076,158         | -              | -                           | -                  | (202,486)                       |
| 64       | Feb-22     | Actual         | -              | 80,498            | (202,486)                  | 11,954,170         | -              | -                           | -                  | (202,486)                       |
| 65       | Mar-22     | Actual         | -              | 79,671            | (202,486)                  | 11,831,355         | -              | -                           | -                  | (202,486)                       |
| 66       | Apr-22     | Actual         | -              | 78,838            | (202,486)                  | 11,707,707         | -              | -                           | -                  | (202,486)                       |
| 67       | May-22     | Actual         | -              | 78,000            | (202,486)                  | 11,583,221         | -              | -                           | -                  | (202,486)                       |
| 68       | Jun-22     | Actual         | -              | 77,156            | (202,486)                  | 11,457,891         | -              | -                           | -                  | (202,486)                       |
| 69       | Jul-22     | Actual         | -              | 76,306            | (202,486)                  | 11,331,711         | -              | -                           | -                  | (202,486)                       |
| 70       | Aug-22     | Actual         | -              | 75,451            | (202,486)                  | 11,204,676         | -              | -                           | -                  | (202,486)                       |
| 71       | Sep-22     | Actual         | -              | 74,589            | (202,486)                  | 11,076,779         | -              | -                           | -                  | (202,486)                       |
| 72       | Oct-22     | Actual         | -              | 73,722            | (202,486)                  | 10,948,015         | -              | -                           | -                  | (202,486)                       |
| 73       | Nov-22     | Actual         | -              | 72,849            | (202,486)                  | 10,818,378         | -              | -                           | -                  | (202,486)                       |
| 74       | Dec-22     | Actual         | -              | 71,971            | (202,486)                  | 10,687,863         | -              | -                           | -                  | (202,486)                       |
| 75       | Jan-23     | Actual         | -              | 71,086            | (202,486)                  | 10,556,463         | -              | -                           | -                  | (202,486)                       |
| 76       | Feb-23     | Actual         | -              | 70,195            | (202,486)                  | 10,424,172         | -              | -                           | -                  | (202,486)                       |
| 77       | Mar-23     | Actual         | -              | 69,298            | (202,486)                  | 10,290,984         | -              | -                           | -                  | (202,486)                       |
| 78       | Apr-23     | Actual         | -              | 68,395            | (202,486)                  | 10,156,893         | -              | -                           | -                  | (202,486)                       |
| 79       | May-23     | Actual         | -              | 67,486            | (202,486)                  | 10,021,893         | -              | -                           | -                  | (202,486)                       |
| 80       | Jun-23     | Actual         | -              | 66,571            | (202,486)                  | 9,885,978          | -              | -                           | -                  | (202,486)                       |
| 81       | Jul-23     | Actual         | -              | 65,649            | (202,486)                  | 9,749,141          | -              | -                           | -                  | (202,486)                       |
| 82       | Aug-23     | Actual         | -              | 64,722            | (202,486)                  | 9,611,377          | -              | -                           | -                  | (202,486)                       |
| 83       | Sep-23     | Actual         | -              | 63,788            | (202,486)                  | 9,472,679          | -              | -                           | -                  | (202,486)                       |
| 84       | Oct-23     | Actual         | -              | 62,847            | (202,486)                  | 9,333,040          | -              | -                           | -                  | (202,486)                       |
| 85       | Nov-23     | Actual         | -              | 61,901            | (202,486)                  | 9,192,455          | -              | -                           | -                  | (202,486)                       |
| 86       | Dec-23     | Actual         | -              | 60,948            | (202,486)                  | 9,050,917          | -              | -                           | -                  | (202,486)                       |
| 87       | Jan-24     | Actual         | -              | 59,988            | (202,486)                  | 8,908,419          | -              | -                           | -                  | (202,486)                       |
| 88       | Feb-24     | Actual         | -              | 59,022            | (202,486)                  | 8,764,955          | -              | -                           | -                  | (202,486)                       |
| 89       | Mar-24     | Actual         | -              | 58,049            | (202,486)                  | 8,620,518          | -              | -                           | -                  | (202,486)                       |
| 90       | Apr-24     | Actual         | -              | 57,070            | (202,486)                  | 8,475,102          | -              | -                           | -                  | (202,486)                       |
| 91       | May-24     | Actual         | -              | 56,084            | (202,486)                  | 8,328,700          | -              | -                           | -                  | (202,486)                       |
| 92       | Jun-24     | Actual         | -              | 55,092            | (202,486)                  | 8,181,306          | -              | -                           | -                  | (202,486)                       |
| 93       | Jul-24     | Actual         | -              | 54,093            | (202,486)                  | 8,032,913          | -              | -                           | -                  | (202,486)                       |
| 94       | Aug-24     | Actual         | -              | 53,087            | (202,486)                  | 7,883,514          | -              | -                           | -                  | (202,486)                       |
| 95       | Sep-24     | Actual         | -              | 52,074            | (202,486)                  | 7,733,102          | -              | -                           | -                  | (202,486)                       |
| 96       | Oct-24     | Actual         | -              | 51,054            | (202,486)                  | 7,581,670          | -              | -                           | -                  | (202,486)                       |
| 97       | Nov-24     | Actual         | -              | 50,027            | (202,486)                  | 7,429,211          | -              | -                           | -                  | (202,486)                       |
| 98       | Dec-24     | Actual         | -              | 48,994            | (202,486)                  | 7,275,719          | -              | -                           | -                  | (202,486)                       |
| 99       | Jan-25     | Actual         | -              | 47,953            | (202,486)                  | 7,121,186          | -              | -                           | -                  | (202,486)                       |



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DUKE ENERGY KENTUCKY, INC.

DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

For the Expense Month of July 2019

| Line No. | Period (1)    | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|---------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100      | Feb-25 Actual |                | -              | 46,906            | (202,486)                  | 6,965,606          | -              | -                           | -                  | (202,486)                       |
| 101      | Mar-25 Actual |                | -              | 45,851            | (202,486)                  | 6,808,971          | -              | -                           | -                  | (202,486)                       |
| 102      | Apr-25 Actual |                | -              | 44,789            | (202,486)                  | 6,651,274          | -              | -                           | -                  | (202,486)                       |
| 103      | May-25 Actual |                | -              | 43,720            | (202,486)                  | 6,492,508          | -              | -                           | -                  | (202,486)                       |
| 104      | Jun-25 Actual |                | -              | 42,643            | (202,486)                  | 6,332,665          | -              | -                           | -                  | (202,486)                       |
| 105      | Jul-25 Actual |                | -              | 41,560            | (202,486)                  | 6,171,739          | -              | -                           | -                  | (202,486)                       |
| 106      | Aug-25 Actual |                | -              | 40,469            | (202,486)                  | 6,009,722          | -              | -                           | -                  | (202,486)                       |
| 107      | Sep-25 Actual |                | -              | 39,370            | (202,486)                  | 5,846,606          | -              | -                           | -                  | (202,486)                       |
| 108      | Oct-25 Actual |                | -              | 38,265            | (202,486)                  | 5,682,385          | -              | -                           | -                  | (202,486)                       |
| 109      | Nov-25 Actual |                | -              | 37,151            | (202,486)                  | 5,517,050          | -              | -                           | -                  | (202,486)                       |
| 110      | Dec-25 Actual |                | -              | 36,030            | (202,486)                  | 5,350,594          | -              | -                           | -                  | (202,486)                       |
| 111      | Jan-26 Actual |                | -              | 34,902            | (202,486)                  | 5,183,010          | -              | -                           | -                  | (202,486)                       |
| 112      | Feb-26 Actual |                | -              | 33,766            | (202,486)                  | 5,014,290          | -              | -                           | -                  | (202,486)                       |
| 113      | Mar-26 Actual |                | -              | 32,622            | (202,486)                  | 4,844,426          | -              | -                           | -                  | (202,486)                       |
| 114      | Apr-26 Actual |                | -              | 31,470            | (202,486)                  | 4,673,410          | -              | -                           | -                  | (202,486)                       |
| 115      | May-26 Actual |                | -              | 30,311            | (202,486)                  | 4,501,235          | -              | -                           | -                  | (202,486)                       |
| 116      | Jun-26 Actual |                | -              | 29,144            | (202,486)                  | 4,327,893          | -              | -                           | -                  | (202,486)                       |
| 117      | Jul-26 Actual |                | -              | 27,968            | (202,486)                  | 4,153,375          | -              | -                           | -                  | (202,486)                       |
| 118      | Aug-26 Actual |                | -              | 26,785            | (202,486)                  | 3,977,674          | -              | -                           | -                  | (202,486)                       |
| 119      | Sep-26 Actual |                | -              | 25,594            | (202,486)                  | 3,800,782          | -              | -                           | -                  | (202,486)                       |
| 120      | Oct-26 Actual |                | -              | 24,395            | (202,486)                  | 3,622,691          | -              | -                           | -                  | (202,486)                       |
| 121      | Nov-26 Actual |                | -              | 23,188            | (202,486)                  | 3,443,393          | -              | -                           | -                  | (202,486)                       |
| 122      | Dec-26 Actual |                | -              | 21,972            | (202,486)                  | 3,262,879          | -              | -                           | -                  | (202,486)                       |
| 123      | Jan-27 Actual |                | -              | 20,748            | (202,486)                  | 3,081,141          | -              | -                           | -                  | (202,486)                       |
| 124      | Feb-27 Actual |                | -              | 19,516            | (202,486)                  | 2,898,171          | -              | -                           | -                  | (202,486)                       |
| 125      | Mar-27 Actual |                | -              | 18,276            | (202,486)                  | 2,713,961          | -              | -                           | -                  | (202,486)                       |
| 126      | Apr-27 Actual |                | -              | 17,027            | (202,486)                  | 2,528,502          | -              | -                           | -                  | (202,486)                       |
| 127      | May-27 Actual |                | -              | 15,769            | (202,486)                  | 2,341,785          | -              | -                           | -                  | (202,486)                       |
| 128      | Jun-27 Actual |                | -              | 14,504            | (202,486)                  | 2,153,803          | -              | -                           | -                  | (202,486)                       |
| 129      | Jul-27 Actual |                | -              | 13,229            | (202,486)                  | 1,964,546          | -              | -                           | -                  | (202,486)                       |
| 130      | Aug-27 Actual |                | -              | 11,946            | (202,486)                  | 1,774,006          | -              | -                           | -                  | (202,486)                       |
| 131      | Sep-27 Actual |                | -              | 10,654            | (202,486)                  | 1,582,174          | -              | -                           | -                  | (202,486)                       |
| 132      | Oct-27 Actual |                | -              | 9,354             | (202,486)                  | 1,389,042          | -              | -                           | -                  | (202,486)                       |
| 133      | Nov-27 Actual |                | -              | 8,045             | (202,486)                  | 1,194,601          | -              | -                           | -                  | (202,486)                       |
| 134      | Dec-27 Actual |                | -              | 6,726             | (202,486)                  | 998,841            | -              | -                           | -                  | (202,486)                       |
| 135      | Jan-28 Actual |                | -              | 5,399             | (202,486)                  | 801,754            | -              | -                           | -                  | (202,486)                       |
| 136      | Feb-28 Actual |                | -              | 4,063             | (202,486)                  | 603,331            | -              | -                           | -                  | (202,486)                       |
| 137      | Mar-28 Actual |                | -              | 2,718             | (202,486)                  | 403,563            | -              | -                           | -                  | (202,486)                       |
| 138      | Apr-28 Actual |                | -              | 1,409             | (202,486)                  | 202,486            | -              | -                           | -                  | (202,486)                       |
| 139      | May-28 Actual |                | -              | -                 | (202,486)                  | -                  | -              | -                           | -                  | (202,486)                       |
|          |               | \$ 16,256,244  | \$ (1,097,279) | \$ 9,139,355      | \$ (24,298,320)            |                    | \$ 8,547,897   | \$ (8,547,897)              |                    | (32,846,217)                    |

Monthly Amortization Amount

(1,571,071)

ES FORM 2.30

**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending July 2019

| <b>Total SO<sub>2</sub> and NO<sub>x</sub> Emission Allowances</b> |                     |                         |             |      |                  |
|--|---------------------|-------------------------|-------------|------|------------------|
|  | Beginning Inventory | Allocations / Purchases | Utilized    | Sold | Ending Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>           |                     |                         |             |      |                  |
| Quantity   | 134,958             | -                       | 200         | -    | 134,758          |
| Dollars  | \$ 16,954.81        | \$ -                    | \$ 26.00    | \$ - | \$ 16,928.81     |
| \$/Allowance   | \$ 0.125630         | \$ -                    | \$ 0.130000 | \$ - | \$ 0.125624      |
| <b>NO<sub>x</sub> Allowances - Annual</b>                          |                     |                         |             |      |                  |
| Quantity   | 7,763               | -                       | 211         | -    | 7,552            |
| Dollars  | \$ 3,790.18         | \$ -                    | \$ 103.39   | \$ - | \$ 3,686.79      |
| \$/Allowance   | \$ 0.488237         | \$ -                    | \$ 0.490000 | \$ - | \$ 0.488187      |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                        |                     |                         |             |      |                  |
| Quantity   | 1,329               | -                       | 211         | -    | 1,118            |
| Dollars  | \$ 2,097.60         | \$ -                    | \$ 333.38   | \$ - | \$ 1,764.22      |
| \$/Allowance   | \$ 1.578330         | \$ -                    | \$ 1.580000 | \$ - | \$ 1.578014      |
| <b>Total Emission Allowances</b>                                   |                     |                         |             |      |                  |
| Quantity   | 144,050             | -                       | 622         | -    | 143,428          |
| Dollars  | \$ 22,842.59        | \$ -                    | \$ 462.77   | \$ - | \$ 22,379.82     |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO<sub>2</sub>G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

**ES FORM 2.50**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Environmental Reagent Expenses

For the Expense Month of July 2019

| <b>Line No.</b> | <b>Expense Type</b> | <b>Account Number</b> | <b>East Bend Unit 2</b> | <b>Total</b> |
|-----------------|---------------------|-----------------------|-------------------------|--------------|
| 1               | Ammonia             | 502020                | \$ 49,392               | \$ 49,392    |
| 2               | Lime                | 502040                | 1,297,389               | 1,297,389    |
| 3               | Hydrated Lime       | 502040                | 63,474                  | 63,474       |
| 4               | Total               |                       | \$ 1,410,255            | \$ 1,410,255 |

Source: MW\_RAC\_044

| Class       | Revcls | Bill      |             |            |            |           |         |          |           |           |           |             |
|-------------|--------|-----------|-------------|------------|------------|-----------|---------|----------|-----------|-----------|-----------|-------------|
|             |        | Period    | Unbilled    | Billed     | Total      | BaseFuel  | DSM     | FAC      | PSM       | ESM       | BaseRev   | TotalBilled |
| Residential | 0      | 8/1/2018  | 398,920     | 12,716,657 | 13,115,577 | 3,363,068 | 543,940 | 379,161  | (353,083) | 642,457   | 8,141,114 | 12,716,657  |
| Commercial  | 2      | 8/1/2018  | 459,977     | 10,818,720 | 11,278,697 | 3,181,005 | 341,751 | 365,132  | (335,424) | 551,990   | 6,714,266 | 10,818,720  |
| Industrial  | 4      | 8/1/2018  | 179,492     | 5,095,383  | 5,274,875  | 1,728,979 | 147,747 | 192,919  | (181,393) | 239,261   | 2,967,870 | 5,095,383   |
| Lighting    | 15     | 8/1/2018  | 0           | 114,770    | 114,770    | 28,872    | 283     | 3,438    | (3,033)   | 8,191     | 77,019    | 114,770     |
| OPA         | 16     | 8/1/2018  | 91,544      | 1,952,115  | 2,043,659  | 590,642   | 55,346  | 67,393   | (61,801)  | 98,719    | 1,201,816 | 1,952,115   |
| Residential | 0      | 9/1/2018  | (818,122)   | 13,028,155 | 12,210,033 | 3,422,757 | 553,522 | 47,831   | (202,417) | 947,252   | 8,259,210 | 13,028,155  |
| Commercial  | 2      | 9/1/2018  | 64,752      | 11,211,512 | 11,276,264 | 3,291,090 | 354,062 | 43,601   | (194,906) | 861,824   | 6,855,841 | 11,211,512  |
| Industrial  | 4      | 9/1/2018  | 25,455      | 5,170,969  | 5,196,424  | 1,752,924 | 148,949 | 22,892   | (103,299) | 368,615   | 2,980,888 | 5,170,969   |
| Lighting    | 15     | 9/1/2018  | 0           | 139,798    | 139,798    | 28,249    | 261     | 366      | (1,664)   | 12,169    | 100,417   | 139,798     |
| OPA         | 16     | 9/1/2018  | (8,616)     | 2,112,117  | 2,103,501  | 630,184   | 59,662  | 8,402    | (37,002)  | 161,870   | 1,289,001 | 2,112,117   |
| Residential | 0      | 10/1/2018 | (1,082,120) | 11,048,101 | 9,965,981  | 2,674,569 | 340,785 | 563,944  | (157,877) | 858,182   | 6,768,498 | 11,048,101  |
| Commercial  | 2      | 10/1/2018 | (119,795)   | 10,935,066 | 10,815,271 | 2,844,425 | 602,225 | 602,501  | (168,415) | 873,657   | 6,180,673 | 10,935,066  |
| Industrial  | 4      | 10/1/2018 | 162,622     | 5,306,913  | 5,469,535  | 1,639,329 | 274,518 | 336,795  | (96,602)  | 384,415   | 2,768,458 | 5,306,913   |
| Lighting    | 15     | 10/1/2018 | 0           | 105,755    | 105,755    | 19,743    | 598     | 4,014    | (935)     | 10,575    | 71,760    | 105,755     |
| OPA         | 16     | 10/1/2018 | 106,453     | 2,128,530  | 2,234,983  | 588,927   | 109,532 | 123,510  | (34,603)  | 165,985   | 1,175,179 | 2,128,530   |
| Residential | 0      | 11/1/2018 | 1,819,525   | 9,761,936  | 11,581,461 | 2,397,043 | 304,926 | 407,297  | (141,486) | 572,491   | 6,221,665 | 9,761,936   |
| Commercial  | 2      | 11/1/2018 | (21,324)    | 9,835,049  | 9,813,725  | 2,625,633 | 551,032 | 448,383  | (155,506) | 602,739   | 5,762,768 | 9,835,049   |
| Industrial  | 4      | 11/1/2018 | (49,065)    | 4,901,539  | 4,852,474  | 1,569,314 | 259,087 | 260,616  | (92,505)  | 271,381   | 2,633,646 | 4,901,539   |
| Lighting    | 15     | 11/1/2018 | 0           | 178,681    | 178,681    | 37,027    | 692     | 6,799    | (2,376)   | 11,890    | 124,649   | 178,681     |
| OPA         | 16     | 11/1/2018 | 59          | 1,889,913  | 1,889,972  | 538,478   | 97,371  | 91,044   | (31,629)  | 112,595   | 1,082,054 | 1,889,913   |
| Residential | 0      | 12/1/2018 | (7,019,116) | 12,609,557 | 5,590,441  | 3,256,513 | 414,458 | 116,898  | (14,414)  | 886,457   | 7,949,645 | 12,609,557  |
| Commercial  | 2      | 12/1/2018 | (5,137,769) | 10,390,781 | 5,253,012  | 2,889,738 | 606,758 | 104,190  | (13,286)  | 791,419   | 6,011,962 | 10,390,781  |
| Industrial  | 4      | 12/1/2018 | (2,504,461) | 4,892,247  | 2,387,786  | 1,616,590 | 270,742 | 56,629   | (7,045)   | 342,166   | 2,613,165 | 4,892,247   |
| Lighting    | 15     | 12/1/2018 | 0           | 144,479    | 144,479    | 29,366    | 776     | 1,063    | (121)     | 12,216    | 101,179   | 144,479     |
| OPA         | 16     | 12/1/2018 | (1,296,037) | 1,896,831  | 600,794    | 557,279   | 99,707  | 19,794   | (2,420)   | 141,837   | 1,080,634 | 1,896,831   |
| Residential | 0      | 1/1/2019  | (64,742)    | 14,245,202 | 14,180,460 | 3,539,081 | 450,468 | 642,716  | (15,566)  | 1,111,248 | 8,517,255 | 14,245,202  |
| Commercial  | 2      | 1/1/2019  | (393,472)   | 10,980,544 | 10,587,072 | 2,899,548 | 610,721 | 528,982  | (12,544)  | 894,884   | 6,058,953 | 10,980,544  |
| Industrial  | 4      | 1/1/2019  | (253,110)   | 5,194,449  | 4,941,339  | 1,613,629 | 269,837 | 287,949  | (7,031)   | 388,738   | 2,641,327 | 5,194,449   |
| Lighting    | 15     | 1/1/2019  | 0           | 150,252    | 150,252    | 29,338    | 796     | 5,348    | (118)     | 13,727    | 101,161   | 150,252     |
| OPA         | 16     | 1/1/2019  | (89,454)    | 1,965,633  | 1,876,179  | 554,491   | 100,049 | 100,328  | (2,392)   | 155,900   | 1,057,257 | 1,965,633   |
| Residential | 0      | 2/1/2019  | (1,825,527) | 13,898,083 | 12,072,556 | 3,508,198 | 446,432 | 366,722  | (15,327)  | 1,131,936 | 8,460,122 | 13,898,083  |
| Commercial  | 2      | 2/1/2019  | (545,295)   | 10,692,622 | 10,147,327 | 2,798,669 | 588,925 | 293,381  | (12,246)  | 937,278   | 6,086,615 | 10,692,622  |
| Industrial  | 4      | 2/1/2019  | (269,627)   | 4,985,021  | 4,715,394  | 1,542,547 | 255,575 | 158,317  | (6,708)   | 403,503   | 2,631,787 | 4,985,021   |
| Lighting    | 15     | 2/1/2019  | 0           | 147,026    | 147,026    | 28,823    | 663     | 3,001    | (119)     | 14,241    | 100,417   | 147,026     |
| OPA         | 16     | 2/1/2019  | (139,837)   | 1,919,777  | 1,779,940  | 537,414   | 96,097  | 55,739   | (2,328)   | 164,005   | 1,068,850 | 1,919,777   |
| Residential | 0      | 3/1/2019  | (580,276)   | 11,471,832 | 10,891,556 | 3,016,541 | 383,816 | (23,454) | (151,059) | 773,284   | 7,472,704 | 11,471,832  |
| Commercial  | 2      | 3/1/2019  | 196,793     | 9,578,093  | 9,774,886  | 2,641,548 | 554,049 | (20,641) | (132,811) | 714,894   | 5,821,054 | 9,578,093   |
| Industrial  | 4      | 3/1/2019  | 188,835     | 4,631,943  | 4,820,778  | 1,536,174 | 255,611 | (11,144) | (76,646)  | 318,891   | 2,609,057 | 4,631,943   |
| Lighting    | 15     | 3/1/2019  | 0           | 138,927    | 138,927    | 28,522    | 600     | (216)    | (1,428)   | 11,399    | 100,050   | 138,927     |
| OPA         | 16     | 3/1/2019  | 63,847      | 1,754,034  | 1,817,881  | 515,688   | 92,999  | (4,038)  | (25,648)  | 128,065   | 1,046,968 | 1,754,034   |
| Residential | 0      | 4/1/2019  | (643,502)   | 9,398,011  | 8,754,509  | 2,317,679 | 294,798 | 132,323  | (116,139) | 700,129   | 6,069,221 | 9,398,011   |
| Commercial  | 2      | 4/1/2019  | (86,477)    | 9,641,799  | 9,555,322  | 2,597,134 | 544,111 | 148,303  | (130,604) | 780,981   | 5,701,874 | 9,641,799   |
| Industrial  | 4      | 4/1/2019  | (45,338)    | 4,835,968  | 4,790,630  | 1,551,534 | 262,673 | 87,214   | (77,939)  | 360,676   | 2,651,810 | 4,835,968   |
| Lighting    | 15     | 4/1/2019  | 0           | 141,545    | 141,545    | 28,363    | 562     | 1,623    | (1,420)   | 12,636    | 99,781    | 141,545     |
| OPA         | 16     | 4/1/2019  | (12,782)    | 1,762,058  | 1,749,276  | 501,842   | 90,568  | 28,475   | (25,071)  | 140,163   | 1,026,081 | 1,762,058   |
| Residential | 0      | 5/1/2019  | 1,602,033   | 8,627,659  | 10,229,692 | 2,084,257 | 267,342 | 39,642   | (104,645) | 737,098   | 5,603,965 | 8,627,659   |
| Commercial  | 2      | 5/1/2019  | 997,660     | 9,926,642  | 10,924,302 | 2,695,085 | 569,348 | 49,811   | (135,588) | 928,363   | 5,819,623 | 9,926,642   |
| Industrial  | 4      | 5/1/2019  | 439,047     | 4,944,534  | 5,383,581  | 1,451,995 | 272,187 | 33,225   | (80,261)  | 425,090   | 2,842,298 | 4,944,534   |
| Lighting    | 15     | 5/1/2019  | 0           | 56,938     | 56,938     | 9,612     | 539     | (1,542)  | (597)     | 7,924     | 41,002    | 56,938      |
| OPA         | 16     | 5/1/2019  | 221,475     | 1,802,615  | 2,024,090  | 511,304   | 93,816  | 9,358    | (25,541)  | 166,595   | 1,047,083 | 1,802,615   |
| Residential | 0      | 6/1/2019  | 515,438     | 11,487,026 | 12,002,464 | 2,683,667 | 70,078  | 810,698  | (18,468)  | 1,138,649 | 6,802,402 | 11,487,026  |
| Commercial  | 2      | 6/1/2019  | (23,873)    | 11,841,214 | 11,817,341 | 2,927,514 | 609,745 | 887,280  | (20,778)  | 1,184,270 | 6,253,183 | 11,841,214  |
| Industrial  | 4      | 6/1/2019  | (154,799)   | 5,802,353  | 5,647,554  | 1,741,407 | 278,357 | 479,997  | (10,582)  | 552,418   | 2,760,756 | 5,802,353   |
| Lighting    | 15     | 6/1/2019  | 0           | 175,927    | 175,927    | 37,683    | 496     | 9,227    | (573)     | 18,464    | 110,630   | 175,927     |
| OPA         | 16     | 6/1/2019  | (101,205)   | 2,125,949  | 2,024,744  | 528,705   | 97,085  | 160,791  | (3,514)   | 212,848   | 1,130,034 | 2,125,949   |
| Residential | 0      | 7/1/2019  | 532,541     | 13,524,273 | 14,056,814 | 3,670,515 | (9,253) | 368,632  | (25,122)  | 734,203   | 8,785,298 | 13,524,273  |
| Commercial  | 2      | 7/1/2019  | 84,470      | 11,973,020 | 12,057,490 | 3,333,818 | 691,194 | 343,163  | (22,707)  | 685,909   | 6,941,643 | 11,973,020  |
| Industrial  | 4      | 7/1/2019  | (10,455)    | 5,623,861  | 5,613,406  | 1,643,935 | 296,028 | 178,268  | (12,005)  | 318,138   | 3,199,497 | 5,623,861   |
| Lighting    | 15     | 7/1/2019  | 0           | 133,854    | 133,854    | 27,138    | 465     | 2,720    | (179)     | 8,503     | 95,207    | 133,854     |
| OPA         | 16     | 7/1/2019  | 13,740      | 1,996,087  | 2,009,827  | 577,445   | 104,900 | 58,017   | (4,016)   | 112,475   | 1,147,266 | 1,996,087   |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of July 2019

| Residential - Kentucky Jurisdictional Revenues  |                |     |     |                                  |   |
|---|----------------|-----|-----|----------------------------------|---|
| (1)   | (2)            | (3) | (4) | (5)                              | (6)                                     |
| Month   | Total Revenues |     |     | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge |
|   |                |     |     |                                  | (2) - (5)                               |
| Aug-18  | \$ 12,716,657  |     |     | \$ 642,457                       | \$ 12,074,200                           |
| Sep-18  | 13,028,155     |     |     | 947,252                          | 12,080,903                              |
| Oct-18  | 11,048,101     |     |     | 858,182                          | 10,189,919                              |
| Nov-18  | 9,761,936      |     |     | 572,491                          | 9,189,445                               |
| Dec-18  | 12,609,557     |     |     | 886,457                          | 11,723,100                              |
| Jan-19  | 14,245,202     |     |     | 1,111,248                        | 13,133,954                              |
| Feb-19  | 13,898,083     |     |     | 1,131,936                        | 12,766,147                              |
| Mar-19  | 11,471,832     |     |     | 773,284                          | 10,698,548                              |
| Apr-19  | 9,398,011      |     |     | 700,129                          | 8,697,882                               |
| May-19  | 8,627,659      |     |     | 737,098                          | 7,890,561                               |
| Jun-19  | 11,487,026     |     |     | 1,138,649                        | 10,348,377                              |
| Jul-19  | \$ 13,524,273  |     |     | \$ 734,203                       | \$ 12,790,070                           |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |     |     |                                  | \$ 10,965,259                           |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month      |                |     |     |                                  | \$ 27,470,206                           |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |     |     |                                  | 39.92%                                  |

| Non-Residential - Kentucky Jurisdictional Revenues  |                |                          |                      |                                  |   |                        |
|---|----------------|--------------------------|----------------------|----------------------------------|---|------------------------|
| (1)   | (2)            | (3)                      | (4)                  | (5)                              | (6)                                     | (7)                    |
| Month   | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge | Total Non-Fuel Revenue |
|   |                |                          |                      |                                  | (2) - (5)                               | (6) - (3) - (4)        |
| Aug-18  | \$ 17,980,988  | \$ 5,529,498             | \$ 628,882           | \$ 898,161                       | \$ 17,082,827                           | \$ 10,924,447          |
| Sep-18  | 18,634,396     | 5,702,447                | 75,261               | 1,404,478                        | 17,229,918                              | 11,452,210             |
| Oct-18  | 18,476,264     | 5,092,424                | 1,066,820            | 1,434,632                        | 17,041,632                              | 10,882,388             |
| Nov-18  | 16,805,182     | 4,770,452                | 806,842              | 998,605                          | 15,806,577                              | 10,229,283             |
| Dec-18  | 17,324,338     | 5,092,973                | 181,676              | 1,287,638                        | 16,036,700                              | 10,762,051             |
| Jan-19  | 18,290,878     | 5,097,006                | 922,607              | 1,453,249                        | 16,837,629                              | 10,818,016             |
| Feb-19  | 17,744,446     | 4,907,453                | 510,438              | 1,519,027                        | 16,225,419                              | 10,807,528             |
| Mar-19  | 16,102,997     | 4,721,932                | (36,039)             | 1,173,249                        | 14,929,748                              | 10,243,855             |
| Apr-19  | 16,381,370     | 4,678,873                | 265,615              | 1,294,456                        | 15,086,914                              | 10,142,426             |
| May-19  | 16,730,729     | 4,667,996                | 90,852               | 1,527,972                        | 15,202,757                              | 10,443,909             |
| Jun-19  | 19,945,443     | 5,235,309                | 1,537,295            | 1,968,000                        | 17,977,443                              | 11,204,839             |
| Jul-19  | \$ 19,726,822  | \$ 5,582,336             | \$ 582,168           | \$ 1,125,025                     | \$ 18,601,797                           | \$ 12,437,293          |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |                          |                      |                                  | \$ 16,504,947                           | \$ 10,862,354          |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month          |                |                          |                      |                                  | \$ 27,470,206                           |                        |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |                          |                      |                                  | 60.08%                                  |                        |

**Source: PSM Schedule 2**

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u>   |      |      |
|--------------------|---------------|-------------------------|--------------|------|------|
| 5/1/2017           | 1,173,611.46  |                         | 1,173,611.46 | 0.00 | S105 |
| 6/1/2017           | 593,771.89    |                         | 593,771.89   | 0.00 | S105 |
| 7/1/2017           | 415,058.79    |                         | 415,058.79   | 0.00 | S105 |
| 8/1/2017           | 447,589.45    |                         | 447,589.45   | 0.00 | S105 |
| 9/1/2017           | 1,077,979.15  |                         | 1,077,979.15 | 0.00 | S105 |
| 10/1/2017          | 2,400,518.78  |                         | 2,400,518.78 | 0.00 | S105 |
| 11/1/2017          | 1,648,921.22  |                         | 1,648,921.22 | 0.00 | S105 |
| 12/1/2017          | 647,230.19    |                         | 647,230.19   | 0.00 | S105 |
| 1/1/2018           | 1,989,969.08  |                         | 1,989,969.08 | 0.00 | S105 |
| 2/1/2018           | 220,839.74    |                         | 220,839.74   | 0.00 | S105 |
| 3/1/2018           | 58,321.90     |                         | 58,321.90    | 0.00 | S105 |
| 4/1/2018           | 0.00          | 889,484.00              | 0.00         | 0.00 | S105 |
| 5/1/2018           | 0.00          | 791,683.00              | 0.00         | 0.00 | S105 |
| 6/1/2018           | 573,409.20    | 789,986.00              | 573,409.20   | 0.00 | S105 |
| 7/1/2018           | 1,622,817.60  | 890,633.00              | 1,622,817.60 | 0.00 | S105 |
| 8/1/2018           | 466,200.77    | 892,184.00              | 466,200.77   | 0.00 | S105 |
| 9/1/2018           | 702,185.38    | 860,868.00              | 702,185.38   | 0.00 | S105 |
| 10/1/2018          | 978,400.48    | 742,358.00              | 978,400.48   | 0.00 | S105 |
| 11/1/2018          | 1,402,229.61  | 721,800.00              | 1,402,229.61 | 0.00 | S105 |
| 12/1/2018          | 1,485,820.64  | 791,683.00              | 1,485,820.64 | 0.00 | S105 |
| 1/1/2019           | 617,566.34    | 677,316.00              | 617,566.34   | 0.00 | S105 |
| 2/1/2019           | 599,697.89    | 708,887.00              | 599,697.89   | 0.00 | S105 |
| 3/1/2019           | 1,195,466.48  | 803,650.00              | 1,195,466.48 | 0.00 | S105 |
| 4/1/2019           | 0.00          | 803,650.00              | 0.00         | 0.00 | S14  |
| 5/1/2019           | 734,803.77    | 864,883.00              | 734,803.77   | 0.00 | S14  |
| 6/1/2019           | 546,920.52    | 862,676.00              | 546,920.52   | 0.00 | S14  |
| 7/1/2019           | 1,115,533.54  | 820,402.00              | 1,115,533.54 | 0.00 | MC   |

Input:  
Expense Month: August 2019  
Case No. 2017-00321

| Property Tax Rates        | Annual   | Monthly  |
|---------------------------|----------|----------|
| ARO Account:              | 0.15000% | 0.01250% |
| Structures & Improvements | 1.42740% | 0.11895% |

Adj. Jurisdictional E(m)  
Authorized for Jun-19  
Expense Month \$ 1,460,586.00

Effective Date for Billing: September 30, 2019  
Date Submitted: September 20, 2019

**Error Check:**  
To make sure that retail  
and SLRSRL are entered  
for the current expense month

**File:**  
**Original & 2 copies**

| Jurisdictional E(m) Table |              |             |              |                  |                      |                                   |              |             |                    |         |                      |  |
|---------------------------|--------------|-------------|--------------|------------------|----------------------|-----------------------------------|--------------|-------------|--------------------|---------|----------------------|--|
| Form 1.10                 |              |             |              |                  |                      | Juris. E(m) vs. Revenue Collected |              |             | ESM Billing Factor |         | Exp Month / Billing  |  |
| Expense                   | Ln 7 (H26)   | Ln 13 (H38) | Ln 9 (H30)   | Ln 10 (H32)      | Ln 12 (H36)          | (Over)/Under                      | Recovered    | Recovery    | Res                | Non-Res |                      |  |
| Month                     | Total        | PSM         | Retail       | Prior Period Adj | Adj. Retail Recovery | Recovery                          | in Rates     | vs. Allowed |                    |         |                      |  |
| Feb-18                    | \$ -         | \$ -        | \$ -         |                  |                      |                                   |              |             |                    |         |                      |  |
| Mar-18                    | \$ -         | \$ -        | \$ -         |                  |                      |                                   |              |             |                    |         |                      |  |
| Apr-18                    | \$ 707,753   | \$ 23,922   | \$ 683,831   | \$ -             | \$ 683,831           | \$ -                              |              |             | 2.67%              | 3.99%   | Apr / June           |  |
| May-18                    | \$ 806,838   | \$ 23,802   | \$ 783,036   | \$ -             | \$ 783,036           | \$ -                              |              |             | 3.01%              | 4.57%   | May / July           |  |
| Jun-18                    | \$ 1,503,734 | \$ 41,954   | \$ 1,461,780 | \$ -             | \$ 1,413,676         | \$ (48,104)                       | \$ 731,935   |             | 5.31%              | 8.21%   | June / August        |  |
| Jul-18                    | \$ 2,310,734 | \$ 73,482   | \$ 2,237,252 | \$ -             | \$ 2,122,573         | \$ (114,679)                      | \$ 897,715   |             | 7.84%              | 12.28%  | July / September     |  |
| Aug-18                    | \$ 2,486,462 | \$ 79,069   | \$ 2,407,393 | \$ -             | \$ 2,280,451         | \$ (126,942)                      | \$ 1,540,618 |             | 8.41%              | 13.21%  | August / October     |  |
| Sep-18                    | \$ 1,989,959 | \$ 61,091   | \$ 1,928,868 | \$ -             | \$ 1,699,711         | \$ (229,157)                      | \$ 2,351,730 |             | 6.21%              | 9.76%   | September / November |  |
| Oct-18                    | \$ 2,165,377 | \$ 57,816   | \$ 2,107,561 | \$ -             | \$ 2,095,198         | \$ (12,363)                       | \$ 2,292,814 |             | 7.55%              | 11.99%  | October / December   |  |
| Nov-18                    | \$ 2,290,468 | \$ 60,239   | \$ 2,230,229 | \$ -             | \$ 2,358,844         | \$ 128,615                        | \$ 1,571,096 |             | 8.45%              | 13.44%  | November / January   |  |
| Dec-18                    | \$ 2,645,495 | \$ 76,984   | \$ 2,568,511 | \$ -             | \$ 2,489,614         | \$ (78,897)                       | \$ 2,174,095 |             | 8.85%              | 14.07%  | December / February  |  |
| Jan-19                    | \$ 2,279,222 | \$ 59,488   | \$ 2,219,734 | \$ -             | \$ 2,014,081         | \$ (205,653)                      | \$ 2,564,497 |             | 7.21%              | 11.45%  | January / March      |  |
| Feb-19                    | \$ 2,488,045 | \$ 64,191   | \$ 2,423,854 | \$ -             | \$ 2,262,505         | \$ (161,349)                      | \$ 2,650,963 |             | 8.03%              | 12.77%  | February / April     |  |
| Mar-19                    | \$ 2,668,594 | \$ 76,055   | \$ 2,592,539 | \$ -             | \$ 2,660,087         | \$ 67,548                         | \$ 1,946,533 |             | 9.41%              | 14.86%  | March / May          |  |
| Apr-19                    | \$ 2,920,868 | \$ 81,784   | \$ 2,839,084 | \$ -             | \$ 3,107,004         | \$ 267,920                        | \$ 1,994,585 |             | 10.98%             | 17.30%  | Apr / June           |  |
| May-19                    | \$ 3,191,067 | \$ 96,689   | \$ 3,094,378 | \$ (1,885,759)   | \$ 1,603,636         | \$ 395,017                        | \$ 2,265,070 |             | 5.72%              | 8.89%   | May / July           |  |
| Jun-19                    | \$ 3,368,731 | \$ 103,420  | \$ 3,265,311 | \$ (1,805,080)   | \$ 1,460,586         | \$ 355                            | \$ 3,106,649 |             | 5.26%              | 8.12%   | June / August        |  |
| Jul-19                    | \$ 3,440,092 | \$ 99,763   | \$ 3,340,329 | \$ (1,805,080)   | \$ 1,279,657         | \$ (255,592)                      | \$ 1,859,228 |             | 4.66%              | 7.08%   | July / September     |  |
| Aug-19                    | \$ 2,550,791 | \$ 73,718   | \$ 2,477,073 | \$ -             | \$ 2,354,949         | \$ (122,124)                      | \$ 1,582,710 |             | 8.59%              | 12.93%  | August / October     |  |



**ES FORM 1.00**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of August 2019

**Residential (Total Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 938,918    |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 | = | \$ | 10,929,700 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 8.59%      |

**Non-Residential (Net Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 1,416,031  |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 | = | \$ | 10,950,909 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 12.93%     |

Effective Date for Billing: September 30, 2019

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: September 20, 2019

ES FORM 1.10

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of August 2019

| Line No. | <b>E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery</b> | Source            | Environmental Compliance Plans |
|----------|---|-------------------|--------------------------------|
| 1        | Environmental Compliance Rate Base (RB)   | ES Form 2.00      | \$ 47,240,866                  |
| 2        | RB ÷ 12 months  | (1) ÷ 12          | \$ 3,936,739                   |
| 3        | Pretax Rate of Return (ROR)   | ES Form 1.20      | 8.446%                         |
| 4        | Return on the Environmental Compliance Rate Base (RORB)                         | (2) x (3)         | \$ 332,497                     |
| 5        | Environmental Operating Expenses (OE)   | ES Form 2.00      | + \$ 2,218,294                 |
| 6        | Less: Proceeds from Emission Allowance Sales (EAS)                              | ES Form 2.00      | - \$ -                         |
| 7        | Sub-Total E(m)  | (4) + (5) - (6)   | \$ 2,550,791                   |
| 8        | Jurisdictional Allocation Ratio for Expense Month                               | Line 18           | 97.11%                         |
| 9        | Jurisdictional E(m)   | (7) x (8)         | \$ 2,477,073                   |
| 10       | Prior Period Adjustment (if necessary)  | (A)               | + \$ -                         |
| 11       | Adjustment for (Over)/Under Recovery  | ES Form 2.00      | + \$ (122,124)                 |
| 12       | Total Adjusted Jurisdictional E(m)  | (9) + (10) + (11) | \$ 2,354,949                   |
| 13       | Jurisdictional E(m) to be Recovered in Rider PSM                                | (7) - (9)         | \$ 73,718                      |

**Calculation of Environmental Surcharge Billing Factors**

|    |  | Residential<br>(Total Revenue) | Non-Residential<br>(Net Revenue) |
|----|--|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues  | ES Form 3.00                   | 39.87% 60.13%                    |
| 15 | Adjusted Jurisdictional E(m) - Allocated   | (12) x (14)                    | \$ 938,918 \$ 1,416,031          |
| 16 | <b>R(m)</b><br>Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)<br>Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | ES Form 3.00<br>ES Form 3.00   | \$ 10,929,700<br>\$ 10,950,909   |
| 17 | Jurisdictional E(m) / R(m)   | (15) ÷ (16)                    | 8.59% 12.93%                     |

**Calculation of Jurisdictional Allocation Ratio - 12 Month Average**

|    |                  |                 |               |         |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue   | ES Form 3.00    | \$ 27,414,377 | 97.11%  |
| 19 | Sales for Resale | Company Records | \$ 816,625    | 2.89%   |
| 20 | Total Revenue    |                 | \$ 28,231,002 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.20

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Cost of Capital

| Line No. | Capital Structure | Ratio    | Cost   | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------|--------|-------------------|---------------------------|--------------------------------|
| 1        | Short-term Debt   | 9.772%   | 3.083% | 0.301%            |                           | 0.301%                         |
| 2        | Long-term Debt    | 40.977%  | 4.243% | 1.739%            |                           | 1.739%                         |
| 3        | Common Equity     | 49.251%  | 9.725% | 4.790%            | 1.3373044                 | 6.406%                         |
| 4        | Total             | 100.000% |        | 6.830%            |                           | 8.446%                         |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of August 2019

| Line No. | Determination of Environmental Compliance Rate Base (RB)                                     | Source       | Amount        |
|----------|--|--------------|---------------|
| 1        | Eligible Environmental Compliance Plant (Gross Plant)  | ES Form 2.10 | \$ 41,613,954 |
| 2        | Eligible Environmental Compliance CWIP Excluding AFUDC                                       | ES Form 2.10 | 8,811,032     |
| 3        | Subtotal   |              | \$ 50,424,986 |
| 4        | <u>Additions:</u>  |              |               |
| 5        | Inventory - Emission Allowances  | ES Form 2.30 | \$ 21,387     |
| 6        | Subtotal   |              | \$ 21,387     |
| 7        | <u>Deductions:</u>   |              |               |
| 8        | Accumulated Depreciation on Eligible Environmental Compliance Plant                          | ES Form 2.10 | \$ 504,277    |
| 9        | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant                 | ES Form 2.10 | 2,701,230     |
| 10       | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | -             |
| 11       | Subtotal   |              | \$ 3,205,507  |
| 12       | Environmental Compliance Rate Base   |              | \$ 47,240,866 |
| 13       | <u>Determination of Environmental Compliance Operating Expenses (OE)</u>                     |              |               |
| 14       | Monthly Depreciation Expense   | ES Form 2.10 | \$ 85,127     |
| 15       | Monthly Taxes Other Than Income Taxes  | ES Form 2.10 | \$ 59,380     |
| 16       | Monthly Amortization Expense   | ES Form 2.20 | \$ 690,245    |
| 17       | Monthly Emission Allowance Expense   | ES Form 2.30 | \$ 993        |
| 18       | Monthly Environmental Reagent Expense  | ES Form 2.50 | \$ 1,382,549  |
| 19       | Total Environmental Compliance Operating Expense   |              | \$ 2,218,294  |
| 20       | <u>Proceeds from Emission Allowance Sales (EAS)</u>  |              |               |
| 21       | SO <sub>2</sub> Allowance Sales  |              | \$ -          |
| 22       | NOx Allowances Sales   |              | -             |
| 23       | Total Emission Allowance Sales   |              | \$ -          |
| 24       | <u>(Over) / Under Recovery</u>   |              |               |
| 25       | Adjusted Jurisdictional E(m) Authorized for Expense Month two Months Prior                   |              | \$ 1,460,586  |
| 26       | Jurisdictional E(m) Revenue Recovered in Current Expense Month                               |              | 1,582,710     |
| 27       | (Over) / Under Recovery  |              | \$ (122,124)  |

Note: (Over) recovery will be deducted from Jurisdictional E(m)  
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Plant, Accumulated Depreciation, CWIP, ITC, ADIT  
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of August 2019

|             | (1)                                 | (2)                                    | (3)                                      | (4)                                  | (5)                                  | (6)                                      | (7)  | (8)                          | (9)                          |
|-------------|-------------------------------------|--|--|--------------------------------------|--------------------------------------|--|--|------------------------------|------------------------------|
| Project No. | Description                         | Gross Plant in-Service as of August-19 | Accumulated Depreciation as of August-19 | Net Plant in-Service as of August-19 | CWIP Excluding AFUDC as of August-19 | Accumulated Deferred ITC as of August-19 | Accumulated Deferred Tax Balance as of August-19 | Monthly Depreciation Expense | Monthly Property Tax Expense |
|             |                                     |  |  | (2)-(3)                              |                                      |  |  |                              |                              |
| 1           | EB020290 Lined Retention Basin West | \$ 10,604,187                          | \$ 191,977                               | \$ 10,412,210                        | \$ -                                 | \$ -                                     | \$ 1,191,856                                     | \$ 21,827                    | \$ 12,385                    |
| 2           | EB020745 Lined Retention Basin East | \$ -                                   | \$ -                                     | \$ -                                 | \$ 3,857,374                         | \$ -                                     | \$ -   | \$ -                         | \$ 4,588                     |
| 3           | EB020298 East Bend SW/PW Reroute    | \$ 31,009,767                          | \$ 312,300                               | \$ 30,697,467                        | \$ -                                 | \$ -                                     | \$ 1,509,374                                     | \$ 63,300                    | \$ 36,515                    |
| 4           | EB021281 East Bend Landfill Cell 2  | \$ -                                   | \$ -                                     | \$ -                                 | \$ 4,953,658                         | \$ -                                     | \$ -   | \$ -                         | \$ 5,892                     |
| 5           |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
| 6           |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
| 7           |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
| 8           |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
| 9           |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
| 10          |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
| 11          |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
| 12          |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
| 13          |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
| 14          |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
| 15          |                                     |  |  | \$ -                                 |                                      |  |  |                              |                              |
|             |                                     | \$ 41,613,954                          | \$ 504,277                               | \$ 41,109,677                        | \$ 8,811,032                         | \$ -                                     | \$ 2,701,230                                     | \$ 85,127                    | \$ 59,380                    |

ES FORM 2.20  
 Page 1 of 3

**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Amortization Calculation for Coal Ash ARO

For the Expense Month of August 2019

| Line No. | Period (1)        | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|-------------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1        | 2015 Total Actual | \$ 3,858,084   | \$ (856,412)   | \$ 20,378         | \$ -                       | \$ 3,022,050       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 2        | 2016 Total Actual | \$ 4,486,812   | \$ (107,052)   | \$ 379,037        | \$ -                       | \$ 7,780,847       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 3        | Jan-17 Actual     | \$ 358,148     | \$ -           | \$ 43,243         | \$ -                       | \$ 8,182,238       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 4        | Feb-17 Actual     | \$ 424,021     | \$ -           | \$ 40,351         | \$ -                       | \$ 8,646,610       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 5        | Mar-17 Actual     | \$ 692,184     | \$ (26,763)    | \$ 44,724         | \$ -                       | \$ 9,356,755       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 6        | Apr-17 Actual     | \$ 254,067     | \$ -           | \$ 50,949         | \$ -                       | \$ 9,661,771       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 7        | May-17 Actual     | \$ 608,377     | \$ -           | \$ 56,141         | \$ -                       | \$ 10,326,289      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 8        | Jun-17 Actual     | \$ 265,619     | \$ (26,763)    | \$ 53,472         | \$ -                       | \$ 10,618,617      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 9        | Jul-17 Actual     | \$ 220,636     | \$ -           | \$ 51,558         | \$ -                       | \$ 10,890,811      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 10       | Aug-17 Actual     | \$ 272,053     | \$ -           | \$ 47,731         | \$ -                       | \$ 11,210,595      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 11       | Sep-17 Actual     | \$ 233,743     | \$ (26,763)    | \$ 44,389         | \$ -                       | \$ 11,461,964      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 12       | Oct-17 Actual     | \$ 444,793     | \$ -           | \$ 60,670         | \$ -                       | \$ 11,967,427      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 13       | Nov-17 Actual     | \$ 525,770     | \$ -           | \$ 68,573         | \$ -                       | \$ 12,561,770      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 14       | Dec-17 Actual     | \$ 2,482,493   | \$ (26,763)    | \$ 82,500         | \$ -                       | \$ 15,100,350      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 15       | Jan-18 Actual     | \$ 510,525     | \$ -           | \$ 91,185         | \$ -                       | \$ 15,702,060      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 16       | Feb-18 Actual     | \$ 89,648      | \$ -           | \$ 91,534         | \$ -                       | \$ 15,883,242      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 17       | Mar-18 Actual     | \$ 396,977     | \$ (26,763)    | \$ 93,696         | \$ -                       | \$ 16,347,152      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 18       | Apr-18 Actual     | \$ 132,294     | \$ -           | \$ 111,722        | \$ -                       | \$ 16,591,168      | \$ 173,000     | \$ -                        | \$ 173,000         | \$ -                            |
| 19       | May-18 Actual     | \$ -           | \$ -           | \$ 112,480        | \$ -                       | \$ 16,703,648      | \$ 100,234     | \$ -                        | \$ 273,234         | \$ -                            |
| 20       | Jun-18 Actual     | \$ -           | \$ -           | \$ 111,870        | \$ (202,486)               | \$ 16,613,032      | \$ 150,901     | \$ (173,000)                | \$ 251,135         | \$ (375,486)                    |
| 21       | Jul-18 Actual     | \$ -           | \$ -           | \$ 111,255        | \$ (202,486)               | \$ 16,521,801      | \$ 196,585     | \$ (100,234)                | \$ 347,486         | \$ (302,720)                    |
| 22       | Aug-18 Actual     | \$ -           | \$ -           | \$ 110,637        | \$ (202,486)               | \$ 16,429,952      | \$ 321,815     | \$ (150,901)                | \$ 518,400         | \$ (353,387)                    |
| 23       | Sep-18 Actual     | \$ -           | \$ -           | \$ 110,014        | \$ (202,486)               | \$ 16,337,480      | \$ 275,135     | \$ (196,585)                | \$ 596,950         | \$ (399,071)                    |
| 24       | Oct-18 Actual     | \$ -           | \$ -           | \$ 109,387        | \$ (202,486)               | \$ 16,244,381      | \$ 69,886      | \$ (321,815)                | \$ 345,021         | \$ (524,301)                    |
| 25       | Nov-18 Actual     | \$ -           | \$ -           | \$ 108,756        | \$ (202,486)               | \$ 16,150,651      | \$ 238,428     | \$ (275,135)                | \$ 308,314         | \$ (477,621)                    |
| 26       | Dec-18 Actual     | \$ -           | \$ -           | \$ 108,121        | \$ (202,486)               | \$ 16,056,286      | \$ 263,037     | \$ (69,886)                 | \$ 501,465         | \$ (272,372)                    |
| 27       | Jan-19 Actual     | \$ -           | \$ -           | \$ 107,481        | \$ (202,486)               | \$ 15,961,281      | \$ 177,996     | \$ (238,428)                | \$ 441,033         | \$ (440,914)                    |
| 28       | Feb-19 Actual     | \$ -           | \$ -           | \$ 106,837        | \$ (202,486)               | \$ 15,865,632      | \$ 150,851     | \$ (263,037)                | \$ 328,847         | \$ (465,523)                    |
| 29       | Mar-19 Actual     | \$ -           | \$ -           | \$ 106,188        | \$ (202,486)               | \$ 15,769,334      | \$ 408,609     | \$ (177,996)                | \$ 559,460         | \$ (380,482)                    |
| 30       | Apr-19 Actual     | \$ -           | \$ -           | \$ 105,535        | \$ (202,486)               | \$ 15,672,383      | \$ 1,588,547   | \$ (150,851)                | \$ 1,997,156       | \$ (353,337)                    |
| 31       | May-19 Actual     | \$ -           | \$ -           | \$ 104,878        | \$ (202,486)               | \$ 15,574,775      | \$ 1,641,055   | \$ (408,609)                | \$ 3,229,602       | \$ (611,095)                    |
| 32       | Jun-19 Actual     | \$ -           | \$ -           | \$ 104,216        | \$ (202,486)               | \$ 15,476,505      | \$ 1,423,233   | \$ (1,588,547)              | \$ 3,064,288       | \$ (1,791,033)                  |
| 33       | Jul-19 Actual     | \$ -           | \$ -           | \$ 103,550        | \$ (202,486)               | \$ 15,377,569      | \$ 1,368,585   | \$ (1,641,055)              | \$ 2,791,818       | \$ (1,843,541)                  |
| 34       | Aug-19 Actual     | \$ -           | \$ -           | \$ 102,880        | \$ (202,486)               | \$ 15,277,963      | \$ 487,759     | \$ (1,423,233)              | \$ 1,856,344       | \$ (1,625,719)                  |
| 35       | Sep-19 Actual     | \$ -           | \$ -           | \$ 102,204        | \$ (202,486)               | \$ 15,177,681      | \$ -           | \$ (1,368,585)              | \$ 487,759         | \$ (1,571,071)                  |
| 36       | Oct-19 Actual     | \$ -           | \$ -           | \$ 101,524        | \$ (202,486)               | \$ 15,076,719      | \$ -           | \$ (487,759)                | \$ -               | \$ (690,245)                    |
| 37       | Nov-19 Actual     | \$ -           | \$ -           | \$ 100,840        | \$ (202,486)               | \$ 14,975,073      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 38       | Dec-19 Actual     | \$ -           | \$ -           | \$ 100,151        | \$ (202,486)               | \$ 14,872,738      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 39       | Jan-20 Actual     | \$ -           | \$ -           | \$ 99,457         | \$ (202,486)               | \$ 14,769,709      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 40       | Feb-20 Actual     | \$ -           | \$ -           | \$ 98,759         | \$ (202,486)               | \$ 14,665,982      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 41       | Mar-20 Actual     | \$ -           | \$ -           | \$ 98,055         | \$ (202,486)               | \$ 14,561,551      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 42       | Apr-20 Actual     | \$ -           | \$ -           | \$ 97,347         | \$ (202,486)               | \$ 14,456,412      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 43       | May-20 Actual     | \$ -           | \$ -           | \$ 96,635         | \$ (202,486)               | \$ 14,350,561      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 44       | Jun-20 Actual     | \$ -           | \$ -           | \$ 95,917         | \$ (202,486)               | \$ 14,243,992      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 45       | Jul-20 Actual     | \$ -           | \$ -           | \$ 95,194         | \$ (202,486)               | \$ 14,136,700      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 46       | Aug-20 Actual     | \$ -           | \$ -           | \$ 94,467         | \$ (202,486)               | \$ 14,028,681      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 47       | Sep-20 Actual     | \$ -           | \$ -           | \$ 93,735         | \$ (202,486)               | \$ 13,919,930      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 48       | Oct-20 Actual     | \$ -           | \$ -           | \$ 92,997         | \$ (202,486)               | \$ 13,810,441      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 49       | Nov-20 Actual     | \$ -           | \$ -           | \$ 92,255         | \$ (202,486)               | \$ 13,700,210      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 50       | Dec-20 Actual     | \$ -           | \$ -           | \$ 91,508         | \$ (202,486)               | \$ 13,589,232      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |

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DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

For the Expense Month of August 2019

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 51       | Jan-21     | Actual         | -              | 90,756            | (202,486)                  | 13,477,502         | -              | -                           | -                  | (202,486)                       |
| 52       | Feb-21     | Actual         | -              | 89,998            | (202,486)                  | 13,365,014         | -              | -                           | -                  | (202,486)                       |
| 53       | Mar-21     | Actual         | -              | 89,235            | (202,486)                  | 13,251,763         | -              | -                           | -                  | (202,486)                       |
| 54       | Apr-21     | Actual         | -              | 88,468            | (202,486)                  | 13,137,745         | -              | -                           | -                  | (202,486)                       |
| 55       | May-21     | Actual         | -              | 87,695            | (202,486)                  | 13,022,954         | -              | -                           | -                  | (202,486)                       |
| 56       | Jun-21     | Actual         | -              | 86,916            | (202,486)                  | 12,907,384         | -              | -                           | -                  | (202,486)                       |
| 57       | Jul-21     | Actual         | -              | 86,133            | (202,486)                  | 12,791,031         | -              | -                           | -                  | (202,486)                       |
| 58       | Aug-21     | Actual         | -              | 85,344            | (202,486)                  | 12,673,889         | -              | -                           | -                  | (202,486)                       |
| 59       | Sep-21     | Actual         | -              | 84,550            | (202,486)                  | 12,555,953         | -              | -                           | -                  | (202,486)                       |
| 60       | Oct-21     | Actual         | -              | 83,750            | (202,486)                  | 12,437,217         | -              | -                           | -                  | (202,486)                       |
| 61       | Nov-21     | Actual         | -              | 82,945            | (202,486)                  | 12,317,676         | -              | -                           | -                  | (202,486)                       |
| 62       | Dec-21     | Actual         | -              | 82,135            | (202,486)                  | 12,197,325         | -              | -                           | -                  | (202,486)                       |
| 63       | Jan-22     | Actual         | -              | 81,319            | (202,486)                  | 12,076,158         | -              | -                           | -                  | (202,486)                       |
| 64       | Feb-22     | Actual         | -              | 80,498            | (202,486)                  | 11,954,170         | -              | -                           | -                  | (202,486)                       |
| 65       | Mar-22     | Actual         | -              | 79,671            | (202,486)                  | 11,831,355         | -              | -                           | -                  | (202,486)                       |
| 66       | Apr-22     | Actual         | -              | 78,838            | (202,486)                  | 11,707,707         | -              | -                           | -                  | (202,486)                       |
| 67       | May-22     | Actual         | -              | 78,000            | (202,486)                  | 11,583,221         | -              | -                           | -                  | (202,486)                       |
| 68       | Jun-22     | Actual         | -              | 77,156            | (202,486)                  | 11,457,891         | -              | -                           | -                  | (202,486)                       |
| 69       | Jul-22     | Actual         | -              | 76,306            | (202,486)                  | 11,331,711         | -              | -                           | -                  | (202,486)                       |
| 70       | Aug-22     | Actual         | -              | 75,451            | (202,486)                  | 11,204,676         | -              | -                           | -                  | (202,486)                       |
| 71       | Sep-22     | Actual         | -              | 74,589            | (202,486)                  | 11,076,779         | -              | -                           | -                  | (202,486)                       |
| 72       | Oct-22     | Actual         | -              | 73,722            | (202,486)                  | 10,948,015         | -              | -                           | -                  | (202,486)                       |
| 73       | Nov-22     | Actual         | -              | 72,849            | (202,486)                  | 10,818,378         | -              | -                           | -                  | (202,486)                       |
| 74       | Dec-22     | Actual         | -              | 71,971            | (202,486)                  | 10,687,863         | -              | -                           | -                  | (202,486)                       |
| 75       | Jan-23     | Actual         | -              | 71,086            | (202,486)                  | 10,556,463         | -              | -                           | -                  | (202,486)                       |
| 76       | Feb-23     | Actual         | -              | 70,195            | (202,486)                  | 10,424,172         | -              | -                           | -                  | (202,486)                       |
| 77       | Mar-23     | Actual         | -              | 69,298            | (202,486)                  | 10,290,984         | -              | -                           | -                  | (202,486)                       |
| 78       | Apr-23     | Actual         | -              | 68,395            | (202,486)                  | 10,156,893         | -              | -                           | -                  | (202,486)                       |
| 79       | May-23     | Actual         | -              | 67,486            | (202,486)                  | 10,021,893         | -              | -                           | -                  | (202,486)                       |
| 80       | Jun-23     | Actual         | -              | 66,571            | (202,486)                  | 9,885,978          | -              | -                           | -                  | (202,486)                       |
| 81       | Jul-23     | Actual         | -              | 65,649            | (202,486)                  | 9,749,141          | -              | -                           | -                  | (202,486)                       |
| 82       | Aug-23     | Actual         | -              | 64,722            | (202,486)                  | 9,611,377          | -              | -                           | -                  | (202,486)                       |
| 83       | Sep-23     | Actual         | -              | 63,788            | (202,486)                  | 9,472,679          | -              | -                           | -                  | (202,486)                       |
| 84       | Oct-23     | Actual         | -              | 62,847            | (202,486)                  | 9,333,040          | -              | -                           | -                  | (202,486)                       |
| 85       | Nov-23     | Actual         | -              | 61,901            | (202,486)                  | 9,192,455          | -              | -                           | -                  | (202,486)                       |
| 86       | Dec-23     | Actual         | -              | 60,948            | (202,486)                  | 9,050,917          | -              | -                           | -                  | (202,486)                       |
| 87       | Jan-24     | Actual         | -              | 59,988            | (202,486)                  | 8,908,419          | -              | -                           | -                  | (202,486)                       |
| 88       | Feb-24     | Actual         | -              | 59,022            | (202,486)                  | 8,764,955          | -              | -                           | -                  | (202,486)                       |
| 89       | Mar-24     | Actual         | -              | 58,049            | (202,486)                  | 8,620,518          | -              | -                           | -                  | (202,486)                       |
| 90       | Apr-24     | Actual         | -              | 57,070            | (202,486)                  | 8,475,102          | -              | -                           | -                  | (202,486)                       |
| 91       | May-24     | Actual         | -              | 56,084            | (202,486)                  | 8,328,700          | -              | -                           | -                  | (202,486)                       |
| 92       | Jun-24     | Actual         | -              | 55,092            | (202,486)                  | 8,181,306          | -              | -                           | -                  | (202,486)                       |
| 93       | Jul-24     | Actual         | -              | 54,093            | (202,486)                  | 8,032,913          | -              | -                           | -                  | (202,486)                       |
| 94       | Aug-24     | Actual         | -              | 53,087            | (202,486)                  | 7,883,514          | -              | -                           | -                  | (202,486)                       |
| 95       | Sep-24     | Actual         | -              | 52,074            | (202,486)                  | 7,733,102          | -              | -                           | -                  | (202,486)                       |
| 96       | Oct-24     | Actual         | -              | 51,054            | (202,486)                  | 7,581,670          | -              | -                           | -                  | (202,486)                       |
| 97       | Nov-24     | Actual         | -              | 50,027            | (202,486)                  | 7,429,211          | -              | -                           | -                  | (202,486)                       |
| 98       | Dec-24     | Actual         | -              | 48,994            | (202,486)                  | 7,275,719          | -              | -                           | -                  | (202,486)                       |
| 99       | Jan-25     | Actual         | -              | 47,953            | (202,486)                  | 7,121,186          | -              | -                           | -                  | (202,486)                       |

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DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

For the Expense Month of August 2019

| Line No. | Period (1)    | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|---------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100      | Feb-25 Actual |                | -              | 46,906            | (202,486)                  | 6,965,606          | -              | -                           | -                  | (202,486)                       |
| 101      | Mar-25 Actual |                | -              | 45,851            | (202,486)                  | 6,808,971          | -              | -                           | -                  | (202,486)                       |
| 102      | Apr-25 Actual |                | -              | 44,789            | (202,486)                  | 6,651,274          | -              | -                           | -                  | (202,486)                       |
| 103      | May-25 Actual |                | -              | 43,720            | (202,486)                  | 6,492,508          | -              | -                           | -                  | (202,486)                       |
| 104      | Jun-25 Actual |                | -              | 42,643            | (202,486)                  | 6,332,665          | -              | -                           | -                  | (202,486)                       |
| 105      | Jul-25 Actual |                | -              | 41,560            | (202,486)                  | 6,171,739          | -              | -                           | -                  | (202,486)                       |
| 106      | Aug-25 Actual |                | -              | 40,469            | (202,486)                  | 6,009,722          | -              | -                           | -                  | (202,486)                       |
| 107      | Sep-25 Actual |                | -              | 39,370            | (202,486)                  | 5,846,606          | -              | -                           | -                  | (202,486)                       |
| 108      | Oct-25 Actual |                | -              | 38,265            | (202,486)                  | 5,682,385          | -              | -                           | -                  | (202,486)                       |
| 109      | Nov-25 Actual |                | -              | 37,151            | (202,486)                  | 5,517,050          | -              | -                           | -                  | (202,486)                       |
| 110      | Dec-25 Actual |                | -              | 36,030            | (202,486)                  | 5,350,594          | -              | -                           | -                  | (202,486)                       |
| 111      | Jan-26 Actual |                | -              | 34,902            | (202,486)                  | 5,183,010          | -              | -                           | -                  | (202,486)                       |
| 112      | Feb-26 Actual |                | -              | 33,766            | (202,486)                  | 5,014,290          | -              | -                           | -                  | (202,486)                       |
| 113      | Mar-26 Actual |                | -              | 32,622            | (202,486)                  | 4,844,426          | -              | -                           | -                  | (202,486)                       |
| 114      | Apr-26 Actual |                | -              | 31,470            | (202,486)                  | 4,673,410          | -              | -                           | -                  | (202,486)                       |
| 115      | May-26 Actual |                | -              | 30,311            | (202,486)                  | 4,501,235          | -              | -                           | -                  | (202,486)                       |
| 116      | Jun-26 Actual |                | -              | 29,144            | (202,486)                  | 4,327,893          | -              | -                           | -                  | (202,486)                       |
| 117      | Jul-26 Actual |                | -              | 27,968            | (202,486)                  | 4,153,375          | -              | -                           | -                  | (202,486)                       |
| 118      | Aug-26 Actual |                | -              | 26,785            | (202,486)                  | 3,977,674          | -              | -                           | -                  | (202,486)                       |
| 119      | Sep-26 Actual |                | -              | 25,594            | (202,486)                  | 3,800,782          | -              | -                           | -                  | (202,486)                       |
| 120      | Oct-26 Actual |                | -              | 24,395            | (202,486)                  | 3,622,691          | -              | -                           | -                  | (202,486)                       |
| 121      | Nov-26 Actual |                | -              | 23,188            | (202,486)                  | 3,443,393          | -              | -                           | -                  | (202,486)                       |
| 122      | Dec-26 Actual |                | -              | 21,972            | (202,486)                  | 3,262,879          | -              | -                           | -                  | (202,486)                       |
| 123      | Jan-27 Actual |                | -              | 20,748            | (202,486)                  | 3,081,141          | -              | -                           | -                  | (202,486)                       |
| 124      | Feb-27 Actual |                | -              | 19,516            | (202,486)                  | 2,898,171          | -              | -                           | -                  | (202,486)                       |
| 125      | Mar-27 Actual |                | -              | 18,276            | (202,486)                  | 2,713,961          | -              | -                           | -                  | (202,486)                       |
| 126      | Apr-27 Actual |                | -              | 17,027            | (202,486)                  | 2,528,502          | -              | -                           | -                  | (202,486)                       |
| 127      | May-27 Actual |                | -              | 15,769            | (202,486)                  | 2,341,785          | -              | -                           | -                  | (202,486)                       |
| 128      | Jun-27 Actual |                | -              | 14,504            | (202,486)                  | 2,153,803          | -              | -                           | -                  | (202,486)                       |
| 129      | Jul-27 Actual |                | -              | 13,229            | (202,486)                  | 1,964,546          | -              | -                           | -                  | (202,486)                       |
| 130      | Aug-27 Actual |                | -              | 11,946            | (202,486)                  | 1,774,006          | -              | -                           | -                  | (202,486)                       |
| 131      | Sep-27 Actual |                | -              | 10,654            | (202,486)                  | 1,582,174          | -              | -                           | -                  | (202,486)                       |
| 132      | Oct-27 Actual |                | -              | 9,354             | (202,486)                  | 1,389,042          | -              | -                           | -                  | (202,486)                       |
| 133      | Nov-27 Actual |                | -              | 8,045             | (202,486)                  | 1,194,601          | -              | -                           | -                  | (202,486)                       |
| 134      | Dec-27 Actual |                | -              | 6,726             | (202,486)                  | 998,841            | -              | -                           | -                  | (202,486)                       |
| 135      | Jan-28 Actual |                | -              | 5,399             | (202,486)                  | 801,754            | -              | -                           | -                  | (202,486)                       |
| 136      | Feb-28 Actual |                | -              | 4,063             | (202,486)                  | 603,331            | -              | -                           | -                  | (202,486)                       |
| 137      | Mar-28 Actual |                | -              | 2,718             | (202,486)                  | 403,563            | -              | -                           | -                  | (202,486)                       |
| 138      | Apr-28 Actual |                | -              | 1,409             | (202,486)                  | 202,486            | -              | -                           | -                  | (202,486)                       |
| 139      | May-28 Actual |                | -              | -                 | (202,486)                  | -                  | -              | -                           | -                  | (202,486)                       |
|          |               | \$ 16,256,244  | \$ (1,097,279) | \$ 9,139,355      | \$ (24,298,320)            |                    | \$ 9,035,656   | \$ (9,035,656)              |                    | (33,333,976)                    |

Monthly Amortization Amount

(690,245)



ES FORM 2.30

**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending August 2019

| <b>Total SO<sub>2</sub> and NO<sub>x</sub> Emission Allowances</b> |                        |                            |             |      |                     |
|--|------------------------|----------------------------|-------------|------|---------------------|
|  | Beginning<br>Inventory | Allocations /<br>Purchases | Utilized    | Sold | Ending<br>Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>           |                        |                            |             |      |                     |
| Quantity   | 134,758                | -                          | 561         | -    | 134,197             |
| Dollars  | \$ 16,928.81           | \$ -                       | \$ 72.93    | \$ - | \$ 16,855.88        |
| \$/Allowance   | \$ 0.125624            | \$ -                       | \$ 0.130000 | \$ - | \$ 0.125605         |
| <b>NO<sub>x</sub> Allowances - Annual</b>                          |                        |                            |             |      |                     |
| Quantity   | 7,552                  | -                          | 445         | -    | 7,107               |
| Dollars  | \$ 3,686.79            | \$ -                       | \$ 218.05   | \$ - | \$ 3,468.74         |
| \$/Allowance   | \$ 0.488187            | \$ -                       | \$ 0.490000 | \$ - | \$ 0.488074         |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                        |                        |                            |             |      |                     |
| Quantity   | 1,118                  | -                          | 444         | -    | 674                 |
| Dollars  | \$ 1,764.22            | \$ -                       | \$ 701.52   | \$ - | \$ 1,062.70         |
| \$/Allowance   | \$ 1.578014            | \$ -                       | \$ 1.580000 | \$ - | \$ 1.576706         |
| <b>Total Emission Allowances</b>                                   |                        |                            |             |      |                     |
| Quantity   | 143,428                | -                          | 1,450       | -    | 141,978             |
| Dollars  | \$ 22,379.82           | \$ -                       | \$ 992.50   | \$ - | \$ 21,387.32        |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

**ES FORM 2.50**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Environmental Reagent Expenses

For the Expense Month of August 2019

| <b>Line No.</b> | <b>Expense Type</b> | <b>Account Number</b> | <b>East Bend Unit 2</b> | <b>Total</b> |
|-----------------|---------------------|-----------------------|-------------------------|--------------|
| 1               | Ammonia             | 502020                | \$ 54,292               | \$ 54,292    |
| 2               | Lime                | 502040                | 1,240,594               | 1,240,594    |
| 3               | Hydrated Lime       | 502040                | 87,663                  | 87,663       |
| 4               | Total               |                       | \$ 1,382,549            | \$ 1,382,549 |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of August 2019

| Residential - Kentucky Jurisdictional Revenues  |                |     |     |                                  |  |
|---|----------------|-----|-----|----------------------------------|--|
| (1)   | (2)            | (3) | (4) | (5)                              | (6)  |
| Month   | Total Revenues |     |     | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge<br>(2) - (5) |
| Sep-18  | \$ 13,028,155  |     |     | \$ 947,252                       | \$ 12,080,903  |
| Oct-18  | 11,048,101     |     |     | 858,182                          | 10,189,919   |
| Nov-18  | 9,761,936      |     |     | 572,491                          | 9,189,445  |
| Dec-18  | 12,609,557     |     |     | 886,457                          | 11,723,100   |
| Jan-19  | 14,245,202     |     |     | 1,111,248                        | 13,133,954   |
| Feb-19  | 13,898,083     |     |     | 1,131,936                        | 12,766,147   |
| Mar-19  | 11,471,832     |     |     | 773,284                          | 10,698,548   |
| Apr-19  | 9,398,011      |     |     | 700,129                          | 8,697,882  |
| May-19  | 8,627,659      |     |     | 737,098                          | 7,890,561  |
| Jun-19  | 11,487,026     |     |     | 1,138,649                        | 10,348,377   |
| Jul-19  | 13,524,273     |     |     | 734,203                          | 12,790,070   |
| Aug-19  | \$ 12,261,118  |     |     | \$ 613,630                       | \$ 11,647,488  |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |     |     |                                  | \$ 10,929,700  |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month      |                |     |     |                                  | \$ 27,414,377  |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |     |     |                                  | 39.87%   |

| Non-Residential - Kentucky Jurisdictional Revenues  |                |                          |                      |                                  |  |   |
|---|----------------|--------------------------|----------------------|----------------------------------|--|---|
| (1)   | (2)            | (3)                      | (4)                  | (5)                              | (6)  | (7)                                       |
| Month   | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge<br>(2) - (5) | Total Non-Fuel Revenue<br>(6) - (3) - (4) |
| Sep-18  | \$ 18,634,396  | \$ 5,702,447             | \$ 75,261            | \$ 1,404,478                     | \$ 17,229,918  | \$ 11,452,210                             |
| Oct-18  | 18,476,264     | 5,092,424                | 1,066,820            | 1,434,632                        | 17,041,632   | 10,882,388                                |
| Nov-18  | 16,805,182     | 4,770,452                | 806,842              | 998,605                          | 15,806,577   | 10,229,283                                |
| Dec-18  | 17,324,338     | 5,092,973                | 181,676              | 1,287,638                        | 16,036,700   | 10,762,051                                |
| Jan-19  | 18,290,878     | 5,097,006                | 922,607              | 1,453,249                        | 16,837,629   | 10,818,016                                |
| Feb-19  | 17,744,446     | 4,907,453                | 510,438              | 1,519,027                        | 16,225,419   | 10,807,528                                |
| Mar-19  | 16,102,997     | 4,721,932                | (36,039)             | 1,173,249                        | 14,929,748   | 10,243,855                                |
| Apr-19  | 16,381,370     | 4,678,873                | 265,615              | 1,294,456                        | 15,086,914   | 10,142,426                                |
| May-19  | 16,730,729     | 4,667,996                | 90,852               | 1,527,972                        | 15,202,757   | 10,443,909                                |
| Jun-19  | 19,945,443     | 5,235,309                | 1,537,295            | 1,968,000                        | 17,977,443   | 11,204,839                                |
| Jul-19  | 19,726,822     | 5,582,336                | 582,168              | 1,125,025                        | 18,601,797   | 12,437,293                                |
| Aug-19  | \$ 17,808,671  | \$ 5,629,529             | \$ (777,050)         | \$ 969,080                       | \$ 16,839,591  | \$ 11,987,112                             |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |                          |                      |                                  | \$ 16,484,677  | \$ 10,950,909                             |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month          |                |                          |                      |                                  | \$ 27,414,377  |   |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |                          |                      |                                  | 60.13%   |   |

Source: MW\_RAC\_044

| Class       | Revcls | Bill      |             | Unbilled   | Billed     | Total     | BaseFuel | DSM       | FAC       | PSM       | ESM       | BaseRev    | TotalBilled |
|-------------|--------|-----------|-------------|------------|------------|-----------|----------|-----------|-----------|-----------|-----------|------------|-------------|
|             |        | Period    |             |            |            |           |          |           |           |           |           |            |             |
| Residential | 0      | 9/1/2018  | (818,122)   | 13,028,155 | 12,210,033 | 3,422,757 | 553,522  | 47,831    | (202,417) | 947,252   | 8,259,210 | 13,028,155 |             |
| Commercial  | 2      | 9/1/2018  | 64,752      | 11,211,512 | 11,276,264 | 3,291,090 | 354,062  | 43,601    | (194,906) | 861,824   | 6,855,841 | 11,211,512 |             |
| Industrial  | 4      | 9/1/2018  | 25,455      | 5,170,969  | 5,196,424  | 1,752,924 | 148,949  | 22,892    | (103,299) | 368,615   | 2,980,888 | 5,170,969  |             |
| Lighting    | 15     | 9/1/2018  | 0           | 139,798    | 139,798    | 28,249    | 261      | 366       | (1,664)   | 12,169    | 100,417   | 139,798    |             |
| OPA         | 16     | 9/1/2018  | (8,616)     | 2,112,117  | 2,103,501  | 630,184   | 59,662   | 8,402     | (37,002)  | 161,870   | 1,289,001 | 2,112,117  |             |
| Residential | 0      | 10/1/2018 | (1,082,120) | 11,048,101 | 9,965,981  | 2,674,569 | 340,785  | 563,944   | (157,877) | 858,182   | 6,768,498 | 11,048,101 |             |
| Commercial  | 2      | 10/1/2018 | (119,795)   | 10,935,066 | 10,815,271 | 2,844,425 | 602,225  | 602,501   | (168,415) | 873,657   | 6,180,673 | 10,935,066 |             |
| Industrial  | 4      | 10/1/2018 | 162,622     | 5,306,913  | 5,469,535  | 1,639,329 | 274,518  | 336,795   | (96,602)  | 384,415   | 2,768,458 | 5,306,913  |             |
| Lighting    | 15     | 10/1/2018 | 0           | 105,755    | 105,755    | 19,743    | 598      | 4,014     | (935)     | 10,575    | 71,760    | 105,755    |             |
| OPA         | 16     | 10/1/2018 | 106,453     | 2,128,530  | 2,234,983  | 588,927   | 109,532  | 123,510   | (34,603)  | 165,985   | 1,175,179 | 2,128,530  |             |
| Residential | 0      | 11/1/2018 | 1,819,525   | 9,761,936  | 11,581,461 | 2,397,043 | 304,926  | 407,297   | (141,486) | 572,491   | 6,221,665 | 9,761,936  |             |
| Commercial  | 2      | 11/1/2018 | (21,324)    | 9,835,049  | 9,813,725  | 2,625,633 | 551,032  | 448,383   | (155,506) | 602,739   | 5,762,768 | 9,835,049  |             |
| Industrial  | 4      | 11/1/2018 | (49,065)    | 4,901,539  | 4,852,474  | 1,569,314 | 259,087  | 260,616   | (92,505)  | 271,381   | 2,633,646 | 4,901,539  |             |
| Lighting    | 15     | 11/1/2018 | 0           | 178,681    | 178,681    | 37,027    | 692      | 6,799     | (2,376)   | 11,890    | 124,649   | 178,681    |             |
| OPA         | 16     | 11/1/2018 | 59          | 1,889,913  | 1,889,972  | 538,478   | 97,371   | 91,044    | (31,629)  | 112,595   | 1,082,054 | 1,889,913  |             |
| Residential | 0      | 12/1/2018 | (7,019,116) | 12,609,557 | 5,590,441  | 3,256,513 | 414,458  | 116,898   | (14,414)  | 886,457   | 7,949,645 | 12,609,557 |             |
| Commercial  | 2      | 12/1/2018 | (5,137,769) | 10,390,781 | 5,253,012  | 2,889,738 | 606,758  | 104,190   | (13,286)  | 791,419   | 6,011,962 | 10,390,781 |             |
| Industrial  | 4      | 12/1/2018 | (2,504,461) | 4,892,247  | 2,387,786  | 1,616,590 | 270,742  | 56,629    | (7,045)   | 342,166   | 2,613,165 | 4,892,247  |             |
| Lighting    | 15     | 12/1/2018 | 0           | 144,479    | 144,479    | 29,366    | 776      | 1,063     | (121)     | 12,216    | 101,179   | 144,479    |             |
| OPA         | 16     | 12/1/2018 | (1,296,037) | 1,896,831  | 600,794    | 557,279   | 99,707   | 19,794    | (2,420)   | 141,837   | 1,080,634 | 1,896,831  |             |
| Residential | 0      | 1/1/2019  | (64,742)    | 14,245,202 | 14,180,460 | 3,539,081 | 450,468  | 642,716   | (15,566)  | 1,111,248 | 8,517,255 | 14,245,202 |             |
| Commercial  | 2      | 1/1/2019  | (393,472)   | 10,980,544 | 10,587,072 | 2,899,548 | 610,721  | 528,982   | (12,544)  | 894,884   | 6,058,953 | 10,980,544 |             |
| Industrial  | 4      | 1/1/2019  | (253,110)   | 5,194,449  | 4,941,339  | 1,613,629 | 269,837  | 287,949   | (7,031)   | 388,738   | 2,641,327 | 5,194,449  |             |
| Lighting    | 15     | 1/1/2019  | 0           | 150,252    | 150,252    | 29,338    | 796      | 5,348     | (118)     | 13,727    | 101,161   | 150,252    |             |
| OPA         | 16     | 1/1/2019  | (89,454)    | 1,965,633  | 1,876,179  | 554,491   | 100,049  | 100,328   | (2,392)   | 155,900   | 1,057,257 | 1,965,633  |             |
| Residential | 0      | 2/1/2019  | (1,825,527) | 13,898,083 | 12,072,556 | 3,508,198 | 446,432  | 366,722   | (15,327)  | 1,131,936 | 8,460,122 | 13,898,083 |             |
| Commercial  | 2      | 2/1/2019  | (545,295)   | 10,692,622 | 10,147,327 | 2,798,669 | 588,925  | 293,381   | (12,246)  | 937,278   | 6,086,615 | 10,692,622 |             |
| Industrial  | 4      | 2/1/2019  | (269,627)   | 4,985,021  | 4,715,394  | 1,542,547 | 255,575  | 158,317   | (6,708)   | 403,503   | 2,631,787 | 4,985,021  |             |
| Lighting    | 15     | 2/1/2019  | 0           | 147,026    | 147,026    | 28,823    | 663      | 3,001     | (119)     | 14,241    | 100,417   | 147,026    |             |
| OPA         | 16     | 2/1/2019  | (139,837)   | 1,919,777  | 1,779,940  | 537,414   | 96,097   | 55,739    | (2,328)   | 164,005   | 1,068,850 | 1,919,777  |             |
| Residential | 0      | 3/1/2019  | (580,276)   | 11,471,832 | 10,891,556 | 3,016,541 | 383,816  | (23,454)  | (151,059) | 773,284   | 7,472,704 | 11,471,832 |             |
| Commercial  | 2      | 3/1/2019  | 196,793     | 9,578,093  | 9,774,886  | 2,641,548 | 554,049  | (20,641)  | (132,811) | 714,894   | 5,821,054 | 9,578,093  |             |
| Industrial  | 4      | 3/1/2019  | 188,835     | 4,631,943  | 4,820,778  | 1,536,174 | 255,611  | (11,144)  | (76,646)  | 318,891   | 2,609,057 | 4,631,943  |             |
| Lighting    | 15     | 3/1/2019  | 0           | 138,927    | 138,927    | 28,522    | 600      | (216)     | (1,428)   | 11,399    | 100,050   | 138,927    |             |
| OPA         | 16     | 3/1/2019  | 63,847      | 1,754,034  | 1,817,881  | 515,688   | 92,999   | (4,038)   | (25,648)  | 128,065   | 1,046,968 | 1,754,034  |             |
| Residential | 0      | 4/1/2019  | (643,502)   | 9,398,011  | 8,754,509  | 2,317,679 | 294,798  | 132,323   | (116,139) | 700,129   | 6,069,221 | 9,398,011  |             |
| Commercial  | 2      | 4/1/2019  | (86,477)    | 9,641,799  | 9,555,322  | 2,597,134 | 544,111  | 148,303   | (130,604) | 780,981   | 5,701,874 | 9,641,799  |             |
| Industrial  | 4      | 4/1/2019  | (45,338)    | 4,835,968  | 4,790,630  | 1,551,534 | 262,673  | 87,214    | (77,939)  | 360,676   | 2,651,810 | 4,835,968  |             |
| Lighting    | 15     | 4/1/2019  | 0           | 141,545    | 141,545    | 28,363    | 562      | 1,623     | (1,420)   | 12,636    | 99,781    | 141,545    |             |
| OPA         | 16     | 4/1/2019  | (12,782)    | 1,762,058  | 1,749,276  | 501,842   | 90,568   | 28,475    | (25,071)  | 140,163   | 1,026,081 | 1,762,058  |             |
| Residential | 0      | 5/1/2019  | 1,602,033   | 8,627,659  | 10,229,692 | 2,084,257 | 267,342  | 39,642    | (104,645) | 737,098   | 5,603,965 | 8,627,659  |             |
| Commercial  | 2      | 5/1/2019  | 997,660     | 9,926,642  | 10,924,302 | 2,695,085 | 569,348  | 49,811    | (135,588) | 928,363   | 5,819,623 | 9,926,642  |             |
| Industrial  | 4      | 5/1/2019  | 439,047     | 4,944,534  | 5,383,581  | 1,451,995 | 272,187  | 33,225    | (80,261)  | 425,090   | 2,842,298 | 4,944,534  |             |
| Lighting    | 15     | 5/1/2019  | 0           | 56,938     | 56,938     | 9,612     | 539      | (1,542)   | (597)     | 7,924     | 41,002    | 56,938     |             |
| OPA         | 16     | 5/1/2019  | 221,475     | 1,802,615  | 2,024,090  | 511,304   | 93,816   | 9,358     | (25,541)  | 166,595   | 1,047,083 | 1,802,615  |             |
| Residential | 0      | 6/1/2019  | 515,438     | 11,487,026 | 12,002,464 | 2,683,667 | 70,078   | 810,698   | (18,468)  | 1,138,649 | 6,802,402 | 11,487,026 |             |
| Commercial  | 2      | 6/1/2019  | (23,873)    | 11,841,214 | 11,817,341 | 2,927,514 | 609,745  | 887,280   | (20,778)  | 1,184,270 | 6,253,183 | 11,841,214 |             |
| Industrial  | 4      | 6/1/2019  | (154,799)   | 5,802,353  | 5,647,554  | 1,741,407 | 278,357  | 479,997   | (10,582)  | 552,418   | 2,760,756 | 5,802,353  |             |
| Lighting    | 15     | 6/1/2019  | 0           | 175,927    | 175,927    | 37,683    | 496      | 9,227     | (573)     | 18,464    | 110,630   | 175,927    |             |
| OPA         | 16     | 6/1/2019  | (101,205)   | 2,125,949  | 2,024,744  | 528,705   | 97,085   | 160,791   | (3,514)   | 212,848   | 1,130,034 | 2,125,949  |             |
| Residential | 0      | 7/1/2019  | 532,541     | 13,524,273 | 14,056,814 | 3,670,515 | (9,253)  | 368,632   | (25,122)  | 734,203   | 8,785,298 | 13,524,273 |             |
| Commercial  | 2      | 7/1/2019  | 84,470      | 11,973,020 | 12,057,490 | 3,333,818 | 691,194  | 343,163   | (22,707)  | 685,909   | 6,941,643 | 11,973,020 |             |
| Industrial  | 4      | 7/1/2019  | (10,455)    | 5,623,861  | 5,613,406  | 1,643,935 | 296,028  | 178,268   | (12,005)  | 318,138   | 3,199,497 | 5,623,861  |             |
| Lighting    | 15     | 7/1/2019  | 0           | 133,854    | 133,854    | 27,138    | 465      | 2,720     | (179)     | 8,503     | 95,207    | 133,854    |             |
| OPA         | 16     | 7/1/2019  | 13,740      | 1,996,087  | 2,009,827  | 577,445   | 104,900  | 58,017    | (4,016)   | 112,475   | 1,147,266 | 1,996,087  |             |
| Residential | 0      | 8/1/2019  | (267,331)   | 12,261,118 | 11,993,787 | 3,584,773 | (9,152)  | (516,909) | (24,513)  | 613,630   | 8,613,289 | 12,261,118 |             |
| Commercial  | 2      | 8/1/2019  | 300,730     | 10,837,929 | 11,138,659 | 3,222,947 | 670,286  | (456,674) | (22,004)  | 607,714   | 6,815,660 | 10,837,929 |             |
| Industrial  | 4      | 8/1/2019  | 713,076     | 4,967,176  | 5,680,252  | 1,795,982 | 294,879  | (233,598) | (11,425)  | 248,921   | 2,872,417 | 4,967,176  |             |
| Lighting    | 15     | 8/1/2019  | 0           | 126,262    | 126,262    | 27,151    | 471      | (3,867)   | (179)     | 7,750     | 94,936    | 126,262    |             |
| OPA         | 16     | 8/1/2019  | 60,830      | 1,877,304  | 1,938,134  | 583,449   | 107,446  | (82,911)  | (3,974)   | 104,695   | 1,168,599 | 1,877,304  |             |

**Source: PSM Schedule 2**

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u>   |      |      |
|--------------------|---------------|-------------------------|--------------|------|------|
| 5/1/2017           | 1,173,611.46  |                         | 1,173,611.46 | 0.00 | S105 |
| 6/1/2017           | 593,771.89    |                         | 593,771.89   | 0.00 | S105 |
| 7/1/2017           | 415,058.79    |                         | 415,058.79   | 0.00 | S105 |
| 8/1/2017           | 447,589.45    |                         | 447,589.45   | 0.00 | S105 |
| 9/1/2017           | 1,077,979.15  |                         | 1,077,979.15 | 0.00 | S105 |
| 10/1/2017          | 2,400,518.78  |                         | 2,400,518.78 | 0.00 | S105 |
| 11/1/2017          | 1,648,921.22  |                         | 1,648,921.22 | 0.00 | S105 |
| 12/1/2017          | 647,230.19    |                         | 647,230.19   | 0.00 | S105 |
| 1/1/2018           | 1,989,969.08  |                         | 1,989,969.08 | 0.00 | S105 |
| 2/1/2018           | 220,839.74    |                         | 220,839.74   | 0.00 | S105 |
| 3/1/2018           | 58,321.90     |                         | 58,321.90    | 0.00 | S105 |
| 4/1/2018           | 0.00          | 889,484.00              | 0.00         | 0.00 | S105 |
| 5/1/2018           | 0.00          | 791,683.00              | 0.00         | 0.00 | S105 |
| 6/1/2018           | 573,409.20    | 789,986.00              | 573,409.20   | 0.00 | S105 |
| 7/1/2018           | 1,622,817.60  | 890,633.00              | 1,622,817.60 | 0.00 | S105 |
| 8/1/2018           | 466,200.77    | 892,184.00              | 466,200.77   | 0.00 | S105 |
| 9/1/2018           | 702,185.38    | 860,868.00              | 702,185.38   | 0.00 | S105 |
| 10/1/2018          | 978,400.48    | 742,358.00              | 978,400.48   | 0.00 | S105 |
| 11/1/2018          | 1,402,229.61  | 721,800.00              | 1,402,229.61 | 0.00 | S105 |
| 12/1/2018          | 1,485,820.64  | 791,683.00              | 1,485,820.64 | 0.00 | S105 |
| 1/1/2019           | 617,566.34    | 677,316.00              | 617,566.34   | 0.00 | S105 |
| 2/1/2019           | 599,697.89    | 708,887.00              | 599,697.89   | 0.00 | S105 |
| 3/1/2019           | 1,195,466.48  | 803,650.00              | 1,195,466.48 | 0.00 | S105 |
| 4/1/2019           | 0.00          | 803,650.00              | 0.00         | 0.00 | S105 |
| 5/1/2019           | 734,803.77    | 864,883.00              | 734,803.77   | 0.00 | S14  |
| 6/1/2019           | 368,135.00    | 847,777.00              | 368,135.00   | 0.00 | S14  |
| 7/1/2019           | 1,100,039.21  | 804,212.00              | 1,100,039.21 | 0.00 | S14  |
| 8/1/2019           | 615,149.75    | 816,625.00              | 615,149.75   | 0.00 | MC   |

Input:  
Expense Month: [September 2019](#)  
Case No. [2017-00321](#)

| Property Tax Rates        | Annual                   | Monthly  |
|---------------------------|--------------------------|----------|
| ARO Account:              | <a href="#">0.15000%</a> | 0.01250% |
| Structures & Improvements | <a href="#">1.42740%</a> | 0.11895% |

Adj. Jurisdictional E(m)  
Authorized for Jul-19  
Expense Month \$ [1,279,657.00](#)

Effective Date for Billing: [October 29, 2019](#)  
Date Submitted: [October 19, 2019](#)

**Error Check:**  
To make sure that retail  
and SLSRSL are entered  
for the current expense month

**File:**  
**Original & 2 copies**

| Jurisdictional E(m) Table |              |             |              |                  |                      |                                   |                    |                      |                    |         |                      |
|---------------------------|--------------|-------------|--------------|------------------|----------------------|-----------------------------------|--------------------|----------------------|--------------------|---------|----------------------|
| Form 1.10                 | Ln 7 (H26)   | Ln 13 (H38) | Ln 9 (H30)   | Ln 10 (H32)      | Ln 12 (H36)          | Juris. E(m) vs. Revenue Collected |                    |                      | ESM Billing Factor |         | Exp Month / Billing  |
| Expense                   | Total        | PSM         | Retail       | Prior Period Adj | Adj. Retail Recovery | (Over)/Under Recovery             | Recovered in Rates | Recovery vs. Allowed | Res                | Non-Res |                      |
| Month                     |              |             |              |                  |                      |                                   |                    |                      |                    |         |                      |
| Feb-18                    | \$ -         | \$ -        | \$ -         |                  |                      |                                   |                    |                      |                    |         |                      |
| Mar-18                    | \$ -         | \$ -        | \$ -         |                  |                      |                                   |                    |                      |                    |         |                      |
| Apr-18                    | \$ 707,753   | \$ 23,922   | \$ 683,831   | \$ -             | \$ 683,831           | \$ -                              |                    |                      | 2.67%              | 3.99%   | Apr / June           |
| May-18                    | \$ 806,838   | \$ 23,802   | \$ 783,036   | \$ -             | \$ 783,036           | \$ -                              |                    |                      | 3.01%              | 4.57%   | May / July           |
| Jun-18                    | \$ 1,503,734 | \$ 41,954   | \$ 1,461,780 | \$ -             | \$ 1,413,676         | \$ (48,104)                       | \$ 731,935         |                      | 5.31%              | 8.21%   | June / August        |
| Jul-18                    | \$ 2,310,734 | \$ 73,482   | \$ 2,237,252 | \$ -             | \$ 2,122,573         | \$ (114,679)                      | \$ 897,715         |                      | 7.84%              | 12.28%  | July / September     |
| Aug-18                    | \$ 2,486,462 | \$ 79,069   | \$ 2,407,393 | \$ -             | \$ 2,280,451         | \$ (126,942)                      | \$ 1,540,618       |                      | 8.41%              | 13.21%  | August / October     |
| Sep-18                    | \$ 1,989,959 | \$ 61,091   | \$ 1,928,868 | \$ -             | \$ 1,699,711         | \$ (229,157)                      | \$ 2,351,730       |                      | 6.21%              | 9.76%   | September / November |
| Oct-18                    | \$ 2,165,377 | \$ 57,816   | \$ 2,107,561 | \$ -             | \$ 2,095,198         | \$ (12,363)                       | \$ 2,292,814       |                      | 7.55%              | 11.99%  | October / December   |
| Nov-18                    | \$ 2,290,468 | \$ 60,239   | \$ 2,230,229 | \$ -             | \$ 2,358,844         | \$ 128,615                        | \$ 1,571,096       |                      | 8.45%              | 13.44%  | November / January   |
| Dec-18                    | \$ 2,645,495 | \$ 76,984   | \$ 2,568,511 | \$ -             | \$ 2,489,614         | \$ (78,897)                       | \$ 2,174,095       |                      | 8.85%              | 14.07%  | December / February  |
| Jan-19                    | \$ 2,279,222 | \$ 59,488   | \$ 2,219,734 | \$ -             | \$ 2,014,081         | \$ (205,653)                      | \$ 2,564,497       |                      | 7.21%              | 11.45%  | January / March      |
| Feb-19                    | \$ 2,488,045 | \$ 64,191   | \$ 2,423,854 | \$ -             | \$ 2,262,505         | \$ (161,349)                      | \$ 2,650,963       |                      | 8.03%              | 12.77%  | February / April     |
| Mar-19                    | \$ 2,668,594 | \$ 76,055   | \$ 2,592,539 | \$ -             | \$ 2,660,087         | \$ 67,548                         | \$ 1,946,533       |                      | 9.41%              | 14.86%  | March / May          |
| Apr-19                    | \$ 2,920,868 | \$ 81,784   | \$ 2,839,084 | \$ -             | \$ 3,107,004         | \$ 267,920                        | \$ 1,994,585       |                      | 10.98%             | 17.30%  | Apr / June           |
| May-19                    | \$ 3,191,067 | \$ 96,689   | \$ 3,094,378 | \$ (1,885,759)   | \$ 1,603,636         | \$ 395,017                        | \$ 2,265,070       |                      | 5.72%              | 8.89%   | May / July           |
| Jun-19                    | \$ 3,368,731 | \$ 103,420  | \$ 3,265,311 | \$ (1,805,080)   | \$ 1,460,586         | \$ 355                            | \$ 3,106,649       |                      | 5.26%              | 8.12%   | June / August        |
| Jul-19                    | \$ 3,440,092 | \$ 99,763   | \$ 3,340,329 | \$ (1,805,080)   | \$ 1,279,657         | \$ (255,592)                      | \$ 1,859,228       |                      | 4.66%              | 7.08%   | July / September     |
| Aug-19                    | \$ 2,550,791 | \$ 73,718   | \$ 2,477,073 | \$ -             | \$ 2,354,949         | \$ (122,124)                      | \$ 1,582,710       |                      | 8.59%              | 12.93%  | August / October     |
| Sep-19                    | \$ 1,940,628 | \$ 58,607   | \$ 1,882,021 | \$ -             | \$ 1,778,771         | \$ (103,250)                      | \$ 1,382,907       |                      | 6.49%              | 9.75%   | September / November |

**ES FORM 1.00**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of September 2019

**Residential (Total Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 706,706    |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 | = | \$ | 10,886,958 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 6.49%      |

**Non-Residential (Net Revenue)**

|  |                       |   |    |            |
|--|-----------------------|---|----|------------|
| Jurisdictional E(m)                    | ES Form 1.10, Line 15 | = | \$ | 1,072,065  |
| Jurisdictional R(m)                    | ES Form 1.10, Line 16 |   | \$ | 10,997,970 |
| Environmental Surcharge Billing Factor | ES Form 1.10, Line 17 | = |    | 9.75%      |

Effective Date for Billing: October 29, 2019

Submitted by: Theodore H. Czupik Jr.

Title: Rates & Regulatory Strategy Manager

Date Submitted: October 19, 2019



ES FORM 1.10

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Calculation of Current Month Environmental Surcharge Factors

For the Expense Month of September 2019

| Line No. | <b>E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery</b> | Source            | Environmental Compliance Plans |            |
|----------|---|-------------------|--------------------------------|------------|
| 1        | Environmental Compliance Rate Base (RB)   | ES Form 2.00      | \$                             | 51,650,762 |
| 2        | RB ÷ 12 months  | (1) ÷ 12          | \$                             | 4,304,230  |
| 3        | Pretax Rate of Return (ROR)   | ES Form 1.20      |                                | 8.446%     |
| 4        | Return on the Environmental Compliance Rate Base (RORB)                         | (2) x (3)         | \$                             | 363,535    |
| 5        | Environmental Operating Expenses (OE)   | ES Form 2.00      | + \$                           | 1,577,093  |
| 6        | Less: Proceeds from Emission Allowance Sales (EAS)                              | ES Form 2.00      | - \$                           | -          |
| 7        | Sub-Total E(m)  | (4) + (5) - (6)   | \$                             | 1,940,628  |
| 8        | Jurisdictional Allocation Ratio for Expense Month                               | Line 18           |                                | 96.98%     |
| 9        | Jurisdictional E(m)   | (7) x (8)         | \$                             | 1,882,021  |
| 10       | Prior Period Adjustment (if necessary)  | (A)               | + \$                           | -          |
| 11       | Adjustment for (Over)/Under Recovery  | ES Form 2.00      | + \$                           | (103,250)  |
| 12       | Total Adjusted Jurisdictional E(m)  | (9) + (10) + (11) | \$                             | 1,778,771  |
| 13       | Jurisdictional E(m) to be Recovered in Rider PSM                                | (7) - (9)         | \$                             | 58,607     |

**Calculation of Environmental Surcharge Billing Factors**

|    |  |                              | Residential<br>(Total Revenue) | Non-Residential<br>(Net Revenue) |
|----|--|------------------------------|--------------------------------|----------------------------------|
| 14 | Revenues as a Percentage of 12 Month Average Total Revenues  | ES Form 3.00                 | 39.73%                         | 60.27%                           |
| 15 | Adjusted Jurisdictional E(m) - Allocated   | (12) x (14)                  | \$ 706,706                     | \$ 1,072,065                     |
| 16 | <b>R(m)</b><br>Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)<br>Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue) | ES Form 3.00<br>ES Form 3.00 | \$ 10,886,958                  | \$ 10,997,970                    |
| 17 | Jurisdictional E(m) / R(m)   | (15) ÷ (16)                  | 6.49%                          | 9.75%                            |

**Calculation of Jurisdictional Allocation Ratio - 12 Month Average**

|    |                  |                 |               |         |
|----|------------------|-----------------|---------------|---------|
| 18 | Retail Revenue   | ES Form 3.00    | \$ 27,401,551 | 96.98%  |
| 19 | Sales for Resale | Company Records | \$ 853,672    | 3.02%   |
| 20 | Total Revenue    |                 | \$ 28,255,223 | 100.00% |

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.20

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Cost of Capital

| Line No. | Capital Structure | Ratio    | Cost   | Weighted Cost (A) | Gross up for Tax Rate (B) | Pre-Tax Rate of Return (A)x(B) |
|----------|-------------------|----------|--------|-------------------|---------------------------|--------------------------------|
| 1        | Short-term Debt   | 9.772%   | 3.083% | 0.301%            |                           | 0.301%                         |
| 2        | Long-term Debt    | 40.977%  | 4.243% | 1.739%            |                           | 1.739%                         |
| 3        | Common Equity     | 49.251%  | 9.725% | 4.790%            | 1.3373044                 | 6.406%                         |
| 4        | Total             | 100.000% |        | 6.830%            |                           | 8.446%                         |

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2017-00321.  
 These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of September 2019

| Line No. | Determination of Environmental Compliance Rate Base (RB)                                     | Source       | Amount               |
|----------|--|--------------|----------------------|
| 1        | Eligible Environmental Compliance Plant (Gross Plant)  | ES Form 2.10 | \$ 41,240,678        |
| 2        | Eligible Environmental Compliance CWIP Excluding AFUDC                                       | ES Form 2.10 | 13,965,816           |
| 3        | Subtotal   |              | <u>\$ 55,206,494</u> |
| 4        | <u>Additions:</u>  |              |                      |
| 5        | Inventory - Emission Allowances  | ES Form 2.30 | \$ 20,921            |
| 6        | Subtotal   |              | <u>\$ 20,921</u>     |
| 7        | <u>Deductions:</u>   |              |                      |
| 8        | Accumulated Depreciation on Eligible Environmental Compliance Plant                          | ES Form 2.10 | \$ 589,932           |
| 9        | Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant                 | ES Form 2.10 | 2,986,721            |
| 10       | Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant | ES Form 2.10 | -                    |
| 11       | Subtotal   |              | <u>\$ 3,576,653</u>  |
| 12       | Environmental Compliance Rate Base   |              | \$ 51,650,762        |
| 13       | <u>Determination of Environmental Compliance Operating Expenses (OE)</u>                     |              |                      |
| 14       | Monthly Depreciation Expense   | ES Form 2.10 | \$ 85,655            |
| 15       | Monthly Taxes Other Than Income Taxes  | ES Form 2.10 | \$ 64,967            |
| 16       | Monthly Amortization Expense   | ES Form 2.20 | \$ 249,963           |
| 17       | Monthly Emission Allowance Expense   | ES Form 2.30 | \$ 467               |
| 18       | Monthly Environmental Reagent Expense  | ES Form 2.50 | \$ 1,176,041         |
| 19       | Total Environmental Compliance Operating Expense   |              | <u>\$ 1,577,093</u>  |
| 20       | <u>Proceeds from Emission Allowance Sales (EAS)</u>  |              |                      |
| 21       | SO <sub>2</sub> Allowance Sales  |              | \$ -                 |
| 22       | NO <sub>x</sub> Allowances Sales   |              | -                    |
| 23       | Total Emission Allowance Sales   |              | <u>\$ -</u>          |
| 24       | <u>(Over) / Under Recovery</u>   |              |                      |
| 25       | Adjusted Jurisdictional E(m) Authorized for Expense Month two Months Prior                   |              | \$ 1,279,657         |
| 26       | Jurisdictional E(m) Revenue Recovered in Current Expense Month                               |              | <u>1,382,907</u>     |
| 27       | (Over) / Under Recovery  |              | <u>\$ (103,250)</u>  |

Note: (Over) recovery will be deducted from Jurisdictional E(m)  
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Plant, Accumulated Depreciation, CWIP, ITC, ADIT  
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of September 2019

|             | (1)                                 | (2)                                       | (3)   | (4)                                     | (5)                                     | (6)   | (7)   | (8)                          | (9)                          |
|-------------|-------------------------------------|---|---|---|---|---|---|------------------------------|------------------------------|
| Project No. | Description                         | Gross Plant in-Service as of September-19 | Accumulated Depreciation as of September-19 | Net Plant in-Service as of September-19 | CWIP Excluding AFUDC as of September-19 | Accumulated Deferred ITC as of September-19 | Accumulated Deferred Tax Balance as of September-19 | Monthly Depreciation Expense | Monthly Property Tax Expense |
|             |                                     |   |   | (2)-(3)                                 |   |   |   |                              |                              |
| 1           | EB020290 Lined Retention Basin West | \$ 10,604,187                             | \$ 213,804                                  | \$ 10,390,383                           | \$ -                                    | \$ -  | \$ 1,198,259  | \$ 21,827                    | \$ 12,359                    |
| 2           | EB020745 Lined Retention Basin East | \$ -                                      | \$ -  | \$ -                                    | \$ 4,994,232                            | \$ -  | \$ -  | \$ -                         | \$ 5,941                     |
| 3           | EB020298 East Bend SW/PW Reroute    | \$ 30,636,491                             | \$ 376,128                                  | \$ 30,260,363                           | \$ -                                    | \$ -  | \$ 1,788,462  | \$ 63,828                    | \$ 35,995                    |
| 4           | EB021281 East Bend Landfill Cell 2  | \$ -                                      | \$ -  | \$ -                                    | \$ 8,971,584                            | \$ -  | \$ -  | \$ -                         | \$ 10,672                    |
| 5           |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
| 6           |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
| 7           |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
| 8           |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
| 9           |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
| 10          |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
| 11          |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
| 12          |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
| 13          |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
| 14          |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
| 15          |                                     |   |   | \$ -                                    |   |   |   |                              |                              |
|             |                                     | \$ 41,240,678                             | \$ 589,932                                  | \$ 40,650,746                           | \$ 13,965,816                           | \$ -  | \$ 2,986,721  | \$ 85,655                    | \$ 64,967                    |

ES FORM 2.20  
 Page 1 of 3

**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Amortization Calculation for Coal Ash ARO  
 For the Expense Month of September 2019

| Line No. | Period (1)        | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|-------------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 1        | 2015 Total Actual | \$ 3,858,084   | \$ (856,412)   | \$ 20,378         | \$ -                       | \$ 3,022,050       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 2        | 2016 Total Actual | \$ 4,486,812   | \$ (107,052)   | \$ 379,037        | \$ -                       | \$ 7,780,847       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 3        | Jan-17 Actual     | \$ 358,148     | \$ -           | \$ 43,243         | \$ -                       | \$ 8,182,238       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 4        | Feb-17 Actual     | \$ 424,021     | \$ -           | \$ 40,351         | \$ -                       | \$ 8,646,610       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 5        | Mar-17 Actual     | \$ 692,184     | \$ (26,763)    | \$ 44,724         | \$ -                       | \$ 9,356,755       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 6        | Apr-17 Actual     | \$ 254,067     | \$ -           | \$ 50,949         | \$ -                       | \$ 9,661,771       | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 7        | May-17 Actual     | \$ 608,377     | \$ -           | \$ 56,141         | \$ -                       | \$ 10,326,289      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 8        | Jun-17 Actual     | \$ 265,619     | \$ (26,763)    | \$ 53,472         | \$ -                       | \$ 10,618,617      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 9        | Jul-17 Actual     | \$ 220,636     | \$ -           | \$ 51,558         | \$ -                       | \$ 10,890,811      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 10       | Aug-17 Actual     | \$ 272,053     | \$ -           | \$ 47,731         | \$ -                       | \$ 11,210,595      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 11       | Sep-17 Actual     | \$ 233,743     | \$ (26,763)    | \$ 44,389         | \$ -                       | \$ 11,461,964      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 12       | Oct-17 Actual     | \$ 444,793     | \$ -           | \$ 60,670         | \$ -                       | \$ 11,967,427      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 13       | Nov-17 Actual     | \$ 525,770     | \$ -           | \$ 68,573         | \$ -                       | \$ 12,561,770      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 14       | Dec-17 Actual     | \$ 2,482,493   | \$ (26,763)    | \$ 82,850         | \$ -                       | \$ 15,100,350      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 15       | Jan-18 Actual     | \$ 510,525     | \$ -           | \$ 91,185         | \$ -                       | \$ 15,702,060      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 16       | Feb-18 Actual     | \$ 89,648      | \$ -           | \$ 91,534         | \$ -                       | \$ 15,883,242      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 17       | Mar-18 Actual     | \$ 396,977     | \$ (26,763)    | \$ 93,696         | \$ -                       | \$ 16,347,152      | \$ -           | \$ -                        | \$ -               | \$ -                            |
| 18       | Apr-18 Actual     | \$ 132,294     | \$ -           | \$ 111,722        | \$ -                       | \$ 16,591,168      | \$ 173,000     | \$ -                        | \$ 173,000         | \$ -                            |
| 19       | May-18 Actual     | \$ -           | \$ -           | \$ 112,480        | \$ -                       | \$ 16,703,648      | \$ 100,234     | \$ -                        | \$ 273,234         | \$ -                            |
| 20       | Jun-18 Actual     | \$ -           | \$ -           | \$ 111,870        | \$ (202,486)               | \$ 16,613,032      | \$ 150,901     | \$ (173,000)                | \$ 251,135         | \$ (375,486)                    |
| 21       | Jul-18 Actual     | \$ -           | \$ -           | \$ 111,255        | \$ (202,486)               | \$ 16,521,801      | \$ 196,585     | \$ (100,234)                | \$ 347,486         | \$ (302,720)                    |
| 22       | Aug-18 Actual     | \$ -           | \$ -           | \$ 110,637        | \$ (202,486)               | \$ 16,429,952      | \$ 321,815     | \$ (150,901)                | \$ 518,400         | \$ (353,387)                    |
| 23       | Sep-18 Actual     | \$ -           | \$ -           | \$ 110,014        | \$ (202,486)               | \$ 16,337,480      | \$ 275,135     | \$ (196,585)                | \$ 596,950         | \$ (399,071)                    |
| 24       | Oct-18 Actual     | \$ -           | \$ -           | \$ 109,387        | \$ (202,486)               | \$ 16,244,381      | \$ 69,886      | \$ (321,815)                | \$ 345,021         | \$ (524,301)                    |
| 25       | Nov-18 Actual     | \$ -           | \$ -           | \$ 108,756        | \$ (202,486)               | \$ 16,150,651      | \$ 238,428     | \$ (275,135)                | \$ 308,314         | \$ (477,621)                    |
| 26       | Dec-18 Actual     | \$ -           | \$ -           | \$ 108,121        | \$ (202,486)               | \$ 16,056,286      | \$ 263,037     | \$ (69,886)                 | \$ 501,465         | \$ (272,372)                    |
| 27       | Jan-19 Actual     | \$ -           | \$ -           | \$ 107,481        | \$ (202,486)               | \$ 15,961,281      | \$ 177,996     | \$ (238,428)                | \$ 441,033         | \$ (440,914)                    |
| 28       | Feb-19 Actual     | \$ -           | \$ -           | \$ 106,837        | \$ (202,486)               | \$ 15,865,632      | \$ 150,851     | \$ (263,037)                | \$ 328,847         | \$ (465,523)                    |
| 29       | Mar-19 Actual     | \$ -           | \$ -           | \$ 106,188        | \$ (202,486)               | \$ 15,769,334      | \$ 408,609     | \$ (177,996)                | \$ 559,460         | \$ (380,482)                    |
| 30       | Apr-19 Actual     | \$ -           | \$ -           | \$ 105,535        | \$ (202,486)               | \$ 15,672,383      | \$ 1,588,547   | \$ (150,851)                | \$ 1,997,156       | \$ (353,337)                    |
| 31       | May-19 Actual     | \$ -           | \$ -           | \$ 104,878        | \$ (202,486)               | \$ 15,574,775      | \$ 1,641,055   | \$ (408,609)                | \$ 3,229,602       | \$ (611,095)                    |
| 32       | Jun-19 Actual     | \$ -           | \$ -           | \$ 104,216        | \$ (202,486)               | \$ 15,476,505      | \$ 1,423,233   | \$ (1,588,547)              | \$ 3,064,288       | \$ (1,791,033)                  |
| 33       | Jul-19 Actual     | \$ -           | \$ -           | \$ 103,550        | \$ (202,486)               | \$ 15,377,569      | \$ 1,368,585   | \$ (1,641,055)              | \$ 2,791,818       | \$ (1,843,541)                  |
| 34       | Aug-19 Actual     | \$ -           | \$ -           | \$ 102,880        | \$ (202,486)               | \$ 15,277,963      | \$ 487,759     | \$ (1,423,233)              | \$ 1,856,344       | \$ (1,625,719)                  |
| 35       | Sep-19 Actual     | \$ -           | \$ -           | \$ 102,204        | \$ (202,486)               | \$ 15,177,681      | \$ 47,477      | \$ (1,368,585)              | \$ 535,236         | \$ (1,571,071)                  |
| 36       | Oct-19 Actual     | \$ -           | \$ -           | \$ 101,524        | \$ (202,486)               | \$ 15,076,719      | \$ -           | \$ (487,759)                | \$ 47,477          | \$ (690,245)                    |
| 37       | Nov-19 Actual     | \$ -           | \$ -           | \$ 100,840        | \$ (202,486)               | \$ 14,975,073      | \$ -           | \$ (47,477)                 | \$ -               | \$ (249,963)                    |
| 38       | Dec-19 Actual     | \$ -           | \$ -           | \$ 100,151        | \$ (202,486)               | \$ 14,872,738      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 39       | Jan-20 Actual     | \$ -           | \$ -           | \$ 99,457         | \$ (202,486)               | \$ 14,769,709      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 40       | Feb-20 Actual     | \$ -           | \$ -           | \$ 98,759         | \$ (202,486)               | \$ 14,665,982      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 41       | Mar-20 Actual     | \$ -           | \$ -           | \$ 98,055         | \$ (202,486)               | \$ 14,561,551      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 42       | Apr-20 Actual     | \$ -           | \$ -           | \$ 97,347         | \$ (202,486)               | \$ 14,456,412      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 43       | May-20 Actual     | \$ -           | \$ -           | \$ 96,635         | \$ (202,486)               | \$ 14,350,561      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 44       | Jun-20 Actual     | \$ -           | \$ -           | \$ 95,917         | \$ (202,486)               | \$ 14,243,992      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 45       | Jul-20 Actual     | \$ -           | \$ -           | \$ 95,194         | \$ (202,486)               | \$ 14,136,700      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 46       | Aug-20 Actual     | \$ -           | \$ -           | \$ 94,467         | \$ (202,486)               | \$ 14,028,681      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 47       | Sep-20 Actual     | \$ -           | \$ -           | \$ 93,735         | \$ (202,486)               | \$ 13,919,930      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 48       | Oct-20 Actual     | \$ -           | \$ -           | \$ 92,997         | \$ (202,486)               | \$ 13,810,441      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 49       | Nov-20 Actual     | \$ -           | \$ -           | \$ 92,255         | \$ (202,486)               | \$ 13,700,210      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |
| 50       | Dec-20 Actual     | \$ -           | \$ -           | \$ 91,508         | \$ (202,486)               | \$ 13,589,232      | \$ -           | \$ -                        | \$ -               | \$ (202,486)                    |

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DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Amortization Calculation for Coal Ash ARO

For the Expense Month of September 2019

| Line No. | Period | Cash Spend | COR Credit | Carrying Cost | Recovery: 10-Yr Amort. | Ending Balance | Cash Spend | Recovery: 2-Month Cycle | Ending Balance | Total Recovery   |
|----------|--------|------------|------------|---------------|------------------------|----------------|------------|-------------------------|----------------|------------------|
|          | (1)    | (2)        | (3)        | (4)           | (5)                    | (6)            | (7)        | (8)                     | (9)            | (10) = (5) + (8) |
| 51       | Jan-21 | Actual     | -          | 90,756        | (202,486)              | 13,477,502     | -          | -                       | -              | (202,486)        |
| 52       | Feb-21 | Actual     | -          | 89,998        | (202,486)              | 13,365,014     | -          | -                       | -              | (202,486)        |
| 53       | Mar-21 | Actual     | -          | 89,235        | (202,486)              | 13,251,763     | -          | -                       | -              | (202,486)        |
| 54       | Apr-21 | Actual     | -          | 88,468        | (202,486)              | 13,137,745     | -          | -                       | -              | (202,486)        |
| 55       | May-21 | Actual     | -          | 87,695        | (202,486)              | 13,022,954     | -          | -                       | -              | (202,486)        |
| 56       | Jun-21 | Actual     | -          | 86,916        | (202,486)              | 12,907,384     | -          | -                       | -              | (202,486)        |
| 57       | Jul-21 | Actual     | -          | 86,133        | (202,486)              | 12,791,031     | -          | -                       | -              | (202,486)        |
| 58       | Aug-21 | Actual     | -          | 85,344        | (202,486)              | 12,673,889     | -          | -                       | -              | (202,486)        |
| 59       | Sep-21 | Actual     | -          | 84,550        | (202,486)              | 12,555,953     | -          | -                       | -              | (202,486)        |
| 60       | Oct-21 | Actual     | -          | 83,750        | (202,486)              | 12,437,217     | -          | -                       | -              | (202,486)        |
| 61       | Nov-21 | Actual     | -          | 82,945        | (202,486)              | 12,317,676     | -          | -                       | -              | (202,486)        |
| 62       | Dec-21 | Actual     | -          | 82,135        | (202,486)              | 12,197,325     | -          | -                       | -              | (202,486)        |
| 63       | Jan-22 | Actual     | -          | 81,319        | (202,486)              | 12,076,158     | -          | -                       | -              | (202,486)        |
| 64       | Feb-22 | Actual     | -          | 80,498        | (202,486)              | 11,954,170     | -          | -                       | -              | (202,486)        |
| 65       | Mar-22 | Actual     | -          | 79,671        | (202,486)              | 11,831,355     | -          | -                       | -              | (202,486)        |
| 66       | Apr-22 | Actual     | -          | 78,838        | (202,486)              | 11,707,707     | -          | -                       | -              | (202,486)        |
| 67       | May-22 | Actual     | -          | 78,000        | (202,486)              | 11,583,221     | -          | -                       | -              | (202,486)        |
| 68       | Jun-22 | Actual     | -          | 77,156        | (202,486)              | 11,457,891     | -          | -                       | -              | (202,486)        |
| 69       | Jul-22 | Actual     | -          | 76,306        | (202,486)              | 11,331,711     | -          | -                       | -              | (202,486)        |
| 70       | Aug-22 | Actual     | -          | 75,451        | (202,486)              | 11,204,676     | -          | -                       | -              | (202,486)        |
| 71       | Sep-22 | Actual     | -          | 74,589        | (202,486)              | 11,076,779     | -          | -                       | -              | (202,486)        |
| 72       | Oct-22 | Actual     | -          | 73,722        | (202,486)              | 10,948,015     | -          | -                       | -              | (202,486)        |
| 73       | Nov-22 | Actual     | -          | 72,849        | (202,486)              | 10,818,378     | -          | -                       | -              | (202,486)        |
| 74       | Dec-22 | Actual     | -          | 71,971        | (202,486)              | 10,687,863     | -          | -                       | -              | (202,486)        |
| 75       | Jan-23 | Actual     | -          | 71,086        | (202,486)              | 10,556,463     | -          | -                       | -              | (202,486)        |
| 76       | Feb-23 | Actual     | -          | 70,195        | (202,486)              | 10,424,172     | -          | -                       | -              | (202,486)        |
| 77       | Mar-23 | Actual     | -          | 69,298        | (202,486)              | 10,290,984     | -          | -                       | -              | (202,486)        |
| 78       | Apr-23 | Actual     | -          | 68,395        | (202,486)              | 10,156,893     | -          | -                       | -              | (202,486)        |
| 79       | May-23 | Actual     | -          | 67,486        | (202,486)              | 10,021,893     | -          | -                       | -              | (202,486)        |
| 80       | Jun-23 | Actual     | -          | 66,571        | (202,486)              | 9,885,978      | -          | -                       | -              | (202,486)        |
| 81       | Jul-23 | Actual     | -          | 65,649        | (202,486)              | 9,749,141      | -          | -                       | -              | (202,486)        |
| 82       | Aug-23 | Actual     | -          | 64,722        | (202,486)              | 9,611,377      | -          | -                       | -              | (202,486)        |
| 83       | Sep-23 | Actual     | -          | 63,788        | (202,486)              | 9,472,679      | -          | -                       | -              | (202,486)        |
| 84       | Oct-23 | Actual     | -          | 62,847        | (202,486)              | 9,333,040      | -          | -                       | -              | (202,486)        |
| 85       | Nov-23 | Actual     | -          | 61,901        | (202,486)              | 9,192,455      | -          | -                       | -              | (202,486)        |
| 86       | Dec-23 | Actual     | -          | 60,948        | (202,486)              | 9,050,917      | -          | -                       | -              | (202,486)        |
| 87       | Jan-24 | Actual     | -          | 59,988        | (202,486)              | 8,908,419      | -          | -                       | -              | (202,486)        |
| 88       | Feb-24 | Actual     | -          | 59,022        | (202,486)              | 8,764,955      | -          | -                       | -              | (202,486)        |
| 89       | Mar-24 | Actual     | -          | 58,049        | (202,486)              | 8,620,518      | -          | -                       | -              | (202,486)        |
| 90       | Apr-24 | Actual     | -          | 57,070        | (202,486)              | 8,475,102      | -          | -                       | -              | (202,486)        |
| 91       | May-24 | Actual     | -          | 56,084        | (202,486)              | 8,328,700      | -          | -                       | -              | (202,486)        |
| 92       | Jun-24 | Actual     | -          | 55,092        | (202,486)              | 8,181,306      | -          | -                       | -              | (202,486)        |
| 93       | Jul-24 | Actual     | -          | 54,093        | (202,486)              | 8,032,913      | -          | -                       | -              | (202,486)        |
| 94       | Aug-24 | Actual     | -          | 53,087        | (202,486)              | 7,883,514      | -          | -                       | -              | (202,486)        |
| 95       | Sep-24 | Actual     | -          | 52,074        | (202,486)              | 7,733,102      | -          | -                       | -              | (202,486)        |
| 96       | Oct-24 | Actual     | -          | 51,054        | (202,486)              | 7,581,670      | -          | -                       | -              | (202,486)        |
| 97       | Nov-24 | Actual     | -          | 50,027        | (202,486)              | 7,429,211      | -          | -                       | -              | (202,486)        |
| 98       | Dec-24 | Actual     | -          | 48,994        | (202,486)              | 7,275,719      | -          | -                       | -              | (202,486)        |
| 99       | Jan-25 | Actual     | -          | 47,953        | (202,486)              | 7,121,186      | -          | -                       | -              | (202,486)        |

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**DUKE ENERGY KENTUCKY, INC.**  
**ENVIRONMENTAL SURCHARGE REPORT**

Amortization Calculation for Coal Ash ARO

For the Expense Month of September 2019

| Line No. | Period (1) | Cash Spend (2) | COR Credit (3) | Carrying Cost (4) | Recovery: 10-Yr Amort. (5) | Ending Balance (6) | Cash Spend (7) | Recovery: 2-Month Cycle (8) | Ending Balance (9) | Total Recovery (10) = (5) + (8) |
|----------|------------|----------------|----------------|-------------------|----------------------------|--------------------|----------------|-----------------------------|--------------------|---------------------------------|
| 100      | Feb-25     | Actual         | -              | 46,906            | (202,486)                  | 6,965,606          | -              | -                           | -                  | (202,486)                       |
| 101      | Mar-25     | Actual         | -              | 45,851            | (202,486)                  | 6,808,971          | -              | -                           | -                  | (202,486)                       |
| 102      | Apr-25     | Actual         | -              | 44,789            | (202,486)                  | 6,651,274          | -              | -                           | -                  | (202,486)                       |
| 103      | May-25     | Actual         | -              | 43,720            | (202,486)                  | 6,492,508          | -              | -                           | -                  | (202,486)                       |
| 104      | Jun-25     | Actual         | -              | 42,643            | (202,486)                  | 6,332,665          | -              | -                           | -                  | (202,486)                       |
| 105      | Jul-25     | Actual         | -              | 41,560            | (202,486)                  | 6,171,739          | -              | -                           | -                  | (202,486)                       |
| 106      | Aug-25     | Actual         | -              | 40,469            | (202,486)                  | 6,009,722          | -              | -                           | -                  | (202,486)                       |
| 107      | Sep-25     | Actual         | -              | 39,370            | (202,486)                  | 5,846,606          | -              | -                           | -                  | (202,486)                       |
| 108      | Oct-25     | Actual         | -              | 38,265            | (202,486)                  | 5,682,385          | -              | -                           | -                  | (202,486)                       |
| 109      | Nov-25     | Actual         | -              | 37,151            | (202,486)                  | 5,517,050          | -              | -                           | -                  | (202,486)                       |
| 110      | Dec-25     | Actual         | -              | 36,030            | (202,486)                  | 5,350,594          | -              | -                           | -                  | (202,486)                       |
| 111      | Jan-26     | Actual         | -              | 34,902            | (202,486)                  | 5,183,010          | -              | -                           | -                  | (202,486)                       |
| 112      | Feb-26     | Actual         | -              | 33,766            | (202,486)                  | 5,014,290          | -              | -                           | -                  | (202,486)                       |
| 113      | Mar-26     | Actual         | -              | 32,622            | (202,486)                  | 4,844,426          | -              | -                           | -                  | (202,486)                       |
| 114      | Apr-26     | Actual         | -              | 31,470            | (202,486)                  | 4,673,410          | -              | -                           | -                  | (202,486)                       |
| 115      | May-26     | Actual         | -              | 30,311            | (202,486)                  | 4,501,235          | -              | -                           | -                  | (202,486)                       |
| 116      | Jun-26     | Actual         | -              | 29,144            | (202,486)                  | 4,327,893          | -              | -                           | -                  | (202,486)                       |
| 117      | Jul-26     | Actual         | -              | 27,968            | (202,486)                  | 4,153,375          | -              | -                           | -                  | (202,486)                       |
| 118      | Aug-26     | Actual         | -              | 26,785            | (202,486)                  | 3,977,674          | -              | -                           | -                  | (202,486)                       |
| 119      | Sep-26     | Actual         | -              | 25,594            | (202,486)                  | 3,800,782          | -              | -                           | -                  | (202,486)                       |
| 120      | Oct-26     | Actual         | -              | 24,395            | (202,486)                  | 3,622,691          | -              | -                           | -                  | (202,486)                       |
| 121      | Nov-26     | Actual         | -              | 23,188            | (202,486)                  | 3,443,393          | -              | -                           | -                  | (202,486)                       |
| 122      | Dec-26     | Actual         | -              | 21,972            | (202,486)                  | 3,262,879          | -              | -                           | -                  | (202,486)                       |
| 123      | Jan-27     | Actual         | -              | 20,748            | (202,486)                  | 3,081,141          | -              | -                           | -                  | (202,486)                       |
| 124      | Feb-27     | Actual         | -              | 19,516            | (202,486)                  | 2,898,171          | -              | -                           | -                  | (202,486)                       |
| 125      | Mar-27     | Actual         | -              | 18,276            | (202,486)                  | 2,713,961          | -              | -                           | -                  | (202,486)                       |
| 126      | Apr-27     | Actual         | -              | 17,027            | (202,486)                  | 2,528,502          | -              | -                           | -                  | (202,486)                       |
| 127      | May-27     | Actual         | -              | 15,769            | (202,486)                  | 2,341,785          | -              | -                           | -                  | (202,486)                       |
| 128      | Jun-27     | Actual         | -              | 14,504            | (202,486)                  | 2,153,803          | -              | -                           | -                  | (202,486)                       |
| 129      | Jul-27     | Actual         | -              | 13,229            | (202,486)                  | 1,964,546          | -              | -                           | -                  | (202,486)                       |
| 130      | Aug-27     | Actual         | -              | 11,946            | (202,486)                  | 1,774,006          | -              | -                           | -                  | (202,486)                       |
| 131      | Sep-27     | Actual         | -              | 10,654            | (202,486)                  | 1,582,174          | -              | -                           | -                  | (202,486)                       |
| 132      | Oct-27     | Actual         | -              | 9,354             | (202,486)                  | 1,389,042          | -              | -                           | -                  | (202,486)                       |
| 133      | Nov-27     | Actual         | -              | 8,045             | (202,486)                  | 1,194,601          | -              | -                           | -                  | (202,486)                       |
| 134      | Dec-27     | Actual         | -              | 6,726             | (202,486)                  | 998,841            | -              | -                           | -                  | (202,486)                       |
| 135      | Jan-28     | Actual         | -              | 5,399             | (202,486)                  | 801,754            | -              | -                           | -                  | (202,486)                       |
| 136      | Feb-28     | Actual         | -              | 4,063             | (202,486)                  | 603,331            | -              | -                           | -                  | (202,486)                       |
| 137      | Mar-28     | Actual         | -              | 2,718             | (202,486)                  | 403,563            | -              | -                           | -                  | (202,486)                       |
| 138      | Apr-28     | Actual         | -              | 1,409             | (202,486)                  | 202,486            | -              | -                           | -                  | (202,486)                       |
| 139      | May-28     | Actual         | -              | -                 | (202,486)                  | -                  | -              | -                           | -                  | (202,486)                       |
|          |            | \$ 16,256,244  | \$ (1,097,279) | \$ 9,139,355      | \$ (24,298,320)            |                    | \$ 9,083,133   | \$ (9,083,133)              |                    | (33,381,453)                    |

Monthly Amortization Amount

(249,963)

**ES FORM 2.30**

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending September 2019

| <b>Total SO<sub>2</sub> and NO<sub>x</sub> Emission Allowances</b> |                        |                            |             |      |                     |
|--|------------------------|----------------------------|-------------|------|---------------------|
|  | Beginning<br>Inventory | Allocations /<br>Purchases | Utilized    | Sold | Ending<br>Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>           |                        |                            |             |      |                     |
| Quantity   | 134,197                | -                          | 238         | -    | 133,959             |
| Dollars  | \$ 16,855.88           | \$ -                       | \$ 30.94    | \$ - | \$ 16,824.94        |
| \$/Allowance   | \$ 0.125605            | \$ -                       | \$ 0.130000 | \$ - | \$ 0.125598         |
| <b>NO<sub>x</sub> Allowances - Annual</b>                          |                        |                            |             |      |                     |
| Quantity   | 7,107                  | -                          | 211         | -    | 6,896               |
| Dollars  | \$ 3,468.74            | \$ -                       | \$ 102.98   | \$ - | \$ 3,365.76         |
| \$/Allowance   | \$ 0.488074            | \$ -                       | \$ 0.488057 | \$ - | \$ 0.488074         |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                        |                        |                            |             |      |                     |
| Quantity   | 674                    | -                          | 211         | -    | 463                 |
| Dollars  | \$ 1,062.70            | \$ -                       | \$ 332.69   | \$ - | \$ 730.01           |
| \$/Allowance   | \$ 1.576706            | \$ -                       | \$ 1.576730 | \$ - | \$ 1.576695         |
| <b>Total Emission Allowances</b>                                   |                        |                            |             |      |                     |
| Quantity   | 141,978                | -                          | 660         | -    | 141,318             |
| Dollars  | \$ 21,387.32           | \$ -                       | \$ 466.61   | \$ - | \$ 20,920.71        |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO<sub>2</sub>G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.



**ES FORM 2.50**

**DUKE ENERGY KENTUCKY, INC.  
ENVIRONMENTAL SURCHARGE REPORT**

Environmental Reagent Expenses

For the Expense Month of September 2019

| <b>Line No.</b> | <b>Expense Type</b> | <b>Account Number</b> | <b>East Bend Unit 2</b> | <b>Total</b> |
|-----------------|---------------------|-----------------------|-------------------------|--------------|
| 1               | Ammonia             | 502020                | \$ 36,768               | \$ 36,768    |
| 2               | Lime                | 502040                | 1,087,686               | 1,087,686    |
| 3               | Hydrated Lime       | 502040                | 51,587                  | 51,587       |
| 4               | Total               |                       | \$ 1,176,041            | \$ 1,176,041 |

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of September 2019

| Residential - Kentucky Jurisdictional Revenues  |                |     |     |                                  |  |
|---|----------------|-----|-----|----------------------------------|--|
| (1)   | (2)            | (3) | (4) | (5)                              | (6)  |
| Month   | Total Revenues |     |     | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge<br>(2) - (5) |
| Oct-18  | \$ 11,048,101  |     |     | \$ 858,182                       | \$ 10,189,919  |
| Nov-18  | 9,761,936      |     |     | 572,491                          | 9,189,445  |
| Dec-18  | 12,609,557     |     |     | 886,457                          | 11,723,100   |
| Jan-19  | 14,245,202     |     |     | 1,111,248                        | 13,133,954   |
| Feb-19  | 13,898,083     |     |     | 1,131,936                        | 12,766,147   |
| Mar-19  | 11,471,832     |     |     | 773,284                          | 10,698,548   |
| Apr-19  | 9,398,011      |     |     | 700,129                          | 8,697,882  |
| May-19  | 8,627,659      |     |     | 737,098                          | 7,890,561  |
| Jun-19  | 11,487,026     |     |     | 1,138,649                        | 10,348,377   |
| Jul-19  | 13,524,273     |     |     | 734,203                          | 12,790,070   |
| Aug-19  | 12,261,118     |     |     | 613,630                          | 11,647,488   |
| Sep-19  | \$ 12,108,304  |     |     | \$ 540,297                       | \$ 11,568,007  |
| Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |     |     |                                  | \$ 10,886,958  |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month      |                |     |     |                                  | \$ 27,401,551  |
| Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |     |     |                                  | 39.73%   |

| Non-Residential - Kentucky Jurisdictional Revenues  |                |                          |                      |                                  |  |   |
|---|----------------|--------------------------|----------------------|----------------------------------|--|---|
| (1)   | (2)            | (3)                      | (4)                  | (5)                              | (6)  | (7)                                       |
| Month   | Total Revenues | Base Rate Fuel Component | Fuel Clause Revenues | Environmental Surcharge Revenues | Total Excluding Environmental Surcharge<br>(2) - (5) | Total Non-Fuel Revenue<br>(6) - (3) - (4) |
| Oct-18  | \$ 18,476,264  | \$ 5,092,424             | \$ 1,066,820         | \$ 1,434,632                     | \$ 17,041,632  | \$ 10,882,388                             |
| Nov-18  | 16,805,182     | 4,770,452                | 806,842              | 998,605                          | 15,806,577   | 10,229,283                                |
| Dec-18  | 17,324,338     | 5,092,973                | 181,676              | 1,287,638                        | 16,036,700   | 10,762,051                                |
| Jan-19  | 18,290,878     | 5,097,006                | 922,607              | 1,453,249                        | 16,837,629   | 10,818,016                                |
| Feb-19  | 17,744,446     | 4,907,453                | 510,438              | 1,519,027                        | 16,225,419   | 10,807,528                                |
| Mar-19  | 16,102,997     | 4,721,932                | (36,039)             | 1,173,249                        | 14,929,748   | 10,243,855                                |
| Apr-19  | 16,381,370     | 4,678,873                | 265,615              | 1,294,456                        | 15,086,914   | 10,142,426                                |
| May-19  | 16,730,729     | 4,667,996                | 90,852               | 1,527,972                        | 15,202,757   | 10,443,909                                |
| Jun-19  | 19,945,443     | 5,235,309                | 1,537,295            | 1,968,000                        | 17,977,443   | 11,204,839                                |
| Jul-19  | 19,726,822     | 5,582,336                | 582,168              | 1,125,025                        | 18,601,797   | 12,437,293                                |
| Aug-19  | 17,808,671     | 5,629,529                | (777,050)            | 969,080                          | 16,839,591   | 11,987,112                                |
| Sep-19  | \$ 18,431,519  | \$ 5,357,488             | \$ 214,486           | \$ 842,610                       | \$ 17,588,909  | \$ 12,016,935                             |
| Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month |                |                          |                      |                                  | \$ 16,514,593  | \$ 10,997,970                             |
| Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month          |                |                          |                      |                                  | \$ 27,401,551  |   |
| Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month          |                |                          |                      |                                  | 60.27%   |   |

Source: MW\_RAC\_044

| Class       | Revcls | Bill      |             |            |            |           |         |           |           |           |           |             |
|-------------|--------|-----------|-------------|------------|------------|-----------|---------|-----------|-----------|-----------|-----------|-------------|
|             |        | Period    | Unbilled    | Billed     | Total      | BaseFuel  | DSM     | FAC       | PSM       | ESM       | BaseRev   | TotalBilled |
| Residential | 0      | 10/1/2018 | (1,082,120) | 11,048,101 | 9,965,981  | 2,674,569 | 340,785 | 563,944   | (157,877) | 858,182   | 6,768,498 | 11,048,101  |
| Commercial  | 2      | 10/1/2018 | (119,795)   | 10,935,066 | 10,815,271 | 2,844,425 | 602,225 | 602,501   | (168,415) | 873,657   | 6,180,673 | 10,935,066  |
| Industrial  | 4      | 10/1/2018 | 162,622     | 5,306,913  | 5,469,535  | 1,639,329 | 274,518 | 336,795   | (96,602)  | 384,415   | 2,768,458 | 5,306,913   |
| Lighting    | 15     | 10/1/2018 | 0           | 105,755    | 105,755    | 19,743    | 598     | 4,014     | (935)     | 10,575    | 71,760    | 105,755     |
| OPA         | 16     | 10/1/2018 | 106,453     | 2,128,530  | 2,234,983  | 588,927   | 109,532 | 123,510   | (34,603)  | 165,985   | 1,175,179 | 2,128,530   |
| Residential | 0      | 11/1/2018 | 1,819,525   | 9,761,936  | 11,581,461 | 2,397,043 | 304,926 | 407,297   | (141,486) | 572,491   | 6,221,665 | 9,761,936   |
| Commercial  | 2      | 11/1/2018 | (21,324)    | 9,835,049  | 9,813,725  | 2,625,633 | 551,032 | 448,383   | (155,506) | 602,739   | 5,762,768 | 9,835,049   |
| Industrial  | 4      | 11/1/2018 | (49,065)    | 4,901,539  | 4,852,474  | 1,569,314 | 259,087 | 260,616   | (92,505)  | 271,381   | 2,633,646 | 4,901,539   |
| Lighting    | 15     | 11/1/2018 | 0           | 178,681    | 178,681    | 37,027    | 692     | 6,799     | (2,376)   | 11,890    | 124,649   | 178,681     |
| OPA         | 16     | 11/1/2018 | 59          | 1,889,913  | 1,889,972  | 538,478   | 97,371  | 91,044    | (31,629)  | 112,595   | 1,082,054 | 1,889,913   |
| Residential | 0      | 12/1/2018 | (7,019,116) | 12,609,557 | 5,590,441  | 3,256,513 | 414,458 | 116,898   | (14,414)  | 886,457   | 7,949,645 | 12,609,557  |
| Commercial  | 2      | 12/1/2018 | (5,137,769) | 10,390,781 | 5,253,012  | 2,889,738 | 606,758 | 104,190   | (13,286)  | 791,419   | 6,011,962 | 10,390,781  |
| Industrial  | 4      | 12/1/2018 | (2,504,461) | 4,892,247  | 2,387,786  | 1,616,590 | 270,742 | 56,629    | (7,045)   | 342,166   | 2,613,165 | 4,892,247   |
| Lighting    | 15     | 12/1/2018 | 0           | 144,479    | 144,479    | 29,366    | 776     | 1,063     | (121)     | 12,216    | 101,179   | 144,479     |
| OPA         | 16     | 12/1/2018 | (1,296,037) | 1,896,831  | 600,794    | 557,279   | 99,707  | 19,794    | (2,420)   | 141,837   | 1,080,634 | 1,896,831   |
| Residential | 0      | 1/1/2019  | (64,742)    | 14,245,202 | 14,180,460 | 3,539,081 | 450,468 | 642,716   | (15,566)  | 1,111,248 | 8,517,255 | 14,245,202  |
| Commercial  | 2      | 1/1/2019  | (393,472)   | 10,980,544 | 10,587,072 | 2,899,548 | 610,721 | 528,982   | (12,544)  | 894,884   | 6,058,953 | 10,980,544  |
| Industrial  | 4      | 1/1/2019  | (253,110)   | 5,194,449  | 4,941,339  | 1,613,629 | 269,837 | 287,949   | (7,031)   | 388,738   | 2,641,327 | 5,194,449   |
| Lighting    | 15     | 1/1/2019  | 0           | 150,252    | 150,252    | 29,338    | 796     | 5,348     | (118)     | 13,727    | 101,161   | 150,252     |
| OPA         | 16     | 1/1/2019  | (89,454)    | 1,965,633  | 1,876,179  | 554,491   | 100,049 | 100,328   | (2,392)   | 155,900   | 1,057,257 | 1,965,633   |
| Residential | 0      | 2/1/2019  | (1,825,527) | 13,898,083 | 12,072,556 | 3,508,198 | 446,432 | 366,722   | (15,327)  | 1,131,936 | 8,460,122 | 13,898,083  |
| Commercial  | 2      | 2/1/2019  | (545,295)   | 10,692,622 | 10,147,327 | 2,798,669 | 588,925 | 293,381   | (12,246)  | 937,278   | 6,086,615 | 10,692,622  |
| Industrial  | 4      | 2/1/2019  | (269,627)   | 4,985,021  | 4,715,394  | 1,542,547 | 255,575 | 158,317   | (6,708)   | 403,503   | 2,631,787 | 4,985,021   |
| Lighting    | 15     | 2/1/2019  | 0           | 147,026    | 147,026    | 28,823    | 663     | 3,001     | (119)     | 14,241    | 100,417   | 147,026     |
| OPA         | 16     | 2/1/2019  | (139,837)   | 1,919,777  | 1,779,940  | 537,414   | 96,097  | 55,739    | (2,328)   | 164,005   | 1,068,850 | 1,919,777   |
| Residential | 0      | 3/1/2019  | (580,276)   | 11,471,832 | 10,891,556 | 3,016,541 | 383,816 | (23,454)  | (151,059) | 773,284   | 7,472,704 | 11,471,832  |
| Commercial  | 2      | 3/1/2019  | 196,793     | 9,578,093  | 9,774,886  | 2,641,548 | 554,049 | (20,641)  | (132,811) | 714,894   | 5,821,054 | 9,578,093   |
| Industrial  | 4      | 3/1/2019  | 188,835     | 4,631,943  | 4,820,778  | 1,536,174 | 255,611 | (11,144)  | (76,646)  | 318,891   | 2,609,057 | 4,631,943   |
| Lighting    | 15     | 3/1/2019  | 0           | 138,927    | 138,927    | 28,522    | 600     | (216)     | (1,428)   | 11,399    | 100,050   | 138,927     |
| OPA         | 16     | 3/1/2019  | 63,847      | 1,754,034  | 1,817,881  | 515,688   | 92,999  | (4,038)   | (25,648)  | 128,065   | 1,046,968 | 1,754,034   |
| Residential | 0      | 4/1/2019  | (643,502)   | 9,398,011  | 8,754,509  | 2,317,679 | 294,798 | 132,323   | (116,139) | 700,129   | 6,069,221 | 9,398,011   |
| Commercial  | 2      | 4/1/2019  | (86,477)    | 9,641,799  | 9,555,322  | 2,597,134 | 544,111 | 148,303   | (130,604) | 780,981   | 5,701,874 | 9,641,799   |
| Industrial  | 4      | 4/1/2019  | (45,338)    | 4,835,968  | 4,790,630  | 1,551,534 | 262,673 | 87,214    | (77,939)  | 360,676   | 2,651,810 | 4,835,968   |
| Lighting    | 15     | 4/1/2019  | 0           | 141,545    | 141,545    | 28,363    | 562     | 1,623     | (1,420)   | 12,636    | 99,781    | 141,545     |
| OPA         | 16     | 4/1/2019  | (12,782)    | 1,762,058  | 1,749,276  | 501,842   | 90,568  | 28,475    | (25,071)  | 140,163   | 1,026,081 | 1,762,058   |
| Residential | 0      | 5/1/2019  | 1,602,033   | 8,627,659  | 10,229,692 | 2,084,257 | 267,342 | 39,642    | (104,645) | 737,098   | 5,603,965 | 8,627,659   |
| Commercial  | 2      | 5/1/2019  | 997,660     | 9,926,642  | 10,924,302 | 2,695,085 | 569,348 | 49,811    | (135,588) | 928,363   | 5,819,623 | 9,926,642   |
| Industrial  | 4      | 5/1/2019  | 439,047     | 4,944,534  | 5,383,581  | 1,451,995 | 272,187 | 33,225    | (80,261)  | 425,090   | 2,842,298 | 4,944,534   |
| Lighting    | 15     | 5/1/2019  | 0           | 56,938     | 56,938     | 9,612     | 539     | (1,542)   | (597)     | 7,924     | 41,002    | 56,938      |
| OPA         | 16     | 5/1/2019  | 221,475     | 1,802,615  | 2,024,090  | 511,304   | 93,816  | 9,358     | (25,541)  | 166,595   | 1,047,083 | 1,802,615   |
| Residential | 0      | 6/1/2019  | 515,438     | 11,487,026 | 12,002,464 | 2,683,667 | 70,078  | 810,698   | (18,468)  | 1,138,649 | 6,802,402 | 11,487,026  |
| Commercial  | 2      | 6/1/2019  | (23,873)    | 11,841,214 | 11,817,341 | 2,927,514 | 609,745 | 887,280   | (20,778)  | 1,184,270 | 6,253,183 | 11,841,214  |
| Industrial  | 4      | 6/1/2019  | (154,799)   | 5,802,353  | 5,647,554  | 1,741,407 | 278,357 | 479,997   | (10,582)  | 552,418   | 2,760,756 | 5,802,353   |
| Lighting    | 15     | 6/1/2019  | 0           | 175,927    | 175,927    | 37,683    | 496     | 9,227     | (573)     | 18,464    | 110,630   | 175,927     |
| OPA         | 16     | 6/1/2019  | (101,205)   | 2,125,949  | 2,024,744  | 528,705   | 97,085  | 160,791   | (3,514)   | 212,848   | 1,130,034 | 2,125,949   |
| Residential | 0      | 7/1/2019  | 532,541     | 13,524,273 | 14,056,814 | 3,670,515 | (9,253) | 368,632   | (25,122)  | 734,203   | 8,785,298 | 13,524,273  |
| Commercial  | 2      | 7/1/2019  | 84,470      | 11,973,020 | 12,057,490 | 3,333,818 | 691,194 | 343,163   | (22,707)  | 685,909   | 6,941,643 | 11,973,020  |
| Industrial  | 4      | 7/1/2019  | (10,455)    | 5,623,861  | 5,613,406  | 1,643,935 | 296,028 | 178,268   | (12,005)  | 318,138   | 3,199,497 | 5,623,861   |
| Lighting    | 15     | 7/1/2019  | 0           | 133,854    | 133,854    | 27,138    | 465     | 2,720     | (179)     | 8,503     | 95,207    | 133,854     |
| OPA         | 16     | 7/1/2019  | 13,740      | 1,996,087  | 2,009,827  | 577,445   | 104,900 | 58,017    | (4,016)   | 112,475   | 1,147,266 | 1,996,087   |
| Residential | 0      | 8/1/2019  | (267,331)   | 12,261,118 | 11,993,787 | 3,584,773 | (9,152) | (516,909) | (24,513)  | 613,630   | 8,613,289 | 12,261,118  |
| Commercial  | 2      | 8/1/2019  | 300,730     | 10,837,929 | 11,138,659 | 3,222,947 | 670,286 | (456,674) | (22,004)  | 607,714   | 6,815,660 | 10,837,929  |
| Industrial  | 4      | 8/1/2019  | 713,076     | 4,967,176  | 5,680,252  | 1,795,982 | 294,879 | (233,598) | (11,425)  | 248,921   | 2,872,417 | 4,967,176   |
| Lighting    | 15     | 8/1/2019  | 0           | 126,262    | 126,262    | 27,151    | 471     | (3,867)   | (179)     | 7,750     | 94,936    | 126,262     |
| OPA         | 16     | 8/1/2019  | 60,830      | 1,877,304  | 1,938,134  | 583,449   | 107,446 | (82,911)  | (3,974)   | 104,695   | 1,168,599 | 1,877,304   |
| Residential | 0      | 9/1/2019  | 238,337     | 12,108,304 | 12,346,641 | 3,340,035 | (8,517) | 134,020   | (22,848)  | 540,297   | 8,125,317 | 12,108,304  |
| Commercial  | 2      | 9/1/2019  | (117,753)   | 10,819,429 | 10,701,676 | 3,000,598 | 622,752 | 126,952   | (20,631)  | 500,934   | 6,588,824 | 10,819,429  |
| Industrial  | 4      | 9/1/2019  | (208,772)   | 5,390,293  | 5,181,521  | 1,716,304 | 297,235 | 62,534    | (11,773)  | 238,185   | 3,087,808 | 5,390,293   |
| Lighting    | 15     | 9/1/2019  | 0           | 130,827    | 130,827    | 27,394    | 532     | 1,117     | (181)     | 6,757     | 95,208    | 130,827     |
| OPA         | 16     | 9/1/2019  | (77,167)    | 2,090,970  | 2,013,803  | 613,192   | 112,140 | 23,883    | (4,177)   | 96,734    | 1,249,198 | 2,090,970   |

**Source: PSM Schedule 2**

Asset Energy = Non-native portion of DA Asset Energy (PJM BLI 1200, 1210, 1220) and RT Asset Energy (PJM BLI 1205, 1215, 1225, 1400, 1410, 1420)

| <u>Bill Period</u> | <u>Amount</u> | <u>12 Month Average</u> | <u>PSM</u>   |      |      |
|--------------------|---------------|-------------------------|--------------|------|------|
| 5/1/2017           | 1,173,611.46  |                         | 1,173,611.46 | 0.00 | S105 |
| 6/1/2017           | 593,771.89    |                         | 593,771.89   | 0.00 | S105 |
| 7/1/2017           | 415,058.79    |                         | 415,058.79   | 0.00 | S105 |
| 8/1/2017           | 447,589.45    |                         | 447,589.45   | 0.00 | S105 |
| 9/1/2017           | 1,077,979.15  |                         | 1,077,979.15 | 0.00 | S105 |
| 10/1/2017          | 2,400,518.78  |                         | 2,400,518.78 | 0.00 | S105 |
| 11/1/2017          | 1,648,921.22  |                         | 1,648,921.22 | 0.00 | S105 |
| 12/1/2017          | 647,230.19    |                         | 647,230.19   | 0.00 | S105 |
| 1/1/2018           | 1,989,969.08  |                         | 1,989,969.08 | 0.00 | S105 |
| 2/1/2018           | 220,839.74    |                         | 220,839.74   | 0.00 | S105 |
| 3/1/2018           | 58,321.90     |                         | 58,321.90    | 0.00 | S105 |
| 4/1/2018           | 0.00          | 889,484.00              | 0.00         | 0.00 | S105 |
| 5/1/2018           | 0.00          | 791,683.00              | 0.00         | 0.00 | S105 |
| 6/1/2018           | 573,409.20    | 789,986.00              | 573,409.20   | 0.00 | S105 |
| 7/1/2018           | 1,622,817.60  | 890,633.00              | 1,622,817.60 | 0.00 | S105 |
| 8/1/2018           | 466,200.77    | 892,184.00              | 466,200.77   | 0.00 | S105 |
| 9/1/2018           | 702,185.38    | 860,868.00              | 702,185.38   | 0.00 | S105 |
| 10/1/2018          | 978,400.48    | 742,358.00              | 978,400.48   | 0.00 | S105 |
| 11/1/2018          | 1,402,229.61  | 721,800.00              | 1,402,229.61 | 0.00 | S105 |
| 12/1/2018          | 1,485,820.64  | 791,683.00              | 1,485,820.64 | 0.00 | S105 |
| 1/1/2019           | 617,566.34    | 677,316.00              | 617,566.34   | 0.00 | S105 |
| 2/1/2019           | 599,697.89    | 708,887.00              | 599,697.89   | 0.00 | S105 |
| 3/1/2019           | 1,195,466.48  | 803,650.00              | 1,195,466.48 | 0.00 | S105 |
| 4/1/2019           | 0.00          | 803,650.00              | 0.00         | 0.00 | S105 |
| 5/1/2019           | 734,803.77    | 864,883.00              | 734,803.77   | 0.00 | S14  |
| 6/1/2019           | 368,135.00    | 847,777.00              | 368,135.00   | 0.00 | S14  |
| 7/1/2019           | 1,100,039.21  | 804,212.00              | 1,100,039.21 | 0.00 | S14  |
| 8/1/2019           | 611,978.88    | 816,360.00              | 611,978.88   | 0.00 | S14  |
| 9/1/2019           | 1,149,922.36  | 853,672.00              | 1,149,922.36 | 0.00 | MC   |

**Duke Energy Kentucky  
Case No. 2020-00142  
Staff First Set Data Requests  
Date Received: May 18, 2020**

**STAFF-DR-01-002**

**REQUEST:**

For the period under review, provide a calculation of any additional over -or under-recovery amount Duke Kentucky believes needs to be recognized, and, if any, propose an amortization period. Provide the schedule and all supporting calculations and documentation in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns accessible.

**RESPONSE:**

Duke Energy Kentucky does not believe that any additional over- or under-recovery amounts need to be recognized for the period under review. As shown on the bottom of Form 2.00 of each monthly filing, any over-recovery of net jurisdictional E(m) is deducted from the current expense month net jurisdictional E(m) and any under-recovery of net jurisdictional E(m) is added to the current expense month net jurisdictional E(m). This over- or under- recovery is reflected on Line 11 of Form 1.10 of each monthly filing.

**PERSON RESPONSIBLE:** Theodore H. Czupik Jr.

**Duke Energy Kentucky  
Case No. 2020-00142  
Staff First Set Data Requests  
Date Received: May 18, 2020**

**STAFF-DR-01-003**

**REQUEST:**

Provide the actual average residential customer's monthly usage as of November 2019. Based on this usage amount, provide the dollar impact any additional over- or under-recovery will have on the average residential customer's monthly bill for the requested amortization period.

**RESPONSE:**

The average residential customer usage was 988 kWh per month for the 12 months ending November 2019. As indicated in the response to STAFF-DR-01-002, Duke Energy Kentucky does not believe that there is any additional over- or under-recovery during the review period. Therefore, there is no impact on the bill of the average residential customer.

**PERSON RESPONSIBLE:** Theodore H. Czupik Jr.

**Duke Energy Kentucky**  
**Case No. 2020-00142**  
**Staff First Set Data Requests**  
**Date Received: May 18, 2020**

**STAFF-DR-01-004**

**REQUEST:**

Refer to ES Form 2.30, Inventory and Expense of Emission Allowances, for each of the expense months covered by the applicable billing period.

- a. For the sulfur dioxide emission allowance inventory, explain the reason(s) for any purchases of allowances reported during these expense months.
- b. For the nitrogen oxide emission allowance inventory, explain the reason(s) for any purchases of allowances reported during these expense months.
- c. For each month in the six-month review period, explain how any purchases of allowances comply with Duke Kentucky's emissions allowance strategy plan.
- d. For each month in the six-month review period, provide the calculation that supports the total cost of allowances utilized that is then carried to ES Form 2.00. Provide the schedule and all supporting calculations and documentation in Excel spreadsheet format with formulas intact and unprotected and all rows and columns accessible.
- e. Provide an explanation for any fluctuations in the monthly average cost of allowances determined in 4.d.

**RESPONSE:**

- a. Duke Energy Kentucky did not purchase any sulfur dioxide emission allowances during the expense months of the review period. The "Allocations / Purchases"

shown for the expense month of May 2019 represent a private transfer of allowances from Miami Fort Unit 6 to Duke Energy Kentucky.

| <u>Emission Allowances</u> | <u>Vintage Year</u> | <u>Qty</u>   | <u>Description</u>       |
|----------------------------|---------------------|--------------|--------------------------|
| SO <sub>2</sub>            | 2017                | 22           | current vintage transfer |
|                            | 2018                | 22           | current vintage transfer |
|                            | 2019                | <u>1,089</u> | current vintage transfer |
|                            | Total               | 1,133        |                          |

- b. Duke Energy Kentucky did not purchase any nitrogen oxide emission allowances during the expense months of the review period. The “Allocations / Purchases” shown for the expense month of May 2019 represent both a private transfer of allowances from Miami Fort Unit 6 to Duke Energy Kentucky and new units allocated from the EPA.

| <u>Emission Allowances</u> | <u>Vintage Year</u> | <u>Qty</u> | <u>Description</u>       |
|----------------------------|---------------------|------------|--------------------------|
| NOx - Annual               | 2017                | 12         | current vintage transfer |
|                            | 2018                | 11         | current vintage transfer |
|                            | 2018                | 58         | allocation from EPA      |
|                            | 2019                | <u>685</u> | current vintage transfer |
|                            | Total               | 766        |                          |
| NOx - Annual               | 2017                | 4          | current vintage transfer |
|                            | 2018                | 3          | current vintage transfer |
|                            | 2019                | <u>169</u> | current vintage transfer |
|                            | Total               | 176        |                          |

- c. Duke Energy Kentucky did not purchase any allowances during the expense months of the review period.
- d. See STAFF-DR-01-004 Attachment for documentation of the allowances utilized in an Excel spreadsheet format.
- e. There have not been any fluctuations in the monthly average cost of allowances.

**PERSON RESPONSIBLE:** Theodore H. Czupik Jr



ES FORM 2.30

DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Inventory and Expense of Emission Allowances

For the Expense Month Ending April 2019

| Total SO <sub>2</sub> and NO <sub>x</sub> Emission Allowances |                     |                         |             |      |                  |
|---|---------------------|-------------------------|-------------|------|------------------|
|   | Beginning Inventory | Allocations / Purchases | Utilized    | Sold | Ending Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>      |                     |                         |             |      |                  |
| Quantity  | 134,537             | -                       | 238         | -    | 134,299          |
| Dollars   | \$ 17,047.37        | \$ -                    | \$ 30.94    | \$ - | \$ 17,016.43     |
| \$/Allowance  | \$ 0.126711         | \$ -                    | \$ 0.130000 | \$ - | \$ 0.126706      |
| <b>NO<sub>x</sub> Allowances - Annual</b>                     |                     |                         |             |      |                  |
| Quantity  | 7,557               | -                       | 137         | -    | 7,420            |
| Dollars   | \$ 4,071.43         | \$ -                    | \$ 73.98    | \$ - | \$ 3,997.45      |
| \$/Allowance  | \$ 0.538763         | \$ -                    | \$ 0.540000 | \$ - | \$ 0.538740      |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                   |                     |                         |             |      |                  |
| Quantity  | 1,398               | -                       | -           | -    | 1,398            |
| Dollars   | \$ 2,484.70         | \$ -                    | \$ -        | \$ - | \$ 2,484.70      |
| \$/Allowance  | \$ 1.777325         | \$ -                    | \$ -        | \$ - | \$ 1.777325      |
| <b>Total Emission Allowances</b>                              |                     |                         |             |      |                  |
| Quantity  | 143,492             | -                       | 375         | -    | 143,117          |
| Dollars   | \$ 23,603.50        | \$ -                    | \$ 104.92   | \$ - | \$ 23,498.58     |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

ES FORM 2.30

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending May 2019

| <b>Total SO<sub>2</sub> and NO<sub>x</sub> Emission Allowances</b> |                     |                         |             |      |                  |
|--|---------------------|-------------------------|-------------|------|------------------|
|  | Beginning Inventory | Allocations / Purchases | Utilized    | Sold | Ending Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>           |                     |                         |             |      |                  |
| Quantity   | 134,299             | 1,133                   | 215         | -    | 135,217          |
| Dollars  | \$ 17,016.43        | \$ -                    | \$ 29.25    | \$ - | \$ 16,987.18     |
| \$/Allowance   | \$ 0.126706         | \$ -                    | \$ 0.136047 | \$ - | \$ 0.125629      |
| <b>NO<sub>x</sub> Allowances - Annual</b>                          |                     |                         |             |      |                  |
| Quantity   | 7,420               | 766                     | 174         | -    | 8,012            |
| Dollars  | \$ 3,997.45         | \$ -                    | \$ 86.24    | \$ - | \$ 3,911.21      |
| \$/Allowance   | \$ 0.538740         | \$ -                    | \$ 0.495632 | \$ - | \$ 0.488169      |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                        |                     |                         |             |      |                  |
| Quantity   | 1,398               | 176                     | -           | -    | 1,574            |
| Dollars  | \$ 2,484.70         | \$ -                    | \$ -        | \$ - | \$ 2,484.70      |
| \$/Allowance   | \$ 1.777325         | \$ -                    | \$ -        | \$ - | \$ 1.578590      |
| <b>Total Emission Allowances</b>                                   |                     |                         |             |      |                  |
| Quantity   | 143,117             | 2,075                   | 389         | -    | 144,803          |
| Dollars  | \$ 23,498.58        | \$ -                    | \$ 115.49   | \$ - | \$ 23,383.09     |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

ES FORM 2.30

DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Inventory and Expense of Emission Allowances

For the Expense Month Ending June 2019

| Total SO <sub>2</sub> and NO <sub>x</sub> Emission Allowances |                     |                         |             |      |                  |
|---|---------------------|-------------------------|-------------|------|------------------|
|   | Beginning Inventory | Allocations / Purchases | Utilized    | Sold | Ending Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>      |                     |                         |             |      |                  |
| Quantity  | 135,207             | -                       | 249         | -    | 134,958          |
| Dollars   | \$ 16,987.18        | \$ -                    | \$ 32.37    | \$ - | \$ 16,954.81     |
| \$/Allowance  | \$ 0.125638         | \$ -                    | \$ 0.130000 | \$ - | \$ 0.125630      |
| <b>NO<sub>x</sub> Allowances - Annual</b>                     |                     |                         |             |      |                  |
| Quantity  | 8,010               | -                       | 247         | -    | 7,763            |
| Dollars   | \$ 3,911.21         | \$ -                    | \$ 121.03   | \$ - | \$ 3,790.18      |
| \$/Allowance  | \$ 0.488291         | \$ -                    | \$ 0.490000 | \$ - | \$ 0.488237      |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                   |                     |                         |             |      |                  |
| Quantity  | 1,574               | -                       | 245         | -    | 1,329            |
| Dollars   | \$ 2,484.70         | \$ -                    | \$ 387.10   | \$ - | \$ 2,097.60      |
| \$/Allowance  | \$ 1.578590         | \$ -                    | \$ 1.580000 | \$ - | \$ 1.578330      |
| <b>Total Emission Allowances</b>                              |                     |                         |             |      |                  |
| Quantity  | 144,791             | -                       | 741         | -    | 144,050          |
| Dollars   | \$ 23,383.09        | \$ -                    | \$ 540.50   | \$ - | \$ 22,842.59     |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

ES FORM 2.30

DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Inventory and Expense of Emission Allowances

For the Expense Month Ending July 2019

| Total SO <sub>2</sub> and NO <sub>x</sub> Emission Allowances |                     |                         |             |      |                  |
|---|---------------------|-------------------------|-------------|------|------------------|
|   | Beginning Inventory | Allocations / Purchases | Utilized    | Sold | Ending Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>      |                     |                         |             |      |                  |
| Quantity  | 134,958             | -                       | 200         | -    | 134,758          |
| Dollars   | \$ 16,954.81        | \$ -                    | \$ 26.00    | \$ - | \$ 16,928.81     |
| \$/Allowance  | \$ 0.125630         | \$ -                    | \$ 0.130000 | \$ - | \$ 0.125624      |
| <b>NO<sub>x</sub> Allowances - Annual</b>                     |                     |                         |             |      |                  |
| Quantity  | 7,763               | -                       | 211         | -    | 7,552            |
| Dollars   | \$ 3,790.18         | \$ -                    | \$ 103.39   | \$ - | \$ 3,686.79      |
| \$/Allowance  | \$ 0.488237         | \$ -                    | \$ 0.490000 | \$ - | \$ 0.488187      |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                   |                     |                         |             |      |                  |
| Quantity  | 1,329               | -                       | 211         | -    | 1,118            |
| Dollars   | \$ 2,097.60         | \$ -                    | \$ 333.38   | \$ - | \$ 1,764.22      |
| \$/Allowance  | \$ 1.578330         | \$ -                    | \$ 1.580000 | \$ - | \$ 1.578014      |
| <b>Total Emission Allowances</b>                              |                     |                         |             |      |                  |
| Quantity  | 144,050             | -                       | 622         | -    | 143,428          |
| Dollars   | \$ 22,842.59        | \$ -                    | \$ 462.77   | \$ - | \$ 22,379.82     |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

ES FORM 2.30

DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT

Inventory and Expense of Emission Allowances

For the Expense Month Ending August 2019

| Total SO <sub>2</sub> and NO <sub>x</sub> Emission Allowances |                     |                         |             |      |                  |
|---|---------------------|-------------------------|-------------|------|------------------|
|   | Beginning Inventory | Allocations / Purchases | Utilized    | Sold | Ending Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>      |                     |                         |             |      |                  |
| Quantity  | 134,758             | -                       | 561         | -    | 134,197          |
| Dollars   | \$ 16,928.81        | \$ -                    | \$ 72.93    | \$ - | \$ 16,855.88     |
| \$/Allowance  | \$ 0.125624         | \$ -                    | \$ 0.130000 | \$ - | \$ 0.125605      |
| <b>NO<sub>x</sub> Allowances - Annual</b>                     |                     |                         |             |      |                  |
| Quantity  | 7,552               | -                       | 445         | -    | 7,107            |
| Dollars   | \$ 3,686.79         | \$ -                    | \$ 218.05   | \$ - | \$ 3,468.74      |
| \$/Allowance  | \$ 0.488187         | \$ -                    | \$ 0.490000 | \$ - | \$ 0.488074      |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                   |                     |                         |             |      |                  |
| Quantity  | 1,118               | -                       | 444         | -    | 674              |
| Dollars   | \$ 1,764.22         | \$ -                    | \$ 701.52   | \$ - | \$ 1,062.70      |
| \$/Allowance  | \$ 1.578014         | \$ -                    | \$ 1.580000 | \$ - | \$ 1.576706      |
| <b>Total Emission Allowances</b>                              |                     |                         |             |      |                  |
| Quantity  | 143,428             | -                       | 1,450       | -    | 141,978          |
| Dollars   | \$ 22,379.82        | \$ -                    | \$ 992.50   | \$ - | \$ 21,387.32     |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

ES FORM 2.30

**DUKE ENERGY KENTUCKY, INC.  
 ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending September 2019

| Total SO <sub>2</sub> and NO <sub>x</sub> Emission Allowances |                     |                         |             |      |                  |
|---|---------------------|-------------------------|-------------|------|------------------|
|   | Beginning Inventory | Allocations / Purchases | Utilized    | Sold | Ending Inventory |
| <b>SO<sub>2</sub> Allowances - Acid Rain Program (a)</b>      |                     |                         |             |      |                  |
| Quantity  | 134,197             | -                       | 238         | -    | 133,959          |
| Dollars   | \$ 16,855.88        | \$ -                    | \$ 30.94    | \$ - | \$ 16,824.94     |
| \$/Allowance  | \$ 0.125605         | \$ -                    | \$ 0.130000 | \$ - | \$ 0.125598      |
| <b>NO<sub>x</sub> Allowances - Annual</b>                     |                     |                         |             |      |                  |
| Quantity  | 7,107               | -                       | 211         | -    | 6,896            |
| Dollars   | \$ 3,468.74         | \$ -                    | \$ 102.98   | \$ - | \$ 3,365.76      |
| \$/Allowance  | \$ 0.488074         | \$ -                    | \$ 0.488074 | \$ - | \$ 0.488074      |
| <b>NO<sub>x</sub> Allowances - Seasonal</b>                   |                     |                         |             |      |                  |
| Quantity  | 674                 | -                       | 211         | -    | 463              |
| Dollars   | \$ 1,062.70         | \$ -                    | \$ 332.69   | \$ - | \$ 730.01        |
| \$/Allowance  | \$ 1.576706         | \$ -                    | \$ 1.576706 | \$ - | \$ 1.576706      |
| <b>Total Emission Allowances</b>                              |                     |                         |             |      |                  |
| Quantity  | 141,978             | -                       | 660         | -    | 141,318          |
| Dollars   | \$ 21,387.32        | \$ -                    | \$ 466.61   | \$ - | \$ 20,920.71     |

(a) Note: The SO<sub>2</sub> Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

| DEK Current Vintage - ARP                             |           |            |            |              |                    | Native        |            |                    | NonNative     |            |                    | Swap                          |                 |               |  |                           |
|---|-----------|------------|------------|--------------|--------------------|---------------|------------|--------------------|---------------|------------|--------------------|-------------------------------|-----------------|---------------|--|---------------------------|
| Account 0158150                                       | JE        | Total tons | \$ per ton | Balance      | Weighted Avg. Cost | Consumption   | Total tons | Acct 0509030       | Consumption   | Total tons | Acct 0509030       | Regulated Asset \ Liabilities | Cumulative Tons | Deferred \$'s | Cumulative Deferred \$'s 254210 \ 254220 | WACI Deferred Gain \ Loss |
| <b>Balance @ 12/31/18</b>                             |           | 109,794    |            | \$ 17,086.11 | \$ 0.16            | GL = 0158150  |            | \$ 17,086.11       |               |            |                    |                               | 109,794         |               | \$ 13,940.31                             | \$ 0.13                   |
| 2019 Current Inventory                                |           | 25,041     |            | \$ -         | \$ 0.13            |               |            |                    |               |            |                    |                               | 25,041          |               |  |                           |
| January Allocations                                   | N/A       |            |            | \$ -         |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| <b>subtotal</b>                                       |           | 134,835    |            | \$ 17,086.11 | \$ 0.13            |               |            |                    |               |            |                    |                               | 134,835         |               | \$ 13,940.31                             | \$ 0.10                   |
| January Sales   | 0         |            | \$ 0.13    | \$ -         |                    | YTD - 0509030 | 281        | \$ 36.53           | YTD - 0509030 | 17         | \$ 2.21            |                               | 134,835         | \$ -          | \$ 13,940.31                             | \$ 0.10                   |
| <b>subtotal</b>                                       |           | 134,835    |            | \$ -         |                    | MTD - 0509030 | 281        | \$ 36.53           | MTD - 0509030 | 17         | \$ 2.21            |                               |                 |               |  |                           |
| <b>Consumption Allocation</b>                         |           |            |            |              |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| January Est Consumption                               | EACONSUME | (286)      | \$ 0.13    | \$ (37.18)   |                    | \$ 35.23      | 271        | 0509030/75083/PPGK | \$ 1.95       | 15         | 0509030/75080/RPHT | (286)                         | 134,549         | \$ (28.60)    | \$ 13,911.71                             | \$ 0.10                   |
| PACE Adj S14 - Dec PY                                 | EACONSUME | (13)       | \$ 0.13    | \$ (1.69)    |                    | \$ 1.43       | 11         | 0509030/75083/PPGK | \$ 0.26       | 2          | 0509030/75080/RPHT | (13)                          | 134,536         | \$ (1.30)     | \$ 13,910.41                             | \$ 0.10                   |
| PACE Adj S105 - Sept PY                               | EACONSUME | 1          | \$ 0.13    | \$ 0.13      |                    | \$ (0.13)     | -1         | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | 1                             | 134,537         | \$ 0.10       | \$ 13,910.51                             | \$ 0.10                   |
|   |           |            |            | \$ (38.74)   |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| <b>Balance @ 1/31/19</b>                              |           | 134,537    |            | \$ 17,047.37 | \$ 0.13            | GL = 0158150  |            | \$ 17,047.37       |               |            |                    |                               |                 | \$ (29.80)    | Consumption \$ to 254                    |                           |
| February Purchases                                    |           |            | \$ 0.00    | \$ -         |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| Transfer of EA's to MF6 Joint Owners for Compliance   | N/A       |            |            | \$ -         |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| <b>subtotal</b>                                       |           | 134,537    |            | \$ 17,047.37 | \$ 0.13            |               |            |                    |               |            |                    |                               | 134,537         |               | \$ 13,910.51                             | \$ 0.10                   |
| February Sales  | 0         |            | \$ 0.13    | \$ -         |                    | YTD - 0509030 | 510        | \$ 66.30           | YTD - 0509030 | 26         | \$ 3.38            |                               | 134,537         | \$ -          | \$ 13,910.51                             | \$ 0.10                   |
| <b>subtotal</b>                                       |           | 134,537    |            | \$ 17,047.37 |                    | MTD - 0509030 | 229        | \$ 29.77           | MTD - 0509030 | 9          | \$ 1.17            |                               |                 |               |  |                           |
| <b>Consumption Allocation</b>                         |           |            |            |              |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| 2014 SO2 Retirement true-up                           |           | -          | \$ 0.13    | \$ -         |                    | \$ -          | 0          | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | 0                             | 134,537         | \$ -          | \$ 13,910.51                             | \$ 0.10                   |
| 2014 SO2 consumption true-up (tons only)              |           | -          | \$ 0.13    | \$ -         |                    | \$ -          | 0          | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | 0                             | 134,537         | \$ -          | \$ 13,910.51                             | \$ 0.10                   |
|   |           | -          | \$ 0.13    | \$ -         |                    | \$ -          | 0          | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | 0                             | 134,537         | \$ -          | \$ 13,910.51                             | \$ 0.10                   |
| February Est Consumption                              | EACONSUME | (223)      | \$ 0.13    | \$ (28.99)   |                    | \$ 27.17      | 209        | 0509030/75083/PPGK | \$ 1.82       | 14         | 0509030/75080/RPHT | (223)                         | 134,314         | \$ (22.30)    | \$ 13,888.21                             | \$ 0.10                   |
| PACE Adj S14 - Jan CY                                 | EACONSUME | (14)       | \$ 0.13    | \$ (1.82)    |                    | \$ 1.82       | 14         | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | (14)                          | 134,300         | \$ (1.40)     | \$ 13,886.81                             | \$ 0.10                   |
| PACE Adj S105 - Oct PY                                | EACONSUME | (1)        | \$ 0.13    | \$ (0.13)    |                    | \$ 0.78       | 6          | 0509030/75083/PPGK | \$ (0.65)     | (5)        | 0509030/75080/RPHT | (1)                           | 134,299         | \$ (0.10)     | \$ 13,886.71                             | \$ 0.10                   |
|   |           |            |            | \$ (30.94)   |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| <b>Balance @ 2/28</b>                                 |           | 134,299    |            | \$ 17,016.43 | \$ 0.13            | GL = 0158150  |            | \$ 17,016.43       |               |            |                    |                               |                 | \$ (23.80)    | Consumption \$ to 254 To J/Entry         |                           |
| March Purchases                                       |           |            | \$ 0.00    | \$ -         |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| Transfer of EA's from MF6 Joint Owners for Compliance |           | 1,133      | \$ 0.00    | \$ -         |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| <b>subtotal</b>                                       |           | 135,432    |            | \$ 17,016.43 | \$ 0.13            |               |            |                    |               |            |                    |                               | 135,432         |               | \$ 13,886.71                             | \$ 0.10                   |
| March Sales   | 0         |            | \$ 0.13    | \$ -         |                    | YTD - 0509030 | 705        | \$ 91.64           | YTD - 0509030 | 46         | \$ 5.99            |                               | 135,432         | \$ -          | \$ 13,886.71                             | \$ 0.10                   |
| <b>subtotal</b>                                       |           | 135,432    |            | \$ 17,016.43 |                    | MTD - 0509030 | 195        | \$ 25.34           | MTD - 0509030 | 20         | \$ 2.61            |                               |                 |               |  |                           |
| <b>Consumption Allocation</b>                         |           |            |            |              |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| March Est Consumption                                 | EACONSUME | (278)      | \$ 0.13    | \$ (36.14)   |                    | \$ 32.11      | 247        | 0509030/75083/PPGK | \$ 4.03       | 31         | 0509030/75080/RPHT | (278)                         | 135,154         | \$ (27.80)    | \$ 13,858.91                             | \$ 0.10                   |
| PACE Adj S14 - Feb CY                                 | EACONSUME | (10)       | \$ 0.13    | \$ (1.30)    |                    | \$ 1.30       | 10         | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | (10)                          | 135,144         | \$ (1.00)     | \$ 13,857.91                             | \$ 0.10                   |
| PACE Adj S105 - Nov PY                                | EACONSUME | (1)        | \$ 0.13    | \$ (0.13)    |                    | \$ 0.65       | 5          | 0509030/75083/PPGK | \$ (0.52)     | (4)        | 0509030/75080/RPHT | (1)                           | 135,143         | \$ (0.10)     | \$ 13,857.81                             | \$ 0.10                   |
| SO2 Retirement true-up                                | EACONSUME | 74         | \$ 0.13    | \$ 9.62      |                    | \$ (8.72)     | (67)       | 0509030/75083/PPGK | \$ (0.90)     | (7)        | 0509030/75080/RPHT | 74                            | 135,217         | \$ 7.40       | \$ 13,865.21                             | \$ 0.10                   |
| SO2 consumption true-up (tons only)                   |           | 0          | \$ 0.13    | \$ -         |                    | \$ -          | 0          | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | 0                             | 135,217         | \$ -          | \$ 13,865.21                             | \$ 0.10                   |
| True-Up to Serial Report                              |           | -          | \$ 0.13    | \$ -         |                    | \$ -          | 0          | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | 0                             | 135,217         | \$ -          | \$ 13,865.21                             | \$ 0.10                   |
|   |           | -          | \$ 0.13    | \$ -         |                    | \$ -          | 0          | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | 0                             | 135,217         | \$ -          | \$ 13,865.21                             | \$ 0.10                   |
|   |           |            |            | \$ (27.95)   |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| <b>Balance @ 3/31</b>                                 |           | 135,217    |            | \$ 16,988.48 | \$ 0.13            | GL = 0158150  |            | \$ 16,988.48       |               |            |                    |                               |                 | \$ (21.50)    | Consumption \$ to 254                    |                           |
| April Purchases                                       | NA        |            | \$ 0.00    | \$ -         |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| <b>subtotal</b>                                       |           | 135,217    |            | \$ 16,988.48 | \$ 0.13            |               |            |                    |               |            |                    |                               | 135,217         |               | \$ 13,865.21                             | \$ 0.10                   |
| April Sales   | NA        |            | \$ 0.13    | \$ -         |                    | YTD - 0509030 | 718        | \$ 93.33           | YTD - 0509030 | 43         | \$ 5.60            |                               | 135,217         | \$ -          | \$ 13,865.21                             | \$ 0.10                   |
| <b>subtotal</b>                                       |           | 135,217    |            | \$ 16,988.48 |                    | MTD - 0509030 | 13         | \$ 1.69            | MTD - 0509030 | (3)        | \$ (0.39)          |                               |                 |               |  |                           |
| <b>Consumption Allocation</b>                         |           |            |            |              |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| April Est Consumption                                 | EACONSUME | (10)       | \$ 0.13    | \$ (1.30)    |                    | \$ 1.30       | 10         | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | (10)                          | 135,207         | \$ (1.00)     | \$ 13,864.21                             | \$ 0.10                   |
| PACE Adj S14 - March CY                               | EACONSUME | (1)        | \$ 0.13    | \$ (0.13)    |                    | \$ 0.13       | 1          | 0509030/75083/PPGK | \$ -          | 0          | 0509030/75080/RPHT | (1)                           | 135,206         | \$ (0.10)     | \$ 13,864.11                             | \$ 0.10                   |
| PACE Adj S105 - Dec PY                                | EACONSUME | 1          | \$ 0.13    | \$ 0.13      |                    | \$ 0.26       | 2          | 0509030/75083/PPGK | \$ (0.39)     | (3)        | 0509030/75080/RPHT | 1                             | 135,207         | \$ 0.10       | \$ 13,864.21                             | \$ 0.10                   |
| EPA Compliance TU for PY                              | EACONSUME | -          | \$ 0.13    | \$ -         |                    | \$ -          | -          | 0509030/75083/PPGK | \$ -          | -          | 0509030/75080/RPHT | 0                             | 135,207         | \$ -          | \$ 13,864.21                             | \$ 0.10                   |
|   |           |            |            | \$ (1.30)    |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| <b>Balance @ 4/30</b>                                 |           | 135,207    |            | \$ 16,987.18 | \$ 0.13            | GL = 0158150  |            | \$ 16,987.18       |               |            |                    |                               |                 | \$ (1.00)     | Consumption \$ to 254                    |                           |
| EPA Additional Allocation                             |           |            | \$ 0.00    | \$ -         |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |
| <b>subtotal</b>                                       |           | 135,207    |            | \$ 16,987.18 | \$ 0.13            |               |            |                    |               |            |                    |                               | 135,207         |               | \$ 13,864.21                             | \$ 0.10                   |
| May Sales   |           |            | \$ 0.13    | \$ -         |                    | YTD - 0509030 | 931        | \$ 121.02          | YTD - 0509030 | 79         | \$ 10.28           |                               | 135,207         | \$ -          | \$ 13,864.21                             | \$ 0.10                   |
| Adjustment To True-up to EPA                          |           |            | \$ -       | \$ -         |                    | MTD - 0509030 | 213        | \$ 27.69           | MTD - 0509030 | 36         | \$ 4.68            |                               |                 |               |  |                           |
| <b>subtotal</b>                                       |           | 135,207    |            | \$ 16,987.18 |                    |               |            |                    |               |            |                    |                               |                 |               |  |                           |

| DEK Current Vintage - ARP                           |           |                |            |   |                     |                    | Native               |              |                     | NonNative            |            |                    | Swap                          |                 |                   |  |                           |  |
|---|-----------|----------------|------------|---|---------------------|--------------------|----------------------|--------------|---------------------|----------------------|------------|--------------------|-------------------------------|-----------------|-------------------|--|---------------------------|--|
| Account 0158150                                     | JE        | Total tons     | \$ per ton |   | Balance             | Weighted Avg. Cost | Consumption          | Total tons   | Acct 0509030        | Consumption          | Total tons | Acct 0509030       | Regulated Asset \ Liabilities | Cumulative Tons | Deferred \$'s     | Cumulative Deferred \$'s 254210 \ 254220         | WACI Deferred Gain \ Loss |  |
| <b>Consumption Allocation</b>                       |           |                |            |   |                     |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| May Est Consumption                                 | EACONSUME | (248)          | \$0.13     | Δ | \$ (32.24)          |                    | \$ 27.17             | 209          | 0509030/75083/PPGK  | \$ 5.07              | 39         | 0509030/75080/RPHT | (248)                         | 134,959         | \$ (24.80)        | \$ 13,839.41                                     | \$ 0.10                   |  |
| PACE Adj S14 - April CY                             | EACONSUME | (1)            | \$ 0.13    | Δ | \$ (0.13)           |                    | \$ 0.13              | 1            | 0509030/75083/PPGK  | \$ -                 | 0          | 0509030/75080/RPHT | (1)                           | 134,958         | \$ (0.10)         | \$ 13,839.31                                     | \$ 0.10                   |  |
| PACE Adj S105 - Jan CY                              | EACONSUME | -              | \$ 0.13    | Δ | \$ -                |                    | \$ 0.39              | 3            | 0509030/75083/PPGK  | \$ (0.39)            | (3)        | 0509030/75080/RPHT | 0                             | 134,958         | \$ -              | \$ 13,839.31                                     | \$ 0.10                   |  |
|   | EACONSUME | -              | \$ 0.13    |   | \$ -                |                    | \$ -                 | 0            | 0509030/75083/PPGK  | \$ -                 | 0          | 0509030/75080/RPHT | 0                             | 134,958         | \$ -              | \$ 13,839.31                                     | \$ 0.10                   |  |
| Reallocation to adjust to PACE                      | EACONSUME | -              | \$ 0.13    |   | \$ -                |                    | \$ -                 | 0            | 0509030/75083/PPGK  | \$ -                 | 0          | 0509030/75080/RPHT | 0                             | 134,958         | \$ -              | \$ 13,839.31                                     | \$ 0.10                   |  |
|   |           |                |            |   | \$ (32.37)          |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| <b>Balance @ 5/31</b>                               |           | <b>134,958</b> |            |   | <b>\$ 16,954.81</b> | <b>\$ 0.13</b>     | <b>GL = 0158150</b>  |              | <b>\$ 16,954.81</b> |                      |            |                    |                               |                 | <b>\$ (24.90)</b> | Consumption \$ to 254                            |                           |  |
| June Purchases                                      | N/A       |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               | 134,958         |                   | \$ 13,839.31                                     | \$ 0.10                   |  |
| subtotal  |           | <b>134,958</b> |            |   | <b>\$ 16,954.81</b> | <b>\$ 0.13</b>     |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| June Sales  | N/A       |                | \$0.13     |   | \$ -                |                    | <b>YTD - 0509030</b> | <b>1,132</b> | <b>\$ 147.15</b>    | <b>YTD - 0509030</b> | <b>78</b>  | <b>\$ 10.15</b>    |                               | 134,958         | \$ -              | \$ 13,839.31                                     | \$ 0.10                   |  |
| subtotal  |           | <b>134,958</b> |            |   | <b>\$ 16,954.81</b> |                    | <b>MTD - 0509030</b> | <b>201</b>   | <b>\$ 26.13</b>     | <b>MTD - 0509030</b> | <b>(1)</b> | <b>\$ (0.13)</b>   |                               |                 |                   |  |                           |  |
| <b>Consumption Allocation</b>                       |           |                |            |   |                     |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| June Est Consumption                                | EACONSUME | (213)          | \$0.13     | Δ | \$ (27.69)          |                    | \$ 26.13             | 201          | 0509030/75083/PPGK  | \$ 1.56              | 12         | 0509030/75080/RPHT | (213)                         | 134,745         | \$ (21.30)        | \$ 13,818.01                                     | \$ 0.10                   |  |
| PACE Adj S14 - May CY                               | EACONSUME | 14             | \$0.13     | Δ | \$ 1.82             |                    | \$ -                 | -            | 0509030/75083/PPGK  | \$ (1.82)            | (14)       | 0509030/75080/RPHT | 14                            | 134,759         | \$ 1.40           | \$ 13,819.41                                     | \$ 0.10                   |  |
| PACE Adj S105 - Feb CY                              | EACONSUME | (1)            | \$0.13     |   | \$ (0.13)           |                    | \$ -                 | 0            | 0509030/75083/PPGK  | \$ 0.13              | 1          | 0509030/75080/RPHT | (1)                           | 134,758         | \$ (0.10)         | \$ 13,819.31                                     | \$ 0.10                   |  |
|   |           |                |            |   | Subtotal \$ (26.00) |                    | \$ 26.13             |              |                     | \$ (0.13)            |            |                    |                               |                 |                   |  |                           |  |
| <b>Balance @ 6/30</b>                               |           | <b>134,758</b> |            |   | <b>\$ 16,928.81</b> | <b>\$ 0.13</b>     | <b>GL = 0158150</b>  |              | <b>\$ 16,928.81</b> |                      |            |                    |                               |                 | <b>\$ (20.00)</b> | Consumption \$ to 254                            |                           |  |
| July Purchases                                      |           |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               | 134,758         |                   | \$ 13,819.31                                     | \$ 0.10                   |  |
| 2016 Transfer Conservation & Renewables to DP&L     |           |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| 2016 MF6 Conservation & Renewable Energy Allowances |           |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| subtotal  |           | <b>134,758</b> |            |   | <b>\$ 16,928.81</b> | <b>\$ 0.13</b>     |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| July Sales  | 0         |                | \$0.13     |   | \$ -                |                    | <b>YTD - 0509030</b> | <b>1,413</b> | <b>\$ 183.68</b>    | <b>YTD - 0509030</b> | <b>79</b>  | <b>\$ 10.28</b>    |                               | 134,758         | \$ -              | \$ 13,819.31                                     | \$ 0.10                   |  |
| subtotal  |           | <b>134,758</b> |            |   | <b>\$ 16,928.81</b> |                    | <b>MTD - 0509030</b> | <b>281</b>   | <b>\$ 36.53</b>     | <b>MTD - 0509030</b> | <b>1</b>   | <b>\$ 0.13</b>     |                               |                 |                   |  |                           |  |
| <b>Consumption Allocation</b>                       |           |                |            |   |                     |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| July Est Consumption                                | EACONSUME | (282)          | \$0.13     | Δ | \$ (36.66)          |                    | \$ 36.27             | 279          | 0509030/75083/PPGK  | \$ 0.39              | 3          | 0509030/75080/RPHT | (282)                         | 134,476         | \$ (28.20)        | \$ 13,791.11                                     | \$ 0.10                   |  |
| PACE Adj S14 - June CY                              | EACONSUME | (1)            | \$0.13     | Δ | \$ (0.13)           |                    | \$ 0.26              | 2            | 0509030/75083/PPGK  | \$ (0.13)            | (1)        | 0509030/75080/RPHT | (1)                           | 134,475         | \$ (0.10)         | \$ 13,791.01                                     | \$ 0.10                   |  |
| PACE Adj S105 - March CY                            | EACONSUME | 1              | \$0.13     |   | \$ 0.13             |                    | \$ -                 | 0            | 0509030/75083/PPGK  | \$ (0.13)            | (1)        | 0509030/75080/RPHT | 1                             | 134,476         | \$ 0.10           | \$ 13,791.11                                     | \$ 0.10                   |  |
|   |           |                |            |   | Subtotal \$ (36.66) |                    | \$ 36.53             |              |                     | \$ 0.13              |            |                    |                               |                 |                   |  |                           |  |
| <b>Balance @ 7/31</b>                               |           | <b>134,476</b> |            |   | <b>\$ 16,892.15</b> | <b>\$ 0.13</b>     | <b>GL = 0158150</b>  |              | <b>\$ 16,892.15</b> |                      |            |                    |                               |                 | <b>\$ (28.20)</b> | Consumption \$ to 254220; Change Sign for 254210 |                           |  |
| August Purchases                                    |           |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               | 134,476         |                   | \$ 13,791.11                                     | \$ 0.10                   |  |
| 2016 Transfer Conservation & Renewables to DP&L     |           |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| 2016 MF6 Conservation & Renewable Energy Allowances |           |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| subtotal  |           | <b>134,476</b> |            |   | <b>\$ 16,892.15</b> | <b>\$ 0.13</b>     |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| August Sales  |           |                | \$0.13     |   | \$ -                |                    | <b>YTD - 0509030</b> | <b>1,690</b> | <b>\$ 219.69</b>    | <b>YTD - 0509030</b> | <b>81</b>  | <b>\$ 10.54</b>    |                               | 134,476         | \$ -              | \$ 13,791.11                                     | \$ 0.10                   |  |
| subtotal  |           | <b>134,476</b> |            |   | <b>\$ 16,892.15</b> |                    | <b>MTD - 0509030</b> | <b>277</b>   | <b>\$ 36.01</b>     | <b>MTD - 0509030</b> | <b>2</b>   | <b>\$ 0.26</b>     |                               |                 |                   |  |                           |  |
| <b>Consumption Allocation</b>                       |           |                |            |   |                     |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| August Est Consumption                              | EACONSUME | (273)          | \$0.13     | Δ | \$ (35.49)          |                    | \$ 35.36             | 272          | 0509030/75083/PPGK  | \$ 0.13              | 1          | 0509030/75080/RPHT | (273)                         | 134,203         | \$ (27.30)        | \$ 13,763.81                                     | \$ 0.10                   |  |
| PACE Adj S14 - July CY                              | EACONSUME | (15)           | \$0.13     | Δ | \$ (1.95)           |                    | \$ 1.82              | 14           | 0509030/75083/PPGK  | \$ 0.13              | 1          | 0509030/75080/RPHT | (15)                          | 134,188         | \$ (1.50)         | \$ 13,762.31                                     | \$ 0.10                   |  |
| PACE Adj S105 - April CY                            | EACONSUME | 9              | \$0.13     |   | \$ 1.17             |                    | \$ (1.17)            | (9)          | 0509030/75083/PPGK  | \$ -                 | 0          | 0509030/75080/RPHT | 9                             | 134,197         | \$ 0.90           | \$ 13,763.21                                     | \$ 0.10                   |  |
|   |           |                |            |   | Subtotal \$ (36.27) |                    | \$ 36.01             |              |                     | \$ 0.26              |            |                    |                               |                 |                   |  |                           |  |
| <b>Balance @ 8/31</b>                               |           | <b>134,197</b> |            |   | <b>\$ 16,855.88</b> | <b>\$ 0.13</b>     | <b>GL = 0158150</b>  |              | <b>\$ 16,855.88</b> |                      |            |                    |                               |                 | <b>\$ (27.90)</b> | Consumption \$ to 254                            |                           |  |
| September Purchases                                 |           |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               | 134,197         |                   | \$ 13,763.21                                     | \$ 0.10                   |  |
| 2016 Transfer Conservation & Renewables to DP&L     |           |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| 2016 MF6 Conservation & Renewable Energy Allowances |           |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| subtotal  |           | <b>134,197</b> |            |   | <b>\$ 16,855.88</b> | <b>\$ 0.13</b>     |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| September Sales                                     | 0         |                | \$0.13     |   | \$ -                |                    | <b>YTD - 0509030</b> | <b>1,918</b> | <b>\$ 249.33</b>    | <b>YTD - 0509030</b> | <b>91</b>  | <b>\$ 11.84</b>    |                               | 134,197         | \$ -              | \$ 13,763.21                                     | \$ 0.10                   |  |
| subtotal  |           | <b>134,197</b> |            |   | <b>\$ 16,855.88</b> |                    | <b>MTD - 0509030</b> | <b>228</b>   | <b>\$ 29.64</b>     | <b>MTD - 0509030</b> | <b>10</b>  | <b>\$ 1.30</b>     |                               |                 |                   |  |                           |  |
| <b>Consumption Allocation</b>                       |           |                |            |   |                     |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| September Est Consumption                           | EACONSUME | (231)          | \$0.13     | Δ | \$ (30.03)          |                    | \$ 28.86             | 222          | 0509030/75083/PPGK  | \$ 1.17              | 9          | 0509030/75080/RPHT | (231)                         | 133,966         | \$ (23.10)        | \$ 13,740.11                                     | \$ 0.10                   |  |
| PACE Adj S14 - August CY                            | EACONSUME | (7)            | \$0.13     | Δ | \$ (0.91)           |                    | \$ 0.78              | 6            | 0509030/75083/PPGK  | \$ 0.13              | 1          | 0509030/75080/RPHT | (7)                           | 133,959         | \$ (0.70)         | \$ 13,739.41                                     | \$ 0.10                   |  |
| PACE Adj S105 - May CY                              | EACONSUME | -              | \$0.13     |   | \$ -                |                    | \$ -                 | 0            | 0509030/75083/PPGK  | \$ -                 | 0          | 0509030/75080/RPHT | 0                             | 133,959         | \$ -              | \$ 13,739.41                                     | \$ 0.10                   |  |
|   |           |                |            |   | Subtotal \$ (30.94) |                    | \$ 29.64             |              |                     | \$ 1.30              |            |                    |                               |                 |                   |  |                           |  |
| <b>Balance @ 9/30</b>                               |           | <b>133,959</b> |            |   | <b>\$ 16,824.94</b> | <b>\$ 0.13</b>     | <b>GL = 0158150</b>  |              | <b>\$ 16,824.94</b> |                      |            |                    |                               |                 | <b>\$ (23.80)</b> | Consumption \$ to 254                            |                           |  |
| October Purchases                                   |           |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               | 133,959         |                   | \$ 13,739.41                                     | \$ 0.10                   |  |
| 2016 Transfer Conservation & Renewables to DP&L     | 0         |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| 2016 MF6 Conservation & Renewable Energy Allowar    | 0         |                | \$0.00     |   | \$ -                |                    |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |
| subtotal  |           | <b>133,959</b> |            |   | <b>\$ 16,824.94</b> | <b>\$ 0.13</b>     |                      |              |                     |                      |            |                    |                               |                 |                   |  |                           |  |



| DEK Current Vintage - ARP                        |           |                |            |                     |                    | Native              |            |                     | NonNative   |            |                    | Swap                          |                 |               |  |                           |
|--|-----------|----------------|------------|---------------------|--------------------|---------------------|------------|---------------------|-------------|------------|--------------------|-------------------------------|-----------------|---------------|--|---------------------------|
| Account 0158150                                  | JE        | Total tons     | \$ per ton | Balance             | Weighted Avg. Cost | Consumption         | Total tons | Acct 0509030        | Consumption | Total tons | Acct 0509030       | Regulated Asset \ Liabilities | Cumulative Tons | Deferred \$'s | Cumulative Deferred \$'s 254210 \ 254220 | WACI Deferred Gain \ Loss |
| October Sales                                    | 0         |                | \$ 0.13    | \$ -                |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| subtotal   |           | 133,959        |            | \$ 16,824.94        |                    |                     |            |                     |             |            |                    |                               | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| <b>Consumption Allocation</b>                    |           |                |            |                     |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| October Est Consumption                          | EACONSUME | -              | \$0.13     | \$ -                |                    | \$ -                | 0          | 0509030/75083/PPGK  | \$ -        | 0          | 0509030/75080/RPHT | 0                             | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| PACE Adj S14 - Sept CY                           | EACONSUME | -              | \$0.13     | \$ -                |                    | \$ -                | 0          | 0509030/75083/PPGK  | \$ -        | 0          | 0509030/75080/RPHT | 0                             | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| PACE Adj S105 - June CY                          | EACONSUME | -              | \$0.13     | \$ -                |                    | \$ -                | 0          | 0509030/75083/PPGK  | \$ -        | 0          | 0509030/75080/RPHT | 0                             | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| <b>Balance @ 10/31</b>                           |           | <b>133,959</b> |            | <b>\$ 16,824.94</b> | <b>\$ 0.13</b>     | <b>GL = 0158150</b> |            | <b>\$ 16,824.94</b> |             |            |                    |                               |                 |               |  | Consumption \$ to 254     |
| November Purchases                               |           |                | \$0.00     | \$ -                |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| 2016 Transfer Conservation & Renewables to DP&L  | 0         |                | \$0.00     | \$ -                |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| 2016 MF6 Conservation & Renewable Energy Allowar | 0         |                | \$0.00     | \$ -                |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| subtotal   |           | 133,959        |            | \$ 16,824.94        | \$0.13             |                     |            |                     |             |            |                    |                               | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| November Sales                                   | 0         |                | \$ 0.13    | \$ -                |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| subtotal   |           | 133,959        |            | \$ 16,824.94        |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| <b>Consumption Allocation</b>                    |           |                |            |                     |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| November Est Consumption                         | EACONSUME | -              | \$0.13     | \$ -                |                    | \$ -                | 0          | 0509030/75083/PPGK  | \$ -        | 0          | 0509030/75080/RPHT | 0                             | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| PACE Adj S14 - Oct CY                            | EACONSUME | -              | \$0.13     | \$ -                |                    | \$ -                | 0          | 0509030/75083/PPGK  | \$ -        | 0          | 0509030/75080/RPHT | 0                             | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| PACE Adj S105 - July CY                          | EACONSUME | -              | \$0.13     | \$ -                |                    | \$ -                | 0          | 0509030/75083/PPGK  | \$ -        | 0          | 0509030/75080/RPHT | 0                             | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| <b>Balance @ 11/30</b>                           |           | <b>133,959</b> |            | <b>\$ 16,824.94</b> | <b>\$ 0.13</b>     | <b>GL = 0158150</b> |            | <b>\$ 16,824.94</b> |             |            |                    |                               |                 |               |  | Consumption \$ to 254     |
| December Purchases                               |           |                | \$0.00     | \$ -                |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| 2015 Transfer Conservation & Renewables to DP&L  | 0         |                | \$0.00     | \$ -                |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| 2015 MF6 Conservation & Renewable Energy Allowar | 0         |                | \$0.00     | \$ -                |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| subtotal   |           | 133,959        |            | \$ 16,824.94        | \$0.13             |                     |            |                     |             |            |                    |                               | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| December Sales                                   | 0         |                | \$ 0.13    | \$ -                |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| subtotal   |           | 133,959        |            | \$ 16,824.94        |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| <b>Consumption Allocation</b>                    |           |                |            |                     |                    |                     |            |                     |             |            |                    |                               |                 |               |  |                           |
| December Est Consumption                         | EACONSUME | -              | \$0.13     | \$ -                |                    | \$ -                | 0          | 0509030/75083/PPGK  | \$ -        | 0          | 0509030/75080/RPHT | 0                             | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| PACE Adj S14 - Nov CY                            | EACONSUME | -              | \$0.13     | \$ -                |                    | \$ -                | 0          | 0509030/75083/PPGK  | \$ -        | 0          | 0509030/75080/RPHT | 0                             | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| PACE Adj S105 - Aug CY                           | EACONSUME | -              | \$0.13     | \$ -                |                    | \$ -                | 0          | 0509030/75083/PPGK  | \$ -        | 0          | 0509030/75080/RPHT | 0                             | 133,959         | \$ -          | \$ 13,739.41                             | \$ 0.10                   |
| <b>Balance @ 12/31</b>                           |           | <b>133,959</b> |            | <b>\$ 16,824.94</b> | <b>\$ 0.13</b>     | <b>GL = 0158150</b> |            | <b>\$ 16,824.94</b> |             |            |                    |                               |                 |               |  | Consumption \$ to 254     |

**Compliance 2017**

|                             |        |                         |
|-----------------------------|--------|-------------------------|
| Total Native Accrued        | 2436   | PY File                 |
| Total Native Accrued in CY  | 21     | Sum of PY amounts above |
| Total Nnative Accrued       | 364    | PY File                 |
| Total NNative Accrued in CY | (7)    | Sum of PY amounts above |
| Total Accrued - 2017        | 2814   |                         |
| % Native - per PACE         | 87.31% |                         |
| % Nnative - per PACE        | 12.69% |                         |
| EPA Compliance - East bend  | 2630   | From F                  |

| DEK Current Vintage - ARP                |                   |              |            |  |         |                    |
|--|-------------------|--------------|------------|--|---------|--------------------|
| Account 0158150                          | JE                | Total tons   | \$ per ton |  | Balance | Weighted Avg. Cost |
| Total EA's accrued for in 2017           | -2814             |              |            |  |         |                    |
| <b>Amount Under(Over)-accrued (tons)</b> | <b>-184</b>       |              |            |  |         |                    |
| Amount Under-accrued (tons)              | -184              |              |            |  |         |                    |
| % Native - per PACE                      | 87.31%            |              |            |  |         |                    |
| Under-accrued (tons) - Native            | -161              |              |            |  |         |                    |
| WACC                                     | \$ 0.13           |              |            |  |         |                    |
| <b>Amount of true-up - Native</b>        | <b>\$ (20.89)</b> | <b>To JE</b> |            |  |         |                    |
| Amount Under-accrued (tons)              | -184              |              |            |  |         |                    |
| % Nnative - per PACE                     | 12.69%            |              |            |  |         |                    |
| Under-accrued (tons) - NNative           | -23               |              |            |  |         |                    |
| WACC                                     | \$ 0.13           |              |            |  |         |                    |
| <b>Amount of true-up -NNative</b>        | <b>\$ (3.03)</b>  | <b>To JE</b> |            |  |         |                    |

| Native      |            |              |
|-------------|------------|--------------|
| Consumption | Total tons | Acct 0509030 |
|             |            |              |

| NonNative   |            |              |
|-------------|------------|--------------|
| Consumption | Total tons | Acct 0509030 |
|             |            |              |

| Swap                          |                 |               |  |                           |
|-------------------------------|-----------------|---------------|--|---------------------------|
| Regulated Asset \ Liabilities | Cumulative Tons | Deferred \$'s | Cumulative Deferred \$'s 254210 \ 254220 | WACI Deferred Gain \ Loss |
|                               |                 |               |  |                           |

DEK Current Vintage CSSO2G1

| Native   |    |                              |            |         |                    | NonNative    |                              |              |             |                              |              |
|--|----|------------------------------|------------|---------|--------------------|--------------|------------------------------|--------------|-------------|------------------------------|--------------|
| Account 0158150  | JE | V2017 EA's<br>(1 EA = 1 ton) | \$ per ton | Balance | Weighted Avg. Cost | Consumption  | V2017 EA's<br>(1 EA = 1 ton) | Acct 0509030 | Consumption | V2017 EA's<br>(1 EA = 1 ton) | Acct 0509030 |
| <b>Balance @ 12/31/18 (Reclassified to current year)</b> |    | 19,732                       |            | \$ -    | \$ -               | GL = 0158150 |                              | \$ -         |             |                              |              |
| 2019 Current Inventory                                   |    | 4,346                        | \$0.00     | \$ -    | \$0.00             |              |                              |              |             |                              |              |
| January Purchases  |    | -                            | \$0.00     | \$ -    | \$0.00             |              |                              |              |             |                              |              |
| <b>subtotal</b>  |    | 24,078                       |            | \$ -    | \$0.00             |              |                              |              |             |                              |              |
| January Sales  |    | -                            | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| <b>subtotal</b>  |    | 24,078                       |            | \$ -    |                    |              |                              |              |             |                              |              |
| Jan CY est. Consumption                                  |    | (286)                        | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| PACE S15 Adj - Dec PY                                    |    | (13)                         | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| PACE S105 Adj - Sept PY                                  |    | 1                            | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| <b>Balance @ 1/31/19</b>                                 |    | 23,780                       |            | \$ -    | \$ -               | GL = 0158150 |                              | \$ -         |             |                              |              |
| February Allocations                                     |    |                              | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| Transfer of EA's to MF6 Joint Owners for Compliance      |    |                              |            | \$ -    |                    |              |                              |              |             |                              |              |
| Allocation from the EPA                                  |    |                              |            | \$ -    |                    |              |                              |              |             |                              |              |
| <b>subtotal</b>  |    | 23,780                       |            | \$ -    | \$0.00             |              |                              |              |             |                              |              |
| February Sales   |    | -                            | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| <b>subtotal</b>  |    | 23,780                       |            | \$ -    |                    |              |                              |              |             |                              |              |
| Feb est. Consumption                                     |    | (223)                        | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| PACE S15 - Jan CY Consumption                            |    | (14)                         | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| PACE S105 Adj - Oct PY                                   |    | (1)                          | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| <b>Balance @ 2/28</b>                                    |    | 23,542                       |            | \$ -    | \$ -               | GL = 0158150 |                              | \$ -         |             |                              |              |
| March Purchases  |    | -                            | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| Transfer from Miami Fort                                 |    |                              | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| Allocation from the EPA                                  |    | 217                          |            | \$ -    |                    |              |                              |              |             |                              |              |
| <b>subtotal</b>  |    | 23,759                       |            | \$ -    | \$0.00             |              |                              |              |             |                              |              |
| March Sales  |    | -                            | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| <b>subtotal</b>  |    | 23,759                       |            | \$ -    |                    |              |                              |              |             |                              |              |
| March Est. Consumption                                   |    | (278)                        | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| PACE S15 - Feb CY Consumption                            |    | (10)                         | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| PACE S105 Adj - Nov PY                                   |    | (1)                          | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| PY SO2 consumption true-up (tons only)                   |    | 74                           | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| <b>Balance @ 3/31</b>                                    |    | 23,544                       |            | \$ -    | \$ -               | GL = 0158150 |                              | \$ -         |             |                              |              |
| April Purchases  |    | -                            | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| EPA Allocation of EA's                                   |    |                              |            | \$ -    |                    |              |                              |              |             |                              |              |
| <b>subtotal</b>  |    | 23,544                       |            | \$ -    | \$0.00             |              |                              |              |             |                              |              |
| April Sales  |    | -                            | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| <b>subtotal</b>  |    | 23,544                       |            | \$ -    |                    |              |                              |              |             |                              |              |
| April Est. Consumption                                   |    | (10)                         | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| PACE S15 - Mar CY Consumption                            |    | (1)                          | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| PACE S105 Adj - Dec PY                                   |    | 1                            | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| <b>Balance @ 4/30</b>                                    |    | 23,534                       |            | \$ -    | \$ -               | GL = 0158150 |                              | \$ -         |             |                              |              |
| Transfer from MF6 Correction                             |    |                              | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| EPA Allocation of EA's                                   |    |                              | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| <b>subtotal</b>  |    | 23,534                       |            | \$ -    | \$0.00             |              |                              |              |             |                              |              |
| May Sales  |    | -                            | \$0.00     | \$ -    |                    |              |                              |              |             |                              |              |
| <b>subtotal</b>  |    | 23,534                       |            | \$ -    |                    |              |                              |              |             |                              |              |
| May Est. Consumption                                     |    | (248)                        | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| PACE S15 - Apr CY Consumption                            |    | (1)                          | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| PACE S105 Adj - Jan CY                                   |    | -                            | \$ -       | \$ -    |                    |              |                              |              |             |                              |              |
| <b>Balance @ 5/31</b>                                    |    | 23,285                       |            | \$ -    | \$ -               | GL = 0158150 |                              | \$ -         |             |                              |              |

DEK Current Vintage CSS02G1

| Native                         |    |                              |            |             |                    | NonNative           |                              |                    |               |                              |                    |
|--------------------------------|----|------------------------------|------------|-------------|--------------------|---------------------|------------------------------|--------------------|---------------|------------------------------|--------------------|
| Account 0158150                | JE | V2017 EA's<br>(1 EA = 1 ton) | \$ per ton | Balance     | Weighted Avg. Cost | Consumption         | V2017 EA's<br>(1 EA = 1 ton) | Acct 0509030       | Consumption   | V2017 EA's<br>(1 EA = 1 ton) | Acct 0509030       |
| June Purchases                 |    | -                            | \$0.00     | \$ -        |                    |                     |                              |                    |               |                              |                    |
| <b>subtotal</b>                |    | <b>23,285</b>                |            | <b>\$ -</b> | <b>\$0.00</b>      |                     |                              |                    |               |                              |                    |
| June Sales                     |    |                              | \$0.00     | \$ -        |                    | YTD - 0509030       | 1,266                        | \$ -               | YTD - 0509030 | 92                           | \$ -               |
| <b>subtotal</b>                |    | <b>23,285</b>                |            | <b>\$ -</b> |                    | MTD - 0509030       | 201                          | \$ -               | MTD - 0509030 | (1)                          | \$ -               |
| June Est. Consumption          |    | (213)                        | \$ -       | \$ -        |                    | \$ -                | 201                          | 0509030/75083/PPGK | \$ -          | 12                           | 0509030/75080/RPHT |
| PACE S15 - May CY Consumption  |    | 14                           | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -          | (14)                         | 0509030/75080/RPHT |
| PACE S105 Adj - Feb CY         |    | (1)                          | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -          | 1                            | 0509030/75080/RPHT |
| <b>Balance @ 6/30</b>          |    | <b>23,085</b>                |            | <b>\$ -</b> |                    | <b>GL = 0158150</b> |                              | <b>\$ -</b>        |               |                              |                    |
| July Purchases                 |    | -                            | \$0.00     | \$ -        |                    |                     |                              |                    |               |                              |                    |
| <b>subtotal</b>                |    | <b>23,085</b>                |            | <b>\$ -</b> | <b>\$0.00</b>      |                     |                              |                    |               |                              |                    |
| July Sales                     |    |                              | \$0.00     | \$ -        |                    | YTD - 0509030       | 1,547                        | \$ -               | YTD - 0509030 | 93                           | \$ -               |
| <b>subtotal</b>                |    | <b>23,085</b>                |            | <b>\$ -</b> |                    | MTD - 0509030       | 281                          | \$ -               | MTD - 0509030 | 1                            | \$ -               |
| July Est. Consumption          |    | (282)                        | \$0.00     | \$ -        |                    | \$ -                | 279                          | 0509030/75083/PPGK | \$ -          | 3                            | 0509030/75080/RPHT |
| PACE S15 - June CY Consumption |    | (1)                          | \$ -       | \$ -        |                    | \$ -                | 2                            | 0509030/75083/PPGK | \$ -          | (1)                          | 0509030/75080/RPHT |
| PACE S105 Adj - Mar CY         |    | 1                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -          | (1)                          | 0509030/75080/RPHT |
| <b>Balance @ 7/31</b>          |    | <b>22,803</b>                |            | <b>\$ -</b> |                    | <b>GL = 0158150</b> |                              | <b>\$ -</b>        |               |                              |                    |
| August Purchases               |    | -                            | \$0.00     | \$ -        |                    |                     |                              |                    |               |                              |                    |
| <b>subtotal</b>                |    | <b>22,803</b>                |            | <b>\$ -</b> | <b>\$0.00</b>      |                     |                              |                    |               |                              |                    |
| August Sales                   |    |                              | \$0.00     | \$ -        |                    | YTD - 0509030       | 1,824                        | \$ -               | YTD - 0509030 | 95                           | \$ -               |
| <b>subtotal</b>                |    | <b>22,803</b>                |            | <b>\$ -</b> |                    | MTD - 0509030       | 277                          | \$ -               | MTD - 0509030 | 2                            | \$ -               |
| August Est Consumption         |    | (273)                        | \$ -       | \$ -        |                    | \$ -                | 272                          | 0509030/75083/PPGK | \$ -          | 1                            | 0509030/75080/RPHT |
| PACE S15 - July CY Consumption |    | (15)                         | \$ -       | \$ -        |                    | \$ -                | 14                           | 0509030/75083/PPGK | \$ -          | 1                            | 0509030/75080/RPHT |
| PACE S105 Adj - Apr CY         |    | 9                            | \$ -       | \$ -        |                    | \$ -                | (9)                          | 0509030/75083/PPGK | \$ -          | -                            | 0509030/75080/RPHT |
| <b>Balance @ 8/31</b>          |    | <b>22,524</b>                |            | <b>\$ -</b> |                    | <b>GL = 0158150</b> |                              | <b>\$ -</b>        |               |                              |                    |
| September Purchases            |    | -                            | \$0.00     | \$ -        |                    |                     |                              |                    |               |                              |                    |
| <b>subtotal</b>                |    | <b>22,524</b>                |            | <b>\$ -</b> | <b>\$0.00</b>      |                     |                              |                    |               |                              |                    |
| September Sales                |    |                              | \$0.00     | \$ -        |                    | YTD - 0509030       | 2,052                        | \$ -               | YTD - 0509030 | 105                          | \$ -               |
| <b>subtotal</b>                |    | <b>22,524</b>                |            | <b>\$ -</b> |                    | MTD - 0509030       | 228                          | \$ -               | MTD - 0509030 | 10                           | \$ -               |
| September Est. Consumption     |    | (231)                        | \$ -       | \$ -        |                    | \$ -                | 222                          | 0509030/75083/PPGK | \$ -          | 9                            | 0509030/75080/RPHT |
| PACE S15 - Aug CY Consumption  |    | (7)                          | \$ -       | \$ -        |                    | \$ -                | 6                            | 0509030/75083/PPGK | \$ -          | 1                            | 0509030/75080/RPHT |
| PACE S105 Adj - May CY         |    | -                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -          | -                            | 0509030/75080/RPHT |
| <b>Balance @ 9/30</b>          |    | <b>22,286</b>                |            | <b>\$ -</b> |                    | <b>GL = 0158150</b> |                              | <b>\$ -</b>        |               |                              |                    |
| October Purchases              |    | -                            | \$0.00     | \$ -        |                    |                     |                              |                    |               |                              |                    |
| <b>subtotal</b>                |    | <b>22,286</b>                |            | <b>\$ -</b> | <b>\$0.00</b>      |                     |                              |                    |               |                              |                    |
| October Sales                  |    |                              | \$0.00     | \$ -        |                    | YTD - 0509030       | 2,052                        | \$ -               | YTD - 0509030 | 105                          | \$ -               |
| <b>subtotal</b>                |    | <b>22,286</b>                |            | <b>\$ -</b> |                    | MTD - 0509030       | 0                            | \$ -               | MTD - 0509030 | 0                            | \$ -               |
| October Est. Consumption       |    | -                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -          | -                            | 0509030/75080/RPHT |
| PACE S15 - Sept CY Consumption |    | -                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -          | -                            | 0509030/75080/RPHT |
| PACE S105 Adj - June CY        |    | -                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -          | -                            | 0509030/75080/RPHT |
| <b>Balance @ 10/31</b>         |    | <b>22,286</b>                |            | <b>\$ -</b> |                    | <b>GL = 0158150</b> |                              | <b>\$ -</b>        |               |                              |                    |
| November Purchases             |    | -                            | \$0.00     | \$ -        |                    |                     |                              |                    |               |                              |                    |

DEK Current Vintage CSSO2G1

| DEK Current Vintage CSSO2G1   |    |                              |            |             | Native             |                     |                              | NonNative          |             |                              |                    |
|-------------------------------|----|------------------------------|------------|-------------|--------------------|---------------------|------------------------------|--------------------|-------------|------------------------------|--------------------|
| Account 0158150               | JE | V2017 EA's<br>(1 EA = 1 ton) | \$ per ton | Balance     | Weighted Avg. Cost | Consumption         | V2017 EA's<br>(1 EA = 1 ton) | Acct 0509030       | Consumption | V2017 EA's<br>(1 EA = 1 ton) | Acct 0509030       |
| subtotal                      |    | 22,286                       |            | \$ -        | \$0.00             |                     |                              |                    |             |                              |                    |
| November Sales                |    |                              | \$0.00     | \$ -        |                    |                     |                              |                    |             |                              |                    |
| subtotal                      |    | 22,286                       |            | \$ -        |                    |                     |                              |                    |             |                              |                    |
| November Est. Consumption     |    | -                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -        | -                            | 0509030/75080/RPHT |
| PACE S15 - Oct CY Consumption |    | -                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -        | -                            | 0509030/75080/RPHT |
| PACE S105 Adj - July CY       |    | -                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -        | -                            | 0509030/75080/RPHT |
| <b>Balance @ 11/30</b>        |    | <b>22,286</b>                |            | <b>\$ -</b> | <b>\$ -</b>        | <b>GL = 0158150</b> |                              | <b>\$ -</b>        |             |                              |                    |
| December Purchases            |    | -                            | \$0.00     | \$ -        |                    |                     |                              |                    |             |                              |                    |
| subtotal                      |    | 22,286                       |            | \$ -        | \$0.00             |                     |                              |                    |             |                              |                    |
| December Sales                |    |                              | \$0.00     | \$ -        |                    |                     |                              |                    |             |                              |                    |
| subtotal                      |    | 22,286                       |            | \$ -        |                    |                     |                              |                    |             |                              |                    |
| December Est. Consumption     |    | -                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -        | -                            | 0509030/75080/RPHT |
| PACE S15 - Nov CY Consumption |    | -                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -        | -                            | 0509030/75080/RPHT |
| PACE S105 Adj - Aug CY        |    | -                            | \$ -       | \$ -        |                    | \$ -                | -                            | 0509030/75083/PPGK | \$ -        | -                            | 0509030/75080/RPHT |
| <b>Balance @ 12/31</b>        |    | <b>22,286</b>                |            | <b>\$ -</b> | <b>\$ -</b>        | <b>GL = 0158150</b> |                              | <b>\$ -</b>        |             |                              |                    |

**Purpose:** This tab displays the current's month estimated consumption in tons per PACE reports prepared by Cathy Haley, as well as the true-up amounts from prior months per those adjusted PACE Reports.  
**Procedure:** Native and Non-Native tonnage is being pulled from the Pace Summary tab for the Current Month and Prior Months. Prior month numbers are Calcs of the prior months true-up per the respective month's adjusted PACE reports, less the estimated consumption for that respective month. The tonnage amount is then used on tab C for Native and for Non-Native in order to arrive at the consumption expense.

**DEK SO2 PACE 2019 (ARP)**

|        | Native - Tons      |                      |           |                                       |                          | Native - \$     |           |           |                                  |           | Native - Cost Per Ton     |         |          |                                  |         |
|--------|--------------------|----------------------|-----------|---------------------------------------|--------------------------|-----------------|-----------|-----------|----------------------------------|-----------|---------------------------|---------|----------|----------------------------------|---------|
|        | Estimated Consumed | MidMonth PACE (\$14) | Calc S105 | Calc Adj Compliance for prior periods | Total Native Consumption | Estimated       | S14 Adj   | S105      | Adj Compliance for prior periods | Total     | Estimated                 | S14 Adj | S105 Adj | Adj Compliance for prior periods | Total   |
| Jan    | 271                | 14                   | 3         |                                       | 288                      | \$ 35.23        | \$ 1.82   | \$ 0.39   |                                  | \$ 37.44  | \$ 0.13                   | \$ 0.13 | \$ 0.13  | \$ -                             | \$ 0.13 |
| Feb    | 209                | 10                   | -         |                                       | 219                      | \$ 27.17        | \$ 1.30   | \$ -      |                                  | \$ 28.47  | \$ 0.13                   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
| Mar    | 247                | 1                    | -         |                                       | 248                      | \$ 32.11        | \$ 0.13   | \$ -      |                                  | \$ 32.24  | \$ 0.13                   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
| Apr    | 10                 | 1                    | (9)       |                                       | 2                        | \$ 1.30         | \$ 0.13   | \$ (1.17) |                                  | \$ 0.26   | \$ 0.13                   | \$ 0.13 | \$ 0.13  | \$ -                             | \$ 0.13 |
| May    | 209                | -                    | -         |                                       | 209                      | \$ 27.17        | \$ -      | \$ -      |                                  | \$ 27.17  | \$ 0.13                   | \$ -    | \$ -     | \$ -                             | \$ 0.13 |
| Jun    | 201                | 2                    | -         |                                       | 203                      | \$ 26.13        | \$ 0.26   | \$ -      |                                  | \$ 26.39  | \$ 0.13                   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
| Jul    | 279                | 14                   | -         |                                       | 293                      | \$ 36.27        | \$ 1.82   | \$ -      |                                  | \$ 38.09  | \$ 0.13                   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
| Aug    | 272                | 6                    | -         |                                       | 278                      | \$ 35.36        | \$ 0.78   | \$ -      |                                  | \$ 36.14  | \$ 0.13                   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
| Sep    | 222                | -                    | -         |                                       | 222                      | \$ 28.86        | \$ -      | \$ -      |                                  | \$ 28.86  | \$ 0.13                   | \$ -    | \$ -     | \$ -                             | \$ 0.13 |
| Oct    | -                  | -                    | -         |                                       | -                        | \$ -            | \$ -      | \$ -      |                                  | \$ -      | \$ -                      | \$ -    | \$ -     | \$ -                             | \$ -    |
| Nov    | -                  | -                    | -         |                                       | -                        | \$ -            | \$ -      | \$ -      |                                  | \$ -      | \$ -                      | \$ -    | \$ -     | \$ -                             | \$ -    |
| Dec    | -                  | -                    | -         |                                       | -                        | \$ -            | \$ -      | \$ -      |                                  | \$ -      | \$ -                      | \$ -    | \$ -     | \$ -                             | \$ -    |
| Mar PY | -                  | -                    | -         |                                       | -                        | \$ -            | \$ -      | \$ -      |                                  | \$ -      | \$ -                      | \$ -    | \$ -     | \$ -                             | \$ -    |
| Total  | 1,920              | 48                   | (6)       | -                                     | 1,962                    | \$ 249.60       | \$ 6.24   | \$ (0.78) | \$ -                             | \$ 255.06 | \$ 1.17                   | \$ 0.13 | \$ 0.13  | \$ -                             | \$ 0.13 |
|        |                    |                      |           |                                       | Prior year adjustments   |                 |           |           |                                  | \$ 2.99   |                           |         |          |                                  |         |
|        |                    |                      |           |                                       | Ties to Acct 0509030     |                 |           |           |                                  | \$ 258.05 |                           |         |          |                                  |         |
|        |                    |                      |           |                                       | 1,985                    |                 |           |           |                                  |           |                           |         |          |                                  |         |
|        | Non-Native - Tons  |                      |           |                                       |                          | Non-Native - \$ |           |           |                                  |           | Non-Native - Cost Per Ton |         |          |                                  |         |
|        | Estimated Consumed | MidMonth PACE (\$14) | Calc S105 | Calc Compliance for prior periods     | Total Consumption        | Estimated       | S14 Adj   | S105 Adj  | Compliance for prior             | Total     | Estimated                 | S14 Adj | S105 Adj | Compliance for prior             | Total   |
| Jan    | 15                 | -                    | (3)       |                                       | 12                       | \$ 1.95         | \$ -      | \$ (0.39) |                                  | \$ 1.56   | \$ 0.13                   | \$ -    | \$ 0.13  | \$ -                             | \$ 0.13 |
| Feb    | 14                 | -                    | 1         |                                       | 15                       | \$ 1.82         | \$ -      | \$ 0.13   |                                  | \$ 1.95   | \$ 0.13                   | \$ -    | \$ 0.13  | \$ -                             | \$ 0.13 |
| Mar    | 31                 | -                    | (1)       |                                       | 30                       | \$ 4.03         | \$ -      | \$ (0.13) |                                  | \$ 3.90   | \$ 0.13                   | \$ -    | \$ 0.13  | \$ -                             | \$ 0.13 |
| Apr    | -                  | -                    | -         |                                       | -                        | \$ -            | \$ -      | \$ -      |                                  | \$ -      | \$ -                      | \$ -    | \$ -     | \$ -                             | \$ -    |
| May    | 39                 | (14)                 | -         |                                       | 25                       | \$ 5.07         | \$ (1.82) | \$ -      |                                  | \$ 3.25   | \$ 0.13                   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
| Jun    | 12                 | (1)                  | -         |                                       | 11                       | \$ 1.56         | \$ (0.13) | \$ -      |                                  | \$ 1.43   | \$ 0.13                   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
| Jul    | 3                  | 1                    | -         |                                       | 4                        | \$ 0.39         | \$ 0.13   | \$ -      |                                  | \$ 0.52   | \$ 0.13                   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
| Aug    | 1                  | 1                    | -         |                                       | 2                        | \$ 0.13         | \$ 0.13   | \$ -      |                                  | \$ 0.26   | \$ 0.13                   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
| Sep    | 9                  | -                    | -         |                                       | 9                        | \$ 1.17         | \$ -      | \$ -      |                                  | \$ 1.17   | \$ 0.13                   | \$ -    | \$ -     | \$ -                             | \$ 0.13 |
| Oct    | -                  | -                    | -         |                                       | -                        | \$ -            | \$ -      | \$ -      |                                  | \$ -      | \$ -                      | \$ -    | \$ -     | \$ -                             | \$ -    |
| Nov    | -                  | -                    | -         |                                       | -                        | \$ -            | \$ -      | \$ -      |                                  | \$ -      | \$ -                      | \$ -    | \$ -     | \$ -                             | \$ -    |
| Dec    | -                  | -                    | -         |                                       | -                        | \$ -            | \$ -      | \$ -      |                                  | \$ -      | \$ -                      | \$ -    | \$ -     | \$ -                             | \$ -    |
| Mar PY | -                  | -                    | -         |                                       | -                        | \$ -            | \$ -      | \$ -      |                                  | \$ -      | \$ -                      | \$ -    | \$ -     | \$ -                             | \$ -    |
|        |                    | (13)                 | (3)       | -                                     | 108                      |                 | \$ (1.69) | \$ (0.39) | \$ -                             | \$ 14.04  | \$ 1.04                   | \$ 0.13 | \$ 0.13  | \$ -                             | \$ 0.13 |
|        |                    |                      |           |                                       | Prior year adjustments   |                 |           |           |                                  | \$ (1.30) |                           |         |          |                                  |         |
|        |                    |                      |           |                                       | Ties to Acct 0509030     |                 |           |           |                                  | \$ 12.74  |                           |         |          |                                  |         |
|        |                    |                      |           |                                       | 98                       |                 |           |           |                                  |           |                           |         |          |                                  |         |

|        | Estimated Consumed | MidMonth PACE (S14) | S105 Adj | Adj Compliance for prior periods | Total |
|--------|--------------------|---------------------|----------|----------------------------------|-------|
| Jan    | 286                | 14                  | -        | -                                | 300   |
| Feb    | 223                | 10                  | 1        | -                                | 234   |
| Mar    | 278                | 1                   | (1)      | -                                | 278   |
| Apr    | 10                 | 1                   | (9)      | -                                | 2     |
| May    | 248                | (14)                | -        | -                                | 234   |
| Jun    | 213                | 1                   | -        | -                                | 214   |
| Jul    | 282                | 15                  | -        | -                                | 297   |
| Aug    | 273                | 7                   | -        | -                                | 280   |
| Sep    | 231                | -                   | -        | -                                | 231   |
| Oct    | -                  | -                   | -        | -                                | -     |
| Nov    | -                  | -                   | -        | -                                | -     |
| Dec    | -                  | -                   | -        | -                                | -     |
| Mar PY | -                  | -                   | -        | -                                | -     |
|        | 2,044              | 35                  | (9)      | -                                | 2,070 |

|  | Estimated | S14 Adj   | S105 Adj  | Adj Compliance for prior periods | Total     |
|--|-----------|-----------|-----------|----------------------------------|-----------|
|  | \$ 37.18  | \$ 1.82   | \$ -      | \$ -                             | \$ 39.00  |
|  | \$ 28.99  | \$ 1.30   | \$ 0.13   | \$ -                             | \$ 30.42  |
|  | \$ 36.14  | \$ 0.13   | \$ (0.13) | \$ -                             | \$ 36.14  |
|  | \$ 1.30   | \$ 0.13   | \$ (1.17) | \$ -                             | \$ 0.26   |
|  | \$ 32.24  | \$ (1.82) | \$ -      | \$ -                             | \$ 30.42  |
|  | \$ 27.69  | \$ 0.13   | \$ -      | \$ -                             | \$ 27.82  |
|  | \$ 36.66  | \$ 1.95   | \$ -      | \$ -                             | \$ 38.61  |
|  | \$ 35.49  | \$ 0.91   | \$ -      | \$ -                             | \$ 36.40  |
|  | \$ 30.03  | \$ -      | \$ -      | \$ -                             | \$ 30.03  |
|  | \$ -      | \$ -      | \$ -      | \$ -                             | \$ -      |
|  | \$ -      | \$ -      | \$ -      | \$ -                             | \$ -      |
|  | \$ -      | \$ -      | \$ -      | \$ -                             | \$ -      |
|  | \$ -      | \$ -      | \$ -      | \$ -                             | \$ -      |
|  | \$ -      | \$ -      | \$ -      | \$ -                             | \$ -      |
|  | \$ -      | \$ -      | \$ -      | \$ -                             | \$ -      |
|  | \$ -      | \$ -      | \$ -      | \$ -                             | \$ -      |
|  | \$ -      | \$ -      | \$ -      | \$ -                             | \$ -      |
|  | \$ 265.72 | \$ 4.55   | \$ (1.17) | \$ -                             | \$ 269.10 |

|  | Estimated | S14 Adj | S105 Adj | Adj Compliance for prior periods | Total   |
|--|-----------|---------|----------|----------------------------------|---------|
|  | \$ 0.13   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
|  | \$ 0.13   | \$ 0.13 | \$ 0.13  | \$ -                             | \$ 0.13 |
|  | \$ 0.13   | \$ 0.13 | \$ 0.13  | \$ -                             | \$ 0.13 |
|  | \$ 0.13   | \$ 0.13 | \$ 0.13  | \$ -                             | \$ 0.13 |
|  | \$ 0.13   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
|  | \$ 0.13   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
|  | \$ 0.13   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
|  | \$ 0.13   | \$ 0.13 | \$ -     | \$ -                             | \$ 0.13 |
|  | \$ 0.13   | \$ -    | \$ -     | \$ -                             | \$ 0.13 |
|  | \$ -      | \$ -    | \$ -     | \$ -                             | \$ -    |
|  | \$ -      | \$ -    | \$ -     | \$ -                             | \$ -    |
|  | \$ -      | \$ -    | \$ -     | \$ -                             | \$ -    |
|  | \$ -      | \$ -    | \$ -     | \$ -                             | \$ -    |
|  | \$ -      | \$ -    | \$ -     | \$ -                             | \$ -    |
|  | \$ -      | \$ -    | \$ -     | \$ -                             | \$ -    |
|  | \$ 1.17   | \$ 0.13 | \$ 0.13  | \$ -                             | \$ 0.13 |

**Purpose:** This tab displays the current month's estimated consumption in tons per PACE reports prepared by Cathy Haley, as well as the true-up amounts from prior months per those adjusted PACE Reports.  
**Procedure:** Native and Non-Native tonnage is being pulled from the Pace Summary tab for the Current Month and Prior Months. Prior month numbers are Calcs of the prior months true-up per the respective month's adjusted PACE reports, less the estimated consumption for that respective month. The tonnage amount is then used on tab F for Native and for Non-Native in order to arrive at the consumption expense.

**DEK CSSO2G1 PACE 2019**

| Native - Tons     |                    |                      |       |                                  |                          | Native - \$     |          |           |                                  |        | Native - Cost Per Ton     |          |           |                                  |       |
|-------------------|--------------------|----------------------|-------|----------------------------------|--------------------------|-----------------|----------|-----------|----------------------------------|--------|---------------------------|----------|-----------|----------------------------------|-------|
|                   | Estimated Consumed | MidMonth PACE (\$14) | \$105 | Adj Compliance for prior periods | Total Native Consumption | Estimated       | \$14 Adj | \$105     | Adj Compliance for prior periods | Total  | Estimated                 | \$14 Adj | \$105 Adj | Adj Compliance for prior periods | Total |
| Jan               | 271                | 14                   |       | 3                                | 288                      | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Feb               | 209                | 10                   |       |                                  | 219                      | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Mar               | 247                | 1                    |       |                                  | 248                      | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Apr               | 10                 | 1                    |       | (9)                              | 2                        | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| May               | 209                |                      |       |                                  | 209                      | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Jun               | 201                | 2                    |       |                                  | 203                      | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Jul               | 279                | 14                   |       |                                  | 293                      | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Aug               | 272                | 6                    |       |                                  | 278                      | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Sep               | 222                |                      |       |                                  | 222                      | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Oct               |                    |                      |       |                                  |                          | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Nov               |                    |                      |       |                                  |                          | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Dec               |                    |                      |       |                                  |                          | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Mar PY            |                    |                      |       |                                  |                          | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Total             | 1,920              | 48                   | (6)   |                                  | 1,962                    | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
|                   |                    |                      |       | Prior year adjustments           | 90                       |                 |          |           | Prior year adjustments           | \$ -   |                           |          |           |                                  | \$ -  |
|                   |                    |                      |       | Ties to Acct 0509030             | 2,052                    |                 |          |           | Ties to Acct 0509030             | \$ -   |                           |          |           |                                  | \$ -  |
|                   |                    |                      |       |                                  |                          |                 |          |           |                                  | \$0.00 |                           |          |           |                                  |       |
| Non-Native - Tons |                    |                      |       |                                  |                          | Non-Native - \$ |          |           |                                  |        | Non-Native - Cost Per Ton |          |           |                                  |       |
|                   | Estimated Consumed | MidMonth PACE (\$14) | \$105 | Adj Compliance for prior periods | Total Consumption        | Estimated       | \$14 Adj | \$105 Adj | Adj Compliance for prior periods | Total  | Estimated                 | \$14 Adj | \$105 Adj | Adj Compliance for prior periods | Total |
| Jan               | 15                 |                      |       | (3)                              | 12                       | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Feb               | 14                 |                      |       | 1                                | 15                       | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Mar               | 31                 |                      |       | (1)                              | 30                       | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Apr               |                    |                      |       |                                  |                          | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| May               | 39                 | (14)                 |       |                                  | 25                       | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Jun               | 12                 | (1)                  |       |                                  | 11                       | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Jul               | 3                  | 1                    |       |                                  | 4                        | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Aug               | 1                  | 1                    |       |                                  | 2                        | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Sep               | 9                  |                      |       |                                  | 9                        | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Oct               |                    |                      |       |                                  |                          | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Nov               |                    |                      |       |                                  |                          | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Dec               |                    |                      |       |                                  |                          | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Mar PY            |                    |                      |       |                                  |                          | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
| Total             | 124                | (13)                 | (3)   |                                  | 108                      | \$ -            | \$ -     | \$ -      |                                  | \$ -   | \$ -                      | \$ -     |           | \$ -                             | \$ -  |
|                   |                    |                      |       | Prior year adjustments           | (3)                      |                 |          |           | Prior year adjustments           | \$ -   |                           |          |           |                                  | \$ -  |
|                   |                    |                      |       | Ties to Acct 0509030             | 105                      |                 |          |           | Ties to Acct 0509030             | \$ -   |                           |          |           |                                  | \$ -  |
|                   |                    |                      |       |                                  |                          |                 |          |           |                                  | \$0.00 |                           |          |           |                                  |       |



|        | Estimated Consumed | MidMonth PACE (S14) | S105 Adj | Adj Compliance for prior periods | Total |
|--------|--------------------|---------------------|----------|----------------------------------|-------|
| Jan    | 286                | 14                  | -        | -                                | 300   |
| Feb    | 223                | 10                  | 1        | -                                | 234   |
| Mar    | 278                | 1                   | (1)      | -                                | 278   |
| Apr    | 10                 | 1                   | (9)      | -                                | 2     |
| May    | 248                | (14)                | -        | -                                | 234   |
| Jun    | 213                | 1                   | -        | -                                | 214   |
| Jul    | 282                | 15                  | -        | -                                | 297   |
| Aug    | 273                | 7                   | -        | -                                | 280   |
| Sep    | 231                | -                   | -        | -                                | 231   |
| Oct    | -                  | -                   | -        | -                                | -     |
| Nov    | -                  | -                   | -        | -                                | -     |
| Dec    | -                  | -                   | -        | -                                | -     |
| Mar PY | -                  | -                   | -        | -                                | -     |
|        | 2,044              | 35                  | (9)      | -                                | 2,070 |

| Estimated | S14 Adj | S105 Adj | Adj Compliance for prior periods | Total |
|-----------|---------|----------|----------------------------------|-------|
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |

| Estimated | S14 Adj | S105 Adj | Adj Compliance for prior periods | Total |
|-----------|---------|----------|----------------------------------|-------|
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |
| \$ -      | \$ -    | \$ -     | \$ -                             | \$ -  |

| Year               | Amount         | Current Year EA's   | 134,895 |
|--------------------|----------------|---------------------|---------|
| 2011               | 654            | Future Vintage EA's | 751,230 |
| 2012               | 1,132          | Total EA's          | 886,125 |
| 2013               | 3,084          |                     |         |
| 2014               | 9,737          |                     |         |
| 2015               | 20,124         |                     |         |
| 2016               | 25,041         |                     |         |
| 2017               | 25,041         |                     |         |
| 2018               | 25,041         |                     |         |
| 2019               | 25,041         |                     |         |
| 2020               | 25,041         |                     |         |
| 2021               | 25,041         |                     |         |
| 2022               | 25,041         |                     |         |
| 2023               | 25,041         |                     |         |
| 2024               | 25,041         |                     |         |
| 2025               | 25,041         |                     |         |
| 2026               | 25,041         |                     |         |
| 2027               | 25,041         |                     |         |
| 2028               | 25,041         |                     |         |
| 2029               | 25,041         |                     |         |
| 2030               | 25,041         |                     |         |
| 2031               | 25,041         |                     |         |
| 2032               | 25,041         |                     |         |
| 2033               | 25,041         |                     |         |
| 2034               | 25,041         |                     |         |
| 2035               | 25,041         |                     |         |
| 2036               | 25,041         |                     |         |
| 2037               | 25,041         |                     |         |
| 2038               | 25,041         |                     |         |
| 2039               | 25,041         |                     |         |
| 2040               | 25,041         |                     |         |
| 2041               | 25,041         |                     |         |
| 2042               | 25,041         |                     |         |
| 2043               | 25,041         |                     |         |
| 2044               | 25,041         |                     |         |
| 2045               | 25,041         |                     |         |
| 2046               | 25,041         |                     |         |
| 2047               | 25,041         |                     |         |
| 2048               | 25,041         |                     |         |
| <b>Grand Total</b> | <b>861,084</b> |                     |         |

| Program(s) | Account Number  | Account Name                   | Account Type     | Allowance | Serial Number S | Serial Number E | Block Totals |
|------------|-----------------|--------------------------------|------------------|-----------|-----------------|-----------------|--------------|
| ARP        | 9.999E+11       | Duke Energy Kentucky SO2 Gener | General Account  | 2011      | 6307560         | 6307662         | 103          |
| ARP        | 9.999E+11       | Duke Energy Kentucky SO2 Gener | General Account  | 2011      | 6307663         | 6307956         | 294          |
| ARP        | 9.999E+11       | Duke Energy Kentucky SO2 Gener | General Account  | 2011      | 6307957         | 6308213         | 257          |
| ARP        | 9.999E+11       | Duke Energy Kentucky SO2 Gener | General Account  | 2012      | 6300410         | 6301541         | 1132         |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6151250         | 6151645         | 396          |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6151646         | 6151925         | 280          |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6151954         | 6152535         | 582          |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6153686         | 6153687         | 2            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6307075         | 6307368         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6307369         | 6307662         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6307663         | 6307956         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6307957         | 6308250         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6308251         | 6308544         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6308545         | 6308838         | 294          |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6308856         | 6308865         | 10           |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6309034         | 6309035         | 2            |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6309036         | 6309036         | 1            |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6309037         | 6309039         | 3            |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6309040         | 6309040         | 1            |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6309041         | 6309042         | 2            |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6309043         | 6309043         | 1            |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6976298         | 6976314         | 17           |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2013      | 6976362         | 6976378         | 17           |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6976379         | 6976379         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6976380         | 6976380         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6976381         | 6976381         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6976382         | 6976382         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6976383         | 6976383         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2013      | 6976384         | 6976384         | 1            |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2014      | 2627386         | 2627433         | 48           |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2014      | 3183077         | 3188005         | 4929         |
| ARP        | 9.999E+11       | Duke Energy Kentucky SO2 Gener | General Account  | 2014      | 6065300         | 6068289         | 2990         |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6307075         | 6307368         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6307369         | 6307662         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6307663         | 6307956         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6307957         | 6308250         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6308251         | 6308544         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6308545         | 6308838         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6976379         | 6976379         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6976380         | 6976380         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6976381         | 6976381         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6976382         | 6976382         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6976383         | 6976383         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2014      | 6976384         | 6976384         | 1            |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2015      | 2627386         | 2627433         | 48           |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2015      | 2627434         | 2627453         | 20           |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2015      | 3175138         | 3188005         | 12868        |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2015      | 3188006         | 3193423         | 5418         |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6307075         | 6307368         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6307369         | 6307662         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6307663         | 6307956         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6307957         | 6308250         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6308251         | 6308544         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6308545         | 6308838         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6976379         | 6976379         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6976380         | 6976380         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6976381         | 6976381         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6976382         | 6976382         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6976383         | 6976383         | 1            |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2015      | 6976384         | 6976384         | 1            |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2016      | 2627386         | 2627433         | 48           |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2016      | 2627434         | 2627453         | 20           |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2016      | 3175138         | 3188005         | 12868        |
| ARP        | 006018FACFLT    | East Bend                      | Facility Account | 2016      | 3188006         | 3193423         | 5418         |
| ARP        | 999,900,000,802 | Duke Energy Kentucky SO2 Gener | General Account  | 2016      | 5817292         | 5817308         | 17           |
| ARP        | 999,900,000,802 | Duke Energy Kentucky SO2 Gener | General Account  | 2016      | 6063390         | 6068289         | 4900         |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2016      | 6307075         | 6307368         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2016      | 6307369         | 6307662         | 294          |
| ARP        | 007158FACFLT    | Woodsdale                      | Facility Account | 2016      | 6307663         | 6307956         | 294          |

















|     |                |                                |                  |      |         |         |       |
|-----|----------------|--------------------------------|------------------|------|---------|---------|-------|
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2044 | 6976384 | 6976384 | 1     |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2045 | 2627386 | 2627433 | 48    |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2045 | 2627434 | 2627453 | 20    |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2045 | 3175138 | 3188005 | 12868 |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2045 | 3188006 | 3193423 | 5418  |
| ARP | 9.999E+11      | Duke Energy Kentucky SO2 Gener | General Account  | 2045 | 5817292 | 5817308 | 17    |
| ARP | 9.999E+11      | Duke Energy Kentucky SO2 Gener | General Account  | 2045 | 6063390 | 6068289 | 4900  |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6307075 | 6307368 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6307369 | 6307662 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6307663 | 6307956 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6307957 | 6308250 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6308251 | 6308544 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6308545 | 6308838 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6976379 | 6976379 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6976380 | 6976380 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6976381 | 6976381 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6976382 | 6976382 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6976383 | 6976383 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2045 | 6976384 | 6976384 | 1     |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2046 | 2627386 | 2627433 | 48    |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2046 | 2627434 | 2627453 | 20    |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2046 | 3175138 | 3188005 | 12868 |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2046 | 3188006 | 3193423 | 5418  |
| ARP | 9.999E+11      | Duke Energy Kentucky SO2 Gener | General Account  | 2046 | 5817292 | 5817308 | 17    |
| ARP | 9.999E+11      | Duke Energy Kentucky SO2 Gener | General Account  | 2046 | 6063390 | 6068289 | 4900  |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6307075 | 6307368 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6307369 | 6307662 | 294   |

|     |                |                                |                  |      |         |         |       |
|-----|----------------|--------------------------------|------------------|------|---------|---------|-------|
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6307663 | 6307956 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6307957 | 6308250 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6308251 | 6308544 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6308545 | 6308838 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6976379 | 6976379 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6976380 | 6976380 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6976381 | 6976381 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6976382 | 6976382 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6976383 | 6976383 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2046 | 6976384 | 6976384 | 1     |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2047 | 2627386 | 2627433 | 48    |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2047 | 2627434 | 2627453 | 20    |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2047 | 3175138 | 3188005 | 12868 |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2047 | 3188006 | 3193423 | 5418  |
| ARP | 9.999E+11      | Duke Energy Kentucky SO2 Gener | General Account  | 2047 | 5817292 | 5817308 | 17    |
| ARP | 9.999E+11      | Duke Energy Kentucky SO2 Gener | General Account  | 2047 | 6063390 | 6068289 | 4900  |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6307075 | 6307368 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6307369 | 6307662 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6307663 | 6307956 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6307957 | 6308250 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6308251 | 6308544 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6308545 | 6308838 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6976379 | 6976379 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6976380 | 6976380 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6976381 | 6976381 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6976382 | 6976382 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6976383 | 6976383 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2047 | 6976384 | 6976384 | 1     |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2048 | 2627386 | 2627433 | 48    |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2048 | 2627434 | 2627453 | 20    |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2048 | 3175138 | 3188005 | 12868 |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2048 | 3188006 | 3193423 | 5418  |
| ARP | 9.999E+11      | Duke Energy Kentucky SO2 Gener | General Account  | 2048 | 5817292 | 5817308 | 17    |
| ARP | 9.999E+11      | Duke Energy Kentucky SO2 Gener | General Account  | 2048 | 6063390 | 6068289 | 4900  |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6307075 | 6307368 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6307369 | 6307662 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6307663 | 6307956 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6307957 | 6308250 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6308251 | 6308544 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6308545 | 6308838 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6976379 | 6976379 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6976380 | 6976380 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6976381 | 6976381 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6976382 | 6976382 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6976383 | 6976383 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2048 | 6976384 | 6976384 | 1     |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2049 | 2627386 | 2627433 | 48    |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2049 | 2627434 | 2627453 | 20    |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2049 | 3175138 | 3188005 | 12868 |
| ARP | 006018FACILITY | East Bend                      | Facility Account | 2049 | 3188006 | 3193423 | 5418  |
| ARP | 9.999E+11      | Duke Energy Kentucky SO2 Gener | General Account  | 2049 | 5817292 | 5817308 | 17    |
| ARP | 9.999E+11      | Duke Energy Kentucky SO2 Gener | General Account  | 2049 | 6063390 | 6068289 | 4900  |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6307075 | 6307368 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6307369 | 6307662 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6307663 | 6307956 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6307957 | 6308250 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6308251 | 6308544 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6308545 | 6308838 | 294   |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6976379 | 6976379 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6976380 | 6976380 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6976381 | 6976381 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6976382 | 6976382 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6976383 | 6976383 | 1     |
| ARP | 007158FACILITY | Woodsdale                      | Facility Account | 2049 | 6976384 | 6976384 | 1     |

| Year               | Amount        | Current Year EA's   | 25,488 |
|--------------------|---------------|---------------------|--------|
| 2015               | 719           | Future Vintage EA's | 18,473 |
| 2016               | 12,623        | Total EA's          | 43,961 |
| 2017               | 1,334         |                     |        |
| 2018               | 5,377         |                     |        |
| 2019               | 5,435         |                     |        |
| 2020               | 5,435         |                     |        |
| 2021               | 4,346         |                     |        |
| 2022               | 4,346         |                     |        |
| 2023               | 4,346         |                     |        |
| <b>Grand Total</b> | <b>43,961</b> |                     |        |

| Program(s) | Account Number | Account Name                     | Account Type     | (Vintage Year) | Number Start | Number End | Block Totals | Jurisdiction |
|------------|----------------|----------------------------------|------------------|----------------|--------------|------------|--------------|--------------|
| CSSO2G1    | 006018FACFLT   | East Bend                        | Facility Account | 2015           | 779171       | 779834     | 664          | DEK          |
| CSSO2G1    | 9.999E+11      | Duke Energy Kentucky SO2 General | General Account  | 2015           | 1453489      | 1453538    | 50           | DEK          |
| CSSO2G1    | 007158FACFLT   | Woodsdale                        | Facility Account | 2015           | 2500439      | 2500443    | 5            | DEK          |
| CSSO2G1    | 006018FACFLT   | East Bend                        | Facility Account | 2016           | 770884       | 780983     | 10100        | DEK          |
| CSSO2G1    | 9.999E+11      | Duke Energy Kentucky SO2 General | General Account  | 2016           | 1642043      | 1644435    | 2393         | DEK          |
| CSSO2G1    | 9.999E+11      | Duke Energy Kentucky SO2 General | General Account  | 2016           | 1909045      | 1909124    | 80           | DEK          |
| CSSO2G1    | 9.999E+11      | Duke Energy Kentucky SO2 General | General Account  | 2016           | 2517601      | 2517650    | 50           | DEK          |
| CSSO2G1    | 9.999E+11      | Duke Energy Kentucky SO2 General | General Account  | 2017           | 697527       | 698615     | 1089         | DEK          |
| CSSO2G1    | 006018FACFLT   | East Bend                        | Facility Account | 2017           | 1349867      | 1350089    | 223          | DEK          |
| CSSO2G1    | 9.999E+11      | Duke Energy Kentucky SO2 General | General Account  | 2017           | 1359024      | 1359045    | 22           | DEK          |
| CSSO2G1    | 006018FACFLT   | East Bend                        | Facility Account | 2018           | 429302       | 433350     | 4049         | DEK          |
| CSSO2G1    | 9.999E+11      | Duke Energy Kentucky SO2 General | General Account  | 2018           | 697527       | 698615     | 1089         | DEK          |
| CSSO2G1    | 006018FACFLT   | East Bend                        | Facility Account | 2018           | 1349936      | 1350152    | 217          | DEK          |
| CSSO2G1    | 9.999E+11      | Duke Energy Kentucky SO2 General | General Account  | 2018           | 1358913      | 1358934    | 22           | DEK          |
| CSSO2G1    | 006018FACFLT   | East Bend                        | Facility Account | 2019           | 427893       | 432238     | 4346         | DEK          |
| CSSO2G1    | 9.999E+11      | Duke Energy Kentucky SO2 General | General Account  | 2019           | 696415       | 697503     | 1089         | DEK          |
| CSSO2G1    | 006018FACFLT   | East Bend                        | Facility Account | 2020           | 402479       | 406824     | 4346         | DEK          |
| CSSO2G1    | 9.999E+11      | Duke Energy Kentucky SO2 General | General Account  | 2020           | 652878       | 653966     | 1089         | DEK          |
| CSSO2G1    | 006018FACFLT   | East Bend                        | Facility Account | 2021           | 232616       | 236961     | 4346         | DEK          |
| CSSO2G1    | 006018FACFLT   | East Bend                        | Facility Account | 2022           | 206697       | 211042     | 4346         | DEK          |
| CSSO2G1    | 006018FACFLT   | East Bend                        | Facility Account | 2023           | 201950       | 206295     | 4346         | DEK          |

| DEK - Current Vintage - CSNOX                 |            |       |           |             |        | NATIVE      |           |                    | NON-NATIVE  |           |                    |
|---|------------|-------|-----------|-------------|--------|-------------|-----------|--------------------|-------------|-----------|--------------------|
| Account 0158170                               | JE         | EA's  | \$ per ea | Balance     | WACI   | Consumption | Tons      | Acct 0509212       | Consumption | Tons      | Acct 0509212       |
| <b>Balance @ 12/31/18</b>                     |            | 4,477 |           | \$ 4,185.91 | \$0.93 |             |           |                    |             |           |                    |
| 2019 Current Inventory                        | N/A        | 3,292 |           |             |        |             |           |                    |             |           |                    |
| January Purchases                             |            |       | \$0.00    |             |        |             |           |                    |             |           |                    |
| <b>Sub-Total</b>                              |            | 7,769 |           | \$ 4,185.91 | \$0.54 |             |           |                    |             |           |                    |
| January Sales                                 | 0          | -     | \$0.54    | \$ -        |        | YTD 197     | \$ 106.38 |                    | YTD 15      | \$ 8.10   |                    |
|   |            |       |           |             |        | MTD 197     | \$ 106.38 |                    | MTD 15      | \$ 8.10   |                    |
| <b>Jan CY Est. Consumption</b>                | EACONSUME  | (205) | \$0.54    | \$ (110.70) |        | \$ 103.14   | 191       | 75083/0509212/PPGK | \$ 7.56     | 14        | 75080/0509212/RPHT |
| PACE Adj - Dec PY                             | EACONSUME  | (8)   | \$0.54    | \$ (4.32)   |        | \$ 3.78     | 7         | 75083/0509212/PPGK | \$ 0.54     | 1         | 75080/0509212/RPHT |
| PACE Adj - Sep PY                             | EACONSUME  | 1     | \$0.54    | \$ 0.54     |        | \$ (0.54)   | (1)       | 75083/0509212/PPGK | \$ -        | 0         | 75080/0509212/RPHT |
|   |            |       |           | \$ (114.48) |        |             |           |                    |             |           |                    |
| <b>Balance @ 1/31/19</b>                      |            | 7,557 |           | \$ 4,071.43 | \$0.54 |             |           |                    |             |           |                    |
| February Purchases                            | NOXEAPURCH |       | \$0.00    |             |        |             |           |                    |             |           |                    |
| Transfer of EA's to MF6 Joint Owners for 2018 |            |       |           |             |        |             |           |                    |             |           |                    |
| Compliance                                    | N/A        |       | \$0.00    | \$ -        |        |             |           |                    |             |           |                    |
| EPA Allocation                                | N/A        |       | \$0.00    | \$ -        |        |             |           |                    |             |           |                    |
| <b>Sub-Total</b>                              |            | 7,557 |           | \$ 4,071.43 | \$0.54 |             |           |                    |             |           |                    |
| February Sales                                |            | -     | \$0.54    | \$ -        |        | YTD 330     | \$ 178.20 |                    | YTD 19      | \$ 10.26  |                    |
|   |            |       |           |             |        | MTD 133     | \$ 71.82  |                    | MTD 4       | \$ 2.16   |                    |
| <b>Feb CY est. consumption</b>                | EACONSUME  | (132) | \$0.54    | \$ (71.28)  |        | \$ 66.42    | 123       | 75083/0509212/PPGK | \$ 4.86     | 9         | 75080/0509212/RPHT |
| PACE Adj - Jan CY                             | EACONSUME  | (5)   | \$0.54    | \$ (2.70)   |        | \$ 3.24     | 6         | 75083/0509212/PPGK | \$ (0.54)   | (1)       | 75080/0509212/RPHT |
| PACE Adj - Oct PY                             | EACONSUME  | -     | \$0.54    | \$ -        |        | \$ 2.16     | 4         | 75083/0509212/PPGK | \$ (2.16)   | (4)       | 75080/0509212/RPHT |
|   |            |       |           | \$ (73.98)  |        |             |           |                    |             |           |                    |
| <b>Balance @ 2/28</b>                         |            | 7,420 |           | \$ 3,997.45 | \$0.54 |             |           |                    |             |           |                    |
| March Purchases                               | N/A        | -     | \$0.00    | \$ -        |        |             |           |                    |             |           |                    |
| Transfer from Miami Fort                      |            | 766   | \$0.00    |             |        |             |           |                    |             |           |                    |
| <b>Sub-Total</b>                              |            | 8,186 |           | \$ 3,997.45 | \$0.49 |             |           |                    |             |           |                    |
| March Sales                                   | N/A        | -     | \$0.49    | \$ -        |        | YTD 485     | \$ 254.15 |                    | YTD 38      | \$ 19.57  |                    |
|   |            |       |           |             |        | MTD 155     | \$ 75.95  |                    | MTD 19      | \$ 9.31   |                    |
| <b>March Est. Consumption</b>                 | EACONSUME  | (163) | \$0.49    | \$ (79.87)  |        | \$ 70.07    | 143       | 75083/0509212/PPGK | \$ 9.80     | 20        | 75080/0509212/RPHT |
| PACE Adj - Feb CY                             | EACONSUME  | (7)   | \$0.49    | \$ (3.43)   |        | \$ 2.94     | 6         | 75083/0509212/PPGK | \$ 0.49     | 1         | 75080/0509212/RPHT |
| PACE Adj - Nov PY                             | EACONSUME  | (1)   | \$0.49    | \$ (0.49)   |        | \$ 1.96     | 4         | 75083/0509212/PPGK | \$ (1.47)   | (3)       | 75080/0509212/RPHT |
| 2018 Annual NOx Retirement True-up            | EACONSUME  | (3)   | \$0.49    | \$ (1.47)   |        | \$ 0.98     | 2         | 75083/0509212/PPGK | \$ 0.49     | 1         | 75080/0509212/RPHT |
|   |            |       |           | \$ (85.26)  |        |             |           |                    |             |           |                    |
| <b>Balance @ 3/31</b>                         |            | 8,012 |           | \$ 3,912.19 | \$0.49 |             |           |                    |             |           |                    |
| April Purchases                               | N/A        |       | \$0.00    | \$ -        |        |             |           |                    |             |           |                    |
| <b>Sub-Total</b>                              |            | 8,012 |           | \$ 3,912.19 | \$0.49 |             |           |                    |             |           |                    |
| April Sales                                   | N/A        |       | \$0.49    | \$ -        |        | YTD 491     | \$ 257.09 |                    | YTD 34      | \$ 17.61  |                    |
|   |            |       |           |             |        | MTD 6       | \$ 2.94   |                    | MTD (4)     | \$ (1.96) |                    |
| April Swaps Received                          | N/A        |       | \$ 0.49   | \$ 0.49     |        |             |           |                    |             |           |                    |
| April Swaps Given Up                          | N/A        |       | \$ 0.49   | \$ 0.49     |        |             |           |                    |             |           |                    |
| <b>April Est. Consumption</b>                 | EACONSUME  | (3)   | \$0.49    | \$ (1.47)   |        | \$ 1.47     | 3         | 75083/0509212/PPGK | \$ -        | 0         | 75080/0509212/RPHT |
| PACE Adj - Mar CY                             | EACONSUME  | -     | \$0.49    | \$ -        |        | \$ 0.49     | 1         | 75083/0509212/PPGK | \$ (0.49)   | (1)       | 75080/0509212/RPHT |
| PACE Adj - Dec PY                             | EACONSUME  | 1     | \$0.49    | \$ 0.49     |        | \$ 0.98     | 2         | 75083/0509212/PPGK | \$ (1.47)   | (3)       | 75080/0509212/RPHT |
| <b>2018 Compliance Adjustment</b>             | EACONSUME  | -     | \$0.49    | \$ -        |        | \$ -        | -         | 75083/0509212/PPGK | \$ -        | -         | 75080/0509212/RPHT |
|   |            |       |           | \$ (0.98)   |        |             |           |                    |             |           |                    |
| <b>Balance @ 4/30</b>                         |            | 8,010 |           | \$ 3,911.21 | \$0.49 |             |           |                    |             |           |                    |
| Transfer From MF6 correction                  |            |       | \$0.00    |             |        |             |           |                    |             |           |                    |
| <b>Sub-Total</b>                              |            | 8,010 |           | \$ 3,911.21 | \$0.49 |             |           |                    |             |           |                    |
| May Sales                                     | 0          |       | \$0.49    | \$ -        |        | YTD 713     | \$ 365.87 |                    | YTD 59      | \$ 29.86  |                    |
| EPA Allocation of EA's                        |            |       | \$0.00    | \$ -        |        | MTD 222     | \$ 108.78 |                    | MTD 25      | \$ 12.25  |                    |
| May Swaps Received                            | 0          |       | \$ 0.49   | \$ 0.49     |        |             |           |                    |             |           |                    |
| May Swaps Given Up                            | 0          |       | \$ 0.49   | \$ 0.49     |        |             |           |                    |             |           |                    |
| <b>May Est. Consumption</b>                   | EACONSUME  | (245) | \$0.49    | \$ (120.05) |        | \$ 106.82   | 218       | 75083/0509212/PPGK | \$ 13.23    | 27        | 75080/0509212/RPHT |
| PACE Adj - Apr CY                             | EACONSUME  | (1)   | \$0.49    | \$ (0.49)   |        | \$ 0.49     | 1         | 75083/0509212/PPGK | \$ -        | 0         | 75080/0509212/RPHT |
| PACE Adj - Jan CY                             | EACONSUME  | (1)   | \$0.49    | \$ (0.49)   |        | \$ 1.47     | 3         | 75083/0509212/PPGK | \$ (0.98)   | (2)       | 75080/0509212/RPHT |
| <b>2018 Compliance Adj. Correction</b>        | EACONSUME  | -     | \$0.49    | \$ -        |        | \$ -        | 0         | 75083/0509212/PPGK | \$ -        | 0         | 75080/0509212/RPHT |
|   |            |       |           | \$ (121.03) |        |             |           |                    |             |           |                    |
| <b>Balance @ 5/31</b>                         |            | 7,763 |           | \$ 3,790.18 | \$0.49 |             |           |                    |             |           |                    |

(7)

| DEK - Current Vintage - CSNOX          |                  |              |               |                    |               | NATIVE           |            |                           | NON-NATIVE       |            |                           |
|--|------------------|--------------|---------------|--------------------|---------------|------------------|------------|---------------------------|------------------|------------|---------------------------|
| Account 0158170                        | JE               | EA's         | \$ per ea     | Balance            | WACI          | Consumption      | Tons       | Acct 0509212              | Consumption      | Tons       | Acct 0509212              |
| June Purchases                         | N/A              | -            | \$0.00        | \$ -               |               |                  |            |                           |                  |            |                           |
| <b>Sub-Total</b>                       |                  | <b>7,763</b> |               | <b>\$ 3,790.18</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |
| June Sales                             | N/A              | -            | \$0.49        | \$ -               |               |                  |            |                           |                  |            |                           |
| June Swaps Received                    | N/A              | -            | \$0.49        | \$ -               | \$0.49        |                  |            |                           |                  |            |                           |
| June Swaps Given Up                    | N/A              | -            | \$0.49        | \$ -               | \$0.49        |                  |            |                           |                  |            |                           |
| <b>June Est. Consumption</b>           | <b>EACONSUME</b> | <b>(212)</b> | <b>\$0.49</b> | <b>\$ (103.88)</b> |               | <b>\$ 95.55</b>  | <b>195</b> | <b>75083/0509212/PPGK</b> | <b>\$ 8.33</b>   | <b>17</b>  | <b>75080/0509212/RPHT</b> |
| <b>PACE Adj - May CY</b>               | <b>EACONSUME</b> | <b>1</b>     | <b>\$0.49</b> | <b>\$ 0.49</b>     |               | <b>\$ 0.49</b>   | <b>1</b>   | <b>75083/0509212/PPGK</b> | <b>\$ (0.98)</b> | <b>(2)</b> | <b>75080/0509212/RPHT</b> |
| <b>PACE Adj - Feb CY</b>               | <b>EACONSUME</b> | <b>-</b>     | <b>\$0.49</b> | <b>\$ -</b>        |               | <b>\$ -</b>      | <b>0</b>   | <b>75083/0509212/PPGK</b> | <b>\$ -</b>      | <b>0</b>   | <b>75080/0509212/RPHT</b> |
|  |                  |              |               | Subtotal           |               | <b>\$ 96.04</b>  |            |                           | <b>\$ 7.35</b>   |            |                           |
| <b>Balance @ 6/30</b>                  |                  | <b>7,552</b> |               | <b>\$ 3,686.79</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |
| July Purchases                         | N/A              | -            | \$0.00        | \$ -               |               |                  |            |                           |                  |            |                           |
| <b>Sub-Total</b>                       |                  | <b>7,552</b> |               | <b>\$ 3,686.79</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |
| July Sales                             | N/A              | -            | \$0.49        | \$ -               |               |                  |            |                           |                  |            |                           |
| July Swaps Received                    | N/A              | -            | \$0.49        | \$ -               | \$0.49        |                  |            |                           |                  |            |                           |
| July Swaps Given Up                    | N/A              | -            | \$0.49        | \$ -               | \$0.49        |                  |            |                           |                  |            |                           |
| <b>July Est Consumption</b>            | <b>N/A</b>       | <b>(232)</b> | <b>\$0.49</b> | <b>\$ (113.68)</b> |               | <b>\$ 102.41</b> | <b>209</b> | <b>75083/0509212/PPGK</b> | <b>\$ 11.27</b>  | <b>23</b>  | <b>75080/0509212/RPHT</b> |
| <b>PACE Adj - June CY</b>              | <b>N/A</b>       | <b>(5)</b>   | <b>\$0.49</b> | <b>\$ (2.45)</b>   |               | <b>\$ 1.47</b>   | <b>3</b>   | <b>75083/0509212/PPGK</b> | <b>\$ 0.98</b>   | <b>2</b>   | <b>75080/0509212/RPHT</b> |
| <b>PACE Adj - Mar CY</b>               | <b>N/A</b>       | <b>-</b>     | <b>\$0.49</b> | <b>\$ -</b>        |               | <b>\$ -</b>      | <b>0</b>   | <b>75083/0509212/PPGK</b> | <b>\$ -</b>      | <b>0</b>   | <b>75080/0509212/RPHT</b> |
|  |                  |              |               | Subtotal           |               | <b>\$ 103.88</b> |            |                           | <b>\$ 12.25</b>  |            |                           |
| <b>Balance @ 7/31</b>                  |                  | <b>7,315</b> |               | <b>\$ 3,570.66</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |
| August Purchases                       | NOXEAPURCH       | -            | \$0.00        | \$ -               |               |                  |            |                           |                  |            |                           |
| <b>Sub-Total</b>                       |                  | <b>7,315</b> |               | <b>\$ 3,570.66</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |
| August Sales                           |                  | -            | \$0.49        | \$ -               |               |                  |            |                           |                  |            |                           |
| Aug Swaps Received                     |                  | -            | \$0.49        | \$ -               | \$0.49        |                  |            |                           |                  |            |                           |
| Aug Swaps Given Up                     |                  | -            | \$0.49        | \$ -               | \$0.49        |                  |            |                           |                  |            |                           |
| <b>August Est. Consumption</b>         | <b>EACONSUME</b> | <b>(197)</b> | <b>\$0.49</b> | <b>\$ (96.53)</b>  |               | <b>\$ 88.69</b>  | <b>181</b> | <b>75083/0509212/PPGK</b> | <b>\$ 7.84</b>   | <b>16</b>  | <b>75080/0509212/RPHT</b> |
| <b>PACE Adj - July CY</b>              | <b>EACONSUME</b> | <b>(10)</b>  | <b>\$0.49</b> | <b>\$ (4.90)</b>   |               | <b>\$ 3.92</b>   | <b>8</b>   | <b>75083/0509212/PPGK</b> | <b>\$ 0.98</b>   | <b>2</b>   | <b>75080/0509212/RPHT</b> |
| <b>PACE Adj - Apr CY</b>               | <b>EACONSUME</b> | <b>(1)</b>   | <b>\$0.49</b> | <b>\$ (0.49)</b>   |               | <b>\$ 0.49</b>   | <b>1</b>   | <b>75083/0509212/PPGK</b> | <b>\$ -</b>      | <b>0</b>   | <b>75080/0509212/RPHT</b> |
|  |                  |              |               | Subtotal           |               | <b>\$ 93.10</b>  |            |                           | <b>\$ 8.82</b>   |            |                           |
| <b>Balance @ 8/31</b>                  |                  | <b>7,107</b> |               | <b>\$ 3,468.74</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |
| September Purchases                    | NOXEAPURCH       | -            | \$0.00        | \$ -               |               |                  |            |                           |                  |            |                           |
| Early Reduction Credit Alloc for MF6   | NOXEAPURCH       | -            | \$0.00        | \$ -               |               |                  |            |                           |                  |            |                           |
| <b>Sub-Total</b>                       |                  | <b>7,107</b> |               | <b>\$ 3,468.74</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |
| September Sales                        | NOXEAPURCH       | -            | \$0.49        | \$ -               |               |                  |            |                           |                  |            |                           |
| Sep Swaps Received                     | NOXEAPURCH       | -            | \$0.49        | \$ -               | \$0.49        |                  |            |                           |                  |            |                           |
| Sep Swaps Given Up                     | NOXEAPURCH       | -            | \$0.49        | \$ -               | \$0.49        |                  |            |                           |                  |            |                           |
| <b>September Est. Consumption</b>      | <b>EACONSUME</b> | <b>(204)</b> | <b>\$0.49</b> | <b>\$ (99.57)</b>  |               | <b>\$ 88.83</b>  | <b>182</b> | <b>75083/0509212/PPGK</b> | <b>\$ 10.74</b>  | <b>22</b>  | <b>75080/0509212/RPHT</b> |
| <b>PACE Adj - Aug CY</b>               | <b>EACONSUME</b> | <b>(7)</b>   | <b>\$0.49</b> | <b>\$ (3.42)</b>   |               | <b>\$ 3.42</b>   | <b>7</b>   | <b>75083/0509212/PPGK</b> | <b>\$ -</b>      | <b>0</b>   | <b>75080/0509212/RPHT</b> |
| <b>PACE Adj - May CY</b>               | <b>EACONSUME</b> | <b>-</b>     | <b>\$0.49</b> | <b>\$ -</b>        |               | <b>\$ -</b>      | <b>0</b>   | <b>75083/0509212/PPGK</b> | <b>\$ -</b>      | <b>0</b>   | <b>75080/0509212/RPHT</b> |
|  |                  |              |               | Subtotal           |               | <b>\$ 92.25</b>  |            |                           | <b>\$ 10.74</b>  |            |                           |
| <b>Balance @ 9/30</b>                  |                  | <b>6,896</b> |               | <b>\$ 3,365.76</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |
| October Purchases                      | NOXEAPURCH       | -            | \$0.00        | \$ -               |               |                  |            |                           |                  |            |                           |
| Woodsdale-State Reallocations from EPA | NOXEAPURCH       | -            | \$0.00        | \$ -               |               |                  |            |                           |                  |            |                           |
| <b>Sub-Total</b>                       |                  | <b>6,896</b> |               | <b>\$ 3,365.76</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |
| October Sales                          | NOXEAPURCH       | -            | \$0.49        | \$ -               |               |                  |            |                           |                  |            |                           |
| Oct Swaps Received                     | NOXEAPURCH       | -            | \$ -          | \$ -               | \$ -          |                  |            |                           |                  |            |                           |
| Oct Swaps Given Up                     | NOXEAPURCH       | -            | \$ -          | \$ -               | \$ -          |                  |            |                           |                  |            |                           |
| <b>October Est. Consumption</b>        | <b>EACONSUME</b> | <b>-</b>     | <b>\$0.49</b> | <b>\$ -</b>        |               | <b>\$ -</b>      | <b>0</b>   | <b>75083/0509212/PPGK</b> | <b>\$ -</b>      | <b>0</b>   | <b>75080/0509212/RPHT</b> |
| <b>PACE Adj - Sep CY</b>               | <b>EACONSUME</b> | <b>-</b>     | <b>\$0.49</b> | <b>\$ -</b>        |               | <b>\$ -</b>      | <b>0</b>   | <b>75083/0509212/PPGK</b> | <b>\$ -</b>      | <b>0</b>   | <b>75080/0509212/RPHT</b> |
| <b>PACE Adj - Jun CY</b>               | <b>EACONSUME</b> | <b>-</b>     | <b>\$0.49</b> | <b>\$ -</b>        |               | <b>\$ -</b>      | <b>0</b>   | <b>75083/0509212/PPGK</b> | <b>\$ -</b>      | <b>0</b>   | <b>75080/0509212/RPHT</b> |
|  |                  |              |               | Subtotal           |               | <b>\$ -</b>      |            |                           | <b>\$ -</b>      |            |                           |
| <b>Balance @ 10/31</b>                 |                  | <b>6,896</b> |               | <b>\$ 3,365.76</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |
| November Purchases                     | NOXEAPURCH       | -            | \$0.00        | \$ -               |               |                  |            |                           |                  |            |                           |
| Reversal of Sep & Oct Accruals         |                  | -            | \$0.00        | \$ -               |               |                  |            |                           |                  |            |                           |
| <b>Sub-Total</b>                       |                  | <b>6,896</b> |               | <b>\$ 3,365.76</b> | <b>\$0.49</b> |                  |            |                           |                  |            |                           |

| DEK - Current Vintage - CSNOX                   |           |              |           |                    |               | NATIVE      |       |                    | NON-NATIVE  |      |                    |
|---|-----------|--------------|-----------|--------------------|---------------|-------------|-------|--------------------|-------------|------|--------------------|
| Account 0158170                                 | JE        | EA's         | \$ per ea | Balance            | WACI          | Consumption | Tons  | Acct 0509212       | Consumption | Tons | Acct 0509212       |
| November Sales                                  |           | -            | \$0.49    | \$ -               |               | YTD         | 1,500 | \$ 751.14          | YTD         | 139  | \$ 69.02           |
| Nov Swaps Received                              |           | -            | \$ -      | \$ -               |               | MTD         | 0     | \$ -               | MTD         | 0    | \$ -               |
| Nov Swaps Given Up                              |           | -            | \$ -      | \$ -               |               |             |       |                    |             |      |                    |
| November Est. Consumption                       | EACONSUME | -            | \$0.49    | \$ -               |               | \$ -        | 0     | 75083/0509212/PPGK | \$ -        | 0    | 75080/0509212/RPHT |
| PACE Adj - Oct CY                               | EACONSUME | -            | \$0.49    | \$ -               |               | \$ -        | 0     | 75083/0509212/PPGK | \$ -        | 0    | 75080/0509212/RPHT |
| PACE Adj - Jul CY                               | EACONSUME | -            | \$0.49    | \$ -               |               | \$ -        | 0     | 75083/0509212/PPGK | \$ -        | 0    | 75080/0509212/RPHT |
|   |           |              |           | \$ -               |               |             |       |                    |             |      |                    |
| <b>Balance @ 11/30</b>                          |           | <b>6,896</b> |           | <b>\$ 3,365.76</b> | <b>\$0.49</b> |             |       |                    |             |      |                    |
| December Purchases                              |           | -            | \$0.00    | \$ -               |               |             |       |                    |             |      |                    |
| EPA Reallocation from current to future vintage | 0         | -            | \$0.00    | \$ -               |               |             |       |                    |             |      |                    |
| Initial Allocation from EPA for MF6             | 0         | -            | \$0.00    | \$ -               |               |             |       |                    |             |      |                    |
| <b>Sub-Total</b>                                |           | <b>6,896</b> |           | <b>\$ 3,365.76</b> | <b>\$0.49</b> |             |       |                    |             |      |                    |
| December Sales                                  | 0         | -            | \$0.49    | \$ -               |               | YTD         | 1,500 | \$ 751.14          | YTD         | 139  | \$ 69.02           |
| Dec Swaps Received                              | 0         | -            | \$ -      | \$ -               |               | MTD         | 0     | \$ -               | MTD         | 0    | \$ -               |
| Dec Swaps Given Up                              | 0         | -            | \$ -      | \$ -               |               |             |       |                    |             |      |                    |
| December Est. Consumption                       | EACONSUME | -            | \$0.49    | \$ -               |               | \$ -        | 0     | 75083/0509212/PPGK | \$ -        | 0    | 75080/0509212/RPHT |
| PACE Adj - Nov CY                               | EACONSUME | -            | \$0.49    | \$ -               |               | \$ -        | 0     | 75083/0509212/PPGK | \$ -        | 0    | 75080/0509212/RPHT |
| PACE Adj - Aug CY                               | EACONSUME | -            | \$0.49    | \$ -               |               | \$ 0        | 0     | 75083/0509212/PPGK | \$ -        | 0    | 75080/0509212/RPHT |
|   |           |              |           | \$ -               |               |             |       |                    |             |      |                    |
| <b>Balance @ 12/31</b>                          |           | <b>6,896</b> |           | <b>\$ 3,365.76</b> | <b>\$0.49</b> |             |       |                    |             |      |                    |



**DEK CSNOX Annual NOX - PACE '19**

|              | Native - Tons |           |          |          |                                | Native - \$      |                 |                |             |                  | Native - Cost per Ton |                |                |             |                |
|--------------|---------------|-----------|----------|----------|--------------------------------|------------------|-----------------|----------------|-------------|------------------|-----------------------|----------------|----------------|-------------|----------------|
|              | 2             | 3=1-2     | 4=1-2-3  | S155 Adj | 1                              | 2                | 3=1-2           | 4=1-2-3        | S155 Adj    | 1                | Estimated             | S14 Adj        | S105 Adj       | S155 Adj    | Total          |
|              | Estimated     | S14 Adj   | S105 Adj | S155 Adj | Total (Tie to latest PACE Rpt) | Estimated        | S14 Adj         | S105 Adj       | S155 Adj    | Total            | Estimated             | S14 Adj        | S105 Adj       | S155 Adj    | Total          |
| Jan          | 191           |           | 6        | 3        | 200                            | \$ 103.14        | \$ 3.24         | \$ 1.47        |             | \$ 107.85        | \$ 0.54               | \$ 0.54        | \$ 0.49        | \$ -        | \$ 0.54        |
| Feb          | 123           |           | 6        | -        | 129                            | \$ 66.42         | \$ 2.94         | \$ -           |             | \$ 69.36         | \$ 0.54               | \$ 0.49        | \$ -           | \$ -        | \$ 0.54        |
| Mar          | 143           |           | 1        | -        | 144                            | \$ 70.07         | \$ 0.49         | \$ -           |             | \$ 70.56         | \$ 0.49               | \$ 0.49        | \$ -           | \$ -        | \$ 0.49        |
| Apr          | 3             |           | 1        | 1        | 5                              | \$ 1.47          | \$ 0.49         | \$ 0.49        |             | \$ 2.45          | \$ 0.49               | \$ 0.49        | \$ 0.49        | \$ -        | \$ 0.49        |
| May          | 218           |           | 1        | -        | 219                            | \$ 106.82        | \$ 0.49         | \$ -           |             | \$ 107.31        | \$ 0.49               | \$ 0.49        | \$ -           | \$ -        | \$ 0.49        |
| Jun          | 195           |           | 3        | -        | 198                            | \$ 95.55         | \$ 1.47         | \$ -           |             | \$ 97.02         | \$ 0.49               | \$ 0.49        | \$ -           | \$ -        | \$ 0.49        |
| Jul          | 209           |           | 8        | -        | 217                            | \$ 102.41        | \$ 3.92         | \$ -           |             | \$ 106.33        | \$ 0.49               | \$ 0.49        | \$ -           | \$ -        | \$ 0.49        |
| Aug          | 181           |           | 7        | -        | 188                            | \$ 88.69         | \$ 3.42         | \$ -           |             | \$ 92.11         | \$ 0.49               | \$ 0.49        | \$ -           | \$ -        | \$ 0.49        |
| Sep          | 182           |           | -        | -        | 182                            | \$ 88.83         | \$ -            | \$ -           |             | \$ 88.83         | \$ 0.49               | \$ -           | \$ -           | \$ -        | \$ 0.49        |
| Oct          | -             |           | -        | -        | -                              | \$ -             | \$ -            | \$ -           |             | \$ -             | \$ -                  | \$ -           | \$ -           | \$ -        | \$ -           |
| Nov          | -             |           | -        | -        | -                              | \$ -             | \$ -            | \$ -           |             | \$ -             | \$ -                  | \$ -           | \$ -           | \$ -        | \$ -           |
| Dec          | -             |           | -        | -        | -                              | \$ -             | \$ -            | \$ -           |             | \$ -             | \$ -                  | \$ -           | \$ -           | \$ -        | \$ -           |
| <b>Total</b> | <b>1,445</b>  | <b>33</b> | <b>4</b> | <b>-</b> | <b>1,482</b>                   | <b>\$ 723.40</b> | <b>\$ 16.46</b> | <b>\$ 1.96</b> | <b>\$ -</b> | <b>\$ 741.82</b> | <b>\$ 0.50</b>        | <b>\$ 0.50</b> | <b>\$ 0.49</b> | <b>\$ -</b> | <b>\$ 0.50</b> |
|              |               |           |          |          | Prior Year Adjustments         |                  |                 |                |             | \$ 9.32          |                       |                |                |             | \$ 0.52        |
|              |               |           |          |          | <b>Total Native</b>            |                  |                 |                |             | <b>751.14</b>    |                       |                |                |             |                |

  

|              | Non-Native - Tons |          |            |          |                         | Native - \$     |                |                  |             |                 | Native - Cost per Ton |                |                |             |                |
|--------------|-------------------|----------|------------|----------|-------------------------|-----------------|----------------|------------------|-------------|-----------------|-----------------------|----------------|----------------|-------------|----------------|
|              | Estimated         | S14 Adj  | S105 Adj   | S155 Adj | Total                   | Estimated       | S14 Adj        | S105 Adj         | S155 Adj    | Total           | Estimated             | S14 Adj        | S105 Adj       | S155 Adj    | Total          |
|              | Jan               | 14       | (1)        | (2)      |                         | 11              | \$ 7.56        | \$ (0.54)        | \$ (0.98)   |                 | \$ 6.04               | \$ 0.54        | \$ 0.54        | \$ 0.49     | \$ -           |
| Feb          | 9                 | 1        | -          |          | 10                      | \$ 4.86         | \$ 0.49        | \$ -             |             | \$ 5.35         | \$ 0.54               | \$ 0.49        | \$ -           | \$ -        | \$ 0.54        |
| Mar          | 20                | (1)      | -          |          | 19                      | \$ 9.80         | \$ (0.49)      | \$ -             |             | \$ 9.31         | \$ 0.49               | \$ 0.49        | \$ -           | \$ -        | \$ 0.49        |
| Apr          | -                 | -        | -          |          | -                       | \$ -            | \$ -           | \$ -             |             | \$ -            | \$ -                  | \$ -           | \$ -           | \$ -        | \$ -           |
| May          | 27                | (2)      | -          |          | 25                      | \$ 13.23        | \$ (0.98)      | \$ -             |             | \$ 12.25        | \$ 0.49               | \$ 0.49        | \$ -           | \$ -        | \$ 0.49        |
| Jun          | 17                | 2        | -          |          | 19                      | \$ 8.33         | \$ 0.98        | \$ -             |             | \$ 9.31         | \$ 0.49               | \$ 0.49        | \$ -           | \$ -        | \$ 0.49        |
| Jul          | 23                | 2        | -          |          | 25                      | \$ 11.27        | \$ 0.98        | \$ -             |             | \$ 12.25        | \$ 0.49               | \$ 0.49        | \$ -           | \$ -        | \$ 0.49        |
| Aug          | 16                | -        | -          |          | 16                      | \$ 7.84         | \$ -           | \$ -             |             | \$ 7.84         | \$ 0.49               | \$ -           | \$ -           | \$ -        | \$ 0.49        |
| Sep          | 22                | -        | -          |          | 22                      | \$ 10.74        | \$ -           | \$ -             |             | \$ 10.74        | \$ 0.49               | \$ -           | \$ -           | \$ -        | \$ 0.49        |
| Oct          | -                 | -        | -          |          | -                       | \$ -            | \$ -           | \$ -             |             | \$ -            | \$ -                  | \$ -           | \$ -           | \$ -        | \$ -           |
| Nov          | -                 | -        | -          |          | -                       | \$ -            | \$ -           | \$ -             |             | \$ -            | \$ -                  | \$ -           | \$ -           | \$ -        | \$ -           |
| Dec          | -                 | -        | -          |          | -                       | \$ -            | \$ -           | \$ -             |             | \$ -            | \$ -                  | \$ -           | \$ -           | \$ -        | \$ -           |
| <b>Total</b> | <b>148</b>        | <b>1</b> | <b>(2)</b> | <b>-</b> | <b>147</b>              | <b>\$ 73.63</b> | <b>\$ 0.44</b> | <b>\$ (0.98)</b> | <b>\$ -</b> | <b>\$ 73.09</b> | <b>\$ 0.50</b>        | <b>\$ 0.44</b> | <b>\$ 0.49</b> | <b>\$ -</b> | <b>\$ 0.50</b> |
|              |                   |          |            |          | Prior Year Adjustments  |                 |                |                  |             | (4.56)          |                       |                |                |             | \$ 0.51        |
|              |                   |          |            |          | <b>Total Non-Native</b> |                 |                |                  |             | <b>68.53</b>    |                       |                |                |             |                |

| Total Tons - Per PACE |           |         |          |          |       |
|-----------------------|-----------|---------|----------|----------|-------|
|                       | Estimated | S14 Adj | S105 Adj | S155 Adj | Total |
| Jan                   | 205       | 5       | 1        | -        | 211   |
| Feb                   | 132       | 7       | -        | -        | 139   |
| Mar                   | 163       | -       | -        | -        | 163   |
| Apr                   | 3         | 1       | 1        | -        | 5     |
| May                   | 245       | (1)     | -        | -        | 244   |
| Jun                   | 212       | 5       | -        | -        | 217   |
| Jul                   | 232       | 10      | -        | -        | 242   |
| Aug                   | 197       | 7       | -        | -        | 204   |
| Sep                   | 204       | -       | -        | -        | 204   |
| Oct                   | -         | -       | -        | -        | -     |
| Nov                   | -         | -       | -        | -        | -     |
| Dec                   | -         | -       | -        | -        | -     |
| Total                 | 1,593     | 34      | 2        | -        | 1,629 |

| Total \$ - Booked |           |           |          |          |           |
|-------------------|-----------|-----------|----------|----------|-----------|
|                   | Estimated | S14 Adj   | S105 Adj | S155 Adj | Total     |
|                   | \$ 110.70 | \$ 2.70   | \$ 0.49  | \$ -     | \$ 113.89 |
|                   | \$ 71.28  | \$ 3.43   | \$ -     | \$ -     | \$ 74.71  |
|                   | \$ 79.87  | \$ -      | \$ -     | \$ -     | \$ 79.87  |
|                   | \$ 1.47   | \$ 0.49   | \$ 0.49  | \$ -     | \$ 2.45   |
|                   | \$ 120.05 | \$ (0.49) | \$ -     | \$ -     | \$ 119.56 |
|                   | \$ 103.88 | \$ 2.45   | \$ -     | \$ -     | \$ 106.33 |
|                   | \$ 113.68 | \$ 4.90   | \$ -     | \$ -     | \$ 118.58 |
|                   | \$ 96.53  | \$ 3.42   | \$ -     | \$ -     | \$ 99.95  |
|                   | \$ 99.57  | \$ -      | \$ -     | \$ -     | \$ 99.57  |
|                   | \$ -      | \$ -      | \$ -     | \$ -     | \$ -      |
|                   | \$ -      | \$ -      | \$ -     | \$ -     | \$ -      |
|                   | \$ -      | \$ -      | \$ -     | \$ -     | \$ -      |
|                   | \$ -      | \$ -      | \$ -     | \$ -     | \$ -      |
|                   | \$ -      | \$ -      | \$ -     | \$ -     | \$ -      |
| Total             | \$ 797.03 | \$ 16.90  | \$ 0.98  | \$ -     | \$ 814.90 |

| Total Cost per Ton |           |         |          |          |         |
|--------------------|-----------|---------|----------|----------|---------|
|                    | Estimated | S14 Adj | S105 Adj | S155 Adj | Total   |
|                    | \$ 0.54   | \$ 0.54 | \$ 0.49  | \$ -     | \$ 0.54 |
|                    | \$ 0.54   | \$ 0.49 | \$ -     | \$ -     | \$ 0.54 |
|                    | \$ 0.49   | \$ -    | \$ -     | \$ -     | \$ 0.49 |
|                    | \$ 0.49   | \$ 0.49 | \$ 0.49  | \$ -     | \$ 0.49 |
|                    | \$ 0.49   | \$ 0.49 | \$ -     | \$ -     | \$ 0.49 |
|                    | \$ 0.49   | \$ 0.49 | \$ -     | \$ -     | \$ 0.49 |
|                    | \$ 0.49   | \$ 0.49 | \$ -     | \$ -     | \$ 0.49 |
|                    | \$ 0.49   | \$ 0.49 | \$ -     | \$ -     | \$ 0.49 |
|                    | \$ 0.49   | \$ -    | \$ -     | \$ -     | \$ 0.49 |
|                    | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    |
|                    | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    |
|                    | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    |
|                    | \$ -      | \$ -    | \$ -     | \$ -     | \$ -    |
| Total              | \$ 0.50   | \$ 0.50 | \$ 0.49  | \$ -     | \$ 0.50 |

| Year               | Amount        |                       |        |
|--------------------|---------------|-----------------------|--------|
| 2015               | 468           | Total Current Vintage | 8,523  |
| 2016               | 834           | Total Future Vintage  | 13,853 |
| 2017               | 817           | Total                 | 22,376 |
| 2018               | 2,427         |                       |        |
| 2019               | 3,977         |                       |        |
| 2020               | 3,977         |                       |        |
| 2021               | 3,292         |                       |        |
| 2022               | 3,292         |                       |        |
| 2023               | 3,292         |                       |        |
| <b>Grand Total</b> | <b>22,376</b> |                       |        |

| Program(s) | Account Number | Account Name         | Account Type     | Allowance (Vintage Year) | Serial Number S | Serial Nur | Block Totals | Jurisdiction |
|------------|----------------|----------------------|------------------|--------------------------|-----------------|------------|--------------|--------------|
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2015                     | 610976          | 611058     | 83           | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2015                     | 616491          | 616790     | 300          | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2015                     | 675866          | 675891     | 26           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2015                     | 675943          | 675956     | 14           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2015                     | 675957          | 675978     | 22           | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2015                     | 1043345         | 1043346    | 2            | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2015                     | 1176366         | 1176386    | 21           | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2016                     | 283284          | 283358     | 75           | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2016                     | 769694          | 770388     | 695          | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2016                     | 788553          | 788578     | 26           | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2016                     | 849125          | 849154     | 30           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2016                     | 1251398         | 1251405    | 8            | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2017                     | 124673          | 124684     | 12           | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2017                     | 505377          | 506061     | 685          | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2017                     | 569890          | 569892     | 3            | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2017                     | 569893          | 569905     | 13           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2017                     | 569906          | 569928     | 23           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2017                     | 569929          | 569949     | 21           | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2017                     | 1154895         | 1154954    | 60           | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2018                     | 295920          | 297480     | 1561         | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2018                     | 505372          | 506056     | 685          | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2018                     | 569833          | 569858     | 26           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2018                     | 569859          | 569862     | 4            | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2018                     | 569863          | 569887     | 25           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2018                     | 569888          | 569900     | 13           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2018                     | 569901          | 569923     | 23           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2018                     | 569924          | 569944     | 21           | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2018                     | 1078614         | 1078671    | 58           | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2018                     | 1082432         | 1082442    | 11           | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2019                     | 287257          | 290436     | 3180         | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2019                     | 498333          | 499017     | 685          | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2019                     | 562794          | 562819     | 26           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2019                     | 562820          | 562823     | 4            | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2019                     | 562824          | 562848     | 25           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2019                     | 562849          | 562861     | 13           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2019                     | 562862          | 562884     | 23           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2019                     | 562885          | 562905     | 21           | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2020                     | 299597          | 302776     | 3180         | DEK          |
| CSNOX      | 9.999E+11      | Duke Energy Kentucky | General Account  | 2020                     | 498220          | 498904     | 685          | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2020                     | 551708          | 551733     | 26           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2020                     | 551734          | 551737     | 4            | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2020                     | 551738          | 551762     | 25           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2020                     | 551763          | 551775     | 13           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2020                     | 551776          | 551798     | 23           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2020                     | 551799          | 551819     | 21           | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2021                     | 181888          | 185067     | 3180         | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2021                     | 440142          | 440167     | 26           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2021                     | 440168          | 440171     | 4            | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2021                     | 440172          | 440196     | 25           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2021                     | 440197          | 440209     | 13           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2021                     | 440210          | 440232     | 23           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2021                     | 440233          | 440253     | 21           | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2022                     | 169928          | 173107     | 3180         | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2022                     | 417613          | 417638     | 26           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2022                     | 417639          | 417642     | 4            | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2022                     | 417643          | 417667     | 25           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2022                     | 417668          | 417680     | 13           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2022                     | 417681          | 417703     | 23           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2022                     | 417704          | 417724     | 21           | DEK          |
| CSNOX      | 006018FACTY    | East Bend            | Facility Account | 2023                     | 173398          | 176577     | 3180         | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2023                     | 400221          | 400246     | 26           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2023                     | 400247          | 400250     | 4            | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2023                     | 400251          | 400275     | 25           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2023                     | 400276          | 400288     | 13           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2023                     | 400289          | 400311     | 23           | DEK          |
| CSNOX      | 007158FACTY    | Woodsdale            | Facility Account | 2023                     | 400312          | 400332     | 21           | DEK          |

| Duke Energy Kentucky - Current Vintage Year - CSNOXOS (Seasonal NOx) |           |              |           |                      | Native        |             |             |                    | NonNative    |       |                    |
|--|-----------|--------------|-----------|----------------------|---------------|-------------|-------------|--------------------|--------------|-------|--------------------|
| Account 0158183  | JE        | EA's         | \$ per ea | Balance              | WACI          | Consumption | Tons        | Acct 0509210       | Consumption  | Tons  | Acct 0509210       |
| <b>Balance @ 12/31/18</b>  |           |              |           |                      | 485           |             | \$ 2,484.70 | \$5.12             |              |       |                    |
| 2019 Current Inventory   |           | 913          | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| January Purchases  |           | -            | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| <b>Subtotal</b>  |           | <b>1,398</b> |           | <b>\$ 2,484.70</b>   | <b>\$1.78</b> |             |             |                    |              |       |                    |
| January Sales  |           | -            | \$1.78    | \$ -                 |               |             |             |                    |              |       |                    |
| Transfer initial EPA alloc to DPL                                    |           |              |           | \$ -                 |               |             |             |                    |              |       |                    |
|  |           |              |           |                      |               | YTD         | 0 \$        | -                  | YTD          | 0 \$  | -                  |
|  |           |              |           |                      |               | MTD         | 0 \$        | -                  | MTD          | 0 \$  | -                  |
| <b>January Est Consumption</b>                                       | EACONSUME | -            | \$1.78    | \$ -                 |               | -           | 0           | 75083/0509210/PPGK | -            | 0     | 75083/0509210/PPGK |
| <b>PACE Adj S14 - Dec PY</b>   | EACONSUME | -            | \$1.78    | \$ -                 |               | -           | 0           | 75083/0509210/PPGK | -            | 0     | 75083/0509210/PPGK |
| <b>PACE Adj S105 - Sept PY</b>                                       | EACONSUME | -            | \$1.78    | \$ -                 |               | -           | 0           | 75083/0509210/PPGK | -            | 0     | 75083/0509210/PPGK |
| <b>Compliance Adj - PY</b>   | EACONSUME | -            | \$1.78    | \$ -                 |               | -           | 0           | 75083/0509210/PPGK | -            | 0     | 75083/0509210/PPGK |
|  |           |              |           |                      |               |             |             |                    |              |       |                    |
| <b>Balance @ 1/31</b>  |           |              |           |                      | 1,398         |             | \$ 2,484.70 | \$1.78             | GL = 0158183 |       | \$ 2,484.70        |
| February Purchases   |           | -            | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| MF6 Private Transfer to DEK  |           | 176          |           | \$ -                 |               |             |             |                    |              |       |                    |
| <b>Subtotal</b>  |           | <b>1,574</b> |           | <b>\$ 2,484.70</b>   | <b>\$1.58</b> |             |             |                    |              |       |                    |
| February Sales   | 0         | -            | \$1.58    | \$ -                 |               |             |             |                    |              |       |                    |
|  |           |              |           |                      |               | YTD         | 0 \$        | -                  | YTD          | 0 \$  | -                  |
|  |           |              |           |                      |               | MTD         | 0 \$        | -                  | MTD          | 0 \$  | -                  |
| <b>February Est Consumption</b>                                      | EACONSUME | -            | \$1.58    | \$ -                 |               | -           |             | 75083/0509210/PPGK | -            |       | 75080/0509210/RPHT |
| <b>PACE Adj S14 - Jan CY</b>   | EACONSUME | -            | \$1.58    | \$ -                 |               | -           |             | 75083/0509210/PPGK | -            |       | 75080/0509210/RPHT |
| <b>PACE Adj S105 - Oct PY</b>  | EACONSUME | -            | \$1.58    | \$ -                 |               | -           |             | 75083/0509210/PPGK | -            |       | 75080/0509210/RPHT |
|  |           |              |           |                      |               |             |             |                    |              |       |                    |
| <b>Balance @ 2/28</b>  |           |              |           |                      | 1,574         |             | \$ 2,484.70 | \$1.58             | GL = 0158183 |       | \$ 2,484.70        |
| March Purchases  |           | -            | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| True-up adjustment to EPA Report                                     |           | -            |           | \$ -                 |               |             |             |                    |              |       |                    |
| <b>Subtotal</b>  |           | <b>1,574</b> |           | <b>\$ 2,484.70</b>   | <b>\$1.58</b> |             |             |                    |              |       |                    |
| March Sales  | 0         | -            | \$1.58    | \$ -                 |               |             |             |                    |              |       |                    |
|  |           |              |           |                      |               | YTD         | 0 \$        | -                  | YTD          | 0 \$  | -                  |
|  |           |              |           |                      |               | MTD         | 0 \$        | -                  | MTD          | 0 \$  | -                  |
| <b>March Est Consumption</b>   | EACONSUME | -            | \$1.58    | \$ -                 |               | -           |             | 75083/0509210/PPGK | -            |       | 75083/0509210/PPGK |
| <b>PACE Adj S14 - Feb CY</b>   | EACONSUME | -            | \$1.58    | \$ -                 |               | -           |             | 75083/0509210/PPGK | -            |       | 75083/0509210/PPGK |
| <b>PACE Adj S105 - Nov PY</b>  | EACONSUME | -            | \$1.58    | \$ -                 |               | -           |             | 75083/0509210/PPGK | -            |       | 75083/0509210/PPGK |
|  |           |              |           |                      |               |             |             |                    |              |       |                    |
| <b>Balance @ 3/31</b>  |           |              |           |                      | 1,574         |             | \$ 2,484.70 | \$1.58             | GL = 0158183 |       | \$ 2,484.70        |
| April Purchases  |           | -            | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| <b>Subtotal</b>  |           | <b>1,574</b> |           | <b>\$ 2,484.70</b>   | <b>\$1.58</b> |             |             |                    |              |       |                    |
| April Sales  | 0         | -            | \$1.58    | \$ -                 |               |             |             |                    |              |       |                    |
|  |           |              |           |                      |               | YTD         | 0 \$        | -                  | YTD          | 0 \$  | -                  |
|  |           |              |           |                      |               | MTD         | 0 \$        | -                  | MTD          | 0 \$  | -                  |
| <b>April Est Consumption</b>   | EACONSUME | -            | \$1.58    | \$ -                 |               | -           |             | 75083/0509210/PPGK | -            |       | 75083/0509210/PPGK |
| <b>PACE Adj S14 - March CY</b>                                       | EACONSUME | -            | \$1.58    | \$ -                 |               | -           |             | 75083/0509210/PPGK | -            |       | 75083/0509210/PPGK |
| <b>PACE Adj S105 - Dec PY</b>  | EACONSUME | -            | \$1.58    | \$ -                 |               | -           |             | 75083/0509210/PPGK | -            |       | 75083/0509210/PPGK |
|  |           |              |           |                      |               |             |             |                    |              |       |                    |
| <b>Balance @ 4/30</b>  |           |              |           |                      | 1,574         |             | \$ 2,484.70 | \$1.58             | GL = 0158183 |       | \$ 2,484.70        |
| May Purchases  |           | -            | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| True-up adjustment to EPA Report                                     | N/A       | -            | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| <b>Subtotal</b>  |           | <b>1,574</b> |           | <b>\$ 2,484.70</b>   | <b>\$1.58</b> |             |             |                    |              |       |                    |
| May Sales  | N/A       | -            | \$1.58    | \$ -                 |               |             |             |                    |              |       |                    |
|  |           |              |           |                      |               | YTD         | 218 \$      | 344.44             | YTD          | 27 \$ | 42.66              |
|  |           |              |           |                      |               | MTD         | 218 \$      | 344.44             | MTD          | 27 \$ | 42.66              |
| <b>May Est Consumption</b>   | EACONSUME | (245)        | \$1.58    | \$ (387.10)          |               | \$ 344.44   | 218         | 75083/0509210/PPGK | \$ 42.66     | 27    | 75083/0509210/PPGK |
| <b>PACE Adj S14 - April CY</b>                                       | EACONSUME | -            | \$1.58    | \$ -                 |               | \$ -        |             | 75083/0509210/PPGK | \$ -         |       | 75083/0509210/PPGK |
| <b>PACE Adj S105 - Jan CY</b>  | EACONSUME | -            | \$1.58    | \$ -                 |               | \$ -        |             | 75083/0509210/PPGK | \$ -         |       | 75083/0509210/PPGK |
|  |           |              |           | \$ (387.10)          |               | \$ 344.44   |             |                    | \$ 42.66     |       |                    |
|  |           |              |           |                      |               |             |             |                    |              |       |                    |
| <b>Balance @ 5/31</b>  |           |              |           |                      | 1,329         |             | \$ 2,097.60 | \$1.58             | GL = 0158183 |       | \$ 2,097.60        |
| June Purchases   |           | -            | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| Initial allocations  |           | -            | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| <b>Subtotal</b>  |           | <b>1,329</b> |           | <b>\$ 2,097.60</b>   | <b>\$1.58</b> |             |             |                    |              |       |                    |
| June Sales   | 0         | -            | \$1.58    | \$ -                 |               |             |             |                    |              |       |                    |
|  |           |              |           |                      |               | YTD         | 414 \$      | 654.12             | YTD          | 42 \$ | 66.36              |
|  |           |              |           |                      |               | MTD         | 196 \$      | 309.68             | MTD          | 15 \$ | 23.70              |
| <b>June Est Consumption</b>  | EACONSUME | (212)        | \$1.58    | \$ (334.96)          |               | \$ 308.10   | 195         | 75083/0509210/PPGK | \$ 26.86     | 17    | 75080/0509210/RPHT |
| <b>PACE Adj S14 - May CY</b>   | EACONSUME | 1            | \$1.58    | \$ 1.58              |               | \$ 1.58     | 1           | 75083/0509210/PPGK | \$ (3.16)    | (2)   | 75080/0509210/RPHT |
| <b>PACE Adj S105 - Feb CY</b>  | EACONSUME | -            | \$1.58    | \$ -                 |               | \$ -        |             | 75083/0509210/PPGK | \$ -         | 0     | 75080/0509210/RPHT |
|  |           |              |           | Subtotal \$ (333.38) |               | \$ 309.68   |             |                    | \$ 23.70     |       |                    |
|  |           |              |           |                      |               |             |             |                    |              |       |                    |
| <b>Balance @ 6/30</b>  |           |              |           |                      | 1,118         |             | \$ 1,764.22 | \$1.58             | GL = 0158183 |       | \$ 1,764.22        |
| July Purchases   |           | -            | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| Woodsdale-State Reallocations from EPA                               |           | -            | \$0.00    | \$ -                 |               |             |             |                    |              |       |                    |
| <b>Subtotal</b>  |           | <b>1,118</b> |           | <b>\$ 1,764.22</b>   | <b>\$1.58</b> |             |             |                    |              |       |                    |

| Duke Energy Kentucky - Current Vintage Year - CSNOXOS (Seasonal NOx) |           |            |           |                    | Native        |                     |                    |                    | NonNative   |      |                    |
|--|-----------|------------|-----------|--------------------|---------------|---------------------|--------------------|--------------------|-------------|------|--------------------|
| Account 0158183  | JE        | EA's       | \$ per ea | Balance            | WACI          | Consumption         | Tons               | Acct 0509210       | Consumption | Tons | Acct 0509210       |
| July Sales   | 0         | -          | \$1.58    | \$ -               |               |                     |                    |                    |             |      |                    |
|  |           |            |           |                    |               | YTD                 | 626                | \$ 989.08          | YTD         | 67   | \$ 105.86          |
|  |           |            |           |                    |               | MTD                 | 212                | \$ 334.96          | MTD         | 25   | \$ 39.50           |
| July Est Consumption   | EACONSUME | (232)      | \$1.58    | \$ (366.56)        |               | \$ 330.22           | 209                | 75083/0509210/PPGK | \$ 36.34    | 23   | 75080/0509210/RPHT |
| PACE Adj S14 - June CY   | EACONSUME | (5)        | \$1.58    | \$ (7.90)          |               | \$ 4.74             | 3                  | 75083/0509210/PPGK | \$ 3.16     | 2    | 75080/0509210/RPHT |
| PACE Adj S105 - March CY   | EACONSUME | -          | \$0.00    | \$ -               |               | \$ -                | -                  | -                  | \$ -        | -    | -                  |
|  |           |            |           | Subtotal           |               | \$ 334.96           |                    |                    | \$ 39.50    |      |                    |
| <b>Balance @ 7/31</b>  |           | <b>881</b> |           | <b>\$ 1,389.76</b> | <b>\$1.58</b> | <b>GL = 0158183</b> | <b>\$ 1,389.76</b> |                    |             |      |                    |
| August Purchases   |           | -          | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| MF6-2012 Vintage New Unit Set-Aside                                  |           | -          | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| MF6-2013 Vintage New Unit Set-Aside                                  |           | -          | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| <b>Subtotal</b>  |           | <b>881</b> |           | <b>\$ 1,389.76</b> | <b>\$1.58</b> |                     |                    |                    |             |      |                    |
| August Sales   | 0         | -          | \$1.58    | \$ -               |               | YTD                 | 815                | \$ 1,287.70        | YTD         | 85   | \$ 134.30          |
|  |           |            |           |                    |               | MTD                 | 189                | \$ 298.62          | MTD         | 18   | \$ 28.44           |
| August Est Consumption   | EACONSUME | (197)      | \$1.58    | \$ (311.26)        |               | \$ 285.98           | 181                | 75083/0509210/PPGK | \$ 25.28    | 16   | 75080/0509210/RPHT |
| PACE Adj S14 - July CY   | EACONSUME | (10)       | \$1.58    | \$ (15.80)         |               | \$ 12.64            | 8                  | 75083/0509210/PPGK | \$ 3.16     | 2    | 75080/0509210/RPHT |
| PACE Adj S105 - April CY   | EACONSUME | -          | \$0.00    | \$ -               |               | \$ -                | -                  | -                  | \$ -        | -    | -                  |
|  |           |            |           | Subtotal           |               | \$ 298.62           |                    |                    | \$ 28.44    |      |                    |
| <b>Balance @ 8/31</b>  |           | <b>674</b> |           | <b>\$ 1,062.70</b> | <b>\$1.58</b> | <b>GL = 0158183</b> | <b>\$ 1,062.70</b> |                    |             |      |                    |
| September Purchases  |           | -          | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| <b>Subtotal</b>  |           | <b>674</b> |           | <b>\$ 1,062.70</b> | <b>\$1.58</b> |                     |                    |                    |             |      |                    |
| September Sales  | 0         | -          | \$1.58    | \$ -               |               | YTD                 | 1,004              | \$ 1,585.70        | YTD         | 107  | \$ 168.99          |
|  |           |            |           |                    |               | MTD                 | 189                | \$ 298.00          | MTD         | 22   | \$ 34.69           |
| September Est Consumption  | EACONSUME | (204)      | \$1.58    | \$ (321.65)        |               | 286.96              | 182                | 75083/0509210/PPGK | 34.69       | 22   | 75080/0509210/RPHT |
| PACE Adj S14 - August CY   | EACONSUME | (7)        | \$1.58    | \$ (11.04)         |               | 11.04               | 7                  | 75083/0509210/PPGK | -           | 0    | 75080/0509210/RPHT |
| PACE Adj S105 - May CY   | EACONSUME | -          | \$1.58    | \$ -               |               | -                   | 0                  | 75083/0509210/PPGK | -           | 0    | 75080/0509210/RPHT |
|  |           |            |           | Subtotal           |               | \$ 298.00           |                    |                    | \$ 34.69    |      |                    |
| <b>Balance @ 9/30</b>  |           | <b>463</b> |           | <b>\$ 730.01</b>   | <b>\$1.58</b> | <b>GL = 0158183</b> | <b>\$ 730.01</b>   |                    |             |      |                    |
| EPA Allocations  | N/A       |            | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| EPA Removal of CSAPR EA's  |           |            | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| EPA Reissuance of CSOSG2 EA's  |           |            | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| <b>Subtotal</b>  |           | <b>463</b> |           | <b>\$ 730.01</b>   | <b>\$1.58</b> |                     |                    |                    |             |      |                    |
| October Sales  | N/A       | -          | \$1.58    | \$ -               |               | YTD                 | 1,004              | \$ 1,585.70        | YTD         | 107  | \$ 168.99          |
|  |           |            |           |                    |               | MTD                 | 0                  | \$ -               | MTD         | 0    | \$ -               |
| October Est Consumption  | EACONSUME | -          | \$1.58    | \$ -               |               | \$ -                | 0                  | 75083/0509210/PPGK | \$ -        | 0    | 75080/0509210/RPHT |
| PACE Adj S14 - Sept CY   | EACONSUME | -          | \$1.58    | \$ -               |               | \$ -                | 0                  | 75083/0509210/PPGK | \$ -        | 0    | 75080/0509210/RPHT |
| PACE Adj S105 - June CY  | EACONSUME | -          | \$1.58    | \$ -               |               | \$ -                | 0                  | 75083/0509210/PPGK | \$ -        | 0    | 75080/0509210/RPHT |
|  |           |            |           | Subtotal           |               | \$ -                |                    |                    | \$ -        |      |                    |
| <b>Balance @ 10/31</b>   |           | <b>463</b> |           | <b>\$ 730.01</b>   | <b>\$1.58</b> | <b>GL = 0158183</b> | <b>\$ 730.01</b>   |                    |             |      |                    |
| EPA Allocations  | N/A       |            | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| Sept Accrual Reversal  | N/A       |            | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| <b>Subtotal</b>  |           | <b>463</b> |           | <b>\$ 730.01</b>   | <b>\$1.58</b> |                     |                    |                    |             |      |                    |
| November Sales   | N/A       | -          | \$1.58    | \$ -               |               | YTD                 | 1,004              | \$ 1,585.70        | YTD         | 107  | \$ 168.99          |
|  |           |            |           |                    |               | MTD                 | 0                  | \$ -               | MTD         | 0    | \$ -               |
| November Est Consumption   | EACONSUME | -          | \$1.58    | \$ -               |               | -                   | 0                  | 75083/0509210/PPGK | -           | 0    | 75080/0509210/RPHT |
| PACE Adj S14 - Oct CY  | EACONSUME | -          | \$1.58    | \$ -               |               | -                   | 0                  | 75083/0509210/PPGK | -           | 0    | 75080/0509210/RPHT |
| PACE Adj S105 - July CY  | EACONSUME | -          | \$0.00    | \$ -               |               | \$ -                | -                  | -                  | \$ -        | -    | -                  |
|  |           |            |           | Subtotal           |               | \$ -                |                    |                    | \$ -        |      |                    |
| <b>Balance @ 11/30</b>   |           | <b>463</b> |           | <b>\$ 730.01</b>   | <b>\$1.58</b> | <b>GL = 0158183</b> | <b>\$ 730.01</b>   |                    |             |      |                    |
| December Purchases   |           | -          | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| State Reallocations  |           | -          | \$0.00    | \$ -               |               |                     |                    |                    |             |      |                    |
| <b>Subtotal</b>  |           | <b>463</b> |           | <b>\$ 730.01</b>   | <b>\$1.58</b> |                     |                    |                    |             |      |                    |
| December Sales   |           | -          | \$1.58    | \$ -               |               | YTD                 | 1,004              | \$ 1,585.70        | YTD         | 107  | \$ 168.99          |
|  |           |            |           |                    |               | MTD                 | 0                  | \$ -               | MTD         | 0    | \$ -               |
| December Est Consumption   | EACONSUME | -          | \$1.58    | \$ -               |               | -                   | 0                  | 75083/0509210/PPGK | -           | 0    | 75080/0509210/RPHT |
| PACE Adj S14 - Nov CY  | EACONSUME | -          | \$1.58    | \$ -               |               | -                   | 0                  | 75083/0509210/PPGK | -           | 0    | 75080/0509210/RPHT |
| PACE Adj S105 - Aug CY   | EACONSUME | -          | \$0.00    | \$ -               |               | -                   | -                  | -                  | -           | -    | -                  |
|  |           |            |           | Subtotal           |               | \$ -                |                    |                    | \$ -        |      |                    |
| <b>Balance @ 12/31</b>   |           | <b>463</b> |           | <b>\$ 730.01</b>   | <b>\$1.58</b> | <b>GL = 0158183</b> | <b>\$ 730.01</b>   |                    |             |      |                    |

| Duke Energy Kentucky - Current Vintage Year - CSNOXOS (Seasonal NOx) |    |      |           |  | Native  |      |             |      | NonNative    |             |      |              |
|--|----|------|-----------|--|---------|------|-------------|------|--------------|-------------|------|--------------|
| Account 0158183  | JE | EA's | \$ per ea |  | Balance | WACI | Consumption | Tons | Acct 0509210 | Consumption | Tons | Acct 0509210 |
|  |    |      |           |  |         |      |             |      |              |             |      |              |

Duke Energy Kentucky S- NOx Consumption per PACE / DMA

| Native tons       |           |                     |          |                       |                          | Native - \$    |           |          |                       |             | Native - Cost Per Ton    |         |          |                       |         |
|-------------------|-----------|---------------------|----------|-----------------------|--------------------------|----------------|-----------|----------|-----------------------|-------------|--------------------------|---------|----------|-----------------------|---------|
|                   | Estimated | MidMonth PACE (S14) | S105     | PY Retirement True-up | Total Native Consumption | Estimated      | S14 Adj   | S105 Adj | PY Retirement True-up | Total       | Estimated                | S14 Adj | S105 Adj | PY Retirement True-up | Total   |
| May               | 218       | 1                   | -        | -                     | 219                      | \$ 344.44      | \$ 1.58   | \$ -     | -                     | \$ 346.02   | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Jun               | 195       | 3                   | -        | -                     | 198                      | \$ 308.10      | \$ 4.74   | \$ -     | -                     | \$ 312.84   | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Jul               | 209       | 8                   | -        | -                     | 217                      | \$ 330.22      | \$ 12.64  | \$ -     | -                     | \$ 342.86   | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Aug               | 181       | 7                   | -        | -                     | 188                      | \$ 285.98      | \$ 11.04  | \$ -     | -                     | \$ 297.02   | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Sep               | 182       | -                   | -        | -                     | 182                      | \$ 286.96      | \$ -      | \$ -     | -                     | \$ 286.96   | \$ 1.58                  | \$ -    | \$ -     | \$ -                  | \$ 1.58 |
| Dec               | -         | -                   | -        | -                     | -                        | \$ -           | \$ -      | \$ -     | -                     | \$ -        | \$ -                     | \$ -    | \$ -     | \$ -                  | \$ -    |
|                   | 985       | 19                  | -        | -                     | 1,004                    | \$ 1,555.70    | \$ 30.00  | \$ -     | \$ -                  | \$ 1,585.70 | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
|                   |           |                     |          |                       | Prior Yr Adj's           |                |           |          |                       | \$ -        |                          |         |          |                       | \$ -    |
|                   |           |                     |          |                       | Total Native             |                |           |          |                       | \$ 1,585.70 |                          |         |          |                       | \$ -    |
| Non - Native tons |           |                     |          |                       |                          | NonNative - \$ |           |          |                       |             | NonNative - Cost Per Ton |         |          |                       |         |
|                   | Estimated | MidMonth PACE (S14) | S105     | PY Retirement True-up | Total Consumption        | Estimated      | S14 Adj   | S105 Adj | PY Retirement True-up | Total       | Estimated                | S14 Adj | S105 Adj | PY Retirement True-up | Total   |
| May               | 27        | (2)                 | -        | -                     | 25                       | \$ 42.66       | \$ (3.16) | \$ -     | -                     | \$ 39.50    | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Jun               | 17        | 2                   | -        | -                     | 19                       | \$ 26.86       | \$ 3.16   | \$ -     | -                     | \$ 30.02    | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Jul               | 23        | 2                   | -        | -                     | 25                       | \$ 36.34       | \$ 3.16   | \$ -     | -                     | \$ 39.50    | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Aug               | 16        | -                   | -        | -                     | 16                       | \$ 25.28       | \$ -      | \$ -     | -                     | \$ 25.28    | \$ 1.58                  | \$ -    | \$ -     | \$ -                  | \$ 1.58 |
| Sep               | 22        | -                   | -        | -                     | 22                       | \$ 34.69       | \$ -      | \$ -     | -                     | \$ 34.69    | \$ 1.58                  | \$ -    | \$ -     | \$ -                  | \$ 1.58 |
| Dec               | -         | -                   | -        | -                     | -                        | \$ -           | \$ -      | \$ -     | -                     | \$ -        | \$ -                     | \$ -    | \$ -     | \$ -                  | \$ -    |
|                   | 105       | 2                   | -        | -                     | 107                      | \$ 165.83      | \$ 3.16   | \$ -     | \$ -                  | \$ 168.99   | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
|                   |           |                     |          |                       | Prior Yr Adj's           |                |           |          |                       | \$ -        |                          |         |          |                       | \$ -    |
|                   |           |                     |          |                       | Total Non-Native         |                |           |          |                       | \$ 168.99   |                          |         |          |                       | \$ -    |
| Total Tons        |           |                     |          |                       |                          | Total \$       |           |          |                       |             | Total Cost per ton       |         |          |                       |         |
|                   | Estimated | S14 Adj             | S105 Adj | PY Retirement True-up | Total                    | Estimated      | S14 Adj   | S105 Adj | PY Retirement True-up | Total       | Estimated                | S14 Adj | S105 Adj | PY Retirement True-up | Total   |
| May               | 245       | (1)                 | -        | -                     | 244                      | \$ 387.10      | \$ (1.58) | \$ -     | \$ -                  | \$ 385.52   | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Jun               | 212       | 5                   | -        | -                     | 217                      | \$ 334.96      | \$ 7.90   | \$ -     | \$ -                  | \$ 342.86   | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Jul               | 232       | 10                  | -        | -                     | 242                      | \$ 366.56      | \$ 15.80  | \$ -     | \$ -                  | \$ 382.36   | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Aug               | 197       | 7                   | -        | -                     | 204                      | \$ 311.26      | \$ 11.04  | \$ -     | \$ -                  | \$ 322.30   | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |
| Sep               | 204       | -                   | -        | -                     | 204                      | \$ 321.65      | \$ -      | \$ -     | \$ -                  | \$ 321.65   | \$ 1.58                  | \$ -    | \$ -     | \$ -                  | \$ 1.58 |
| Dec               | -         | -                   | -        | -                     | -                        | \$ -           | \$ -      | \$ -     | \$ -                  | \$ -        | \$ -                     | \$ -    | \$ -     | \$ -                  | \$ -    |
|                   | 1,090     | 21                  | -        | -                     | 1,111                    | \$ 1,721.53    | \$ 33.16  | \$ -     | \$ -                  | \$ 1,754.69 | \$ 1.58                  | \$ 1.58 | \$ -     | \$ -                  | \$ 1.58 |

| Year               | Amount       |                       |              |
|--------------------|--------------|-----------------------|--------------|
| 2017               | 232          | Total Current Vintage | 1,574        |
| 2018               | 260          | Total Future Vintage  | 2,908        |
| 2019               | 1,082        | <b>Total</b>          | <b>4,482</b> |
| 2020               | 1,082        |                       |              |
| 2021               | 913          |                       |              |
| 2022               | 913          |                       |              |
| <b>Grand Total</b> | <b>4,482</b> |                       |              |

Source: EPA Allowance Detail Report from EPA website

| Program(s) | Account Number | Account Name                                  | Account Type     | Allowance ( | Serial Nur | Serial Nur | Block Totals | Jurisdiction |
|------------|----------------|---|------------------|-------------|------------|------------|--------------|--------------|
| CSOSG2     | 006018FACFLT   | East Bend                                     | Facility Account | 2017        | 167252     | 167303     | 52           | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2017        | 167330     | 167343     | 14           | DEK          |
| CSOSG2     | 9.999E+11      | Duke Energy Kentucky NOx Ozone Season Account | General Account  | 2017        | 167344     | 167402     | 59           | DEK          |
| CSOSG2     | 9.999E+11      | Duke Energy Kentucky NOx Ozone Season Account | General Account  | 2017        | 315117     | 315119     | 3            | DEK          |
| CSOSG2     | 9.999E+11      | Duke Energy Kentucky NOx Ozone Season Account | General Account  | 2017        | 315120     | 315120     | 1            | DEK          |
| CSOSG2     | 9.999E+11      | Duke Energy Kentucky NOx Ozone Season Account | General Account  | 2017        | 401652     | 401754     | 103          | DEK          |
| CSOSG2     | 006018FACFLT   | East Bend                                     | Facility Account | 2018        | 86018      | 86105      | 88           | DEK          |
| CSOSG2     | 9.999E+11      | Duke Energy Kentucky NOx Ozone Season Account | General Account  | 2018        | 159131     | 159299     | 169          | DEK          |
| CSOSG2     | 9.999E+11      | Duke Energy Kentucky NOx Ozone Season Account | General Account  | 2018        | 309436     | 309438     | 3            | DEK          |
| CSOSG2     | 006018FACFLT   | East Bend                                     | Facility Account | 2019        | 93128      | 94020      | 893          | DEK          |
| CSOSG2     | 9.999E+11      | Duke Energy Kentucky NOx Ozone Season Account | General Account  | 2019        | 167562     | 167730     | 169          | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2019        | 180739     | 180741     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2019        | 180742     | 180745     | 4            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2019        | 180746     | 180749     | 4            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2019        | 180750     | 180752     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2019        | 180753     | 180755     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2019        | 180756     | 180758     | 3            | DEK          |
| CSOSG2     | 006018FACFLT   | East Bend                                     | Facility Account | 2020        | 93128      | 94020      | 893          | DEK          |
| CSOSG2     | 9.999E+11      | Duke Energy Kentucky NOx Ozone Season Account | General Account  | 2020        | 167562     | 167730     | 169          | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2020        | 180739     | 180741     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2020        | 180742     | 180745     | 4            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2020        | 180746     | 180749     | 4            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2020        | 180750     | 180752     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2020        | 180753     | 180755     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2020        | 180756     | 180758     | 3            | DEK          |
| CSOSG2     | 006018FACFLT   | East Bend                                     | Facility Account | 2021        | 57306      | 58198      | 893          | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2021        | 140039     | 140041     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2021        | 140042     | 140045     | 4            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2021        | 140046     | 140049     | 4            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2021        | 140050     | 140052     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2021        | 140053     | 140055     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2021        | 140056     | 140058     | 3            | DEK          |
| CSOSG2     | 006018FACFLT   | East Bend                                     | Facility Account | 2022        | 48460      | 49352      | 893          | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2022        | 121580     | 121582     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2022        | 121583     | 121586     | 4            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2022        | 121587     | 121590     | 4            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2022        | 121591     | 121593     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2022        | 121594     | 121596     | 3            | DEK          |
| CSOSG2     | 007158FACFLT   | Woodsdale                                     | Facility Account | 2022        | 121597     | 121599     | 3            | DEK          |



**Purpose:** This tab presents the EA tonage used per the PACE Report received from Cathy Haley within Transaction Costing. This file serves as an input file to the related PACE Reports, which further populate the Recon tabs.

| <b>SO2 - ARP &amp; CSSO2</b>  |                          |                              |       |
|-------------------------------|--------------------------|------------------------------|-------|
| Current Month Estimate - PACE |                          |                              |       |
|                               | Total Native Consumption | Total Non-Native Consumption | Total |
| January                       | 271                      | 15                           | 286   |
| February                      | 209                      | 14                           | 223   |
| March                         | 247                      | 31                           | 278   |
| April                         | 10                       | 0                            | 10    |
| May                           | 209                      | 39                           | 248   |
| June                          | 201                      | 12                           | 213   |
| July                          | 279                      | 3                            | 282   |
| August                        | 272                      | 1                            | 273   |
| September                     | 222                      | 9                            | 231   |
| October                       |                          |                              | 0     |
| November                      |                          |                              | 0     |
| December                      |                          |                              | 0     |

| <b>CSNOx - Annual</b>         |                          |                              |       |
|-------------------------------|--------------------------|------------------------------|-------|
| Current Month Estimate - PACE |                          |                              |       |
|                               | Total Native Consumption | Total Non-Native Consumption | Total |
| January                       | 191                      | 14                           | 205   |
| February                      | 123                      | 9                            | 132   |
| March                         | 143                      | 20                           | 163   |
| April                         | 3                        | 0                            | 3     |
| May                           | 218                      | 27                           | 245   |
| June                          | 195                      | 17                           | 212   |
| July                          | 209                      | 23                           | 232   |
| August                        | 181                      | 16                           | 197   |
| September                     | 182                      | 22                           | 204   |
| October                       |                          |                              | 0     |
| November                      |                          |                              | 0     |
| December                      |                          |                              | 0     |

| <b>CSSNOx - Seasonal</b>      |                          |                              |       |
|-------------------------------|--------------------------|------------------------------|-------|
| Current Month Estimate - PACE |                          |                              |       |
|                               | Total Native Consumption | Total Non-Native Consumption | Total |
| January                       |                          |                              | 0     |
| February                      |                          |                              | 0     |
| March                         |                          |                              | 0     |
| April                         |                          |                              | 0     |
| May                           | 218                      | 27                           | 245   |
| June                          | 195                      | 17                           | 212   |
| July                          | 209                      | 23                           | 232   |
| August                        | 181                      | 16                           | 197   |
| September                     | 182                      | 22                           | 204   |
| October                       |                          |                              | 0     |
| November                      |                          |                              | 0     |
| December                      |                          |                              | 0     |

| <b>SO2</b>        |                          |                              |       |
|-------------------|--------------------------|------------------------------|-------|
| S14 Adjusted PACE |                          |                              |       |
|                   | Total Native Consumption | Total Non-Native Consumption | Total |
| January           | 285                      | 15                           | 300   |
| February          | 219                      | 14                           | 233   |
| March             | 248                      | 31                           | 279   |
| April             | 11                       | 0                            | 11    |
| May               | 209                      | 25                           | 234   |
| June              | 203                      | 11                           | 214   |
| July              | 293                      | 4                            | 297   |
| August            | 278                      | 2                            | 280   |
| September         |                          |                              | 0     |
| October           |                          |                              | 0     |
| November          |                          |                              | 0     |
| December          |                          |                              | 0     |

| <b>CSNOx - A</b>  |                          |                              |       |
|-------------------|--------------------------|------------------------------|-------|
| S14 Adjusted PACE |                          |                              |       |
|                   | Total Native Consumption | Total Non-Native Consumption | Total |
| January           | 197                      | 13                           | 210   |
| February          | 129                      | 10                           | 139   |
| March             | 144                      | 19                           | 163   |
| April             | 4                        | 0                            | 4     |
| May               | 219                      | 25                           | 244   |
| June              | 198                      | 19                           | 217   |
| July              | 217                      | 25                           | 242   |
| August            | 188                      | 16                           | 204   |
| September         |                          |                              | 0     |
| October           |                          |                              | 0     |
| November          |                          |                              | 0     |
| December          |                          |                              | 0     |

| <b>CSSNOx - S</b> |                          |                              |       |
|-------------------|--------------------------|------------------------------|-------|
| S14 Adjusted PACE |                          |                              |       |
|                   | Total Native Consumption | Total Non-Native Consumption | Total |
| January           |                          |                              | 0     |
| February          |                          |                              | 0     |
| March             |                          |                              | 0     |
| April             |                          |                              | 0     |
| May               | 219                      | 25                           | 244   |
| June              | 198                      | 19                           | 217   |
| July              | 217                      | 25                           | 242   |
| August            | 188                      | 16                           | 204   |
| September         | 0                        | 0                            | 0     |
| October           |                          |                              | 0     |
| November          |                          |                              | 0     |
| December          |                          |                              | 0     |

| SO2                |                          |                              |       |
|--------------------|--------------------------|------------------------------|-------|
| S105 Adjusted PACE |                          |                              |       |
|                    | Total Native Consumption | Total Non-Native Consumption | Total |
| January            | 288                      | 12                           | 300   |
| February           | 219                      | 15                           | 234   |
| March              | 248                      | 30                           | 278   |
| April              | 2                        | 0                            | 2     |
| May                |                          |                              | 0     |
| June               |                          |                              | 0     |
| July               |                          |                              | 0     |
| August             |                          |                              | 0     |
| September          |                          |                              | 0     |
| October            |                          |                              | 0     |
| November           |                          |                              | 0     |
| December           |                          |                              | 0     |

| CSNOx - A          |                          |                              |       |
|--------------------|--------------------------|------------------------------|-------|
| S105 Adjusted PACE |                          |                              |       |
|                    | Total Native Consumption | Total Non-Native Consumption | Total |
| January            | 200                      | 11                           | 211   |
| February           | 129                      | 10                           | 139   |
| March              | 144                      | 19                           | 163   |
| April              | 5                        | 0                            | 5     |
| May                |                          |                              | 0     |
| June               |                          |                              | 0     |
| July               |                          |                              | 0     |
| August             |                          |                              | 0     |
| September          |                          |                              | 0     |
| October            |                          |                              | 0     |
| November           |                          |                              | 0     |
| December           |                          |                              | 0     |

| CSSNOx - S         |                          |                              |       |
|--------------------|--------------------------|------------------------------|-------|
| S105 Adjusted PACE |                          |                              |       |
|                    | Total Native Consumption | Total Non-Native Consumption | Total |
| January            |                          |                              | 0     |
| February           |                          |                              | 0     |
| March              |                          |                              | 0     |
| April              |                          |                              | 0     |
| May                | 0                        | 0                            | 0     |
| June               | 0                        | 0                            | 0     |
| July               | 0                        | 0                            | 0     |
| August             | 0                        | 0                            | 0     |
| September          | 0                        | 0                            | 0     |
| October            |                          |                              | 0     |
| November           |                          |                              | 0     |
| December           |                          |                              | 0     |

## PACE Reports from the PACE Group

**Purpose:** To show the PACE reports obtained from the websites listed below which are used to populate the PACE Input tab. PACE Reports are compiled by Cathy Haley.

### Est. Report - Current Month Estimate

Business Month: Sep-19  
 Run Type: MC  
 Date Performed: October 1, 2019

| Iso Unit Name   | SO2           |                |             |               | NOX           |                 |              |                | SO2           |                | NOX           |                   |
|-----------------|---------------|----------------|-------------|---------------|---------------|-----------------|--------------|----------------|---------------|----------------|---------------|-------------------|
|                 | NATIVE        |                | NON-NATIVE  |               | NATIVE        |                 | NON-NATIVE   |                | TOTALS        |                |               |                   |
|                 | Tons          | Costs (\$)     | Tons        | Costs (\$)    | Tons          | Costs (\$)      | Tons         | Costs (\$)     | Tons          | Costs (\$)     | Tons          | Costs (\$)        |
| PJM East Bend 2 | 221.50        | \$28.80        | 8.87        | \$1.15        | 170.16        | \$352.22        | 7.04         | \$14.58        | 536.85        | \$53.66        | 228.32        | \$6,377.33        |
| PJM Woodsdale 1 | 0.01          | \$0.00         | 0.00        | \$0.00        | 2.10          | \$4.35          | 0.88         | \$1.82         | 1.71          | \$0.00         | 0.00          | \$0.00            |
| PJM Woodsdale 2 | 0.01          | \$0.00         | 0.01        | \$0.00        | 3.52          | \$7.28          | 2.63         | \$5.45         | 1.51          | \$0.00         | 0.00          | \$0.00            |
| PJM Woodsdale 3 | 0.02          | \$0.00         | 0.01        | \$0.00        | 3.51          | \$7.27          | 2.77         | \$5.74         | 1.89          | \$0.00         | 0.00          | \$0.00            |
| PJM Woodsdale 4 | 0.01          | \$0.00         | 0.01        | \$0.00        | 1.28          | \$2.65          | 3.38         | \$7.00         | 0.00          | \$0.00         | 0.10          | \$2.81            |
| PJM Woodsdale 5 | 0.00          | \$0.00         | 0.02        | \$0.00        | 0.59          | \$1.22          | 3.30         | \$6.83         | 8.40          | \$0.00         | 0.00          | \$0.00            |
| PJM Woodsdale 6 | 0.00          | \$0.00         | 0.01        | \$0.00        | 0.66          | \$1.37          | 2.47         | \$5.12         | 6.79          | \$0.00         | 0.00          | \$0.00            |
| <b>Totals</b>   | <b>221.55</b> | <b>\$28.80</b> | <b>8.94</b> | <b>\$1.15</b> | <b>181.82</b> | <b>\$376.36</b> | <b>22.48</b> | <b>\$46.54</b> | <b>557.15</b> | <b>\$53.66</b> | <b>228.42</b> | <b>\$6,380.14</b> |

## PACE Reports from the PACE Group

**Purpose:** To show the PACE reports obtained from the websites listed below which are used to populate the PACE Input tab. PACE Reports are compiled by Cathy Haley.  
 S14 Report - Prior Month Consumption

Business Month: Aug-19  
 Run Type: S14  
 Date Performed: September 23, 2019

| Iso Unit Name   | SO2           |                |             |               | NOX           |                 |              |                | SO2             |                | NOX             |                 |
|-----------------|---------------|----------------|-------------|---------------|---------------|-----------------|--------------|----------------|-----------------|----------------|-----------------|-----------------|
|                 | NATIVE        |                | NON-NATIVE  |               | NATIVE        |                 | NON-NATIVE   |                | TOTALS          |                |                 |                 |
|                 | Tons          | Costs (\$)     | Tons        | Costs (\$)    | Tons          | Costs (\$)      | Tons         | Costs (\$)     | Tons            | Costs (\$)     | Tons            | Costs (\$)      |
| PJM East Bend 2 | 277.51        | \$36.08        | 1.70        | \$0.22        | 180.29        | \$373.21        | 1.70         | \$3.52         | 279.21          | \$36.30        | 182.00          | \$376.73        |
| PJM Woodsdale 1 | 0.01          | \$0.00         | 0.01        | \$0.00        | 1.11          | \$2.29          | 2.44         | \$5.05         | 0.02            | \$0.00         | 3.55            | \$7.34          |
| PJM Woodsdale 2 | 0.01          | \$0.00         | 0.01        | \$0.00        | 2.60          | \$5.38          | 1.38         | \$2.85         | 0.02            | \$0.00         | 3.98            | \$8.23          |
| PJM Woodsdale 3 | 0.00          | \$0.00         | 0.01        | \$0.00        | 0.97          | \$2.02          | 2.64         | \$5.46         | 0.02            | \$0.00         | 3.61            | \$7.48          |
| PJM Woodsdale 4 | 0.00          | \$0.00         | 0.01        | \$0.00        | 0.94          | \$1.95          | 2.77         | \$5.74         | 0.02            | \$0.00         | 3.71            | \$7.69          |
| PJM Woodsdale 5 | 0.01          | \$0.00         | 0.01        | \$0.00        | 1.20          | \$2.48          | 2.84         | \$5.88         | 0.02            | \$0.00         | 4.04            | \$8.36          |
| PJM Woodsdale 6 | 0.01          | \$0.00         | 0.01        | \$0.00        | 1.06          | \$2.20          | 2.44         | \$5.06         | 0.02            | \$0.00         | 3.51            | \$7.26          |
| <b>Totals</b>   | <b>277.54</b> | <b>\$36.08</b> | <b>1.77</b> | <b>\$0.22</b> | <b>188.18</b> | <b>\$389.53</b> | <b>16.22</b> | <b>\$33.56</b> | <b>\$279.33</b> | <b>\$36.30</b> | <b>\$204.40</b> | <b>\$423.09</b> |

## PACE Reports from the PACE Group

**Purpose:** To show the PACE reports obtained from the websites listed below which are used to populate the PACE Input tab. PACE Reports are compiled by Cathy Haley.

### S105 Report - Four Month True-up Consumption

|                 |                 |  |
|-----------------|-----------------|--|
| Business Month: | May-19          |  |
| Run Type        | S105            |  |
| Date Performed: | August 19, 2019 |  |

| Iso Unit Name   | SO2         |               |             |               | NOX         |               |             |               | SO2         |             | NOX         |             |
|-----------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|-------------|-------------|-------------|
|                 | NATIVE      |               | NON-NATIVE  |               | NATIVE      |               | NON-NATIVE  |               | TOTALS      |             |             |             |
|                 | Tons        | Costs (\$)    | Tons        | Costs (\$)    | Tons        | Costs (\$)    | Tons        | Costs (\$)    | Tons        | Costs (\$)  | Tons        | Costs (\$)  |
| PJM East Bend 2 |             |               |             |               |             |               |             |               |             |             |             |             |
| PJM Woodsdale 1 |             |               |             |               |             |               |             |               |             |             |             |             |
| PJM Woodsdale 2 |             |               |             |               |             |               |             |               |             |             |             |             |
| PJM Woodsdale 3 |             |               |             |               |             |               |             |               |             |             |             |             |
| PJM Woodsdale 4 |             |               |             |               |             |               |             |               |             |             |             |             |
| PJM Woodsdale 5 |             |               |             |               |             |               |             |               |             |             |             |             |
| PJM Woodsdale 6 |             |               |             |               |             |               |             |               |             |             |             |             |
| <b>Totals</b>   | <b>0.00</b> | <b>\$0.00</b> | <b>0.00</b> | <b>\$0.00</b> | <b>0.00</b> | <b>\$0.00</b> | <b>0.00</b> | <b>\$0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |