

**Duke Energy Kentucky**  
**Case No. 2021-00190**  
**STAFF First Set Data Requests**  
**Date Received: May 28, 2021**

**STAFF-DR-01-043**

**REQUEST:**

Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

**RESPONSE:**

Plan	Coverage Category	Employee Contribution Rates			Employer Contributions Rates
Basic Life	<ul style="list-style-type: none"> <li>• 1 x annual base pay</li> <li>• \$50,000</li> </ul>	N/A (100% employer paid)			Per \$1,000 of Coverage
					Monthly Premium
					\$0.134
Supplemental Life	<ul style="list-style-type: none"> <li>• 1 x annual base pay</li> <li>• 2 x annual base pay</li> <li>• 3 x annual base pay</li> <li>• 4 x annual base pay</li> <li>• 5 x annual base pay</li> <li>• 6 x annual base pay</li> <li>• 7 x annual base pay</li> <li>• 8 x annual base pay</li> </ul>	Per \$1,000 Coverage			N/A (100% employee paid)
		Age	Non- Tobacco User Monthly Premium	Tobacco User Monthly Premium	
		0-24	\$0.029	\$0.056	
		25-29	\$0.029	\$0.068	
		30-34	\$0.032	\$0.097	
		35-39	\$0.052	\$0.099	
		40-44	\$0.067	\$0.143	
		45-49	\$0.104	\$0.217	
		50-54	\$0.166	\$0.417	
		55-59	\$0.306	\$0.654	
		60-64	\$0.461	\$0.979	
		65-69	\$0.839	\$2.427	
		70+	\$1.373	\$4.348	
Spouse/ Domestic Partner Life	<ul style="list-style-type: none"> <li>• \$5,000</li> <li>• \$8,000</li> <li>• \$10,000</li> <li>• \$15,000</li> <li>• \$25,000</li> <li>• \$50,000</li> </ul>	Per \$1,000 Coverage			N/A (100% employee paid)
		Age	Non- Tobacco User Monthly Premium	Tobacco User Monthly Premium	
		0-24	\$0.033	\$0.068	
		25-29	\$0.034	\$0.077	
		30-34	\$0.035	\$0.106	
		35-39	\$0.058	\$0.107	

	<ul style="list-style-type: none"> <li>• \$75,000</li> <li>• \$100,000</li> <li>• \$200,000</li> <li>• \$250,000</li> </ul>	<table border="1"> <tr><td>40-44</td><td>\$0.077</td><td>\$0.164</td></tr> <tr><td>45-49</td><td>\$0.124</td><td>\$0.257</td></tr> <tr><td>50-54</td><td>\$0.192</td><td>\$0.490</td></tr> <tr><td>55-59</td><td>\$0.353</td><td>\$0.753</td></tr> <tr><td>60-64</td><td>\$0.541</td><td>\$1.147</td></tr> <tr><td>65-69</td><td>\$0.938</td><td>\$1.874</td></tr> <tr><td>70+</td><td>\$1.709</td><td>\$3.738</td></tr> </table>	40-44	\$0.077	\$0.164	45-49	\$0.124	\$0.257	50-54	\$0.192	\$0.490	55-59	\$0.353	\$0.753	60-64	\$0.541	\$1.147	65-69	\$0.938	\$1.874	70+	\$1.709	\$3.738		
40-44	\$0.077	\$0.164																							
45-49	\$0.124	\$0.257																							
50-54	\$0.192	\$0.490																							
55-59	\$0.353	\$0.753																							
60-64	\$0.541	\$1.147																							
65-69	\$0.938	\$1.874																							
70+	\$1.709	\$3.738																							
Child Life	<ul style="list-style-type: none"> <li>• \$3,000</li> <li>• \$5,000</li> <li>• \$10,000</li> <li>• \$20,000</li> </ul>	<table border="1"> <thead> <tr> <th>Coverage</th> <th>Monthly Premium</th> </tr> </thead> <tbody> <tr><td>\$3,000</td><td>\$0.243</td></tr> <tr><td>\$5,000</td><td>\$0.405</td></tr> <tr><td>\$10,000</td><td>\$0.810</td></tr> <tr><td>\$20,000</td><td>\$1.620</td></tr> </tbody> </table>	Coverage	Monthly Premium	\$3,000	\$0.243	\$5,000	\$0.405	\$10,000	\$0.810	\$20,000	\$1.620		N/A (100% employee paid)											
Coverage	Monthly Premium																								
\$3,000	\$0.243																								
\$5,000	\$0.405																								
\$10,000	\$0.810																								
\$20,000	\$1.620																								

**PERSON RESPONSIBLE:** Jake J. Stewart

**Duke Energy Kentucky  
Case No. 2021-00190  
STAFF First Set Data Requests  
Date Received: May 28, 2021**

**STAFF-DR-01-044**

**REQUEST:**

Provide a listing of all retirement plans available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

**RESPONSE:**

2021 retiree medical options and full monthly cost rates:

	<b>Individual Only</b>	<b>Individual + Spouse</b>	<b>Indiv + Child(ren)</b>	<b>Individual +Family</b>
<b>Catastrophic</b>	\$1,002	\$2,005	\$1,804	\$2,858
<b>Health Savings Plan 1</b>	\$1,162	\$2,324	\$2,091	\$3,313
<b>Standard PPO</b>	\$1,323	\$2,647	\$2,385	\$3,776

Employees who newly retire from Duke Energy and enroll in Duke Energy’s coverage pay the full cost of coverage. The 2021 full monthly cost rates are in the chart above. When the employee retires, if he is part of a closed group eligible for a subsidy, the retiree may be eligible for credits to an HRA until attainment of age 65. Amounts credited to the HRA can be used to help pay for the cost of retiree healthcare coverage through Duke Energy or otherwise. These monthly pre-65 company contributions to the HRA are \$250 per month (and \$125 for spouses/domestic partners) or \$350 per month (and \$175 for spouses/domestic partners) depending on the employee’s age as of January 1, 2015. This HRA benefit also has been negotiated with each of our unions, resulting in effective dates beyond January 1, 2015 for certain unions.

**PERSON RESPONSIBLE:** Jake J. Stewart

**Duke Energy Kentucky  
Case No. 2021-00190  
STAFF First Set Data Requests  
Date Received: May 28, 2021**

**STAFF-DR-01-045**

**REQUEST:**

Concerning employee fringe benefits:

- a. Provide a detailed list of all fringe benefits available to the utility's employees.  
Indicate any fringe benefits that are limited to management employees.
- b. Separately for electric and gas operations, provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring over this 24-month period.

**RESPONSE:**

See STAFF-DR-01-045 Attachment.

**PERSON RESPONSIBLE:** Abby L. Motsinger  
Jake J. Stewart

**Duke Energy Kentucky - Gas**

	<b>12 Month Preceding</b>	<b>Base Period</b>	<b>Variance</b>	
	9.1.2019 - 8.31.2020	9.1.2020 - 8.31.2021		
1B110	Qualified Pension	316,781	336,929	20,148
1B112	Employee Savings Active	334,950	325,023	(9,926)
1B114	OPEB Active	35,624	27,022	(8,602)
1B210	Medical Active	489,285	596,292	107,007
1B212	Dental Active	23,579	26,065	2,486
1B214	Misc Other Fees	284	166	(119)
1B216	Long Term Disability	18,062	18,914	852
1B218	FAS112 Offset	158,407	123,322	(35,084)
1B310	Service/Safety Awards	5,229	4,548	(682)
1B312	Other Work/Family Benefits	-	3,916	3,916
1B410	Tuition Refund	3,121	5,050	1,929
1B510	Basic Life	6,069	6,763	694
1B512	Accidental Death & Dismember.	527	601	75
<b>Total</b>		<b>1,391,918</b>	<b>1,474,611</b>	<b>82,693</b>

A) The schedule above represents employee benefit costs for the time period requested. None of these benefits are limited to management employees. This schedule does not represent benefits offered only to executives

B) Refer to schedule above. The main drivers of the variance for the 24 month period in question are higher medical claims partially offset by 2019 LTD medical expense true up booked in June 2020

**Duke Energy Kentucky - Electric**

	<b>12 Month Preceding</b>	<b>Base Period</b>	<b>Variance</b>	
	9.1.2019 - 8.31.2020	9.1.2020 - 8.31.2021		
1B110	Qualified Pension	916,866	876,641	(40,225)
1B112	Employee Savings Active	964,860	841,841	(123,019)
1B114	OPEB Active	103,088	71,110	(31,978)
1B210	Medical Active	1,382,458	1,553,280	170,822
1B212	Dental Active	67,881	67,144	(737)
1B214	Misc Other Fees	33,154	6,493	(26,661)
1B216	Long Term Disability	52,289	49,195	(3,093)
1B218	FAS112 Offset	433,524	335,462	(98,063)
1B310	Service/Safety Awards	15,245	12,002	(3,243)
1B312	Other Work/Family Benefits	-	9,902	9,902
1B410	Tuition Refund	8,819	12,758	3,939
1B510	Basic Life	17,483	17,589	106
1B512	Accidental Death & Dismember.	1,514	1,563	49
<b>Total</b>		<b>3,997,180</b>	<b>3,854,979</b>	<b>(142,202)</b>

A) The schedule above represents employee benefit costs for the time period requested. None of these benefits are limited to management employees. This schedule does not represent benefits offered only to executives

B) Refer to schedule above. The main drivers of the variance for the 24 month period in question are 2019 LTD medical expense true up booked in June 2020 and incentive accrual true ups in 2020 partially offset by higher medical claims

**Duke Energy Kentucky**  
**Case No. 2021-00190**  
**STAFF First Set Data Requests**  
**Date Received: May 28, 2021**

**STAFF-DR-01-046**

**REQUEST:**

State whether the utility, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

- a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.
- b. If comparisons were not performed, explain why such comparisons were not performed.

**RESPONSE:**

As discussed throughout the direct testimony of Jake Stewart, Duke Energy places a priority on attracting and retaining a diverse, high-performing workforce. An important way we do this is by providing a comprehensive, competitive total rewards package of pay and benefits that includes base pay, incentive pay opportunities and benefits. Duke Energy employs a market-based compensation strategy by using annual compensation surveys to establish salary ranges and ensure jobs are paid competitively in base and in total direct compensation (base + incentives) as compared to jobs at companies that are similar to Duke Energy in size and revenue. Duke Energy participates in a variety of third-party salary surveys on an annual basis and data from these surveys is analyzed to determine overall

competitiveness of pay for jobs throughout the Companies. Duke Energy's survey documents are voluminous in nature and are considered to be proprietary by the vendor and subject to licensing agreements. As a result, to the extent permitted by these vendors, the Company will make available for the Commission's review, any of the surveys at a time and place that is convenient to the Commission and the Company.

In Section V of the testimony provided by Jake Stewart, the application of the salary survey data is described and how it directly relates to ensuring the competitiveness of the Company's compensation programs. In addition, the salary surveys Duke participates in, results of several studies regarding annual merit increases, short-term incentive plan design and long-term incentive plan design have been included in the Direct Testimony as Attachments JJS-1 through 2(b) and JJS-4(a) – 4(c).

In Section VIII of the testimony provided by Jake Stewart, benefit program benchmarking is described. Duke Energy routinely examines its benefits to confirm how we compare with national trends among comparable employers, and we consider the most effective ways to serve our diverse workforce who reside in over 25 states. We benchmark our programs against other large employers from both the utility industry and general industry, so that we are positioned to attract and retain qualified employees needed to support our customers. Duke Energy leverages its consultants, vendor partners and nationally recognized surveys to evaluate the competitiveness of its benefits and costs. This ensures Duke Energy's benefit plans and employee contributions are in line with its utility industry and general industry peers, making them reasonable and necessary in order to compete with other employers for qualified talent. Based on Duke Energy's reviews of the competitiveness and reasonableness of its benefit programs and employee costs, Duke Energy routinely determines if any changes should be made.



**PERSON RESPONSIBLE:** Jake J. Stewart

**REQUEST:**

Regarding the utility's employee compensation policy:

- a. Provide the utility's written compensation policy as approved by the board of directors.
- b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.
- c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.
- d. Explain when the utility's compensation policy was last reviewed or given consideration by the board of directors.
- e. Explain whether the utility's expenses for wages, salaries, benefits, and other compensation included in the base period and any adjustments to the base period, are compliant with the board of director's compensation policy.

**RESPONSE:**

**CONFIDENTIAL PROPRIETARY TRADE SECRET**  
**(As to Attachments (b) – (d) only)**

- a. The Compensation and People Development Committee of the Board of Directors establishes and reviews the overall compensation philosophy of the Corporation, confirms that our policies and philosophy do not encourage excessive or

inappropriate risk-taking by our employees, reviews and approves the salaries and other compensation of certain employees, including all executive officers of Duke Energy, reviews and approves compensatory agreements with executive officers, approves equity grants and reviews the effectiveness of, and approves changes to, compensation programs. Please see STAFF-DR-01-047(a) Attachment to reference the Compensation and People Development Committee Charter.

- b. Our compensation philosophy is described on pages 6-10 of Jake Stewart's direct testimony.
- c. The Compensation and People Development Committee has engaged FW Cook as its independent compensation consultant. The compensation consultant generally attends each committee meeting and provides advice to the committee at the meetings, including reviewing and commenting on market compensation data used to establish the compensation of the executive officers and directors. The consultant has been instructed that it shall provide completely independent advice to the Compensation and People Development Committee and is not permitted to provide any services to Duke Energy other than at the direction of the Compensation and People Development Committee. Please see STAFF-DR-01-047(b) – (d) Confidential Attachments for annual studies conducted by FW Cook in 2020.
- d. Annually, our compensation philosophy is described in detail in the Compensation Discussion and Analysis (CD&A) of the proxy statement. The Compensation and People Development Committee discusses the CD&A with management and, based on such review and discussions, recommends that the CD&A be included in the proxy statement.

- e. The utility's expenses for wages, salaries, benefits, and other compensation included in the base period and any adjustments to the base period, are components of the Board of Director's compensation program and the Company's Total Rewards compensation program which includes: (1) the establishment of a fair market value for all jobs; (2) annual pay reviews to recognize individual performance; (3) annual short-term cash incentive awards that reward eligible employees with cash bonuses when pre-established goals are achieved; (4) long-term incentive (LTI) opportunities to attract and retain high-performing leaders; and (5) recognition awards given when employees make significant contributions to business operations due to exceptional personal initiative, dedication, perseverance or a uniquely effective approach to work.

**PERSON RESPONSIBLE:** Jake J. Stewart

**CHARTER OF THE  
COMPENSATION AND PEOPLE DEVELOPMENT COMMITTEE  
OF THE  
BOARD OF DIRECTORS  
OF  
DUKE ENERGY CORPORATION**

**(Amended and Restated as of December 17, 2020)**

**I. General Focus**

The Compensation and People Development Committee (the “Committee”) shall (a) discharge the responsibilities of the Board of Directors (the “Board”) of Duke Energy Corporation (the “Corporation”) with respect to the compensation of the Corporation’s executive officers and directors, and (b) provide general oversight of the Corporation’s compensation philosophy and practices and human capital initiatives.

**II. Structure and Operations**

The Committee shall be comprised of three or more members of the Board, each of whom is determined by the Board to be “independent” under the rules of the New York Stock Exchange, Inc. (“NYSE”). At least two members must satisfy the requirements of a “non-employee director” for purposes of Rule 16b-3 under the Securities Exchange Act of 1934, as amended. The Board shall select members based upon their knowledge and experience in compensation matters and with care to avoid any conflicts of interest.

Each member of the Committee shall be appointed by the Board and shall serve until such member’s successor is duly elected and qualified or until such member’s earlier resignation or removal. The members of the Committee may be removed, with or without cause, by majority vote of the Board.

The Board shall elect the Chair of the Committee. The Chair will approve the agendas for Committee meetings.

In fulfilling its responsibilities, the Committee shall be entitled to delegate any or all of its responsibilities to a subcommittee of the Committee, including to a subcommittee comprised solely of one director. The Committee also shall be entitled to delegate its authority to one or more directors (whether or not such directors serve on the Committee) as the Committee deems appropriate, provided, however, that the Committee shall not delegate any power or authority required by law, regulation or listing standard to be exercised by the Committee as a whole.

**III. Meetings**

The Committee shall meet as frequently as circumstances dictate. The Chair of the Committee or a majority of the members of the Committee may call a special meeting of the Committee.

All non-management directors who are not members of the Committee may attend meetings of the Committee, but may not vote. Additionally, the Committee may invite to its meetings any director, member(s) of management of the Corporation and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any person it deems appropriate in order to carry out its responsibilities.

A majority of the Committee members, but not less than two, will constitute a quorum. A majority of the Committee members present at any Committee meeting at which a quorum is present may act on behalf of the Committee. The Committee may meet by telephone or videoconference and may take action by unanimous written consent.

The Committee shall appoint a person, who need not be a member, to act as secretary, and minutes of the Committee's proceedings shall be kept in minute books provided for that purpose. The agenda of each Committee meeting will be prepared by the secretary and, whenever reasonably practicable, circulated to each Committee member prior to each meeting.

#### **IV. Responsibilities and Duties**

The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities outlined in Section I of this Charter. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, legal or other conditions. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board from time to time related to the purposes of the Committee outlined in Section I of this Charter.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems appropriate and shall have the sole authority to retain or terminate outside counsel or other experts for this purpose, including the sole authority to approve the fees payable to such counsel or experts and any other terms of retention.

#### **Setting Compensation for Executive Officers and Directors**

1. Establish and review the overall compensation philosophy of the Corporation.
2. Review and approve periodically, but no less frequently than annually, the Corporation's goals and objectives relevant to the compensation of the Chief Executive Officer and the other executive officers and evaluate the performance of the Chief Executive Officer (based on input from the Corporate Governance Committee) and other executive officers in light of those goals and objectives.
3. Review and approve periodically, but no less frequently than annually, the compensation level (including base salary, short-term incentive opportunity, long-

term incentive opportunity and other benefits) of the Chief Executive Officer and the other executive officers.

4. In connection with executive compensation programs:
  - (i) Review and recommend to the Board, or approve, new executive compensation programs;
  - (ii) Review on a periodic basis the operations of the Corporation's executive compensation programs to determine whether they are properly coordinated and achieving their intended purpose(s), including whether the Corporation's compensation programs encourage excessive risk-taking and discuss, at least annually, the relationship between risk management policies and practices and compensation, and evaluate compensation policies and practices that could mitigate any such risk;
  - (iii) Review on a periodic basis the aggregate amount of compensation paid or potentially payable to the Chief Executive Officer and other executive officers through the use of tally sheets or such other method as the Committee may determine;
  - (iv) Take steps to modify any executive compensation program that yields payments and benefits that are not reasonably related to executive and corporate performance; and
  - (v) Consider the results of shareholder advisory votes regarding named executive officer compensation when evaluating and determining executive compensation (and recommend the frequency with which the Corporation shall conduct future shareholder advisory votes regarding executive compensation).
5. Review and recommend to the Board compensation of directors.
6. Review and recommend to full Board, or approve, any contracts or other transactions with executive officers of the Corporation, including consulting arrangements, employment contracts, nonqualified deferred compensation plans, perquisite arrangements and severance or termination arrangements, or any revisions thereto. Notwithstanding any other provision of this Charter, the Committee shall review and recommend to the Board for approval any consulting arrangement, employment contract, severance or termination arrangement with the Chief Executive Officer, or any revision thereto.

#### Monitoring Incentive and Equity-Based Compensation Plans

7. Review the Corporation's executive compensation plans, including incentive-compensation and equity-based plans, in light of the goals and objectives of

these plans, and amend, or recommend that the Board amend, these plans if the Committee deems it appropriate.

8. Administer any short-term incentive plan covering executive officers of the Corporation; determine whether performance targets have been met and determine the amounts and terms of any awards.
9. Review and recommend for Board approval all equity compensation plans to be submitted for shareholder approval under the NYSE listing standards; provided, however, that any equity compensation plan that satisfies an exception to the NYSE's listing standards shall not be required to be approved by the Corporation's shareholders.
10. Review and make recommendations to the Board, or approve, all awards of shares, options or other awards pursuant to the Corporation's equity-based plans; provided that the authority to issue such awards to employees who are not executive officers may be delegated as above described.

#### Human Capital

11. Review the Corporation's strategies and policies related to human capital management, including with respect to matters such as diversity and inclusion, employee engagement and talent development.

#### Reports

12. Review and discuss with management the Corporation's compensation discussion and analysis ("CD&A"), and based on that review and discussion, recommend to the Board that the CD&A be included in the Corporation's annual proxy statement or annual report on Form 10-K, and prepare the Compensation Committee Report in accordance with the rules and regulations of the Securities and Exchange Commission for inclusion in the Corporation's annual proxy statement or annual report on Form 10-K.
13. Report regularly to the Board (i) following meetings of the Committee, (ii) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities and (iii) with respect to such recommendations as the Committee may deem appropriate. The report to the Board may take the form of an oral report by the Chair or any other member of the Committee designated by the Committee to make such report.
14. Maintain minutes or other records of meetings and activities of the Committee.

#### Advisors

15. The Committee has the sole authority to select, oversee and terminate compensation consultants, legal counsel or other advisors to advise the Committee, and to approve the terms of any such engagement and the fees of



any such compensation consultant, legal counsel or other advisor. In selecting a compensation consultant, legal counsel or other advisor, the Committee shall take into account factors (including factors related to the independence of such compensation consultant, legal counsel or other advisor) it considers appropriate or as may be required by applicable law or NYSE listing standards. The Committee shall receive appropriate funding from the Corporation for the payment of compensation to the compensation consultants, legal counsel or other advisors retained by the Committee pursuant to the provisions of this Charter.

#### **V. Annual Performance Evaluation**

The Committee shall have oversight to perform a review and evaluation, at least annually, of the performance of the Committee and its members, including a review of the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board any modifications to this Charter that the Committee considers necessary or valuable. The Committee shall conduct such evaluations and reviews in such manner as it deems appropriate.

#### **VI. Committee References**

The Board approved a change in the Committee's name on December 17, 2020 from the "Compensation Committee" to the "Compensation and People Development Committee". Any reference to the Compensation Committee, or words of similar import, in any plans, agreements, arrangements or policies maintained by the Corporation or any subsidiary or affiliate are hereby deemed to be references to the Compensation and People Development Committee, in each case except where the context clearly dictates otherwise.

\* \* \* \* \*

**CONFIDENTIAL PROPRIETARY TRADE  
SECRET**

**STAFF-DR-01-047 CONFIDENTIAL  
ATTACHMENT (b)**

**FILED UNDER SEAL**

**CONFIDENTIAL PROPRIETARY TRADE  
SECRET**

**STAFF-DR-01-047 CONFIDENTIAL  
ATTACHMENT (c)**

**FILED UNDER SEAL**

**CONFIDENTIAL PROPRIETARY TRADE  
SECRET**

**STAFF-DR-01-047 CONFIDENTIAL  
ATTACHMENT (d)**

**FILED UNDER SEAL**

**Duke Energy Kentucky  
Case No. 2021-00190  
STAFF First Set Data Requests  
Date Received: May 28, 2021**

**STAFF-DR-01-048**

**REQUEST:**

To the extent not provided in the responses above, provide all wage, compensation, or employee benefits studies, analyses, or surveys conducted since the utility's last rate case or that are currently utilized by the utility.

**RESPONSE:**

While Duke Energy does not conduct actual surveys or studies, we participate in and utilize a variety of salary and benefit surveys and ad hoc analyses conducted by third parties on an annual basis. Please refer to the direct testimony of Company witness Jake Stewart as Attachment JJS-1 contains a list of surveys being utilized in 2021. As noted in the response to STAFF-DR-01-046, the documents are voluminous in nature and are considered to be proprietary by the vendor and subject to licensing agreements. As a result, to the extent permitted by these vendors, the Company will make available for the Commission's review, any of the surveys at a time and place that is convenient to the Commission and the Company.

**PERSON RESPONSIBLE:** Jake J. Stewart

**Duke Energy Kentucky**  
**Case No. 2021-00190**  
**STAFF First Set Data Requests**  
**Date Received: May 28, 2021**

**STAFF-DR-01-049**

**REQUEST:**

Provide the average number of customers on the utility's system (actual and projected), by rate schedule, for the base period and the three most recent calendar years.

**RESPONSE:**

Please see STAFF-DR-01-049 Attachment 1. Please note that due to an error in data entry when allocating billing determinants for Schedule M, GS-OPA was inadvertently entered as GS-Industrial and vice versa. Therefore, STAFF-DR-01-049 Attachment 1 does not match the billing determinants used in Schedule M. Since Rate GS does not differentiate between revenue classes, this did not have a major impact on the calculation of proposed rates. However, since a small portion of OPA is allocated to Rate RS, there is a small revision to the amount of the increase proposed to be recovered from Rate RS and GS. Please see revised Schedule M and N for the Test Period in STAFF-DR-01-049 Attachment 2 and for the Base Period in STAFF-DR-01-049 Attachment 3.

**PERSON RESPONSIBLE:** Jeff L. Kern

Duke Energy Kentucky, Inc.  
 Average Monthly Customer Bills Annually 2018 - 2020 and Base Period  
 (Including Actual 6-month Base Period Separate from Forecast 6-month Base Period)

		Rate Schedules					
		RS	GS - Commercial	GS - Industrial	GS - OPA	FT-L	IT
	2018	92,251	6,445	205	363	93	22
	2019	93,051	6,490	206	360	97	23
	2020	94,205	6,565	207	267	106	22
	Base Period	93,997	6,592	210	175	100	22
	Sep 2020 - Feb 2021	94,577	6,726	210	113	109	21
	Mar 2021 - Aug 2021	93,417	6,458	209	237	90	22
	Test Period	94,170	6,551	212	239	91	22

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 REVENUES AT PRESENT AND PROPOSED RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S).:  
 12 MONTHS FORECASTED

SCHEDULE M  
 PAGE 1 OF 1  
 WITNESS:  
 J.L. Kern

INCLUDES ALL RIDERS

LINE NO.	RATE CLASSIFICATION (A)	REVENUE AT PRESENT RATES (B) (\$)	REVENUE AT PROPOSED RATES (C) (\$)	REVENUE CHANGE (AMOUNT) (D=C-B) (\$)	% OF REVENUE CHANGE (E=D / B)
1	<b><u>SALES SERVICE:</u></b>				
2	RS RESIDENTIAL	78,693,175	88,649,849	9,956,674	12.65%
3	<b>TOTAL RS</b>	<b>78,693,175</b>	<b>88,649,849</b>	<b>9,956,674</b>	<b>12.65%</b>
4	GS COMMERCIAL	23,890,508	27,424,408	3,533,900	14.79%
5	GS INDUSTRIAL	2,153,950	2,469,281	315,331	14.64%
6	GS OTHER PUB AUTH	2,451,205	2,810,026	358,821	14.64%
7	<b>TOTAL GS</b>	<b>28,495,663</b>	<b>32,703,715</b>	<b>4,208,052</b>	<b>14.77%</b>
8	<b>TOTAL SALES SERVICE</b>	<b>107,188,838</b>	<b>121,353,564</b>	<b>14,164,726</b>	<b>13.21%</b>
9	<b><u>TRANSPORTATION:</u></b>				
10	FT LARGE	5,444,212	6,300,364	856,152	15.73%
11	IT	1,782,710	2,048,757	266,047	14.92%
12	<b>TOTAL TRANSPORTATION</b>	<b>7,226,922</b>	<b>8,349,121</b>	<b>1,122,199</b>	<b>15.53%</b>
13	<b>TOTAL THROUGHPUT</b>	<b>114,415,760</b>	<b>129,702,685</b>	<b>15,286,925</b>	<b>13.36%</b>
14	<b><u>MISCELLANEOUS REVENUES:</u></b>				
15	LATE PAYMENT CHARGES	0	0	0	0.00%
16	BAD CHECK CHARGES	27,420	27,420	0	0.00%
17	RECONNECTION CHARGES	23,364	28,037	4,673	20.00%
18	FIELD COLLECTION CHARGES	684	684	0	0.00%
19	INTERDEPARTMENTAL	27,765	31,897	4,132	14.88%
20	MINIMUM USE CONTRACT	258,228	190,661	(67,567)	-26.17%
21	REVENUE TRANSP OF GAS-INTERCO	0	0	0	0.00%
22	PROVISION FOR RATE REFUNDS	0	0	0	0.00%
23	OTHER MISC	528	528	0	0.00%
24	<b>TOTAL MISCELLANEOUS</b>	<b>337,989</b>	<b>279,227</b>	<b>(58,762)</b>	<b>-17.39%</b>
25	<b>TOTAL COMPANY REVENUE</b>	<b>114,753,749</b>	<b>129,981,912</b>	<b>15,228,163</b>	<b>13.27%</b>



DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 TEST PERIOD REVENUES AT CURRENT AVERAGE RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

INCLUDES ALL RIDERS

SCHEDULE M-2.1  
 PAGE 1 OF 1  
 WITNESS:  
 J.L. Kern

TEST PERIOD

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	TEST PERIOD REVENUE LESS GAS COST REVENUE (E)	CURRENT AVERAGE RATE (F=E/D) (\$/MCF)	% OF REV TO TOTAL EXCLUSIVE OF GAS COST (G) (%)	GAS COST REVENUE (H) (\$)	TEST PERIOD REVENUE TOTAL (I) (\$)	% OF REV TO TOTAL (J) (%)
				(MCF)	(\$)	(\$/MCF)	(%)	(\$)	(\$)	(%)
1	RS	RESIDENTIAL SERVICE	1,130,041	6,481,479	52,365,407	8.0792	70.48	26,327,768	78,693,175	68.58
2	GS	GENERAL SERVICE COMMERCIAL	78,612	2,857,007	12,285,346	4.3001	16.54	11,605,162	23,890,508	20.82
3	GS	GENERAL SERVICE INDUSTRIAL	2,547	290,082	975,637	3.3633	1.31	1,178,313	2,153,950	1.88
4	GS	GENERAL SERVICE OTHER PUB AUTH	2,861	330,383	1,109,189	3.3573	1.49	1,342,016	2,451,205	2.14
5	FT-L	FIRM TRANSPORTATION-LARGE	1,092	2,736,182	5,452,147	1.9926	7.34	(7,935)	5,444,212	4.74
6	IT	INTERRUPTIBLE TRANSPORTATION	264	1,672,200	1,782,710	1.0661	2.40	0	1,782,710	1.55
7		LATE PAYMENT CHARGES	0	0	0	-	-	0	0	-
8		BAD CHECK CHARGES	0	0	27,420	-	0.04	0	27,420	0.02
9		RECONNECTION CHARGES	0	0	23,364	-	0.03	0	23,364	0.02
10		FIELD COLLECTION CHARGES	0	0	684	-	-	0	684	-
11		INTERDEPARTMENTAL	0	4,158	10,875	2.6154	0.01	16,890	27,765	0.02
12		MINIMUM USE CONTRACT	0	0	258,228	-	0.35	0	258,228	0.23
13		REVENUE TRANSP OF GAS-INTERCO	0	0	0	-	-	0	0	-
14		PROVISION FOR RATE REFUNDS	0	0	0	-	-	0	0	-
15		OTHER MISCELLANEOUS	0	0	528	-	-	0	528	-
16	TOTAL		1,215,417	14,371,491	74,291,535	5.1694	99.99	40,462,214	114,753,749	100.00

NOTE: DETAIL CONTAINED ON SCHEDULES M-2.2 AND M-2.3.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_\_\_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_\_\_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

INCLUDES ALL RIDERS

SCHEDULE M-2.2  
 PAGE 1 OF 7  
 WITNESS:  
 J.L. Kern

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE(4) (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	<b>SALES SERVICE:</b>											
2	RS	RESIDENTIAL	1,130,041	6,481,479	8.0792	52,365,407	100.00	9,956,674	19.0	26,327,768	78,693,175	12.7
3		TOTAL RS	1,130,041	6,481,479	8.0792	52,365,407	70.50	9,956,674	19.0	26,327,768	78,693,175	12.7
4	GS	COMMERCIAL	78,612	2,857,007	4.3001	12,285,346	85.49	3,533,900	28.8	11,605,162	23,890,508	14.8
5	GS	INDUSTRIAL	2,547	290,082	3.3633	975,637	6.79	315,331	32.3	1,178,313	2,153,950	14.6
6	GS	OTH PUB AUTH	2,861	330,383	3.3573	1,109,189	7.72	358,821	32.3	1,342,016	2,451,205	14.6
7		TOTAL GS	84,020	3,477,472	4.1324	14,370,172	19.34	4,208,052	29.3	14,125,491	28,495,663	14.8
8		TOTAL SALES SERVICE	1,214,061	9,958,951	6.7011	66,735,579	89.83	14,164,726	21.2	40,453,259	107,188,838	13.2
9	<b>TRANSPORTATION SERVICE:</b>											
10	FT-L	FIRM TRANSP - LARGE	1,092	2,736,182	1.9926	5,452,147	75.36	856,152	15.7	(7,935)	5,444,212	15.7
11	IT	INTERRUPTIBLE TRANSP	264	1,672,200	1.0661	1,782,710	24.64	266,047	14.9	0	1,782,710	14.9
12		TOTAL TRANSP SERVICE	1,356	4,408,382	1.6412	7,234,857	9.74	1,122,199	15.5	(7,935)	7,226,922	15.5
13		TOTAL THROUGHPUT	1,215,417	14,367,333	5.1485	73,970,436	99.57	15,286,925	20.7	40,445,324	114,415,760	13.4
14	<b>MISCELLANEOUS REVENUES:</b>											
15		LATE PAYMENT CHARGES	0	0		0	0.00	0		0	0	
16		BAD CHECK CHARGES	0	0		27,420	8.54	0		0	27,420	
17		RECONNECTION CHARGES	0	0		23,364	7.28	4,673		0	23,364	
18		FIELD COLLECTION CHARGES	0	0		684	0.21	0		0	684	
19		INTERDEPARTMENTAL	0	4,158		10,875	3.39	4,132		16,890	27,765	
20		MINIMUM USE CONTRACT	0	0		258,228	80.42	(67,567)		0	258,228	
21		REVENUE TRANSP OF GAS-INTERCO	0	0		0	0.00	0		0	0	
22		PROVISION FOR RATE REFUNDS	0	0		0	0.00	0		0	0	
23		OTHER MISC	0	0		528	0.16	0		0	528	
24		TOTAL MISC	0	4,158		321,099	0.43	(58,762)	(18.3)	16,890	337,989	(17.4)
25		TOTAL COMPANY	1,215,417	14,371,491	5.1694	74,291,535	100.00	15,228,163	20.5	40,462,214	114,753,749	13.3

(1) DETAIL CONTAINED ON SCHEDULES M-2.2, PAGES 2 THROUGH 7.

(2) REFLECTS NORMALIZED VOLUMES.

(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_\_\_X FORECASTED PERIOD  
 TYPE OF FILING: \_\_\_X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 1 OF 7  
 WITNESS:  
 J.L. Kern

INCLUDES ALL RIDERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE(4) (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	<u>SALES SERVICE:</u>								
2	RS	RESIDENTIAL	1,130,041	6,481,479	9.6154	62,322,081	100.00	26,327,768	88,649,849
3		TOTAL RS	1,130,041	6,481,479	9.6154	62,322,081	69.62	26,327,768	88,649,849
4	GS	COMMERCIAL	78,612	2,857,007	5.5370	15,819,246	85.15	11,605,162	27,424,408
5	GS	INDUSTRIAL	2,547	290,082	4.4504	1,290,968	6.95	1,178,313	2,469,281
6	GS	OTH PUB AUTH	2,861	330,383	4.4434	1,468,010	7.90	1,342,016	2,810,026
7		TOTAL GS	84,020	3,477,472	5.3425	18,578,224	20.75	14,125,491	32,703,715
8		TOTAL SALES SERVICE	1,214,061	9,958,951	8.1234	80,900,305	90.37	40,453,259	121,353,564
9	<u>TRANSPORTATION SERVICE:</u>								
10	FT-L	FIRM TRANSP - LARGE	1,092	2,736,182	2.3055	6,308,299	75.48	(7,935)	6,300,364
11	IT	INTERRUPTIBLE TRANSP	264	1,672,200	1.2252	2,048,757	24.52	0	2,048,757
12		TOTAL TRANSP SERVICE	1,356	4,408,382	1.8957	8,357,056	9.34	(7,935)	8,349,121
13		TOTAL THROUGHPUT	1,215,417	14,367,333	6.2125	89,257,361	99.71	40,445,324	129,702,685
14	<u>MISCELLANEOUS REVENUES:</u>								
15		LATE PAYMENT CHARGES	0	0		0	0.00	0	0
16		BAD CHECK CHARGES	0	0		27,420	10.45	0	27,420
17		RECONNECTION CHARGES	0	0		28,037	10.69	0	28,037
18		FIELD COLLECTION CHARGES	0	0		684	0.26	0	684
19		INTERDEPARTMENTAL	0	4,158		15,007	5.72	16,890	31,897
20		MINIMUM USE CONTRACT	0	0		190,661	72.68	0	190,661
21		REVENUE TRANSP OF GAS-INTERCO	0	0		0	0.00	0	0
22		PROVISION FOR RATE REFUNDS	0	0		0	0.00	0	0
23		OTHER MISC	0	0		528	0.20	0	528
24		TOTAL MISC	0	4,158		262,337	0.29	16,890	279,227
25		TOTAL COMPANY	1,215,417	14,371,491	6.2290	89,519,698	100.00	40,462,214	129,981,912

(1) DETAIL CONTAINED ON SCHEDULES M-2.3, PAGES 2 THROUGH 7.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 2 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	RS	RESIDENTIAL							
2		CUSTOMER CHARGE:							
3		RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	1,130,041		\$19.00	21,470,779	34.5		21,470,779
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		6,481,479	5.7923	37,542,671	60.2	26,327,768	63,870,439
8		RATE RS EXCLUDING RIDERS	1,130,041	6,481,479		59,013,450	94.7	26,327,768	85,341,218
9		RIDERS:							
10		HOME ENERGY ASSISTANCE PROGRAM (HEA)			\$0.30	339,012	0.5		339,012
11		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.458170	2,969,619	4.8		2,969,619
12		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
13		TOTAL RIDERS				3,308,631	5.3		3,308,631
14		TOTAL RATE RS RESIDENTIAL INCLUDING RIDERS	1,130,041	6,481,479		62,322,081	100.0	26,327,768	88,649,849

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S).:  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 3 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	COMMERCIAL							
2		CUSTOMER CHARGE:							
3		NON-RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	78,612		\$58.00	4,559,496	28.8		4,559,496
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		2,857,007	3.9411	11,259,750	71.2	11,605,162	22,864,912
8		RATE GS COMMERCIAL EXCLUDING RIDERS	78,612	2,857,007		15,819,246	100.0	11,605,162	27,424,408
9		RIDERS:							
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS COMMERCIAL INCLUDING RIDERS	78,612	2,857,007		15,819,246	100.0	11,605,162	27,424,408

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD  
 TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 4 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	INDUSTRIAL							
2	CUSTOMER CHARGE:								
3	NON-RESIDENTIAL								
4	TOTAL MONTHLY BILLS x :								
5		CUSTOMER CHARGE PER MONTH	2,547		\$58.00	147,726	11.4		147,726
6	COMMODITY CHARGE:								
7		ALL CONSUMPTION		290,082	3.9411	1,143,242	88.6	1,178,313	2,321,555
8		RATE GS INDUSTRIAL EXCLUDING RIDERS	2,547	290,082		1,290,968	100.0	1,178,313	2,469,281
9	RIDERS:								
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS INDUSTRIAL INCLUDING RIDERS	2,547	290,082		1,290,968	100.0	1,178,313	2,469,281

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD  
 TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 5 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	OTHER PUBLIC AUTHORITIES							
2		CUSTOMER CHARGE:							
3		NON-RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	2,861		\$58.00	165,938	11.3		165,938
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		330,383	3.9411	1,302,072	88.7	1,342,016	2,644,088
8		RATE GS OPA EXCLUDING RIDERS	2,861	330,383		1,468,010	100.0	1,342,016	2,810,026
9		RIDERS:							
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS OPA INCLUDING RIDERS	2,861	330,383		1,468,010	100.0	1,342,016	2,810,026

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_\_\_ X FORECASTED PERIOD  
 TYPE OF FILING: \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.2  
 PAGE 6 OF 7  
 WITNESS:  
 J.L. Kern

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES(1) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	FT - L											
2	FIRM TRANSPORTATION - LARGE											
3	ADMINISTRATIVE CHARGE		1,092		\$430.00	469,560	8.6	0	0.0	469,560	0.0	
4	TRANSPORTATION CHARGE:											
5	ALL CONSUMPTION			2,736,182	1.8210	4,982,587	91.4	856,152	17.2	4,982,587	17.2	
6	RATE FT-LARGE EXCLUDING RIDERS		1,092	2,736,182		5,452,147	100.0	856,152	15.7	5,452,147	15.7	
7	RIDERS:											
8	GAS COST ADJUSTMENT TRANSITION (GCAT)(2)				(0.0580)		0.0	0	0.0	(7,935)	(7,935)	0.0
9	TOTAL RIDERS					0	0.0	0	0.0	(7,935)	(7,935)	0.0
10	TOTAL RATE FT - LARGE INCLUDING RIDERS		1,092	2,736,182		5,452,147	100.0	856,152	15.7	(7,935)	5,444,212	15.7

(1) REFLECTS NORMALIZED VOLUMES.

(2) GCAT only applies to FT-L customers during the first 12 months after they switch from sales service. Usage for this rider estimated at 5%



**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**  
**(GAS SERVICE)**

DATA: \_\_\_ BASE PERIOD  X  FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 7 OF 7  
 WITNESS:  
 J.L. Kern

**PROPOSED ANNUALIZED**

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	IT								
2		INTERRUPTIBLE TRANSPORTATION							
3		ADMINISTRATIVE CHARGE	264		\$430.00	113,520	5.5		113,520
4		COMMODITY CHARGE:							
5		ALL CONSUMPTION		1,672,200	1.1573	1,935,237	94.5		1,935,237
6		RATE IT EXCLUDING RIDERS	264	1,672,200		2,048,757	100.0		2,048,757
7		RIDERS:							
8		N/A			0.0000	0	0.0		0
9		TOTAL RIDERS				0	0.0		0
10		TOTAL RATE IT TRANSPORTATION	264	1,672,200		2,048,757	100.0		2,048,757

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 EFFECTS OF PROPOSED FIRM TRANSPORTATION-LARGE RATES  
 AND INTERRUPTIBLE TRANSPORTATION RATES ON TYPICAL CUSTOMER BILLS  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE N  
 PAGE 2 OF 2  
 WITNESS:  
 J.L. Kern

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B)	BILL DATA INCLUDING RIDERS LESS COST OF GAS				GAS COST (1)	TOTAL CURRENT BILL (C + G)	TOTAL PROPOSED BILL (D + G)	PERCENT INCREASE (I-H) / H
				CURRENT BILL (C)	PROPOSED BILL (D)	DOLLAR INCREASE (E)	PERCENT INCREASE (F)				
				(MCF) (\$)	(MCF) (\$)	(MCF) (\$)	(MCF) (%)				
1	(FT-L)	Not									
2	FIRM	Applicable	1,000	2,251.00	2,563.90	312.90	13.9	(58.00)	2,193.00	2,505.90	14.3
3	TRANSPORTATION		1,500	3,161.50	3,630.85	469.35	14.8	(87.00)	3,074.50	3,543.85	15.3
4			2,000	4,072.00	4,697.80	625.80	15.4	(116.00)	3,956.00	4,581.80	15.8
5			3,000	5,893.00	6,831.70	938.70	15.9	(174.00)	5,719.00	6,657.70	16.4
6			5,000	9,535.00	11,099.50	1,564.50	16.4	(290.00)	9,245.00	10,809.50	16.9
7			10,000	18,640.00	21,769.00	3,129.00	16.8	(580.00)	18,060.00	21,189.00	17.3
8			20,000	36,850.00	43,108.00	6,258.00	17.0	(1,160.00)	35,690.00	41,948.00	17.5
9			30,000	55,060.00	64,447.00	9,387.00	17.0	(1,740.00)	53,320.00	62,707.00	17.6
10			40,000	73,270.00	85,786.00	12,516.00	17.1	(2,320.00)	70,950.00	83,466.00	17.6
11			50,000	91,480.00	107,125.00	15,645.00	17.1	(2,900.00)	88,580.00	104,225.00	17.7
12			75,000	137,005.00	160,472.50	23,467.50	17.1	(4,350.00)	132,655.00	156,122.50	17.7
13			100,000	182,530.00	213,820.00	31,290.00	17.1	(5,800.00)	176,730.00	208,020.00	17.7
14			150,000	273,580.00	320,515.00	46,935.00	17.2	(8,700.00)	264,880.00	311,815.00	17.7
15			200,000	364,630.00	427,210.00	62,580.00	17.2	(11,600.00)	353,030.00	415,610.00	17.7
16	(IT)	Not									
17	INTERRUPTIBLE	Applicable	2,000	2,426.40	2,744.60	318.20	13.1	-	2,426.40	2,744.60	13.1
18	TRANSPORTATION		5,000	5,421.00	6,216.50	795.50	14.7	-	5,421.00	6,216.50	14.7
19			10,000	10,412.00	12,003.00	1,591.00	15.3	-	10,412.00	12,003.00	15.3
20			15,000	15,403.00	17,789.50	2,386.50	15.5	-	15,403.00	17,789.50	15.5
21			20,000	20,394.00	23,576.00	3,182.00	15.6	-	20,394.00	23,576.00	15.6
22			25,000	25,385.00	29,362.50	3,977.50	15.7	-	25,385.00	29,362.50	15.7
23			30,000	30,376.00	35,149.00	4,773.00	15.7	-	30,376.00	35,149.00	15.7
24			40,000	40,358.00	46,722.00	6,364.00	15.8	-	40,358.00	46,722.00	15.8
25			50,000	50,340.00	58,295.00	7,955.00	15.8	-	50,340.00	58,295.00	15.8
26			100,000	100,250.00	116,160.00	15,910.00	15.9	-	100,250.00	116,160.00	15.9
27			200,000	200,070.00	231,890.00	31,820.00	15.9	-	200,070.00	231,890.00	15.9
28			300,000	299,890.00	347,620.00	47,730.00	15.9	-	299,890.00	347,620.00	15.9

(1) INCLUDES CURRENT RIDER GCAT OF (\$0.058)/MCF

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 REVENUES AT PRESENT AND PROPOSED RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M  
 PAGE 1 OF 1  
 WITNESS:  
 J.L. Kern

INCLUDES ALL RIDERS

LINE NO.	RATE CLASSIFICATION (A)	REVENUE AT PRESENT RATES (B) (\$)	REVENUE AT PROPOSED RATES (C) (\$)	REVENUE CHANGE (AMOUNT) (D=C-B) (\$)	% OF REVENUE CHANGE (E=D / B)
1	<b><u>SALES SERVICE:</u></b>				
2	RS RESIDENTIAL	71,464,375	81,213,008	9,748,633	13.64%
3	<b>TOTAL RS</b>	<b>71,464,375</b>	<b>81,213,008</b>	<b>9,748,633</b>	<b>13.64%</b>
4	GS COMMERCIAL	22,237,990	25,911,580	3,673,590	16.52%
5	GS INDUSTRIAL	1,582,902	1,845,372	262,470	16.58%
6	GS OTHER PUB AUTH	1,110,919	1,295,023	184,104	16.57%
7	<b>TOTAL GS</b>	<b>24,931,811</b>	<b>29,051,975</b>	<b>4,120,164</b>	<b>16.53%</b>
8	<b>TOTAL SALES SERVICE</b>	<b>96,396,186</b>	<b>110,264,983</b>	<b>13,868,797</b>	<b>14.39%</b>
9	<b><u>TRANSPORTATION:</u></b>				
10	FT-L	5,038,041	5,816,814	778,773	15.46%
11	IT	1,764,103	2,027,595	263,492	14.94%
12	<b>TOTAL TRANSPORTATION</b>	<b>6,802,144</b>	<b>7,844,409</b>	<b>1,042,265</b>	<b>15.32%</b>
13	<b>TOTAL THROUGHPUT</b>	<b>103,198,330</b>	<b>118,109,392</b>	<b>14,911,062</b>	<b>14.45%</b>
14	<b><u>MISCELLANEOUS REVENUES:</u></b>				
15	LATE PAYMENT CHARGES	0	0	0	0.00%
16	BAD CHECK CHARGES	18,429	18,429	0	0.00%
17	RECONNECTION CHARGES	15,705	18,846	3,141	20.00%
18	FIELD COLLECTION CHARGES	460	460	0	0.00%
19	INTERDEPARTMENTAL	33,586	38,584	4,998	14.88%
20	SPECIAL CONTRACTS	0	0	0	0.00%
21	REVENUE TRANSP OF GAS-INTERCO	601,752	601,752	0	0.00%
22	PROVISION FOR RATE REFUNDS	25,068	25,068	0	0.00%
23	OTHER MISC	609,581	609,581	0	0.00%
24	<b>TOTAL MISCELLANEOUS</b>	<b>1,304,581</b>	<b>1,312,720</b>	<b>8,139</b>	<b>0.62%</b>
25	<b>TOTAL COMPANY REVENUE</b>	<b>104,502,911</b>	<b>119,422,112</b>	<b>14,919,201</b>	<b>14.28%</b>

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 BASE PERIOD REVENUES AT CURRENT AVERAGE RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

INCLUDES ALL RIDERS

SCHEDULE M-2.1  
 PAGE 1 OF 1  
 WITNESS:  
 J.L. Kern

BASE PERIOD

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	BASE PERIOD REVENUE LESS GAS COST REVENUE (E)	CURRENT AVERAGE RATE (F=E/D) (\$/MCF)	% OF REV TO TOTAL EXCLUSIVE OF GAS COST (G) (%)	GAS COST REVENUE (H) (\$)	BASE PERIOD REVENUE TOTAL (I) (\$)	% OF REV TO TOTAL (J) (%)
				(MCF)	(\$)	(\$/MCF)	(%)	(\$)	(\$)	(%)
1	RS	RESIDENTIAL SERVICE	1,127,963	6,297,125	51,381,044	8.1594	69.81	20,083,331	71,464,375	68.39
2	GS	GENERAL SERVICE COMMERCIAL	79,106	2,990,502	12,700,425	4.2469	17.26	9,537,565	22,237,990	21.28
3	GS	GENERAL SERVICE INDUSTRIAL	2,518	238,322	822,825	3.4526	1.12	760,077	1,582,902	1.51
4	GS	GENERAL SERVICE OTHER PUB AUTH	2,096	164,571	586,055	3.5611	0.80	524,864	1,110,919	1.06
5	FT-L	FIRM TRANSPORTATION-LARGE	1,193	2,488,890	5,045,259	2.0271	6.86	(7,218)	5,038,041	4.82
6	IT	INTERRUPTIBLE TRANSPORTATION	258	1,656,144	1,764,103	1.0652	2.40	0	1,764,103	1.69
7		LATE PAYMENT CHARGES	0	0	0	-	-	0	0	-
8		BAD CHECK CHARGES	0	0	18,429	-	0.03	0	18,429	0.02
9		RECONNECTION CHARGES	0	0	15,705	-	0.02	0	15,705	0.02
10		FIELD COLLECTION CHARGES	0	0	460	-	-	0	460	-
11		INTERDEPARTMENTAL	0	3,393	24,264	7.1512	0.03	9,322	33,586	0.03
12		SPECIAL CONTRACTS	0	0	0	-	-	0	0	-
13		REVENUE TRANSP OF GAS-INTERCO	0	0	601,752	-	0.82	0	601,752	0.58
14		PROVISION FOR RATE REFUNDS	0	0	25,068	-	0.03	0	25,068	0.02
15		OTHER MISCELLANEOUS	0	0	609,581	-	0.83	0	609,581	0.58
16	TOTAL		1,213,134	13,838,947	73,594,970	5.3180	100.01	30,907,941	104,502,911	100.00

NOTE: DETAIL CONTAINED ON SCHEDULES M-2.2 AND M-2.3.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA: X BASE PERIOD \_\_\_ FORECASTED PERIOD  
 TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

INCLUDES ALL RIDERS

SCHEDULE M-2.2  
 PAGE 1 OF 7  
 WITNESS:  
 J.L. Kern

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE(4) (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	<b>SALES SERVICE:</b>											
2	RS	RESIDENTIAL	1,127,963	6,297,125	8.1594	51,381,044	100.00	9,748,633	19.0	20,083,331	71,464,375	13.6
3		TOTAL RS	1,127,963	6,297,125	8.1594	51,381,044	69.82	9,748,633	19.0	20,083,331	71,464,375	13.6
4	GS	COMMERCIAL	79,106	2,990,502	4.2469	12,700,425	90.01	3,673,590	28.9	9,537,565	22,237,990	16.5
5	GS	INDUSTRIAL	2,518	238,322	3.4526	822,825	5.83	262,470	31.9	760,077	1,582,902	16.6
6	GS	OTH PUB AUTH	2,096	164,571	3.5611	586,055	4.15	184,104	31.4	524,864	1,110,919	16.6
7		TOTAL GS	83,720	3,393,395	4.1579	14,109,305	19.17	4,120,164	29.2	10,822,506	24,931,811	16.5
8		TOTAL SALES SERVICE	1,211,683	9,690,520	6.7582	65,490,349	88.99	13,868,797	21.2	30,905,837	96,396,186	14.4
9	<b>TRANSPORTATION SERVICE:</b>											
10	FT-L	FIRM TRANSP - LARGE	1,193	2,488,890	2.0271	5,045,259	74.09	778,773	15.4	(7,218)	5,038,041	15.5
11	IT	INTERRUPTIBLE TRANSP	258	1,656,144	1.0652	1,764,103	25.91	263,492	14.9	0	1,764,103	14.9
12		TOTAL TRANSP SERVICE	1,451	4,145,034	1.6428	6,809,362	9.25	1,042,265	15.3	(7,218)	6,802,144	15.3
13		TOTAL THROUGHPUT	1,213,134	13,835,554	5.2256	72,299,711	98.24	14,911,062	20.6	30,898,619	103,198,330	14.4
14	<b>MISCELLANEOUS REVENUES:</b>											
15		LATE PAYMENT CHARGES	0	0		0	0.00	0		0	0	
16		BAD CHECK CHARGES	0	0		18,429	1.42	0		0	18,429	
17		RECONNECTION CHARGES	0	0		15,705	1.21	3,141		0	15,705	
18		FIELD COLLECTION CHARGES	0	0		460	0.04	0		0	460	
19		INTERDEPARTMENTAL	0	3,393		24,264	1.87	4,998		9,322	33,586	
20		SPECIAL CONTRACTS	0	0		0	0.00	0		0	0	
21		REVENUE TRANSP OF GAS-INTERCO	0	0		601,752	46.46	0		0	601,752	
22		PROVISION FOR RATE REFUNDS	0	0		25,068	1.94	0		0	25,068	
23		OTHER MISC	0	0		609,581	47.06	0		0	609,581	
24		TOTAL MISC	0	3,393		1,295,259	1.76	8,139	0.6	9,322	1,304,581	0.6
25		TOTAL COMPANY	1,213,134	13,838,947	5.3180	73,594,970	100.00	14,919,201	20.3	30,907,941	104,502,911	14.3

(1) DETAIL CONTAINED ON SCHEDULES M-2.2, PAGES 2 THROUGH 7.

(2) REFLECTS NORMALIZED VOLUMES.

(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 1 OF 7  
 WITNESS:  
 J.L. Kern

INCLUDES ALL RIDERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE(4) (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	<b><u>SALES SERVICE:</u></b>								
2	RS	RESIDENTIAL	1,127,963	6,297,125	9.7076	61,129,677	100.00	20,083,331	81,213,008
3		TOTAL RS	1,127,963	6,297,125	9.7076	61,129,677	69.06	20,083,331	81,213,008
4	GS	COMMERCIAL	79,106	2,990,502	5.4753	16,374,015	89.81	9,537,565	25,911,580
5	GS	INDUSTRIAL	2,518	238,322	4.5539	1,085,295	5.95	760,077	1,845,372
6	GS	OTH PUB AUTH	2,096	164,571	4.6798	770,159	4.22	524,864	1,295,023
7		TOTAL GS	83,720	3,393,395	5.3720	18,229,469	20.59	10,822,506	29,051,975
8		TOTAL SALES SERVICE	1,211,683	9,690,520	8.1894	79,359,146	89.66	30,905,837	110,264,983
9	<b><u>TRANSPORTATION SERVICE:</u></b>								
10	FT-L	FIRM TRANSP - LARGE	1,193	2,488,890	2.3400	5,824,032	74.18	(7,218)	5,816,814
11	IT	INTERRUPTIBLE TRANSP	258	1,656,144	1.2243	2,027,595	25.82	0	2,027,595
12		TOTAL TRANSP SERVICE	1,451	4,145,034	1.8942	7,851,627	8.87	(7,218)	7,844,409
13		TOTAL THROUGHPUT	1,213,134	13,835,554	6.3034	87,210,773	98.53	30,898,619	118,109,392
14	<b><u>MISCELLANEOUS REVENUES:</u></b>								
15		LATE PAYMENT CHARGES	0	0		0	0.00	0	0
16		BAD CHECK CHARGES	0	0		18,429	1.41	0	18,429
17		RECONNECTION CHARGES	0	0		18,846	1.45	0	18,846
18		FIELD COLLECITON CHARGES	0	0		460	0.04	0	460
19		INTERDEPARTMENTAL	0	3,393		29,262	2.25	9,322	38,584
20		SPECIAL CONTRACTS	0	0		0	0.00	0	0
21		REVENUE TRANSP OF GAS-INTERCO	0	0		601,752	46.17	0	601,752
22		PROVISION FOR RATE REFUNDS	0	0		25,068	1.93	0	25,068
23		OTHER MISC	0	0		609,581	46.77	0	609,581
24		TOTAL MISC	0	3,393		1,303,398	1.47	9,322	1,312,720
25		TOTAL COMPANY	1,213,134	13,838,947	6.3960	88,514,171	100.00	30,907,941	119,422,112

(1) DETAIL CONTAINED ON SCHEDULES M-2.3, PAGES 2 THROUGH 7.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 2 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	RS	RESIDENTIAL							
2		CUSTOMER CHARGE:							
3		RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	1,127,963		\$19.00	21,431,297	35.1		21,431,297
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		6,297,125	5.7923	36,474,837	59.7	20,083,331	56,558,168
8		RATE RS EXCLUDING RIDERS	1,127,963	6,297,125		57,906,134	94.7	20,083,331	77,989,465
9		RIDERS:							
10		HOME ENERGY ASSISTANCE PROGRAM (HEA)			\$0.30	338,389	0.6		338,389
11		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.458170	2,885,154	4.8		2,885,154
12		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
13		TOTAL RIDERS				3,223,543	5.3		3,223,543
14		TOTAL RATE RS RESIDENTIAL INCLUDING RIDERS	1,127,963	6,297,125		61,129,677	100.0	20,083,331	81,213,008

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 3 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	COMMERCIAL							
2		CUSTOMER CHARGE:							
3		NON-RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	79,106		\$58.00	4,588,148	28.0		4,588,148
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		2,990,502	3.9411	11,785,867	72.0	9,537,565	21,323,432
8		RATE GS COMMERCIAL EXCLUDING RIDERS	79,106	2,990,502		16,374,015	100.0	9,537,565	25,911,580
9		RIDERS:							
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS COMMERCIAL INCLUDING RIDERS	79,106	2,990,502		16,374,015	100.0	9,537,565	25,911,580

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.



DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 4 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	INDUSTRIAL							
2	CUSTOMER CHARGE:								
3	NON-RESIDENTIAL								
4	TOTAL MONTHLY BILLS x :								
5	CUSTOMER CHARGE PER MONTH		2,518		\$58.00	146,044	13.5		146,044
6	COMMODITY CHARGE:								
7	ALL CONSUMPTION			238,322	3.9411	939,251	86.5	760,077	1,699,328
8	RATE GS INDUSTRIAL EXCLUDING RIDERS		2,518	238,322		1,085,295	100.0	760,077	1,845,372
9	RIDERS:								
10	DEMAND SIDE MANAGEMENT RATE (DSMR)				0.000000	0	0.0		0
11	WEATHER NORMALIZATION ADJUSTMENT (WNA)				0.000000	0	0.0		0
12	TOTAL RIDERS					0	0.0		0
13	TOTAL RATE GS INDUSTRIAL INCLUDING RIDERS		2,518	238,322		1,085,295	100.0	760,077	1,845,372

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 5 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	OTHER PUBLIC AUTHORITIES							
2		CUSTOMER CHARGE:							
3		NON-RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	2,096		\$58.00	121,568	15.8		121,568
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		164,571	3.9411	648,591	84.2	524,864	1,173,455
8		RATE GS OPA EXCLUDING RIDERS	2,096	164,571		770,159	100.0	524,864	1,295,023
9		RIDERS:							
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS OPA INCLUDING RIDERS	2,096	164,571		770,159	100.0	524,864	1,295,023

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES**  
**FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021**  
**(GAS SERVICE)**

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 6 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES(1) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1		FT - L							
2		FIRM TRANSPORTATION - LARGE							
3		ADMINISTRATIVE CHARGE	1,193		\$430.00	512,990	8.8		512,990
4		TRANSPORTATION CHARGE:							
5		ALL CONSUMPTION		2,488,890	2.1339	5,311,042	91.2		5,311,042
6		RATE FT-LARGE EXCLUDING RIDERS	1,193	2,488,890		5,824,032	100.0		5,824,032
7		RIDERS:							
8		GAS COST ADJUSTMENT TRANSITION (GCAT)(2)			(0.0580)		0.0	(7,218)	(7,218)
9		TOTAL RIDERS				0	0.0	(7,218)	(7,218)
10		TOTAL RATE FT - L INCLUDING RIDERS	1,193	2,488,890		5,824,032	100.0	(7,218)	5,816,814

(1) REFLECTS NORMALIZED VOLUMES.

(2) GCAT only applies to FT-L customers during the first 12 months after they switch from sales service. Usage for this rider estimated at 5%

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES**  
**FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021**  
**(GAS SERVICE)**

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 7 OF 7  
 WITNESS:  
 J.L. Kern

**PROPOSED ANNUALIZED**

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	IT								
2		INTERRUPTIBLE TRANSPORTATION							
3		ADMINISTRATIVE CHARGE	258		\$430.00	110,940	5.5		110,940
4		COMMODITY CHARGE:							
5		ALL CONSUMPTION		1,656,144	1.1573	1,916,655	94.5		1,916,655
6		RATE IT EXCLUDING RIDERS	258	1,656,144		2,027,595	100.0		2,027,595
7		RIDERS:							
8		N/A			0.0000	0	0.0		0
9		TOTAL RIDERS				0	0.0		0
10		TOTAL RATE IT TRANSPORTATION	258	1,656,144		2,027,595	100.0		2,027,595

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 EFFECTS OF PROPOSED FIRM TRANSPORTATION-LARGE RATES  
 AND INTERRUPTIBLE TRANSPORTATION RATES ON TYPICAL CUSTOMER BILLS  
 (GAS SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE N  
 PAGE 2 OF 2  
 WITNESS:  
 J.L. Kern

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B) (MCF)	BILL DATA INCLUDING RIDERS LESS COST of GAS (1)				GAS COST (1) (G) (\$)	TOTAL CURRENT BILL (C + G) (H) (\$)	TOTAL PROPOSED BILL (D + G) (I) (\$)	PERCENT INCREASE (I-H) / H (L) (%)
				CURRENT BILL (C) (\$)	PROPOSED BILL (D) (\$)	DOLLAR INCREASE (D - C) (E) (\$)	PERCENT INCREASE (E / C) (F) (%)				
1	(FT-L)	Not									
2	FIRM	Applicable	1,000	2,251.00	2,563.90	312.90	13.9	(58.00)	2,193.00	2,505.90	14.3
3	TRANSPORTATION		1,500	3,161.50	3,630.85	469.35	14.8	(87.00)	3,074.50	3,543.85	15.3
4			2,000	4,072.00	4,697.80	625.80	15.4	(116.00)	3,956.00	4,581.80	15.8
5			3,000	5,893.00	6,831.70	938.70	15.9	(174.00)	5,719.00	6,657.70	16.4
6			5,000	9,535.00	11,099.50	1,564.50	16.4	(290.00)	9,245.00	10,809.50	16.9
7			10,000	18,640.00	21,769.00	3,129.00	16.8	(580.00)	18,060.00	21,189.00	17.3
8			20,000	36,850.00	43,108.00	6,258.00	17.0	(1,160.00)	35,690.00	41,948.00	17.5
9			30,000	55,060.00	64,447.00	9,387.00	17.0	(1,740.00)	53,320.00	62,707.00	17.6
10			40,000	73,270.00	85,786.00	12,516.00	17.1	(2,320.00)	70,950.00	83,466.00	17.6
11			50,000	91,480.00	107,125.00	15,645.00	17.1	(2,900.00)	88,580.00	104,225.00	17.7
12			75,000	137,005.00	160,472.50	23,467.50	17.1	(4,350.00)	132,655.00	156,122.50	17.7
13			100,000	182,530.00	213,820.00	31,290.00	17.1	(5,800.00)	176,730.00	208,020.00	17.7
14			150,000	273,580.00	320,515.00	46,935.00	17.2	(8,700.00)	264,880.00	311,815.00	17.7
15			200,000	364,630.00	427,210.00	62,580.00	17.2	(11,600.00)	353,030.00	415,610.00	17.7
16	(IT)	Not									
17	INTERRUPTIBLE	Applicable	2,000	2,426.40	2,744.60	318.20	13.1	-	2,426.40	2,744.60	13.1
18	TRANSPORTATION		5,000	5,421.00	6,216.50	795.50	14.7	-	5,421.00	6,216.50	14.7
19			10,000	10,412.00	12,003.00	1,591.00	15.3	-	10,412.00	12,003.00	15.3
20			15,000	15,403.00	17,789.50	2,386.50	15.5	-	15,403.00	17,789.50	15.5
21			20,000	20,394.00	23,576.00	3,182.00	15.6	-	20,394.00	23,576.00	15.6
22			25,000	25,385.00	29,362.50	3,977.50	15.7	-	25,385.00	29,362.50	15.7
23			30,000	30,376.00	35,149.00	4,773.00	15.7	-	30,376.00	35,149.00	15.7
24			40,000	40,358.00	46,722.00	6,364.00	15.8	-	40,358.00	46,722.00	15.8
25			50,000	50,340.00	58,295.00	7,955.00	15.8	-	50,340.00	58,295.00	15.8
26			100,000	100,250.00	116,160.00	15,910.00	15.9	-	100,250.00	116,160.00	15.9
27			200,000	200,070.00	231,890.00	31,820.00	15.9	-	200,070.00	231,890.00	15.9
28			300,000	299,890.00	347,620.00	47,730.00	15.9	-	299,890.00	347,620.00	15.9

(1) INCLUDES CURRENT RIDER GCAT OF (\$0.058)/MCF

**Duke Energy Kentucky  
Case No. 2021-00190  
STAFF First Set Data Requests  
Date Received: May 28, 2021**

**STAFF-DR-01-050**

**REQUEST:**

In the format provided in Schedule L, provide schedules of gas operations net income per MCF sold, per company books for the base period and the three calendar years preceding the base period.

**RESPONSE:**

Refer to Schedule I-1, page 2 of 2, of Duke Energy Kentucky's Application in this proceeding [Vol. 11].

**PERSON RESPONSIBLE:** Bryan T. Manges

**Duke Energy Kentucky  
Case No. 2021-00190  
STAFF First Set Data Requests  
Date Received: May 28, 2021**

**STAFF-DR-01-051**

**REQUEST:**

Provide, in the format provided in Schedule M, comparative operating statistics for gas operations.

**RESPONSE:**

Please see STAFF-DR-01-051 Attachment.

**PERSON RESPONSIBLE:** Bryan T. Manges

**DUKE ENERGY KENTUCKY, INC.**  
 Case No. 2021-00190  
 Comparative Operating Statistics - Gas Operations  
 For the Calendar Years 2018 through 2020  
 (Total Company)

<u>Line No.</u>	<u>Item</u> (a)	Three Most Recent Calendar Years					
		<u>2018</u> (b)	<u>Inc.</u> (c)	<u>2019</u> (d)	<u>Inc.</u> (e)	<u>2020</u> (f)	<u>Inc.</u> (g)
1	Cost per MCF of purchased gas	\$3.03	(3.29)%	\$2.71	(10.34)%	\$2.13	(21.52)%
2	Cost of propane gas per MCF equivalent for peak shaving	\$11.52	0.09%	\$12.57	9.11%	\$11.99	(4.61)%
3	Cost per MCF of gas sold	\$4.14	(0.48)%	\$3.54	(14.49)%	\$2.86	(19.21)%
4	Transmission Maintenance Cost per transmission mile	\$0 0.00	- -	\$412,271 \$16,490.84	- -	\$188,034 \$7,834.75	(54.39)% (52.49)%
5	Distribution Maintenance Cost per distribution mile	\$2,622,290 \$1,798.55	29.81% 29.37%	\$2,349,997 \$1,587.84	(10.38)% (11.72)%	\$2,038,318 \$1,352.57	(13.26)% (14.82)%
6	Sales promotion expense per customer	\$171,308 \$1.73	61.11% 59.67%	\$209,051 \$2.09	22.03% 20.97%	\$246,496 \$2.44	17.91% 16.62%
7	Administration & general expense per customer	\$9,253,439 \$93.22	35.71% 34.44%	\$7,503,801 \$74.96	(18.91)% (19.59)%	\$9,305,199 \$91.91	24.01% 22.61%
8	Wages and salaries - charged expense: per average employee	N/A	N/A	N/A	N/A	N/A	N/A
9	Depreciation expense:	\$12,427,838	7.21%	\$13,115,363	5.53%	\$14,524,833	10.75%
10	per \$100 of average gross depreciable plant in service	\$2.33	(2.39)%	\$2.19	(5.80)%	\$2.16	(1.37)%
11	Rents:	\$357,830	(18.65)%	\$392,728	9.75%	\$355,510	(9.48)%
12	per \$100 of average gross plant in service	\$0.06	(25.88)%	\$0.06	(1.59)%	\$0.05	(19.35)%
13	Property taxes:	\$2,914,695	6.02%	\$3,200,594	9.81%	\$3,151,631	(1.53)%
14	per \$100 of average net plant in service	0.78	(7.14)%	0.72	(7.69)%	0.61	(15.28)%
15	Payroll taxes:	N/A	N/A	N/A	N/A	N/A	N/A
16	Payroll taxes: per average employee whose salary is charged to expense	N/A	N/A	N/A	N/A	N/A	N/A
17	Interest expense:	\$ 6,480,787		\$ 7,880,324		\$ 8,070,813	
18	per \$100 of average debt outstanding	N/A	N/A	N/A	N/A	N/A	N/A
19	per \$100 of average plant investment	N/A	N/A	N/A	N/A	N/A	N/A
20	per MCF sold	\$0.45	7.57%	\$0.56	23.66%	\$0.63	13.99%
21	Meter reading expense:	\$295,335	(36.89)%	\$37,775	(87.21)%	\$19,162	(49.27)%
22	per meter	\$2.98	(37.49)%	\$0.38	(87.33)%	\$0.19	(49.87)%

(1) Duke Energy Kentucky does not allocate interest expense between gas and electric operations. Therefore, interest expense per \$100 was not calculated.



**Duke Energy Kentucky**  
**Case No. 2021-00190**  
**STAFF First Set Data Requests**  
**Date Received: May 28, 2021**

**STAFF-DR-01-052**

**REQUEST:**

For the historical portion of the base period and the five preceding calendar years, provide a schedule detailing all nonrecurring charges by customer class which includes:

- a. Type pf charge;
- b. Amount billed;
- c. Amount recovered; and
- d. Number of times the charge was assessed.

**RESPONSE:**

- a. Please see STAFF-DR-01-052 Attachment 1.
- b. Please see STAFF-DR-01-052 Attachment 1.
- c. Please see STAFF-DR-01-052 Attachment 2. Recovered amounts are obtained directly from the Company's CMS billing system instead of the billing datasets. The billing system contains only two years of historical data. Therefore, Attachment 2 shows recovered amounts only for calendar year 2020 and for the historical portion of the base period.
- d. Please see STAFF-DR-01-052 Attachment 1.

Please note that in STAFF-DR-01-052 Attachment 1 some of the Late Payment Fees were not assigned to a specific customer class (such as residential) in the Company's billing datasets. Some of those dollars appear in separate rows called Late Payment.

**PERSON RESPONSIBLE:** James E. Ziolkowski

2015

<b>Sum of TOTALREV</b>	<b>Column Labels</b>				<b>Grand Total</b>
	<b>487</b>	<b>488</b>			
<b>Classification</b>	<b>Late Payment</b>	<b>Reconnection</b>	<b>Returned Check</b>	<b>Field Collection</b>	
COMMERCIAL	\$278,030	\$6,072	\$649	\$75	\$284,826
INDUSTRIAL	\$70,602	\$75	\$6		\$70,682
LATE PAYMENT	\$56,412				\$56,412
OPA	\$35,612	\$25	\$0		\$35,637
RESIDENTIAL	\$394,797	\$18,263	\$11,110	\$870	\$425,040
TRANSPORTATION GAS	\$65				\$65
<b>Grand Total</b>	<b>\$835,517</b>	<b>\$24,435</b>	<b>\$11,765</b>	<b>\$945</b>	<b>\$872,661</b>

<b>Sum of TRANSACTIONS</b>	<b>Column Labels</b>				<b>Grand Total</b>
	<b>487</b>	<b>488</b>			
<b>Classification</b>	<b>Late Payment</b>	<b>Reconnection</b>	<b>Returned Check</b>	<b>Field Collection</b>	
COMMERCIAL	19,753	242	106	5	20,106
INDUSTRIAL	639	3	1		643
LATE PAYMENT	13,745				13,745
OPA	843	1	0		844
RESIDENTIAL	172,643	735	1,811	58	175,247
TRANSPORTATION GAS	3				3
<b>Grand Total</b>	<b>207,626</b>	<b>981</b>	<b>1,918</b>	<b>63</b>	<b>210,588</b>

2016

Sum of TOTALREV	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	\$202,441	\$5,944	\$556	\$45	\$208,986
INDUSTRIAL	\$47,062	\$150	\$11		\$47,223
OPA	\$14,746	\$25			\$14,771
RESIDENTIAL	\$274,630	\$13,701	\$10,780	\$510	\$299,621
LATE PAYMENT	\$72,605				\$72,605
TRANSPORTATION GAS	\$22				\$22
<b>Grand Total</b>	<b>\$611,506</b>	<b>\$19,820</b>	<b>\$11,347</b>	<b>\$555</b>	<b>\$643,227</b>

Sum of TRANSACTIONS	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	23,242	238	90	3	23,573
INDUSTRIAL	708	6	2		716
OPA	740	1			741
RESIDENTIAL	160,313	557	1,755	34	162,659
LATE PAYMENT	21,912				21,912
TRANSPORTATION GAS	1				1
<b>Grand Total</b>	<b>206,916</b>	<b>802</b>	<b>1,847</b>	<b>37</b>	<b>209,602</b>

2017

Sum of TOTALREV	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	\$211,614	\$4,590	\$765	\$315	\$217,284
INDUSTRIAL	\$46,231	\$150	\$22		\$46,403
OPA	\$20,081	\$50			\$20,131
RESIDENTIAL	\$334,003	\$16,799	\$11,550	\$810	\$363,162
LATE PAYMENT	\$30,485				\$30,485
TRANSPORTATION GAS	\$22				\$22
<b>Grand Total</b>	<b>\$642,436</b>	<b>\$21,589</b>	<b>\$12,337</b>	<b>\$1,125</b>	<b>\$677,486</b>

Sum of TRANSACTIONS	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	18,301	182	118	21	18,622
INDUSTRIAL	584	6	3		593
OPA	653	2			655
RESIDENTIAL	167,765	681	1,907	54	170,407
LATE PAYMENT	9,819				9,819
TRANSPORTATION GAS	1				1
<b>Grand Total</b>	<b>197,123</b>	<b>871</b>	<b>2,028</b>	<b>75</b>	<b>200,097</b>

2018

Sum Of TOTALREV	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	\$257,421	\$4,698	\$803	\$45	\$262,968
INDUSTRIAL	\$38,804	\$50			\$38,854
OPA	\$21,139	\$125			\$21,264
RESIDENTIAL	\$400,469	\$14,534	\$13,552	\$345	\$428,899
LATE PAYMENT	\$20,453				\$20,453
TRANSPORTATION GAS	\$65				\$65
<b>Grand Total</b>	<b>\$738,350</b>	<b>\$19,407</b>	<b>\$14,355</b>	<b>\$390</b>	<b>\$772,502</b>

Sum of TRANSACTIONS	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	20,877	188	126	3	21,194
INDUSTRIAL	693	2			695
OPA	791	5			796
RESIDENTIAL	178,955	587	2,208	23	181,773
LATE PAYMENT	5,945				5,945
TRANSPORTATION GAS	3				3
<b>Grand Total</b>	<b>207,264</b>	<b>782</b>	<b>2,334</b>	<b>26</b>	<b>210,406</b>

2019

Sum of TOTALREV	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	\$275,470	\$5,703	\$787	\$90	\$282,050
INDUSTRIAL	\$54,964	\$200	\$17		\$55,180
OPA	\$18,778	\$25	\$6		\$18,809
RESIDENTIAL	\$275,295	\$11,773	\$14,515	\$255	\$301,837
LATE PAYMENT	\$34,655				\$34,655
TRANSPORTATION GAS	\$22				\$22
<b>Grand Total</b>	<b>\$659,184</b>	<b>\$17,702</b>	<b>\$15,323</b>	<b>\$345</b>	<b>\$692,553</b>

Sum of TRANSACTIONS	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	20,086	229	131	6	20,452
INDUSTRIAL	648	6	3		657
OPA	738	1	1		740
RESIDENTIAL	160,255	479	2,322	17	163,073
LATE PAYMENT	9,809				9,809
TRANSPORTATION GAS	1				1
<b>Grand Total</b>	<b>191,537</b>	<b>715</b>	<b>2,457</b>	<b>23</b>	<b>194,732</b>

2020

Sum of TOTALREV	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	\$114,117	\$2,319	\$215	\$45	\$116,695
INDUSTRIAL	\$26,867	\$75	\$11		\$26,953
OPA	\$6,603				\$6,603
RESIDENTIAL	\$102,680	\$2,856	\$4,565	\$30	\$110,131
LATE PAYMENT	\$8,618				\$8,618
<b>Grand Total</b>	<b>\$258,885</b>	<b>\$5,250</b>	<b>\$4,791</b>	<b>\$75</b>	<b>\$269,001</b>

Sum of TRANSACTIONS	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	5,861	38	38	3	5,940
INDUSTRIAL	226	1	1		228
OPA	164				164
RESIDENTIAL	36,188	73	727	2	36,990
LATE PAYMENT	2,540				2,540
<b>Grand Total</b>	<b>44,979</b>	<b>112</b>	<b>766</b>	<b>5</b>	<b>45,862</b>

Sum of TOTALREV	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	\$154,357	\$265	\$715	\$30	\$155,367
INDUSTRIAL	\$26,374	\$0	\$11		\$26,385
OPA	\$4,747		\$0		\$4,747
RESIDENTIAL	\$174,402	\$2,499	\$5,935		\$182,835
LATE PAYMENT	\$3,700				\$3,700
<b>Grand Total</b>	<b>\$363,580</b>	<b>\$2,764</b>	<b>\$6,661</b>	<b>\$30</b>	<b>\$373,035</b>

Sum of TRANSACTIONS	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	6,066	4	123	2	6,195
INDUSTRIAL	228	0	1		229
OPA	56		0		56
RESIDENTIAL	50,407	37	951		51,395
LATE PAYMENT	1,251				1,251
<b>Grand Total</b>	<b>58,008</b>	<b>41</b>	<b>1,075</b>	<b>2</b>	<b>59,126</b>



August 2020 through February 2021

Sum of TOTALREV	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	\$115,602	\$2,140	\$193	\$30	\$117,965
INDUSTRIAL	\$22,544	\$75	\$11		\$22,630
LATE PAYMENT	\$4,281				\$4,281
OPA	\$3,818				\$3,818
RESIDENTIAL	\$90,033	\$1,802	\$4,516		\$96,351
<b>Grand Total</b>	<b>\$236,278</b>	<b>\$4,018</b>	<b>\$4,719</b>	<b>\$30</b>	<b>\$245,045</b>

Sum of TRANSACTIONS	Column Labels				Grand Total
	487	488			
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	5,231	29	29	2	5,291
INDUSTRIAL	219	1	1		221
LATE PAYMENT	1,304				1,304
OPA	58				58
RESIDENTIAL	26,401	25	709		27,135
<b>Grand Total</b>	<b>33,213</b>	<b>55</b>	<b>739</b>	<b>2</b>	<b>34,009</b>

**Base Period**

<b>Sum of RECOVERED</b>	<b>Column Labels</b>			
<b>Row Labels</b>	<b>Field Collection</b>	<b>Gas Reconnection Fee</b>	<b>Return Check</b>	<b>Grand Total</b>
COMMERCIAL	\$30	\$1,690	\$154	\$1,874
INDUSTRIAL		\$75	\$11	\$86
RESIDENTIAL		\$1,390	\$3,432	\$4,822
<b>Grand Total</b>	<b>\$30</b>	<b>\$3,156</b>	<b>\$3,597</b>	<b>\$6,783</b>

<b>Sum of RECOVERED</b>	<b>Column Labels</b>	
<b>Row Labels</b>	<b>LATE PAYMENT</b>	<b>Grand Total</b>
COMMERCIAL	\$52,397	\$52,397
INDUSTRIAL	\$12,174	\$12,174
OPA	\$1,223	\$1,223
RESIDENTIAL	\$136,896	\$136,896
<b>Grand Total</b>	<b>\$202,690</b>	<b>\$202,690</b>

**YEAR 2020**

<b>Sum of RECOVERED</b>	<b>Column Labels</b>			
<b>Row Labels</b>	<b>Field Collection</b>	<b>Gas Reconnection Fee</b>	<b>Return Check</b>	<b>Grand Total</b>
COMMERCIAL	\$30	\$1,650	\$154	\$1,834
INDUSTRIAL		\$75	\$11	\$86
RESIDENTIAL	\$30	\$2,164	\$3,097	\$5,291
<b>Grand Total</b>	<b>\$60</b>	<b>\$3,889</b>	<b>\$3,262</b>	<b>\$7,211</b>

<b>Sum of RECOVERED</b>	<b>Column Labels</b>	
<b>Row Labels</b>	<b>LATE PAYMENT</b>	<b>Grand Total</b>
COMMERCIAL	\$43,780	\$43,780
INDUSTRIAL	\$6,754	\$6,754
OPA	\$538	\$538
RESIDENTIAL	\$159,584	\$159,584
<b>Grand Total</b>	<b>\$210,655</b>	<b>\$210,655</b>

**Duke Energy Kentucky**  
**Case No. 2021-00190**  
**STAFF First Set Data Requests**  
**Date Received: May 28, 2021**

**STAFF-DR-01-053**

**REQUEST:**

For the forecasted portion of the base period and forecasted test year, provide a schedule detailing all nonrecurring charges by customer class which included:

- a. Type of charge;
- b. Revenues forecasted;
- c. Number of charges forecasted (except late payment penalties);
- d. Basis for late payment penalties; and
- e. Support of the nonrecurring charge.

**RESPONSE:**

The Company forecasts Miscellaneous Other Revenues in total to account 0488000 based on historical trends in actuals. Specific nonrecurring charges cannot be identified. The total forecasted amount included in account 0488000 for the base period is \$25,988 and for the forecasted period is \$51,966.

**PERSON RESPONSIBLE:** Abby L. Motsinger

**Duke Energy Kentucky**  
**Case No. 2021-00190**  
**STAFF First Set Data Requests**  
**Date Received: May 28, 2021**

**STAFF-DR-01-054**

**REQUEST:**

To the extent not already provided, provide a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in the utility's rate application in Excel spreadsheet format with all formulas, columns, and row unprotected and fully accessible.

**RESPONSE:**

1. STAFF-DR-01-054 Attachment - KPSC Gas SFRs-2021 is an electronic copy of the Company's application, Volume 11, that satisfies 807 KAR 5:001 Section 16(8)(a) through (k).
2. Electronic versions of Schedules M and N are provided in files STAFF-DR-01-054 Attachment - SCH M and N – Test Period and STAFF-DR-01-054 Attachment - SCH M and N – Base Period. In addition, STAFF-DR-01-054 Attachment - JLK2, STAFF-DR-01-054 Attachment – JLK4, STAFF-DR-01-054 Attachment – JLK5, and STAFF-DR-01-054 Attachment – JLK6 are electronic versions of the schedules provided in the written testimony of Company witness Jeff L. Kern.
3. Please see STAFF-DR-01-054 Attachment – DEK Gas COSS 2021 Macros Disabled.

**PERSON RESPONSIBLE:**

Jay P. Brown  
Jeff L. Kern  
James E. Ziolkowski



**Duke Energy Kentucky  
Cost of Service Study Customer Component and Customer Charge Calculations**

<u>Line</u>	<u>Rate</u>	(A) <u>COSS Customer Component</u>	(B) <u>Test Period Customer Bills</u>	(C) = (A) / (B) <u>COSS Supported Customer Charge</u>	(D) <u>Proposed Customer Charge</u>
1	RS	\$ 35,525,915	1,130,041	\$ 31.44	\$ 19.00
2	GS	\$ 5,082,039	84,032	\$ 60.48	\$ 58.00
3	FT-L	\$ 353,802	1,092	\$ 323.99	\$ 430.00
4	IT	\$ 155,286	264	\$ 588.20	\$ 430.00

**Duke Energy Kentucky, Inc.**  
**Calculation of Gas Service Reconnection Cost**

Base Labor		\$34.50	
Unproductive (time away - vacations, etc)	23.9%	\$8.23	Loads on Base - direct labor
Incentives (annual bonuses)	<u>3.2%</u>	<u>\$1.38</u>	Loads on Base plus Unprod
Subtotal		\$9.61	
Fringes (benefits - health, retirement, etc)	40.1%		
Payroll Tax	<u>6.9%</u>		
Subtotal	46.9%	\$20.70	Loads on Base plus Unprod plus Incentive
Fleet (cost of vehicles)	4.5%	\$1.56	Loads on Base - direct labor
Loaded Labor w/ Fleet		\$66.37	
Indirects (allocated costs of support functions)	69.0%	\$45.81	Load on Loaded Labor

Total Cost Per Hour \$112.19

	<u>Approximate Hours</u>	Cost
Gas Service Reconnection	1.00	\$112.19
Contracted Rate for Gas Reconnection (Seasonal)		\$90.25
Proposed Gas Service Reconnection Charge:		\$90.00



**Duke Energy Kentucky**  
**Calculation of Meter Pulse Service Charges**

<b>Line No.</b>	<b>Equipment Descriptions</b>	<b>Cost</b>
1	Installation of Meter Pulse Equipment:	
2	Pulser (1 of 2 options):	
3	Single Lead Metretek Pulser (#50116511):	\$ 126.00
4	Dual Lead Metretek Pulser (#50130416):	\$ 162.00
5	Average Pulser Cost (Average Lines 3 & 4)	<u>\$ 144.00</u>
6	Intrinsically Safe Barriers (ISB)(1 of 2 options):	
7	115 Volt AC Power Option:	\$ 330.00
8	24 Volt DC Power Option:	\$ 300.00
9	Average ISB Cost (Average Lines 7 & 8)	<u>\$ 315.00</u>
10	Weather-proof Box	\$ 100.00
11	Total Average ISB Cost: (Line 9 + Line 10)	<u>\$ 415.00</u>
12	Labor Hourly Rate	\$ 128.04
13	Estimated hours	4.00
14	Total Labor (Line 12 x Line 13)	<u>\$ 512.16</u>
15	Total Meter Pulse Equipment: (Line 5 + Line 11 + Line 14)	<u><u>\$ 1,071.16</u></u>
16	Tariff Sheet Value Proposed: (Based on Line 15)	<u><u>\$ 1,000.00</u></u>
17	Meter Index if needed (1 of 2 options):	
18	Life Lube Rotary Index (#50101099, #140013)	\$ 566.00
19	Life Lube Rotary Index Conversion Kit	\$ 588.00
20	Average Meter Index Cost	<u>\$ 577.00</u>
21	Labor Hourly Rate	\$ 128.04
22	Estimated hours	1.00
23	Total Labor (Line 21 x Line 22)	<u>\$ 128.04</u>
24	Total Meter Index (Line 20 + Line 23)	<u><u>\$ 705.04</u></u>
25	Tariff Sheet Value Proposed: (Based on Line 24)	<u><u>\$ 700.00</u></u>

**Duke Energy Kentucky  
Pipeline Services**

**IT Balancing Charge Calculation based on Pipeline Rates Effective March 1, 2021**

**Charges based on Daily Balancing**

Demand Charges				Annual Cost
<b>Columbia Gas FSS</b>				
FSS MDWQ	4,600	\$3.7300	12	\$205,896.00
Winter SST	4,600	\$6.4280	6	\$177,412.80
Summer SST	2,300	\$6.4280	6	\$88,706.40
<b>Commodity Charges</b>				
SST Inject *	340,282		\$0.0169	\$5,750.77
FSS Inject	335,409		\$0.0150	\$5,031.14
FSS Withdraw	331,932		\$0.0150	\$4,978.99
SST Withdraw	327,179		\$0.0158	\$5,169.43
KO ITS Commodity *	327,179		\$0.0734	<u>\$24,014.95</u>
<b>Total</b>				<b>\$516,960.47</b>
Total IT & FT-L Annual Throughput 2020				3,955,965 mcf
<b>Cost for Daily Balancing (All Options)</b>				<b>\$0.1307 per mcf</b>

**Charges Based on Carry-Over Amounts**

<b>Columbia Gas FSS</b>				
FSS SCQ Summer (8%)	6,586	\$0.0672	7	\$3,098.15
FSS SCQ Winter (10%)	8,233	\$0.0672	5	<u>\$2,766.20</u>
				\$5,864.35
Total Option 3 Annual Throughput				987,929 mcf
Charge for Monthly Carry-over				<b>\$0.0059 per mcf</b>
<b>Total Charge for Option 3</b>				<b>\$0.1366 per mcf</b>

\* Commodity Charges include ACA of \$0.0011

	COSS	Rev Req Mod	Difference	
Gross Plant (Sch. B-1)	771,808,162	771,808,162	0	
Depreciation (Sch B-1)	206,903,281	206,903,281	0	
Net Plant	564,904,881	564,904,881	0	
<b>Schedule B-5</b>				
Cash WC	0	0	0	
Gas stock	0	0	0	
Mat & Supp	4,001,401	4,001,401	0	
Tot WC	4,001,401	4,001,401	0	
<b>Rate Base Deductions</b>				
<b>Customer Advances</b>				
<b>Schedule B-6</b>				
Acct 252	1,643,017	1,643,017	0	Linked To Sch. B-1
Customer Service Deposits	0	0	0	Linked To Sch. B-1
<b>Post Retirement Benefits</b>				
<b>ITC</b>				
Acct 271	0	0	0	Linked To Sch. B-1
EDIT	29,269,976	29,269,976	0	Linked To Sch. B-1
Acct 282	70,178,626	70,178,626	0	Linked To Sch. B-6
Acct 283	0	0	0	Linked To Sch. B-6
Total Rate Base Reductions	101,091,619	101,091,619	0	
				(3,704,475) 282
				(3,066,510) 283
				3,495,043 190
				(3,275,942)
				(66,396,141)
				(63,120,199)
<b>Rate Base Additions</b>				
Acct 190	506,543	506,543	0	Linked To Sch. B-6
Other Rate Base Adj.	0	0	0	Linked To Sch. B-6
Total Rate Base Additions	506,543	506,543	0	
<b>Jurisdictional Rate Base</b>				
Total Rate Base	468,321,206	468,321,206	0	Ties to Sch. B-1
<b>O&amp;M Expenses</b>				
<b>Schedule C-2</b>				
Prod O&M	42,281,170	42,281,170	0	Linked To Sch. C-2
Trans	0	0	0	Linked To Sch. C-2
Dist	8,313,881	8,313,881	0	
Cust Acct	4,354,792	4,354,792	0	
Cust serv	389,010	389,010	0	Linked To Sch. C-2
Sales	399,560	399,560	0	Linked To Sch. C-2
A&G & AMORT OF DEF EXP	7,057,611	7,057,611	0	Linked To Sch. C-2
Total O&M	62,796,024	62,796,024	0	
Total Deprec Exp	19,004,235	19,004,235	0	
<b>Depreciation</b>				
<b>Property Tax</b>				
Property Tax	4,066,038	4,066,038	0	Linked To Sch. C2.1
Misc Taxes	620,302	620,302	0	Linked To Sch. C-2
Total Prop & Misc Taxes	4,686,340	4,686,340	0	
<b>Misc taxes</b>				
<b>total prop &amp; misc taxes</b>				
Misc. Expenses	30,456	30,456	0	
Total O&M, Depr & MISC TAX	86,517,055	86,517,055	0	
<b>Schedule E-1</b>				
<b>Tax Calculation</b>				
Interest Deduction	8,610,382	8,610,382	0	
Other Deductions	7,223,532	7,223,532	0	
<b>State Tax Calc</b>				
Total State Inc Tax Payable	872,168	872,168	(0)	
State prov Acct 410.1 & 411.1 - Net	632,684	632,684	0	
Total SIT Adj	1,504,852	1,504,852	(0)	
<b>Federal Tax Calc</b>				
Total Fed Inc Tax Payable	4,926,345	4,926,344	(1)	
FIT prov Acct 410.1 & 411.1 - Net	730,942	730,942	0	
ITC Amort & Other Credits	(60,747)	(60,747)	0	
Total FIT Adj	5,596,540	5,596,539	(1)	
Total FIT	5,596,540	5,596,539	(1)	
Other Operating Revenues	310,224	310,224	0	
Revenue Tax	0	0	0	
Deficiency @ROR	15,228,161	15,228,161	(0)	
Incr Uncollectible Exp/Ucoll	0	0	0	
Present Revenue vs Sch-C2 Rev	111,143,535	111,143,535	0	

0 Schedule C-1

DUKE ENERGY KENTUCKY, INC.  
 CASE NO: 2021-00xxx  
 CUSTOMER CHARGE ANALYSIS / MINIMUM BILL RATIONALE  
 TWELVE MONTHS ENDING DECEMBER 31, 2022

DATA: 12 MONTH FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISD  
 WORK PAPER REFERENCE NO(S):: SCHEDULE E-3.2e, WPE-4d

CUSTOMER CHARGE ANALYSIS  
 PAGE 1 of 1  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI

LINE NO.	DESCRIPTION	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	IT INTERRUPT TRANS
1	Rate Base	\$ 193,472,195	\$ 27,878,329	\$ 1,002,006	\$ 606,015
2	Operating Expense	\$ 22,017,171	\$ 3,133,052	\$ 285,535	\$ 113,350
3	Return @ 7.06%	\$ 13,659,136	\$ 1,968,210	\$ 70,742	\$ 42,785
4	Operating Expense Plus Return	\$ 35,676,307	\$ 5,101,262	\$ 356,277	\$ 156,135
5	Less: Revenue Credits	\$ 150,392	\$ 19,223	\$ 2,475	\$ 849
6	Customer Cost Component (Revenue Requirement)	\$ 35,525,915	\$ 5,082,039	\$ 353,802	\$ 155,286
7	Total Customers	93,602	7,643	106	22
8	Annual Revenue / Customer	\$ 379.54	\$ 664.93	\$ 3,337.75	\$ 7,058.45
9	Monthly Revenue / Customer	\$ 31.63	\$ 55.41	\$ 278.15	\$ 588.20

DUKE ENERGY KENTUCKY, INC.  
 FUNCTIONAL GAS COST OF SERVICE  
 CASE NO: 2021-00xxx  
 DATA: 12 MONTH FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 18 OF 18

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL GAS	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
					PRODUCTION	STORAGE	DISTRIBUTION		
		Schedule 12.2	1	2	3	4	5		
1	RATE BASE								
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.00934	0.00000	0.99066	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.01685	0.00000	0.98315	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5									
6	WEIGHTED O & M EXPENSE RATIOS								
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.15531	0.00000	0.84469	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.69076	0.00000	0.30924	1.00000	0.00000
15									
16	DEPRECIATION EXPENSES								
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.15531	0.00000	0.84469	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.15531	0.00000	0.84469	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.04599	0.00000	0.95401	1.00000	0.00000
22									
23	OTHER TAXES & MISC EXPENSES								
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.00898	0.00000	0.99102	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.15531	0.00000	0.84469	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.02917	0.00000	0.97083	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.51306	0.00000	0.48694	1.00000	0.00000
28									
29	TOTAL COST OF SERVICE								
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.36809	0.00000	0.63191	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.  
 PRODUCTION CLASSIFIED - GAS COST OF SERVICE  
 CASE NO: 2021-00xxx  
 DATA: 12 MONTH FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 18 OF 18

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	COMMODITY	CUSTOMER		
		Schedule 12.2	1	2	3	4	5		
1	RATE BASE								
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5									
6	WEIGHTED O & M EXPENSE RATIOS								
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
15									
16	DEPRECIATION EXPENSES								
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.00007	0.99993	0.00000	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22									
23	OTHER TAXES & MISC EXPENSES								
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28									
29	TOTAL COST OF SERVICE								
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.  
 PRODUCTION COMMODITY ALLOCATED - GAS COST OF SERVICE  
 CASE NO: 2021-00xxx  
 DATA: 12 MONTH FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION COMMODITY	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
			1	2	3	4	5	6		
1	RATE BASE									
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.54865	0.32624	0.12411	0.00100	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.58530	0.34577	0.06835	0.00058	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5										
6	WEIGHTED O & M EXPENSE RATIOS									
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	0.62455	0.36638	0.00529	0.00378	1.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	0.62455	0.36638	0.00529	0.00378	1.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.62696	0.36781	0.00305	0.00218	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.62461	0.36642	0.00523	0.00374	1.00000	0.00000
15										
16	DEPRECIATION EXPENSES									
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.53422	0.32458	0.14120	0.00000	1.00000	0.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.55303	0.32442	0.12095	0.00160	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.55299	0.32442	0.12094	0.00165	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.54585	0.32448	0.12868	0.00099	1.00000	0.00000
22										
23	OTHER TAXES & MISC EXPENSES									
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.54534	0.32449	0.12921	0.00096	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.62696	0.36781	0.00305	0.00218	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.60531	0.35631	0.03653	0.00185	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.62300	0.36556	0.00776	0.00368	1.00000	0.00000
28										
29	TOTAL COST OF SERVICE									
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.62287	0.36552	0.00795	0.00366	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.  
 DISTRIBUTION CLASSIFIED - GAS COST OF SERVICE  
 CASE NO: 2021-00xxx  
 DATA: 12 MONTH FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	COMMODITY	CUSTOMER		
		Schedule 12.2	1	2	3	4	5		
1	RATE BASE								
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.51577	0.00000	0.48423	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.51576	0.00000	0.48424	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5									
6	WEIGHTED O & M EXPENSE RATIOS								
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.63892	0.00000	0.36108	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.44553	0.00000	0.55447	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.41032	0.00000	0.58968	1.00000	0.00000
15									
16	DEPRECIATION EXPENSES								
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.51803	0.00000	0.48197	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.44553	0.00000	0.55447	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.44552	0.00000	0.55448	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.50628	0.00000	0.49372	1.00000	0.00000
22									
23	OTHER TAXES & MISC EXPENSES								
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.51591	0.00000	0.48409	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.44553	0.00000	0.55447	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.50746	0.00000	0.49254	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.46218	0.00000	0.53782	1.00000	0.00000
28									
29	TOTAL COST OF SERVICE								
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.48771	0.00000	0.51229	1.00000	0.00000



DUKE ENERGY KENTUCKY, INC.  
 DISTRIBUTION DEMAND ALLOCATED - GAS COST OF SERVICE  
 CASE NO: 2021-00xxx  
 DATA: 12 MONTH FORECASTED PERIOD  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-5  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 18 OF 18

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
			1	2	3	4	5	6		
1	RATE BASE									
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.50586	0.31744	0.13395	0.04275	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.50587	0.31743	0.13395	0.04275	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5										
6	WEIGHTED O & M EXPENSE RATIOS									
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.58075	0.27600	0.11037	0.03288	1.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.58075	0.27600	0.11037	0.03288	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.58075	0.27600	0.11037	0.03288	1.00000	0.00000
15										
16	DEPRECIATION EXPENSES									
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.50380	0.31858	0.13460	0.04302	1.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.58075	0.27600	0.11037	0.03288	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.58081	0.27597	0.11034	0.03288	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.51478	0.31251	0.13114	0.04157	1.00000	0.00000
22										
23	OTHER TAXES & MISC EXPENSES									
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.50573	0.31751	0.13399	0.04277	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.58075	0.27600	0.11037	0.03288	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.51363	0.31314	0.13150	0.04173	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.54164	0.29764	0.12269	0.03803	1.00000	0.00000
28										
29	TOTAL COST OF SERVICE									
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.52347	0.30769	0.12841	0.04043	1.00000	0.00000













DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 ALLOCATION FACTORS SUMMARY

Allocation Factors Summary  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 3 of 3  
 6/18/2021

Meter Cost Allocator (a)

<u>Rate Class</u>	<u>Meter Cost Per Study</u>	<u>Ratio (K413)</u>
Res - RS	6,936,503	80.072%
GS	1,462,990	16.888%
FT-L	159,983	1.847%
IT - Inter. Transportation	103,378	1.193%
<b>Total</b>	<b>8,662,854</b>	<b>100.000%</b>

House Regulators & Installations (b)

<u>Rate Class</u>	<u>Wgt. Cust</u>	<u>Ratio (K417)</u>
Res - RS	93,602	61.856%
GS	56,319	37.217%
FT-L	1,162	0.768%
IT - Inter. Transportation	241	0.159%
<b>Total</b>	<b>151,324</b>	<b>100.000%</b>

Large Industrial Measuring & Regulating Stations (c)

<u>Rate Class</u>	<u>MCF</u>	<u>Ratio (K595)</u>
FT-L	2,289,963	58.292%
IT - Inter. Transportation	1,638,450	41.708%
<b>Total</b>	<b>3,928,413</b>	<b>100.000%</b>

Combination of Weighted Customer & Demand Allocation Factor (d)

<u>Rate Class</u>	<u>Customer Ratio (K401)</u>	<u>Customer Ratio 19.813%</u>	<u>Peak &amp; Avg. (Peak Day) Ratio (K203)</u>	<u>Demand Ratio 80.187%</u>	<u>Customer / Demand Ratio (K415)</u>
Res - RS	92.334%	18.294%	51.036%	40.924%	59.218%
GS	7.539%	1.494%	30.990%	24.850%	26.344%
FT-L	0.105%	0.021%	13.624%	10.925%	10.946%
IT - Inter. Transportation	0.022%	0.004%	4.350%	3.488%	3.492%
<b>Total</b>	<b>100.000%</b>		<b>100.000%</b>		<b>100.000%</b>

Source: (a) WP FR-16(7)(v)-METERS 2018  
 (b) WP FR-16(7)(v)-House Reg DEK  
 (c) WP FR-16(7)(v)-IndustrialM&R  
 (d) Allocation Factors Summary page



**DUKE ENERGY KENTUCKY, INC.**  
**GAS COST OF SERVICE STUDY**  
**CASE NO: 2021-00xxx**  
**ALLOCATION FACTORS FOR COST OF SERVICE STUDY**  
**TWELVE MONTHS ENDING DECEMBER 31, 2020**  
**AVERAGE & EXCESS**

**WP FR-16(7)(v)**  
**Witness Responsible:**  
**James E. Ziolkowski**  
**Page 1 of 1**  
**6/18/2021**

**Average & Excess (K203)**

Total Annual Usage (Mcf) 12,746,023  
 (Peak Day Mcf \* 365) 103,204 \* 365 = 37,669,460  
 Load Factor (Annual Usage Mcf / Peak Day Mcf) 33.836%

Class of Service	Annual Usage (Mcf)	Average Demand (Mcf / Day)	Average Demand (Ratio)	Non-Coin System Peak Day (Mcf / Day)	Excess Demand (Mcf / Day)	Excess Demand (Ratio)	Weighted Avg. Demand (Ratio)	Weighted Excess Demand (Ratio)	Peak & Avg. Demand (Ratio)
	(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)	(10)
		(1) / 365			(4) - (2)				
Res - RS	5,557,382	15,226	43.601%	55,134	39,908	54.840%	14.752%	36.284%	51.036%
GS	3,260,228	8,932	25.578%	33,498	24,566	33.757%	8.655%	22.335%	30.990%
FT-L	2,289,963	6,274	17.966%	14,572	8,298	11.403%	6.079%	7.545%	13.624%
IT - Inter. Transportation	1,638,450	4,489	12.855%	-	-	0.000%	4.350%	0.000%	4.350%
Total	12,746,023	34,921	100.000%	103,204	72,772	100.000%	33.836%	66.164%	100.000%

**Average & Excess (Excluding Interruptible) (K205)**

Total Annual Usage (Mcf) 11,107,573  
 (Peak Day Mcf \* 365) 103,204 \* 365 = 37,669,460  
 Load Factor (Annual Usage Mcf / Peak Day Mcf) 29.487%

Class of Service	Annual Usage (Mcf)	Average Demand (Mcf / Day)	Average Demand (Ratio)	Non-Coin System Peak Day (Mcf / Day)	Excess Demand (Mcf / Day)	Excess Demand (Ratio)	Weighted Avg. Demand (Ratio)	Weighted Excess Demand (Ratio)	Peak & Avg. Demand (Ratio)
	(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)	(10)
		(1) / 365			(4) - (2)				
Res - RS	5,557,382	15,226	50.033%	55,134	39,908	54.840%	14.753%	38.669%	53.422%
GS	3,260,228	8,932	29.351%	33,498	24,566	33.757%	8.655%	23.803%	32.458%
FT-L	2,289,963	6,274	20.616%	14,572	8,298	11.403%	6.079%	8.041%	14.120%
IT - Inter. Transportation	-	-	0.000%	-	-	0.000%	0.000%	0.000%	0.000%
Total	11,107,573	30,432	100.000%	103,204	72,772	100.000%	29.487%	70.513%	100.000%

Note: Interruptible customers excluded from the system peak since theoretically they are off the system at the time of the peak.

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 DAILY DEMAND ANALYSIS

WP FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 2 of 7  
 6/18/2021

Rate FT-L		Non-weather normal		Average		DEK Coin		DEK		Class Max.		DEK		DEK	
Month	Days	DEK System Peak Day	Calendar Month Mcf	Daily Usage	Peak Day L. F.	Coin Peak Day Demand	Diversified Class Peak Day L. F.	Non-Coin Peak Day Dem	Non-Coin Class Peak Day L. F.	Non-Coin Class Peak Day Dem	Non-Coin Class Peak Day Dem	Non-Coin Class Peak Day Dem	Non-Coin Class Peak Day Dem	Non-Coin Class Peak Day Dem	Non-Coin Class Peak Day Dem
			Updated												
				(a)											
				(b)											
				(c)											
Jan 2020	31	01/19/20	308,262	9,944	83.2087	11,951	78.1458	12,725	70.2290	14,159					
Feb	28	02/14/20	299,672	10,703	81.7154	13,098	81.2622	13,171	73.4503	14,572					
Mar	31	03/06/20	242,321	7,817	74.3252	10,517	74.3252	10,517	65.2700	11,976					
Apr	30	04/15/20	168,360	5,612	70.6788	7,940	70.6788	7,940	61.5257	9,121					
May	31	05/11/20	138,872	4,480	62.7700	7,137	62.7700	7,137	56.5120	7,928					
Jun	30	06/11/20	119,230	3,974	86.8682	4,575	85.1649	4,666	66.9856	5,933					
Jul	31	07/01/20	113,001	3,645	88.5953	4,114	83.6135	4,359	71.3699	5,107					
Aug	31	08/25/20	116,555	3,760	86.9063	4,326	79.5194	4,728	68.8180	5,464					
Sept	30	09/29/20	128,049	4,268	79.9029	5,341	79.6849	5,356	64.1354	6,655					
Oct	31	10/30/20	167,489	5,403	74.6986	7,233	72.3069	7,472	61.5129	8,784					
Nov	30	11/30/20	198,760	6,625	64.9701	10,197	64.9701	10,197	59.5872	11,118					
Dec 2020	31	12/24/20	289,392	9,335	106.7229	8,747	83.7054	11,152	69.1921	13,491					
			2,289,963			13,098		13,171		14,572					

Rate IT - Interruptible Transportation

Rate IT - Interruptible Transportation		Non-weather normal		Average		DEK Coin		DEK		Class Max.		DEK		DEK	
Month	Days	DEK System Peak Day	Calendar Month Mcf	Daily Usage	Peak Day L. F.	Coin Peak Day Demand	Diversified Class Peak Day L. F.	Non-Coin Peak Day Dem	Non-Coin Class Peak Day L. F.	Non-Coin Class Peak Day Dem	Non-Coin Class Peak Day Dem	Non-Coin Class Peak Day Dem	Non-Coin Class Peak Day Dem	Non-Coin Class Peak Day Dem	Non-Coin Class Peak Day Dem
			Updated												
				(a)											
				(b)											
				(c)											
Jan 2020	31	01/19/20	147,290	4,751	103.2189	4,603	80.1906	5,925	69.7277	6,814					
Feb	28	02/14/20	136,452	4,873	81.4741	5,981	80.8098	6,030	75.9169	6,419					
Mar	31	03/06/20	122,294	3,945	80.1757	4,920	80.1757	4,920	65.8488	5,991					
Apr	30	04/15/20	129,737	4,325	78.7460	5,492	77.5063	5,580	59.3239	7,290					
May	31	05/11/20	130,407	4,207	70.3488	5,980	65.9376	6,380	53.7153	7,832					
Jun	30	06/11/20	137,797	4,593	82.5988	5,561	79.7730	5,758	65.2221	7,042					
Jul	31	07/01/20	120,994	3,903	88.6147	4,404	74.9228	5,209	64.1034	6,089					
Aug	31	08/25/20	139,036	4,485	86.9504	5,158	74.6379	6,009	63.2068	7,096					
Sept	30	09/29/20	136,431	4,548	81.0172	5,614	75.2977	6,040	61.8636	7,352					
Oct	31	10/30/20	143,604	4,632	76.2896	6,072	76.2896	6,072	58.8853	7,866					
Nov	30	11/30/20	146,398	4,880	90.4099	5,398	75.3501	6,476	59.0073	8,270					
Dec 2020	31	12/24/20	148,010	4,775	148.7356	3,210	75.6071	6,316	64.8316	7,365					
			1,638,450			6,072		6,476		8,270					

- (a) Coincident Peak is the peak at the time of the system peak.
- (b) Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak.
- (c) Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 MONTHLY GAS STATISTICS

WP FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 7 of 7  
 6/18/2021

Year: 2020  
 Gas Statistics: DAILY

Rate Group: INTERRUPTIBLE TRANSPORTATION SERVICE

STAT 1	STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	STAT 7	STAT 8	STAT 9	STAT 10	STAT 11	STAT 12	STAT 13	STAT 14	STAT 15	STAT 16	STAT 17
KYIT -- Census group		Sample Size (sample)	Population # of customers	Monthly Average Usage (per customer) MCF / month	Noncoincident Demand MCF / day	Coincident Demand MCF / day	Rate Class Peak Date @ Rate Class Peak	Coincident Demand MCF / day	System Peak Date @ System Peak	Load Factor NCD	Load Factor CD @ Rate Class Peak	Load Factor CD @ System Peak	Coincidence Factor @ Rate Class Peak	Coincidence Factor @ System Peak	Diversity Factor @ Rate Class Peak	Diversity Factor @ System Peak
Month/Year	Group	N / A														
JAN_20	KYIT		23	7,102.130	328.565	285.696	01/20/20	221.957	01/19/20	69.73	80.19	103.22	86.95	67.55	115.01	148.03
FEB_20	KYIT		23	6,623.913	300.870	282.652	02/13/20	280.348	02/14/20	75.92	80.81	81.47	93.95	93.18	106.45	107.32
MAR_20	KYIT		23	5,940.217	291.000	239.000	03/06/20	239.000	03/06/20	65.85	80.18	80.18	82.13	82.13	121.76	121.76
APR_20	KYIT		23	6,164.783	346.391	265.130	04/14/20	260.957	04/15/20	59.32	77.51	78.75	76.54	75.34	130.65	132.74
MAY_20	KYIT		23	6,221.957	373.652	304.391	05/06/20	285.304	05/11/20	53.72	65.94	70.35	81.46	76.36	122.75	130.97
JUN_20	KYIT		23	6,478.261	331.087	270.696	06/24/20	261.435	06/11/20	65.22	79.77	82.60	81.76	78.96	122.31	126.64
JUL_20	KYIT		23	5,731.789	288.435	246.783	07/29/20	208.652	07/01/20	64.10	74.92	88.61	85.56	72.34	116.88	138.24
AUG_20	KYIT		23	6,535.913	333.565	282.478	08/11/20	242.478	08/25/20	63.21	74.64	86.95	84.68	72.69	118.09	137.57
SEP_20	KYIT		23	6,399.652	344.826	283.304	09/30/20	263.304	09/29/20	61.86	75.30	81.02	82.16	76.36	121.72	130.96
OCT_20	KYIT		23	6,697.000	366.870	283.174	10/30/20	283.174	10/30/20	58.89	76.29	76.29	77.19	77.19	129.56	129.56
NOV_20	KYIT		23	6,962.348	393.304	308.000	11/18/20	256.696	11/30/20	59.01	75.35	90.41	78.31	65.27	127.70	153.22
DEC_20	KYIT		23	7,032.478	349.913	300.043	12/08/20	152.522	12/24/20	64.83	75.61	148.74	85.75	43.59	116.62	229.42

Definition: Gas Day = 10:01 to 10:00 (HourEnding11am to HourEnding10am)  
 System Peak = State Peak  
 Census groups (100% analysis used; Entire population)  
 Sampled groups (Ratio analysis used; Stratified sample of population)  
 Report date: 4-12-21

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 ALLOCATION OF LARGE INDUSTRIAL MEASURING  
 AND REGULATING STATIONS (ACCTS 2580 & 2581)

WP FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 1 of 1  
 6/18/2021

<u>Rate Class</u>		<u>MCF</u>	<u>Ratio</u> <u>(K595)</u>
FT-L	Updated	2,289,963	58.292%
IT - Inter. Transportation	Updated	1,638,450	41.708%
Total Mcf		<u>3,928,413</u>	<u>100.000%</u>

Source: Allocation Factors Summary

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 MINIMUM INTERCEPT STUDY - PLASTIC MAINS

Updated

WP FR-16(7)(v)  
 Witness Responsible:  
 Page 1 of 3  
 6/18/2021

SIZE	FEET	COST	AVG COST/FT
3/4"	0	0	0.00
1"	381,596	1,650,156	4.32
1 1/4"	21,180	186,294	8.80
2"	1,833,242	22,496,178	12.27
2 1/2"	0	0	0.00
3"	61,034	410,343	6.72
4"	1,506,612	38,170,097	25.34
6"	534,685	19,700,829	36.85
8"	195,586	13,786,094	70.49
10"	0	0	0.00
12"	25,638	3,018,450	117.73
16"	0	0	0.00
18"	0	0	0.00
20"	0	0	0.00
24"	0	0	0.00
30"	0	0	0.00
<hr/>			
	4,559,573	99,418,441.65	
<hr/>			
	<u>4,559,573</u>	<u>99,418,441.65</u>	

CUSTOMER COMPONENT FROM CURVE=		\$4.320 /FEET	
TOTAL CUSTOMER COMPONENT=	4.32 x	4,559,573 =	19,697,355.36
TOTAL COST OF PLASTIC PIPE =	99,418,442		
CUSTOMER COMPONENT RATIO=	19,697,355 /	99,418,442 =	19.8126%
DEMAND COMPONENT =	100% -	19.8126% =	80.187%

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 MINIMUM SYSTEM STUDY - PLASTIC MAINS

WP FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 2 of 3  
 6/18/2021

Updated

size	accum_quantity	accum_cost	cost / foot
1 1/4"	21,180	\$ 186,294.33	\$8.80
1"	381,596	1,650,156	\$4.32
12"	25,638	3,018,450	\$117.73
2"	1,833,242	22,496,178	\$12.27
3"	61,034	410,343	\$6.72
4"	1,506,612	38,170,097	\$25.34
6"	534,685	19,700,829	\$36.85
8"	195,586	13,786,094	\$70.49
<b>Grand Total</b>	<b>4,559,573</b>	<b>\$ 99,418,441.65</b>	

Minimum System Cost per Foot		\$4.32
Total Feet	X	4,559,573
Total Minimum System Cost		<u>\$19,697,355</u>
Total Cost	+	\$99,418,442
Customer Component Percentage		<u><u>19.81%</u></u>

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 MINIMUM SYSTEM STUDY - BACKUP DATA PLASTIC MAINS

WP FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 3 of 3  
 6/18/2021

Updated

size	Quantity	Cost
1 1/4"	21,180	\$186,294
1"	381,596	\$1,650,156
12"	25,638	\$3,018,450
2"	1,833,242	\$22,496,178
3"	61,034	\$410,343
3/4"	135	\$1
4"	1,506,612	\$38,170,097
6"	534,685	\$19,700,829
8"	195,586	\$13,786,094
Total	4,559,708	\$99,418,443.05

Row Labels	Sum of Quantity	Sum of Net Book Value
Mains: Plastic, 1 1/4"	21,065	\$178,706
Mains: Plastic, 1"	315,975	\$882,505
Mains: Plastic, 12"	578	\$94,551
Mains: Plastic, 2"	1,556,320	\$11,861,757
Mains: Plastic, 3"	60,900	\$378,726
Mains: Plastic, 3/4"	135	\$1
Mains: Plastic, 4"	1,161,342	\$20,177,553
Mains: Plastic, 6"	414,362	\$9,603,519
Mains: Plastic, 8"	107,599	\$5,506,148
Mains: Plastic, 1 1/4"	115	\$7,588
Mains: Plastic, 1"	65,621	\$767,652
Mains: Plastic, 12"	25,060	\$2,923,898
Mains: Plastic, 2"	276,922	\$10,634,421
Mains: Plastic, 3"	134	\$31,618
Mains: Plastic, 4"	345,270	\$17,992,544
Mains: Plastic, 6"	120,323	\$10,097,310
Mains: Plastic, 8"	87,987	\$8,279,946
Grand Total	4,559,708	\$99,418,443

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 DERIVATION OF GAS SERVICES ALLOCATION FACTOR

WP FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 4 of 4  
 6/18/2021

kind	size	accum_quantity	accum_cost	Type
<b>C</b>				
C	3"			10% GS & 90% FT-L
C	4"			10% GS & 90% FT-L
C	6"			10% GS & 90% FT-L
C	8"			10% GS & 90% FT-L
<b>C Total</b>		<b>0</b>	<b>\$0.00</b>	
<b>CU</b>				
CU	1 1/4"	1	\$273	80% RESIDENTIAL & 10% GS & 10% FT-L
CU	1"	35	\$473,586	100% Residential
CU	2"	26	\$949,024	50% GS & 50% FT-L
CU	3"			10% GS & 90% FT-L
CU	3/4"	8	\$2,451	100% Residential
CU	3/8"			100% Residential
CU	4"			10% GS & 90% FT-L
CU	6"			10% GS & 90% FT-L
<b>CU Total</b>		<b>70</b>	<b>\$1,425,334</b>	
<b>P</b>				
P	1 1/4"	7,814	\$6,955,763	80% RESIDENTIAL & 10% GS & 10% FT-L
P	1"	112,810	\$107,881,729	100% Residential
P	1/2"	1,500	\$2,842,838	100% Residential
P	2"	945	\$1,992,184	50% GS & 50% FT-L
P	3"	159	\$507,107	10% GS & 90% FT-L
P	3/4"	1,248	\$23,918	100% Residential
P	3/8"	1	\$326	100% Residential
P	4"	139	\$375,843	10% GS & 90% FT-L
P	5/8"	51	\$75,605	100% Residential
P	6"	38	\$253,680	10% GS & 90% FT-L
P	8"	8	\$85,878	10% GS & 90% FT-L
<b>P Total</b>		<b>124,713</b>	<b>\$120,994,872</b>	
<b>S</b>				
S	1 1/2"	166	\$2,189	80% RESIDENTIAL & 10% GS & 10% FT-L
S	1 1/4"	2	\$6,510	80% RESIDENTIAL & 10% GS & 10% FT-L
S	1"	1,135	\$1,670,538	75% RESIDENTIAL & 12.5% GS & 12.5% FT-L
S	1/4"			100% Residential
S	10"			10% GS & 90% FT-L
S	12"			10% GS & 90% FT-L
S	16"			10% GS & 90% FT-L
S	2 1/2"			50% GS & 50% FT-L
S	2"	268	\$179,331	50% GS & 50% FT-L
S	3"	88	\$91,912	10% GS & 90% FT-L
S	3/4"	190	-\$2,213	100% Residential
S	4"	53	\$39,643	10% GS & 90% FT-L
S	6"	25	\$39,250	10% GS & 90% FT-L
S	8"	5	\$37,816	10% GS & 90% FT-L
<b>S Total</b>		<b>1,932</b>	<b>\$2,064,976</b>	
<b>Grand Total</b>		<b>126,715</b>	<b>\$124,485,183</b>	



DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 HOUSE REGULATORS AND INSTALLATIONS (ACCOUNT 2830, 2840)

Work Paper WPE-3.2g  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 2 of 2  
 6/18/2021

utility account id	long_description	accum quantity	accum cost	Size	
28300 - House Regulators	Adjustment ru for gas regulator from old system	2	\$11,869	Old system	
	Conductor UG: AL, 2 Wire, = 477 MCM < 795	0	\$0	Manual	
	Gas regulator: Regulator, #1	536	\$1	1	
	Gas regulator: Regulator, 1 1/2"	1,143	\$140,081	1.5	
	Gas regulator: Regulator, 1 1/4"	3,872	\$127,854	1.25	
	Gas regulator: Regulator, 1"	41,210	\$1,627,529	1	
	Gas regulator: Regulator, 1" x 2"	6	\$3,473	2	
	Gas regulator: Regulator, 1/4"	56	\$14	0.25	
	Gas regulator: Regulator, 10"	2	\$1,695	10	
	Gas regulator: Regulator, 16"	6	\$6,223	16	
	Gas regulator: Regulator, 2"	589	\$180,341	2	
	Gas regulator: Regulator, 2" x 4"	10	\$4,274	4	
	Gas regulator: Regulator, 3"	103	\$37,274	3	
	Gas regulator: Regulator, 3/4"	0	\$0	0.75	
	Gas regulator: Regulator, 3/4" x 1"	50,065	\$407,404	1	
	Gas regulator: Regulator, 4"	85	\$29,045	4	
	Gas regulator: Regulator, 6"	35	\$20,099	6	
	Gas regulator: Regulator, 8"	11	\$4,257	8	
	Gas regulator: Regulator, Dummy code	1,621	\$30	Dummy code	
	Gas regulator: Regulator, Motor read	3	\$63	Motor read	
	Gas regulator: Regulator, Pilot loading	12	\$3	Pilot loading	
	Gas regulator: Regulator, Valve cage unit	2	\$4	Valve cage unit	
	Gas regulator: Relief Valve, 1"	523	\$81,402	1	
	Gas regulator: Relief Valve, 1/2"	0	\$0	0.5	
	Gas regulator: Relief Valve, 1/4"	2	\$13	0.25	
	Gas regulator: Relief Valve, 2"	187	\$58,114	2	
	Gas regulator: Relief Valve, 3"	99	\$13,610	3	
	Gas regulator: Relief Valve, 3" x 2"	1	\$389	3	
	Gas regulator: Relief Valve, 3" x 4"	1	\$74	4	
	Gas regulator: Relief Valve, 3/4"	286	\$235	0.75	
	Gas regulator: Relief Valve, 3/4" x 1"	1,100	\$21,553	1	
	Gas regulator: Relief Valve, 4"	74	\$20,429	4	
	Gas regulator: Relief Valve, 6"	36	\$3,348	6	
	Gas regulator: Relief Valve, 6" x 8"	3	\$1,350	8	
	Gas regulator: Relief Valve, 8"	6	\$3,214	8	
	Gas regulator: Regulator, 1 1/2"	130	\$161,707	1.5	
	Gas regulator: Regulator, 1 1/4"	230	\$25,603	1.25	
	Gas regulator: Regulator, 1"	3,220	\$203,760	1	
	Gas regulator: Regulator, 2"	127	\$256,159	2	
	Gas regulator: Regulator, 2" x 1"	1	\$32,766	2	
	Gas regulator: Regulator, 3"	8	\$73,318	3	
	Gas regulator: Regulator, 3/4" x 1"	36	\$10,271	1	
	Gas regulator: Relief Valve, 1"	373	\$58,600	1	
	Gas regulator: Relief Valve, 2"	42	\$93,589	2	
	Gas regulator: Relief Valve, 3"	11	\$17,899	3	
	Gas regulator: Relief Valve, 4"	6	\$14,839	4	
	Non-utilized	0	\$0	1.5	
	PURCHASE NEW GAS REGULATORS	0	\$0	New gas regs	
	ULH&P 2000 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order	
	ULH&P 2001 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order	
	<b>28300 - House Regulators Total</b>		<b>105,871</b>	<b>\$3,753,773</b>	<b>Total</b>
	28301 - House Regulators Leased	Gas regulator: Regulator, 1 1/2"	0	\$0	1.5
		Gas regulator: Regulator, 1 1/4"	0	\$0	1.25
		Gas regulator: Regulator, 1"	0	\$0	1
		Gas regulator: Regulator, 2"	0	\$0	2
		Gas regulator: Regulator, 3"	0	\$0	3
		Gas regulator: Regulator, 3/4" x 1"	0	\$0	1
		Gas regulator: Regulator, 4"	0	\$0	4
		Gas regulator: Regulator, 6"	0	\$0	6
		Gas regulator: Relief Valve, 1"	0	\$0	1
		Gas regulator: Relief Valve, 2"	0	\$0	2
		Gas regulator: Relief Valve, 3"	0	\$0	3
		Gas regulator: Relief Valve, 4"	0	\$0	4
Gas regulator: Regulator, #1		0	\$0	1	
Gas regulator: Regulator, 1 1/2"		0	\$0	1.5	
Gas regulator: Regulator, 1 1/4"		0	\$0	1.25	
Gas regulator: Regulator, 1"		0	\$0	1	
Gas regulator: Regulator, 2"		0	\$0	2	
Gas regulator: Regulator, 2" x 1"		0	\$0	2	
Gas regulator: Regulator, 2" x 4"		0	\$0	4	
Gas regulator: Regulator, 3"		0	\$0	3	
Gas regulator: Regulator, 3/4" x 1"		0	\$0	1	
Gas regulator: Regulator, 4"		0	\$0	4	
Gas regulator: Regulator, 6"		0	\$0	6	
Gas regulator: Regulator, 8"		0	\$0	8	
Gas regulator: Relief Valve, 1"		0	\$0	1	
Gas regulator: Relief Valve, 2"		0	\$0	2	
Gas regulator: Relief Valve, 3"		0	\$0	3	
Gas regulator: Relief Valve, 4"		0	\$0	4	

	Non-unitized	0	\$0	1.5
	PURCHASE NEW GAS REGULATORS	0	\$0	New gas regs
	ULH&P 2002 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	ULH&P 2003 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
<b>28301 - House Regulators Leased Total</b>		<b>0</b>	<b>\$0</b>	<b>Total</b>
<b>28400 - House Regulator Installatio</b>	Gas regulator: Regulator, 1 1/2"	14	\$743	1.5
	Gas regulator: Regulator, 1 1/4"	61	\$3,239	1.25
	Gas regulator: Regulator, 1"	401	\$21,294	1
	Gas regulator: Regulator, 2"	18	\$1,865	2
	Gas regulator: Regulator, 2" x 4"	1	\$128	4
	Gas regulator: Regulator, 3"	5	\$266	3
	Gas regulator: Regulator, 4"	2	\$272	4
	Gas regulator: Regulator, 6"	1	\$136	6
	Gas regulator: Regulator, 8"	1	\$53	8
	Gas regulator: Relief Valve, 1"	104	\$5,523	1
	Gas regulator: Relief Valve, 2"	10	\$531	2
	Gas regulator: Relief Valve, 3"	10	\$1,358	3
	Gas regulator: Relief Valve, 4"	5	\$679	4
	Non-unitized	0	\$0	1.5
	Regulators	52,525	\$285,676	Regulators
	TO INCLUDE ALL LABOR MATERIALS AND OTHER COS	0	\$0	Other
	ULH&P 2000 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	ULH&P 2001 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	Voltage regulators	45,402	\$2,868,605	Voltage regulator
<b>28400 - House Regulator Installatio Total</b>		<b>98,560</b>	<b>\$3,190,367</b>	<b>Units</b>
<b>28401 - House Regulator Install Lsd</b>	Non-unitized	0	\$0	1.5
	TO INCLUDE ALL LABOR MATERIALS AND OTHER COS	0	\$0	Other
	ULH&P 2002 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	ULH&P 2003 GAS REGULATORS To Close Blanket Work	0	\$0	To close work order
	Voltage regulators	0	\$0	Voltage regulator
<b>28401 - House Regulator Install Lsd Total</b>		<b>0</b>	<b>\$0</b>	<b>Units</b>
<b>Grand Total</b>		<b>204,431</b>	<b>6,944,140</b>	<b>Grand total</b>

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 GAS METERS AT DECEMBER 31, 2017

WP FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 1 of 1  
 6/18/2021

Rate / Meter Type	Sum of Price	Count of Meter type
<b>GS</b>	<b>\$1,380,153</b>	<b>6,057</b>
1000 2.4 AMI	\$341,323	567
1000 40G/100G AMR	\$63,705	93
1000 Badger AMI	\$88,717	168
1000 P&T 2#	\$8,775	13
1000 TC	\$91,800	136
11M	\$37,278	19
15C	\$11,200	10
16M	\$24,417	9
250 2.4 AMI	\$103,135	980
250 40G/100G AMR	\$14,978	146
250 Badger AMI	\$32,252	575
250 P & T 2#	\$4,531	83
250 TC	\$111,694	2,094
38M	\$15,749	2
3M	\$104,160	93
4" 23M	\$8,158	2
400/425 2.4 AMI	\$46,331	273
400/425 40G/100G AMR	\$1,190	7
400/425 Badger AMI	\$24,727	204
400/425 TC	\$77,880	472
56M	\$9,845	1
5M	\$95,557	73
7M	\$62,752	37
<b>IFT</b>	<b>\$52,721</b>	<b>16</b>
15C	\$2,240	2
16M	\$5,426	2
38M	\$7,875	1
3M	\$2,240	2
4" 23M	\$20,395	5
56M	\$9,845	1
5M	\$1,309	1
7M	\$3,392	2
<b>IFT3</b>	<b>\$7,582</b>	<b>4</b>
11M	\$5,886	3
7M	\$1,696	1
<b>IT01</b>	<b>\$21,798</b>	<b>3</b>
38M	\$7,875	1
4" 23M	\$4,079	1
56M	\$9,845	1
<b>RS</b>	<b>\$6,433,133</b>	<b>88,226</b>
1000 2.4 AMI	\$54,780	91
1000 40G/100G AMR	\$6,850	10
1000 Badger AMI	\$13,730	26
1000 P&T 2#	\$3,375	5
1000 TC	\$14,850	22
15C	\$1,120	1
250 2.4 AMI	\$2,039,972	19,384
250 40G/100G AMR	\$1,038,313	10,121
250 Badger AMI	\$1,035,309	18,458
250 P & T 2#	\$140,351	2,571
250 TC	\$1,969,633	36,926
3M	\$11,200	10
400/425 2.4 AMI	\$36,827	217
400/425 40G/100G AMR	\$2,210	13
400/425 Badger AMI	\$10,666	88
400/425 TC	\$45,705	277
5M	\$6,545	5
7M	\$1,696	1
<b>Grand Total</b>	<b>\$7,895,388</b>	<b>94,306</b>

	Quantity	Original Cost	Average Cost Ratio
RS	97,663	\$6,936,503	80.07%
GS	7,610	\$1,462,990	16.89%
FT-L	109	\$159,983	1.85%
IT - Inter. Transportation	23	\$103,378	1.19%
<b>TOTAL</b>	<b>105,405</b>	<b>\$8,662,854</b>	<b>100.00%</b>

Count of meters with no meter stock number to find price	Assumed Price	Cost
no rate	4	
GS	1,553	\$53.34
IFT	83	\$1,120.00
IFT3	6	\$1,120.00
IT01	20	\$4,079.00
RS	9,437	\$53.34
	11,103	\$503,370
		\$767,467

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 GAS CUSTOMER ACCOUNTING EXPENSES BY ACCOUNT

WP FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 1 of 1  
 6/18/2021

Account	Updated Total (a)	Residential RS	GS	FT-L	IT	Total
901	\$ 199,855	\$ 184,535	\$ 15,068	\$ 209	\$ 43	199,855
902	19,162	17,693	1,445	20	4	19,162
903	2,706,163	2,498,715	204,031	2,830	587	2,706,163
904	6,856	6,330	517	7	1	6,856
907	0	0	0	0	0	0
908	106,450	98,290	8,026	111	23	106,450
909	1,734	1,601	131	2	0	1,734
910	178,182	164,523	13,434	186	39	178,182
911	0	0	0	0	0	0
912	243,895	225,199	18,388	255	53	243,895
913	2,601	2,402	196	3	1	2,601
		\$ 3,199,288	\$ 261,235	\$ 3,623	\$ 752	3,464,898

Avg Customers (b)	93,602	7,643	106	22	101,373
	0.923343	0.075395	0.001046	0.000217	1.000000

(a) Source: FERC Form 2 - p. 324-325.  
(b) Source: Allocation Factors Summary

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2020  
 GENERAL & COMMON PLANT, ACCUMULATED DEPRECIATION, A & G EXPENSES

WP FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 1 of 1  
 6/18/2021

Functionalized based on Functional Payroll Costs for the Twelve Months ended December 2020

Updated

Function	Labor Dollars (a)	Functional Labor Ratio	Original Cost General Plant (b)	Accumulated Depreciation General Plant (b)	Original Cost Common Plant (b)	Accumulated Depreciation Common Plant (b)	Functional A & G Expenses Less Reg Commission Exp. (c)
Prod Plant	483,769	8.941%	2,861,675	1,408,783	920,366	644,301	658,571
Prod Plant Com Related	356,433	6.589%	2,108,436	1,037,967	678,111	474,711	485,224
Trans Plant	-	0.000%	-	-	-	-	-
Dist Plant	3,186,482	58.902%	18,849,244	9,279,343	6,062,254	4,243,873	4,337,864
Customer Acctg	1,261,074	23.311%	7,459,729	3,672,369	2,399,182	1,679,545	1,716,742
Cust Service & Info	122,085	2.257%	722,179	355,523	232,266	162,597	166,198
Sales	-	0.000%	-	-	-	-	-
<b>Total O&amp;M excl A&amp;G</b>	<b>5,409,843</b>	<b>100.000%</b>	<b>32,001,263</b>	<b>15,753,985</b>	<b>10,292,179</b>	<b>7,205,027</b>	<b>7,364,599</b>
<b>A&amp;G</b>	<b>1,693,300</b>		<b>32,001,263</b>	<b>15,753,985</b>	<b>10,292,179</b>	<b>7,205,027</b>	<b>7,364,599</b>
<b>Total O&amp;M</b>	<b>7,103,143</b>						

(a) Source: FERC Form 2 - p. 354-355.  
 (b) Source: Schedule B-3.2  
 (c) Source: Schedule C-2.1

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 COMPUTATION OF PRESENT RETURN EARNED (PRESENT NOI)  
 TWELVE MONTHS ENDING DECEMBER 31, 2022  
 CASE NO: 2021-00xxx  
 DATA: 12 MONTH FORECASTED PERIOD

WP FR-16(7)(v)  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 1 OF 1  
 6/18/2021

Line No.	SUMMARY OF RESULTS	TOTAL GAS	RS RESIDENTIAL	GS GEN SERV	FT-L FIRM TRANS	IT INTERRUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 1							
1	NET INCOME COMPUTATION							
2	GROSS GAS PLANT IN SERVICE	771,808,162	527,735,426	170,180,982	55,974,942	17,916,812	771,808,162	0
3	TOTAL DEPRECIATION RESERVE	(206,903,281)	(143,723,016)	(42,943,982)	(15,410,889)	(4,825,394)	(206,903,281)	0
4	TOTAL RATE BASE ADJUSTMENTS	(96,583,675)	(65,792,971)	(21,248,649)	(7,213,268)	(2,328,787)	(96,583,675)	0
5	TOTAL RATE BASE	468,321,206	318,219,439	105,988,351	33,350,785	10,762,631	468,321,206	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE	62,796,024	41,532,142	19,463,879	1,306,497	493,506	62,796,024	0
9	TOTAL DEPRECIATION EXPENSE	19,004,235	12,940,826	4,273,356	1,377,546	412,507	19,004,235	(0)
10	TOTAL OTHER TAX & MISC EXPENSE	4,716,796	3,227,621	1,059,154	325,402	104,619	4,716,796	0
11	TOTAL OP EXP EXCL INC & REV TAX	86,517,055	57,700,589	24,796,389	3,009,445	1,010,632	86,517,055	(0)
12	NET FED INCOME TAX EXP ALLOWABLE	5,596,540	3,760,041	1,417,680	307,521	111,299	5,596,541	(1)
13	REVENUE TAX	1,504,852	1,019,899	348,628	101,883	34,441	1,504,851	1
14	TOTAL OPERATING EXPENSE	93,618,447	62,480,529	26,562,697	3,418,849	1,156,372	93,618,447	(0)
15								
16	RETURN ON RATE BASE	33,063,477	22,466,292	7,482,778	2,354,565	759,842	33,063,477	0
17	TOTAL OTHER OPERATING REVENUES	(310,224)	(231,974)	(60,796)	(13,323)	(4,131)	(310,224)	0
18	TOTAL GAS COST OF SERVICE	126,371,700	84,714,847	33,984,679	5,760,091	1,912,083	126,371,700	(0)
19								
20	PROPOSED REVENUES - ELIM 40.00% OF SUBSIDY	126,434,590	85,341,377	32,736,157	6,308,299	2,048,757	126,434,590	0
21	EXCESS REVENUES	62,890	626,530	(1,248,522)	548,208	136,674	62,890	0
22								
23	TOTAL RETURN EARNED (TO WPE-3.2k)	21,630,933	15,460,377	3,384,464	2,123,376	662,715	21,630,932	1
24	RATE OF RETURN EARNED	0.04619	0.04858	0.03193	0.06367	0.06158	0.04619	15.60114
25	TOTAL RATE OF RETURN ALLOWABLE	0.070600	0.070600	0.070600	0.070600	0.070600	0.070600	0.070600
26	RETURN EARNED ON COMMON EQUITY	0.05486	0.05957	0.02673	0.08934	0.08522	0.05486	30.73874
27	ALLOWED RETURN ON COMMON EQUITY	0.10301	0.10301	0.10301	0.10301	0.10301	0.10301	0.10301
28								
29	PRESENT REVENUES	111,143,535	75,382,959	28,525,719	5,452,147	1,782,710	111,143,535	0
30	REVENUE INCREASE JUSTIFIED	15,228,165	9,331,888	5,458,960	307,944	129,373	15,228,165	(0)
31	PER UNIT PRES REV	0.13701	0.12379	0.19137	0.05648	0.07257	0.13701	0
32	REVENUE INCREASE REQUESTED	15,291,055	9,958,418	4,210,438	856,152	266,047	15,291,055	0
33	PER UNIT PRES REV	0.13758	0.13210	0.14760	0.15703	0.14924	0.13758	0
34								
35	<b>PROPOSED REVENUES = CURRENT REVENUES</b>							
36	PROPOSED REVENUES	111,143,535	75,382,959	28,525,719	5,452,147	1,782,710	111,143,535	0
37	TOTAL GAS COST OF SERVICE	(126,371,700)	(84,714,847)	(33,984,679)	(5,760,091)	(1,912,083)	(126,371,701)	1
38	EXCESS REVENUES	(15,228,165)	(9,331,888)	(5,458,960)	(307,944)	(129,373)	(15,228,165)	1
39	COMPOSITE TAX RATE	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
40	EXCESS TAX	(3,795,620)	(2,325,973)	(1,360,846)	(76,755)	(32,246)	(3,795,620)	0
41	EXCESS RETURN	(11,432,544)	(7,005,915)	(4,098,314)	(231,189)	(97,127)	(11,432,545)	1

DUKE ENERGY KENTUCKY, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 2021-00xxx  
 CALCULATION PROPOSED REVENUE DISTRIBUTION  
 REFLECTING A PROPOSED REVENUE SUBSIDY/EXCESS ELIMINATION COMPONENT

WORK PAPER REFERENCE:  
 WP FR-16(7)(v)-8  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 1

Line No.	Rate Class	Rate Base (A)	Present Revenues (B)	Net Operating Income (C)	Present ROR (D)	Present Revenues At Average ROR (E)	Inter Class Subsidization Overcollected (Undercollected) (F)	Inter Class Subsidization times 40.00% (G)	Rate Increase (allocated to class based on Rate Base) (H)	Proposed Revenues 60.00% Interclass Subsidization (I)	Proposed Percent Increase (J)	ROR At Proposed Rates (K)	Proposed Increase Less (Subsidy) Excess (L)
		FR-16(7)(v)-8	FR-16(7)(v)-8	WP - Pres NOI	(C) / (A)	(B) + (((D) Line 5 * (C)) / (1-FIT))	(B) - (E)	(F) * 40.00%	(H) Line 5 * ((A) / (A) Line 5)	(B) - (G) + (H)	((H) - (G)) / (B)	((((H) - (G)) * (1-FIT)) + (C)) / (A)	(H) - (G)
1	Rate RS	\$ 318,219,439	\$ 75,382,959	\$ 15,460,377	4.8584%	\$ 74,417,919	\$ 965,040	\$ 386,016	\$ 10,344,208	\$ 85,341,151	13.210%	7.330586%	\$ 9,958,192
2	Rate GS	105,988,351	28,525,719	3,384,464	3.1932%	30,438,316	(1,912,597)	(765,039)	3,445,319	32,736,077	14.760%	6.331495%	4,210,358
3	Rate FT-L	33,350,785	5,452,147	2,123,376	6.3668%	4,714,220	737,927	295,171	1,084,110	6,241,086	14.470%	8.235602%	788,939
4	Rate IT	10,762,631	1,782,710	662,715	6.1576%	1,573,080	209,630	83,852	349,851	2,048,709	14.921%	8.110045%	265,999
5	Total	\$ 468,321,206	\$ 111,143,535	\$ 21,630,932	4.6188%	\$ 111,143,535	\$ -	\$ -	\$ 15,223,488	\$ 126,367,023	13.697%	7.186838%	\$ 15,223,488
									Reduced by increase in reconnection charges				
									Increase Including				
									Incr to Recon Chg				
6	MISCELLANEOUS REVENUES:								\$ 15,228,161				
7	Interdepartmental (Incl in GS)		0							0			
8	Bad Check Charges		27,420							27,420			
9	Reconnection Charges		23,364							28,037			
10	Rents		0							0			
11	Special Contracts (Rate FT-L)		258,228							258,228	\$67,567 decr in Spec Contract included in FT-L above		
12	Other Misc		1,212							1,212			
13	Revenue Transp of Gas - Interco		0							0			
13	Total Misc		310,224							314,897			
14	Total Company		111,453,759							126,681,920	13.663%		



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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21
403002	Depreciation Expense	DEPR	403	16,108,462	1,214,309	1,220,388	1,226,144	1,274,508	1,283,029	1,289,438	1,429,121	1,431,317	1,432,128	1,433,714	1,436,726
404200	Amort Exp - Limited Term	DEPR	404	3,267,868	420,534	336,102	338,677	332,457	349,084	339,923	192,012	192,012	191,963	191,963	191,963
407305	Reg Asset Amortization	AMORT	407	524,364	29,727	29,727	29,727	29,727	29,727	29,727	57,667	57,667	57,667	57,667	57,667
407355	DSM Amortization	OTH	407	1,372,959	30,573	74,147	144,611	357,279	354,004	412,345	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	3,609,113	282,833	282,833	282,833	126,966	282,833	375,579	329,206	329,206	329,206	329,206	329,206
408150	State Unemployment Tax	OTHTX	408	4,855	5	5	6	9	3,503	1,327	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	1,309	(248)	(263)	(261)	(256)	2,017	320	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	154,107	(3,331)	23,645	34,358	44,366	27,357	27,712	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	3,625	543	543	543	718	639	639	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	2,000	(3,000)	0	0	5,000	0	0	0	0	0	0	0
408851	Sales and Use Expense	OTHTX	408	(14,874)	(14,471)	0	0	0	0	(403)	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	503,654	36,181	1,512	30,959	60,896	35,234	31,682	50,046	49,394	48,941	48,623	61,517
409060	Federal Income Taxes Utility Op Income	FIT	409	1,959,102	163,259	163,259	163,259	163,259	163,259	163,259	163,259	163,259	163,259	163,259	163,259
409160	State/Local Inc Tax Exp Utility Op Inc	FIT	409	(303,448)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)
410060	Deferred FIT	FIT	410	1,370,020	114,168	114,168	114,168	114,168	114,168	114,168	114,168	114,168	114,168	114,168	114,168
410101	Deferred SIT	FIT	410	1,132,283	94,357	94,357	94,357	94,357	94,357	94,357	94,357	94,357	94,357	94,357	94,357
411060	Deferred FIT - ARAM	FIT	411	(59,471)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)
411065	Amortization of Investment Tax Credit	FIT	411	(75,934)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)
411101	Deferred SIT - ARAM	FIT	411	(46,178)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)
411102	DFIT - Other	FIT	411	91,381	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615
411113	DSIT: State Excess DIT Amort	FIT	411	(74,589)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)
411115	DFIT: Federal Excess DIT Amort	FIT	411	(864,745)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)
426509	Loss on Sale of A/R	CO	426	453,874	(8,099)	9,228	4,689	95,363	100,658	41,610	334	45,968	28,059	72,145	72,145
426591	I/C - Loss on Sale of A/R	CO	426	321,870	21,337	22,774	6,911	4,689	95,363	100,658	(18,654)	32,064	16,083	21,882	8,320
426891	IC Sale of AR Fees VIE	CO	426	139,921	6,789	6,249	6,067	6,206	6,504	7,361	18,367	16,843	13,784	12,658	19,942
480000	Residential Sales-Gas	REV	480	72,344,611	2,329,249	2,687,106	4,663,574	9,559,941	12,781,881	12,701,059	9,270,542	6,124,689	3,994,417	2,796,250	2,719,032
480990	Gas Residential Sales-Unbilled	REV	480	(1,042,142)	(17,694)	764,687	1,296,965	2,533,027	(899,242)	(683,202)	(857,734)	(1,621,936)	(1,267,955)	(252,518)	(47,736)
481000	Industrial Sales-Gas	REV	481	1,859,021	46,433	54,649	105,726	252,219	347,799	349,929	292,501	156,467	68,061	63,490	60,106
481090	Gas Industrial Sales Unbilled	REV	481	(10,266)	(1,113)	19,146	33,277	7,607	(24,021)	(8,648)	748	(27,642)	10,385	(16,640)	(5,412)
481200	Gas Commercial Sales	REV	481	25,224,060	665,755	864,947	1,577,078	3,523,048	4,854,582	4,863,357	3,128,232	1,910,462	1,127,565	935,745	907,687
481290	Gas Commercial Sales Unbilled	REV	481	(147,755)	(2,473)	267,064	666,975	593,062	(359,140)	(188,131)	(281,933)	(521,271)	(254,894)	(82,492)	25,503
482000	Other Sales to Public Auth-Gas	REV	482	1,168,722	24,713	19,693	35,178	112,303	122,938	116,382	288,829	208,695	93,108	57,164	49,672
482090	Gas OPA Unbilled	REV	482	(65,534)	(804)	27,374	77,621	14,615	(43,796)	(24,281)	44,882	(118,822)	(26,835)	(19,261)	(3,518)
482200	Gas Public St Hwy Ltng	REV	482	513	0	0	0	0	0	0	82	78	88	88	94
484000	Interdepartmental Sales	REV	484	21,999	32	40	231	2,083	6,122	5,672	4,706	2,224	304	184	199
487001	Discounts Earn/Lost-Gas	REV	487	1,166	(2,324)	0	0	3,487	0	3	0	0	0	0	0
488000	Misc Service Revenue-Gas	REV	488	35,078	584	1,850	732	2,312	2,089	1,513	4,333	4,333	4,333	4,333	4,333
488100	IC Misc Svc Reg Gas Reg	REV	488	604,439	51,997	51,997	51,997	307,166	70,641	70,641	0	0	0	0	0
489000	Transp Gas of Others	REV	489	1,538,632	117,810	123,868	121,597	119,590	113,694	97,455	144,700	137,591	139,018	138,194	138,418
489010	IC Gas Transp Rev Reg	REV	489	601,752	50,292	50,292	50,292	50,292	50,292	50,292	50,000	50,000	50,000	50,000	50,000
489020	Comm Gas Transp Only	REV	489	1,497,576	86,179	108,713	135,598	213,266	254,438	258,615	132,505	91,601	66,395	52,748	47,393
489025	Comm Gas Transp Unbilled	REV	489	17,092	(161)	17,762	28,867	(58,879)	(401)	82,587	(12,406)	(20,397)	(13,710)	(7,320)	1,833
489030	Indust Gas Transp Only	REV	489	2,992,652	189,352	222,524	242,129	311,435	335,718	321,039	304,684	250,831	217,480	198,896	197,690
489035	Indust Gas Transp Unbilled	REV	489	(5,079)	(1,564)	42,153	41,489	(180,887)	260	139,662	850	(45,509)	(7,487)	(3,337)	(2,014)
489040	OPA Gas Transp Only	REV	489	257,707	(1,605)	15,845	25,349	44,615	43,834	24,801	39,700	30,436	13,654	7,382	6,906
489045	OPA Gas Transp Unbilled	REV	489	2,840	(208)	6,430	12,462	(33,762)	1,344	28,127	5,475	(13,404)	(3,948)	(574)	94
495031	Gas Losses Damaged Lines	REV	495	3,492	574	486	1,682	234	(279)	795	0	0	0	0	0
496020	Provision for Rate Refund	REV	496	25,068	4,178	4,178	4,178	4,178	4,178	4,178	0	0	0	0	0
711000	Gas Boiler Labor	PO	711	2,294	6	50	155	361	846	876	0	0	0	0	0
712000	Gas Production-Other Power Ex	PO	712	1,883	108	117	0	223	960	475	0	0	0	0	0
717000	Liq Petro Gas Exp-Vapor Proc	PO	717	215,498	10,614	5,879	8,617	9,069	9,434	6,759	25,644	25,554	25,539	25,495	37,932



928006	State Reg Comm Proceeding	AGO	928	240,745	21,264	21,264	21,264	21,264	21,264	21,265	18,860	18,860	18,860	18,860	WPC-2-20-860
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(19,420)	(87)	(279)	(767)	(2,914)	(7,370)	(8,003)	0	0	0	0	WITNESS RESPONSIBLE: 0
929500	Admin Exp Transf	AGO	929	(186,440)	(9,406)	(14,800)	(9,560)	(8,718)	(13,499)	(11,792)	(18,036)	(18,070)	(18,270)	(18,435)	P. BROWN 419
930150	Miscellaneous Advertising Exp	AGO	930	32,161	1,424	361	1,597	4,864	3,491	429	3,927	2,878	3,192	3,927	PAGE 3 OF 3,879
930200	Misc General Expenses	AGO	930	205,133	12,474	(37,936)	121,456	15,971	83,537	(2,635)	4,439	11,269	(1,975)	(2,636)	3,602
930220	Exp Of Servicing Securities	AGO	930	86	(10)	(26)	(18)	(1,446)	(25)	1,611	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	23,875	1,307	1,335	361	1,116	902	11,834	917	1,960	917	1,110	1,156
930240	Director'S Expenses	AGO	930	19,175	0	1,689	0	2,681	0	2	149	2,223	9,910	149	2,223
930250	Buy/Sell Transf Employee Homes	AGO	930	495	(7)	0	267	124	5	0	18	18	18	17	17
930700	Research & Development	AGO	930	60	7	14	10	10	10	9	0	0	0	0	0
930940	General Expenses	AGO	930	1,267	123	79	89	358	64	140	69	69	69	69	69
931001	Rents-A&G	AGO	931	50,190	3,478	4,297	3,033	3,109	4,648	3,402	4,696	4,700	4,700	4,709	4,709
931008	A&G Rents-IC	AGO	931	322,395	26,269	26,137	26,245	26,672	28,938	29,074	26,510	26,510	26,510	26,510	26,510
932000	Maintenance Of Gen Plant-Gas	AGO	932	2,042	(967)	783	315	745	207	329	315	0	0	0	315
935200	Cust Infor & Computer Control	AGM	935	412	(452)	553	(29)	52	77	211	0	0	0	0	0
				193,061,416	8,084,396	10,046,141	16,160,726	28,952,940	29,192,551	30,373,844	21,376,429	12,174,066	9,015,254	8,860,108	9,494,656
	Revenues	REV		106,925,644	3,539,202	5,350,804	9,172,997	17,380,952	17,662,931	18,211,845	12,560,696	6,598,426	4,209,969	3,922,332	4,150,280
	<u>Operating Expenses</u>														
	Gas Purchased Expense	Fuel		34,975,244	430,917	1,050,313	2,557,437	6,615,280	6,818,586	7,554,209	4,726,902	1,499,413	745,473	853,161	1,060,563
	<u>Operation</u>														
	Production	PO		1,042,395	51,987	70,739	61,029	73,971	126,324	73,520	120,262	91,792	89,762	89,214	106,152
	Customer Accounts	CO		3,620,724	148,556	154,469	225,732	239,496	421,439	434,596	291,713	299,468	343,792	302,356	402,348
	Customer Service & Information	CSI		345,347	19,616	12,890	28,973	19,011	48,157	20,562	33,140	33,357	33,821	31,256	33,450
	Sales Expense	SE		366,876	16,810	27,755	15,816	25,816	26,682	21,744	36,972	41,215	41,442	37,964	35,054
	Transmission	TO		16,028	1,825	1,590	1,234	(366)	1,834	1,821	1,371	1,368	1,354	1,342	1,334
	Distribution	DO		6,130,231	500,655	430,510	736,105	603,440	496,421	344,075	519,272	481,692	477,070	493,299	567,470
	A&G	AGO		8,567,342	921,505	601,952	876,548	1,284,052	777,803	758,901	612,346	554,977	510,828	601,084	505,472
	Other	OTH		1,372,959	30,573	74,147	144,611	357,279	354,004	412,345	0	0	0	0	0
	<u>Maintenance</u>														
	Production	PM		99,761	1,279	666	2,181	5,881	2,775	2,567	1,050	12,600	30,862	16,800	22,050
	Transmission	TM		404,697	5,089	2,330	14,546	4,679	362	1,662	34,347	73,830	53,536	77,138	77,127
	Distribution	DM		1,900,852	193,050	112,229	119,858	208,304	181,031	179,140	119,604	165,630	156,738	112,287	195,575
	A&G	AGM		412	(452)	553	(29)	52	77	211	0	0	0	0	0
	Operation & Maintenance Expense			23,867,624	1,890,493	1,489,830	2,226,604	2,821,615	2,436,909	2,251,144	1,770,077	1,755,929	1,739,205	1,762,740	1,946,032
	Depreciation Expense	DEPR		19,376,330	1,634,843	1,556,490	1,564,821	1,606,965	1,632,113	1,629,361	1,621,133	1,623,329	1,624,091	1,625,677	1,628,689
	Amortization of Deferred Expenses	AMORT		524,364	29,727	29,727	29,727	29,727	29,727	57,667	57,667	57,667	57,667	57,667	57,667
	Taxes Other Than Income Taxes	OTHTX		4,263,789	298,512	308,275	348,438	237,699	351,583	436,856	379,252	378,600	378,147	377,829	390,723
	Income Taxes	FIT		3,128,421	260,702	260,702	260,702	260,702	260,702	260,702	260,702	260,702	260,702	260,702	260,702
	Operating Income			20,789,872	(1,005,992)	655,467	2,185,268	5,808,964	6,133,311	6,049,846	3,744,963	1,022,786	(595,316)	(1,015,444)	(1,194,096)
	Operating Income - Before Income Taxes			23,918,293	(745,290)	916,169	2,445,970	6,069,666	6,394,013	6,310,548	4,005,665	1,283,488	(334,614)	(754,742)	(933,394)

**BUDGET**

<b>Aug-21</b>
1,437,640
191,178
57,667
0
329,206
0
0
0
0
0
0
48,669
163,253
(25,291)
114,172
94,356
(4,955)
(6,326)
(3,850)
7,616
(6,213)
(72,063)
73,458
10,443
19,151
2,716,871
11,196
61,641
2,047
865,602
(10,025)
40,047
7,291
93
202
0
4,333
0
146,697
50,000
50,125
(683)
200,874
11,305
6,790
804
0
0
0
0
24,962

0  
16,247  
1,050  
1,059,729  
0  
0  
3,261  
46,434  
0  
0  
1,321  
60,051  
21,475  
108,982  
13,295  
(819)  
48,875  
96,174  
192,240  
88,360  
2,771  
52,616  
1,303  
12,356  
14,530  
71  
133,580  
30,826  
41,206  
32,836  
4,679  
(4,021)  
0  
0  
11,820  
0  
9,398  
9,896  
39,606  
0  
182,503  
16,361  
25,250  
0  
17,244  
45  
11  
76,833  
50,545  
0  
0  
467  
5,033  
504  
8,726  
1,741  
0  
266  
242,127  
(42,776)  
(56,605)  
0

WPC-2.2b  
WITNESS RESPONSIBLE:  
J. P. BROWN  
PAGE 5 OF 35

18,860  
0  
(18,435)  
3,192  
(2,433)  
0  
960  
149  
18  
0  
69  
4,709  
26,510  
0  
0  
9,330,305  
  
4,165,210  
  
1,062,990  
  
87,643  
356,759  
31,114  
39,606  
1,321  
480,222  
561,874  
0  
  
1,050  
60,051  
157,406  
0  
1,777,046  
1,628,818  
57,667  
377,875  
260,699  
  
(999,885)  
  
(739,186)



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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
403002	Depreciation Expense	DEPR	403	18,225,075	1,508,685	1,508,891	1,509,390	1,511,558	1,512,155	1,513,387	1,523,836	1,523,960	1,525,252	1,527,766	1,529,309	1,530,886
404200	Amort Exp - Limited Term	DEPR	404	1,816,287	173,454	173,378	173,378	172,808	143,971	143,971	143,971	143,930	131,777	131,777	141,839	142,033
407305	Reg Asset Amortization	AMORT	407	407,760	33,980	33,980	33,980	33,980	33,980	33,980	33,980	33,980	33,980	33,980	33,980	33,980
407355	DSM Amortization	OTH	407	0	0	0	0	0	0	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHX	408	4,307,700	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975
408150	State Unemployment Tax	OTHX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408152	Employer FICA Tax	OTHX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408470	Franchise Tax	OTHX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408851	Sales and Use Tax Expense	OTHX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHX	408	620,302	54,454	49,895	50,041	49,393	48,944	48,624	61,511	48,669	47,409	48,400	50,441	62,521
409060	Federal Income Taxes Utility Op Income	FIT	409	1,335,991	111,283	111,283	111,283	111,283	111,283	111,283	111,283	111,283	111,283	111,283	111,283	111,278
409160	State/Local Inc Tax Exp Utility Op Inc	FIT	409	(21,854)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,823)
410060	Deferred FIT	FIT	410	1,691,899	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,987
410101	Deferred SIT	FIT	410	775,543	64,629	64,629	64,629	64,629	64,629	64,629	64,629	64,629	64,629	64,629	64,629	64,624
411060	Deferred FIT - ARAM	FIT	411	(72,079)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,002)
411065	Amortization of Investment Tax Credit	FIT	411	(60,747)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,065)
411101	Deferred SIT - ARAM	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411102	DFIT - Other	FIT	411	15,664	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,309
411113	DSIT: State Excess DIT Amort	FIT	411	(74,589)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,213)
411115	DFIT: Federal Excess DIT Amort	FIT	411	(630,436)	(52,536)	(52,536)	(52,536)	(52,536)	(52,536)	(52,536)	(52,536)	(52,536)	(52,536)	(52,536)	(52,536)	(52,540)
426509	Loss on Sale of A/R	CO	426	1,057,564	109,284	135,772	89,105	43,896	83,222	75,840	67,417	67,422	78,463	76,256	94,402	136,485
426591	IC - Loss on Sale of A/R	CO	426	(97,867)	(36,118)	(76,155)	(18,654)	32,064	16,083	21,882	8,320	10,443	1,003	6,177	5,136	(68,048)
426891	IC Sale of AR Fees VIE	CO	426	212,185	19,552	20,652	18,367	16,843	13,784	12,658	19,942	19,151	18,248	17,603	0	35,385
480000	Residential Sales-Gas	REV	480	75,044,998	12,929,241	12,766,258	9,182,279	5,967,873	3,965,513	2,773,413	2,693,028	2,691,321	2,853,148	3,134,466	5,809,788	10,277,670
480990	Gas Residential Sales-Unbilled	REV	480	(774,382)	753,062	(1,895,936)	(794,906)	(1,639,844)	(1,257,027)	(218,186)	(48,417)	8,413	(521)	1,984,958	2,104,903	627,119
481000	Industrial Sales-Gas	REV	481	2,105,702	377,004	405,871	289,120	152,020	67,885	62,420	58,214	60,393	64,294	74,786	159,840	333,855
481090	Gas Industrial Sales Unbilled	REV	481	(82,139)	(522)	(63,224)	7,256	(22,029)	(2,039)	(15,639)	(7,525)	1,713	1,712	(3,556)	61,035	(39,321)
481200	Gas Commercial Sales	REV	481	25,234,664	4,031,751	4,239,582	3,139,396	1,877,029	1,153,002	978,266	951,689	907,111	1,011,266	1,307,672	1,985,419	3,652,491
481290	Gas Commercial Sales Unbilled	REV	481	(184,938)	5,952	(546,165)	(274,440)	(541,707)	(208,858)	(72,578)	42,583	(4,593)	17,826	476,843	946,616	(26,417)
482000	Other Sales to Public Auth-Gas	REV	482	2,458,046	461,337	488,215	289,415	204,018	95,934	60,309	53,089	44,430	56,152	93,698	199,580	411,869
482090	Gas OPA Unbilled	REV	482	(71,458)	(6,133)	(79,432)	46,250	(103,957)	(31,763)	(35,036)	(12,785)	6,447	6,218	30,871	136,545	(28,683)
482200	Gas Public St Hwy Ltns	REV	482	1,040	87	81	82	76	76	86	90	89	89	102	93	89
484000	Interdepartmental Sales	REV	484	28,527	5,199	6,221	4,660	2,084	291	176	187	190	266	1,642	3,365	4,236
487001	Discounts Earn/Lost-Gas	REV	487	0	0	0	0	0	0	0	0	0	0	0	0	0
488000	Misc Service Revenue-Gas	REV	488	51,996	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333
488100	IC Misc Svc Reg Gas Reg	REV	488	847,692	70,641	70,641	70,641	70,641	70,641	70,641	70,641	70,641	70,641	70,641	70,641	70,641
489000	Transp Gas of Others	REV	489	1,782,711	160,027	145,319	147,466	140,574	142,100	141,362	141,623	149,869	142,486	160,481	160,800	150,604
489010	IC Gas Transp Rev Reg	REV	489	603,504	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292
489020	Comm Gas Transp Only	REV	489	1,379,384	299,981	165,472	134,138	94,366	70,570	57,728	52,373	55,474	63,540	89,754	119,076	176,912
489025	Comm Gas Transp Unbilled	REV	489	37,476	2,663	(13,430)	(11,795)	(20,326)	(13,672)	(7,169)	1,920	(394)	1,547	26,378	57,716	14,038
489030	Indust Gas Transp Only	REV	489	3,485,484	395,196	365,620	325,632	279,868	250,716	230,922	229,338	235,313	221,026	253,909	292,446	405,498
489035	Indust Gas Transp Unbilled	REV	489	10,497	75	(50,791)	7,851	(45,972)	(9,886)	(2,803)	(810)	11,834	(6,230)	68,873	84,040	(45,684)
489040	OPA Gas Transp Only	REV	489	396,332	88,977	64,989	39,260	30,485	13,726	7,387	6,927	6,823	9,554	20,127	39,556	68,521
489045	OPA Gas Transp Unbilled	REV	489	15,278	(883)	(8,909)	5,977	(13,392)	(3,961)	(525)	126	822	(18)	15,443	23,484	(2,886)
495031	Gas Losses Damaged Lines	REV	495	0	0	0	0	0	0	0	0	0	0	0	0	0
496020	Provision for Rate Refund	REV	496	0	0	0	0	0	0	0	0	0	0	0	0	0
711000	Gas Boiler Labor	PO	711	0	0	0	0	0	0	0	0	0	0	0	0	0
712000	Gas Production-Other Power Exp	PO	712	0	0	0	0	0	0	0	0	0	0	0	0	0
717000	Liq Petro Gas Exp-Vapor Proc	PO	717	336,370	30,950	25,328	25,328	25,328	25,606	25,834	37,330	25,834	25,834	25,834	25,834	37,330
728000	Liquid Petroleum Gas	PO	728	0	0	0	0	0	0	0	0	0	0	0	0	0
735000	Gas Misc Production Exp	PO	735	295,297	31,108	29,243	29,405	20,905	19,597	19,673	23,487	19,673	19,673	19,673	19,673	33,387
742000	Maint Gas Production Equipmen	PM	742	123,260	4,489	4,489	1,489	12,489	29,881	16,489	21,489	1,489	1,489	28,489	1,489	1,489
801000	Purchases Gas & NGL	Fuel	801	40,470,323	8,171,520	7,444,261	5,122,880	2,398,302	1,261,713	1,019,964	1,041,880	1,004,648	1,109,110	1,811,531	3,702,033	6,382,481
801001	Purchases Gas & NGL-Aff	Fuel	801	0	0	0	0	0	0	0	0	0	0	0	0	0
805002	Unrecovered Purchase Gas Adj	Fuel	805	0	0	0	0	0	0	0	0	0	0	0	0	0
805003	Purchase Gas Cost Unbilled Rev	Fuel	805	(716,846)	321,721	(1,588,101)	(468,029)	(1,196,981)	(553,343)	(200,266)	(33,798)	3,703	26,906	1,296,974	1,871,009	(196,641)
807000	Gas Purchased Expenses	PO	807	565,774	46,732	46,138	47,161	47,184	47,188	47,185	47,710	47,191	47,188	47,193	47,190	47,714
807100	IC Gas Purchased Expenses	PO	807	0	0	0	0	0	0	0	0	0	0	0	0	0
850001	Operation Supv & Eng-Trans	TO	850	0	0	0	0	0	0	0	0	0	0	0	0	0
859000	Other Expenses-Trans	TO	859	16,066	1,313	1,313	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344
863000	Transm-Maint of Mains	TM	863	519,821	12,150	13,800	34,232	70,016	52,320	74,798	75,380	60,172	61,226	41,645	14,731	9,351
871000	Distribution Load Dispatching	DO	871	258,339	25,785	22,475	17,824	18,439	27,973	21,189	19,999	22,209	19,824	17,864	20,299	24,459
874000	Mains And Services	DO	874	1,332,086	108,257	92,707	94,482	103,931	109,981	111,657	140,518	111,571	111,417	111,190	105,775	130,600
875000	Measuring And Reg Stations-Ge	DO	875	175,613	15,828	13,529	13,529	13,529	13,642	13,736	18,438	13,736	13,736	13,736	13,736	18,438
876000	Measuring & Reg Station-Indus	DO	876	(10,975)	(983)	(844)	(844)	(844)	(851)	(857)	(1,162)	(857)	(857)	(857)	(857)	(1,162)
878000	Meter And House Regulator Exp	DO	878	620,320	53,565	49,918	49,944	49,944	50,124	50,273	57,730	50,273	50,273	50,273	50,273	57,730
879000	Customer Installation Expense	DO	879	1,294,237	113,024	102,302	109,389	100,221	86,666	107,619	134,788	98,885	99,026	103,324	103,694	133,309
880000	Gas Distribution-Other Expense	DO	880	2,896,126	286,255	239,396	221,779	233,144	231,488	241,800	242,143	245,554	248,129	254,361	226,953	225,324
887000	Maintenance of Mains	DM	887</													







DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OVERALL FINANCIAL SUMMARY  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE A  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	JURISDICTIONAL REVENUE REQUIREMENTS	
			BASE PERIOD	FORECASTED PERIOD
1	Rate Base	B-1	425,221,454	468,321,206
2	Operating Income	C-2	20,789,872	21,653,814
3	Earned Rate of Return (Line 2 / Line 1)		4.890%	4.620%
4	Required Rate of Return	J-1	6.592%	7.060%
5	Required Operating Income (Line 1 x Line 4)		28,030,598	33,063,477
6	Operating Income Deficiency (Line 5 - Line 2)		7,240,726	11,409,663
7	Gross Revenue Conversion Factor	H	1.3346730	1.3346730
8	Revenue Deficiency (Line 6 x Line 7)		9,664,001	15,228,169
9	Revenue Increase Requested	C-1	N/A	15,228,161
10	Adjusted Operating Revenues	C-1	N/A	111,453,759
11	Revenue Requirements (Line 9 + Line 10)		N/A	126,681,920

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
JURISDICTIONAL RATE BASE SUMMARY  
AS OF AUGUST 31, 2021  
AS OF DECEMBER 31, 2022

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SEE BELOW, WPB-1a

SCHEDULE B-1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG. FORECASTED PERIOD
1	Adjusted Jurisdictional Plant in Service	B-2	\$ 720,302,797	\$ 771,808,162
2	Accumulated Depreciation and Amortization	B-3 / B-3.2	<u>(199,279,972)</u>	<u>(206,903,281)</u> (1)
3	Net Plant in Service (Line 1 + Line 2)		521,022,825	564,904,881
4	Construction Work in Progress	(2)	0	0
5	Cash Working Capital Allowance	(3)	0	0
6	Other Working Capital Allowances	B-5	4,001,401	4,001,401
7	Other Items:			
8	Customers' Advances for Construction	B-6	(1,643,017)	(1,643,017)
9	Investment Tax Credits	B-6	0	0
10	Deferred Income Taxes	B-6	(68,241,939)	(69,672,083)
11	Excess Deferred Income Taxes	B-6	(29,917,816)	(29,269,976)
12	Other Rate Base Adjustments	B-6	<u>0</u>	<u>0</u>
13	Jurisdictional Rate Base (Line 3 through Line 12)		<u>\$ 425,221,454</u>	<u>\$ 468,321,206</u>

- (1) Includes adjustment related to annualized depreciation expense, Schedule D-2.23, and an adjustment from WPB-1a to avoid double counting in accumulated depreciation, the impact of eliminating facilities devoted to other than KY customers on both Sch. B-3 and Sch. D-2.23.  
(2) The Company is not requesting to include recovery of CWIP in base rates.  
(3) The Company is not requesting to include cash working capital in base rates.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.1

SCHEDULE B-2  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	Major Property Groupings	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Total	13 Month Average Adjustments	13 Month Average Adjusted Jurisdiction
1	Production	\$ 12,920,733	100.00	\$ 12,920,733	\$ (8,295,111)	\$ 4,625,622
2	Distribution	764,560,074	100.00	764,560,074	(39,670,976)	724,889,098
3	General	32,106,318	100.00	32,106,318	(105,055)	32,001,263
4	Common (Allocated to Gas)	10,352,987	100.00	10,352,987	(60,808)	10,292,179
5	Completed Construction Not Classified (1)					
6	Other (specify)					
7	TOTAL	\$ 819,940,112		\$ 819,940,112	\$ (48,131,950)	\$ 771,808,162

(1) Included in each function on Schedule B-2.1

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF DECEMBER 31, 2022

COMMON PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE B-2.2, SCHEDULE B-2.3

SCHEDULE B-2.1  
PAGE 8 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period \$	Jurisdictional %	Jurisdictional Total \$	13 Month Average Adjustments \$	13 Month Average Adjusted Jurisdiction \$
1		10300	Miscellaneous Intangible Plant	22,334,460	100.00%	22,334,460		22,334,460
2		18900	Land and Land Rights	1,041,678	100.00%	1,041,678		1,041,678
3		19000	Structures & Improvements	6,431,019	100.00%	6,431,019		6,431,019
4		19100	Office Furniture & Equipment	792,351	100.00%	792,351		792,351
5		19101	Electronic Data Processing	(516,542)	100.00%	(516,542)		(516,542)
6		19300	Stores Equipment	0	100.00%	0		0
7		19400	Tools, Shop & Garage Equipment	113,181	100.00%	113,181		113,181
8		19700	Communication Equipment	8,110,796	100.00%	8,110,796		8,110,796
9		19800	Miscellaneous Equipment	96,709	100.00%	96,709		96,709
10			Asset Retirement Cost Obligation	226,897	100.00%	226,897	(226,897)	0
11			Total Common Plant	38,630,549		38,630,549	(226,897)	38,403,652
12		26.80%	Common Plant Allocated to Gas	10,352,987		10,352,987	(60,808)	10,292,179
13			Total Gas Plant Including Allocated Common	819,940,112		819,940,112	(48,131,950)	771,808,162

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUSTMENTS TO PLANT IN SERVICE  
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPB-2.2g

SCHEDULE B-2.2  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
				\$		\$		
<u>Manufactured Gas Production Plant</u>								
1	304	20400	Land and Land Rights	75,571	100.00	75,571	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
2	304	20401	Rights of Way	15,697	100.00	15,697	WPB-2.2g	
3	305	20500	Structures & Improvements	3,084,673	100.00	3,084,673	WPB-2.2g	
4	311	21100	Liquefied Petroleum Gas Equipment	<u>5,119,170</u>	100.00	<u>5,119,170</u>		
5	Total Manufactured Gas Production Plant			<u>8,295,111</u>		<u>8,295,111</u>		
<u>Distribution Plant</u>								
6	374	27400	Land	107,404	100.00	107,404	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
7	374	27401	Rights of Way	258,484	100.00	258,484	WPB-2.2g	
8	375	27500	Structures & Improvements	761,680	100.00	761,680	WPB-2.2g	
9	376	27602	Mains-Steel	10,082	100.00	10,082	WPB-2.2g	
10	376	27605	Mains-Steel Feeder Lines	17,251,220	100.00	17,251,220	WPB-2.2g	
11	378	27800	System M & R Station Equip. - General	16,022,636	100.00	16,022,636	WPB-2.2g	
12	378	27801	System M & R Station Equip.	<u>700,419</u>	100.00	<u>700,419</u>	WPB-2.2g	
13	Total Distribution Plant			<u>35,111,925</u>		<u>35,111,925</u>		
<u>General Plant</u>								
14	391	29100	Office Furniture & Equipment	0	100.00	0	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
15	394	29400	Tools, Shop & Garage Equipment	21,227	100.00	21,227	WPB-2.2g	
16	397	29700	Communications Equipment	237	100.00	237	WPB-2.2g	
17	398	29800	Miscellaneous Equipment	<u>83,591</u>	100.00	<u>83,591</u>	WPB-2.2g	
18	Total General Plant			<u>105,055</u>		<u>105,055</u>		
19	Total Gas Plant Devoted to Other than DE-KY Customers			<u><u>43,512,091</u></u>		<u><u>43,512,091</u></u>		

WPB-2.2f  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ORIGINAL COST APPLICABLE TO GAS FACILITIES  
DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
AS OF FEBRUARY 28, 2021

Account Number	Title	Propane Cavern & Proc Fac	Gas Feeder Lines							Cold Springs Odor Plant	Alexandria Odor Plant	(1) Total Other than KY Cust
			AM	AM-1 River Crossing	AM-1 Other	AM-2 River Crossing	AM-2 Other	AM-7 River Crossing	AM-7 Other			
<u>Production-Manufactured Gas</u>												
20400	Land and Land Rights	75,571										75,571
20401	Rights of Way	15,697										15,697
20500	Structures & Improvements	3,058,479										3,058,479
21100	Liquefied Petroleum Gas Equipment	5,175,050										5,175,050
	Total	8,324,797										8,324,797
<u>Distribution</u>												
27400	Land	0		0	1,628				55,674	37,688		94,990
27401	Rights of Way		13,237		10,497			59,333	55,687	90,063		228,817
27500	Structures & Improvements							429,300	196,949	103	85,299	761,646
27602	Gas Mains - Dist Lines/Steel	2,837			0					5,450	49,995	8,287
27605	Mains-Steel Feeder Lines		558,789	0	1,592,421	561,888	791,535	231,295	11,980,010	1,154,870		16,870,808
27800	System M & R Station Equip. - General	5,332								11,976,060	47,059	12,077,744
27801	System M & R Station Equip.	10,741								308,060	188,729	598,945
	Total	18,910	572,026	0	1,604,546	561,888	1,280,168	231,295	12,288,320	13,572,294	223,773	30,641,237
<u>General</u>												
29100	Office Furniture & Equipment #936	0										0
29400	Tools, Shop & Garage Equipment #936	21,227										21,227
29700	Communication Equipment	237										237
29800	Miscellaneous Equipment			0		41,786		41,805				83,591
	Total	21,464		0		41,786		41,805				105,055
	Grand Total	8,365,171	572,026	0	1,604,546	603,674	1,280,168	273,100	12,288,320	13,572,294	223,773	39,071,089
	Work Paper Reference from:	(WPB-2.2a)	(WPB-2.2a)	(WPB-2.2b)	(WPB-2.2b)	(WPB-2.2c)	(WPB-2.2c)	(WPB-2.2d)	(WPB-2.2d)	(WPB-2.2e)	(WPB-2.2e)	(WPB-2.2e)

(1) To Schedule B-2.2

39,071,089



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS

WPB-2.2g  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Account Number	Title	Original Cost Other than KY Customers 2/21	Accum Reserve 2/21	Additions 3/21-8/21	Original Cost 8/21	Rate	Mar - Aug 21 Expense	Accum Reserve 8/21	Additions through 12/22	Original Cost 12/22	Rate	Sept 21 - Dec 22 Expense	Accum Reserve 12/22	Thirteen Month Average
<b>Production-Manufactured Gas</b>														
20400	Land and Land Rights	75,571	-		75,571	0.00%	-	-		75,571	0.00%	-	-	-
20401	Rights of Way	15,697	15,440		15,697	0.02%	2	15,442		15,697	0.02%	4	15,446	15,445
20500	Structures & Improvements	3,058,479	1,136,003	9,823	3,068,302	4.70%	72,105	1,208,108	16,371	3,084,673	4.70%	192,793	1,400,901	1,328,604
21100	Liquefied Petroleum Gas Equipment	5,175,050	2,621,795	(20,955)	5,154,095	8.86%	228,326	2,850,121	(34,925)	5,119,170	8.86%	606,808	3,456,929	3,229,376
	<b>Total</b>	<b>8,324,797</b>	<b>3,773,238</b>	<b>(11,132)</b>	<b>8,313,665</b>		<b>300,433</b>	<b>4,073,671</b>	<b>(18,554)</b>	<b>8,295,111</b>		<b>799,605</b>	<b>4,873,276</b>	<b>4,573,425</b>
<b>Distribution</b>														
27400	Land	94,990	-		94,990	0.00%	-	-	12,414	107,404	0.00%	-	-	-
27401	Rights of Way	228,817	136,248		228,817	1.04%	1,190	137,438	29,667	258,484	1.04%	3,379	140,817	139,550
27500	Structures & Improvements	761,646	27,109		761,646	1.44%	5,484	32,593	34	761,680	1.44%	14,624	47,217	41,733
27602	Gas Mains - Dist Lines/Steel	8,287	710		8,287	1.64%	68	778	1,795	10,082	1.64%	201	979	904
27605	Mains-Steel Feeder Lines	16,870,808	3,842,067		16,870,808	1.49%	125,688	3,967,755	380,412	17,251,220	1.49%	338,945	4,306,700	4,179,596
27800	System M & R Station Equip. - General	12,077,744	234,234		12,077,744	2.04%	123,193	357,427	3,944,892	16,022,636	2.04%	382,165	739,592	596,280
27801	System M & R Station Equip.	598,945	111,477		598,945	6.37%	19,076	130,553	101,474	700,419	6.37%	55,180	185,733	165,041
	<b>Total</b>	<b>30,641,237</b>	<b>4,351,845</b>	<b>-</b>	<b>30,641,237</b>		<b>274,699</b>	<b>4,626,544</b>	<b>4,470,688</b>	<b>35,111,925</b>		<b>794,494</b>	<b>5,421,038</b>	<b>5,123,104</b>
<b>General</b>														
29100	Office Furniture & Equipment #936	-	-		-	5.00%	-	-		-	5.00%	-	-	-
29400	Tools, Shop & Garage Equipment #936	21,227	20,368		21,227	4.70%	499	20,867		21,227	4.70%	1,330	22,197	21,698
29700	Communication Equipment	237	110		237	6.76%	8	118		237	6.76%	21	139	131
29800	Miscellaneous Equipment	83,591	43,146		83,591	13.20%	5,517	48,663		83,591	13.20%	14,712	63,375	57,858
	<b>Total</b>	<b>105,055</b>	<b>63,624</b>	<b>-</b>	<b>105,055</b>		<b>6,024</b>	<b>69,648</b>	<b>-</b>	<b>105,055</b>		<b>16,063</b>	<b>85,711</b>	<b>79,687</b>
	<b>Grand Total</b>	<b>39,071,089</b>	<b>8,188,707</b>	<b>(11,132)</b>	<b>39,059,957</b>		<b>581,156</b>	<b>8,769,863</b>	<b>4,452,134</b>	<b>43,512,091</b>		<b>1,610,162</b>	<b>10,380,025</b>	<b>9,776,216</b>

Assumes additions are spread evenly over months.

↑  
To SCH. B-2.2

↑  
To SCH. B-3.1

↑  
To SCH. B-2.2

↑  
To SCH. B-3.1

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
PLANT IN SERVICE  
13 MONTH AVERAGE

WPB-2.2h  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Month	Gas Production			Gas Distribution			Gas General			Common			Total Adjusted & Allocated	
	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Allocation at 26.80%	Adjustment		Adjusted Jurisdiction
Dec-21	12,938,073	8,306,243	4,631,830	754,985,241	39,670,976	715,314,265	31,655,296	105,055	31,550,241	42,817,303	11,475,037	60,808	11,414,229	762,910,565
Jan-22	12,935,183	8,304,387	4,630,796	755,398,430	39,670,976	715,727,454	31,648,346	105,055	31,543,291	39,707,143	10,641,514	60,808	10,580,706	762,482,247
Feb-22	12,932,293	8,302,532	4,629,761	755,968,875	39,670,976	716,297,899	31,641,396	105,055	31,536,341	39,447,963	10,572,054	60,808	10,511,246	762,975,247
Mar-22	12,929,403	8,300,677	4,628,726	757,433,339	39,670,976	717,762,363	31,634,446	105,055	31,529,391	39,188,783	10,502,594	60,808	10,441,786	764,362,266
Apr-22	12,926,513	8,298,821	4,627,692	758,056,201	39,670,976	718,385,225	31,627,496	105,055	31,522,441	38,929,603	10,433,134	60,808	10,372,326	764,907,684
May-22	12,923,623	8,296,966	4,626,657	759,018,959	39,670,976	719,347,983	31,620,546	105,055	31,515,491	38,670,423	10,363,673	60,808	10,302,865	765,792,996
Jun-22	12,920,733	8,295,111	4,625,622	764,824,968	39,670,976	725,153,992	31,642,695	105,055	31,537,640	38,411,243	10,294,213	60,808	10,233,405	771,550,659
Jul-22	12,917,843	8,293,255	4,624,588	765,194,501	39,670,976	725,523,525	31,635,745	105,055	31,530,690	38,152,063	10,224,753	60,808	10,163,945	771,842,748
Aug-22	12,914,953	8,291,400	4,623,553	766,189,643	39,670,976	726,518,667	31,628,795	105,055	31,523,740	37,892,883	10,155,293	60,808	10,094,485	772,760,445
Sep-22	12,912,063	8,289,544	4,622,519	767,853,560	39,670,976	728,182,584	31,621,845	105,055	31,516,790	37,633,703	10,085,832	60,808	10,025,024	774,346,917
Oct-22	12,909,173	8,287,689	4,621,484	768,956,731	39,670,976	729,285,755	33,425,198	105,055	33,320,143	37,374,523	10,016,372	60,808	9,955,564	777,182,946
Nov-22	12,906,283	8,285,834	4,620,449	770,078,255	39,670,976	730,407,279	33,502,068	105,055	33,397,013	37,115,343	9,946,912	60,808	9,886,104	778,310,845
Dec-22	12,903,393	8,283,978	4,619,415	795,322,252	39,670,976	755,651,276	34,098,256	105,055	33,993,201	36,856,168	9,877,453	60,808	9,816,645	804,080,537
<b>Total</b>	<b>167,969,529</b>	<b>107,836,437</b>	<b>60,133,092</b>	<b>9,939,280,955</b>	<b>515,722,688</b>	<b>9,423,558,267</b>	<b>417,382,128</b>	<b>1,365,715</b>	<b>416,016,413</b>	<b>502,197,144</b>	<b>134,588,834</b>	<b>790,504</b>	<b>133,798,330</b>	<b>10,033,506,102</b>
<b>13 Month Average</b>	<b>12,920,733</b>	<b>8,295,111</b>	<b>4,625,622</b>	<b>764,560,074</b>	<b>39,670,976</b>	<b>724,889,098</b>	<b>32,106,318</b>	<b>105,055</b>	<b>32,001,263</b>	<b>38,630,549</b>	<b>10,352,987</b>	<b>60,808</b>	<b>10,292,179</b>	<b>771,808,162</b>
		↑			↑			↑			↑			
		To SCH. B-2.2			To SCH. B-2.2			To SCH. B-2.2			To SCH. B-2.2			

<u>Description</u>	<u>Code</u>	<u>Utility Account</u>	<u>Account Description</u>	<u>Allocated Cost</u>	<u>Allocated Reserve</u>	<u>Average KY Alloc %</u>	<u>Book Cost</u>
Alexandria - Measuring & Regulating Stations	Alexandria Odorization Station	27500	Structures & Improvements -	49,995.00	2,766.94	49.1166%	101,788.72
Alexandria - Measuring & Regulating Stations	Alexandria Odorization Station	27800	System Meas & Reg Station	49,293.00	16,470.07	49.1166%	100,358.94
Alexandria - Measuring & Regulating Stations	Alexandria Odorization Station	27801	System M & R St. Electronic	188,729.00	54,420.70	49.1166%	384,247.61
Cold Springs - Measuring & Regulating Stations	Cold Springs Odorization Station	27500	Structures & Improvements -	85,299.00	2,873.35	49.1166%	173,666.21
Cold Springs - Measuring & Regulating Stations	Cold Springs Odorization Station	27800	System Meas & Reg Station	47,059.00	17,602.71	49.1166%	95,810.99
Cold Springs - Measuring & Regulating Stations	Cold Springs Odorization Station	27801	System M & R St. Electronic	91,415.00	16,494.62	49.1166%	186,117.52
Constance Cavern - Propane Gas Storage	Propane Cavern-Processing Facilities	20400	Non-depr Land & Land Rights	8,134.00	0.00	64.2000%	12,669.37
Constance Cavern - Propane Gas Storage	Propane Cavern-Processing Facilities	20500	Structures and Improvements	2,500,755.00	719,034.39	64.2000%	3,895,257.50
Constance Cavern - Propane Gas Storage	Propane Cavern-Processing Facilities	21100	Liquified Petroleum Gas Equ	742,163.00	410,461.18	64.2000%	1,156,017.43
Constance Cavern - Propane Gas Storage	Propane Cavern-Processing Facilities	27801	System M & R St. Electronic	10,741.00	4,167.74	64.2000%	16,729.78
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	20400	Non-depr Land & Land Rights	67,437.00	0.00	64.2000%	105,041.70
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	20500	Structures and Improvements	442,041.00	412,859.25	64.2000%	688,537.28
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	21100	Liquified Petroleum Gas Equ	2,075,766.00	1,442,943.66	64.2000%	3,233,279.89
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	27800	System Meas & Reg Station	5,332.00	447.17	64.2000%	8,304.71
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	29400	Tools, Shop & Garage Equip	21,227.00	20,367.84	64.2000%	33,063.96
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	29700	Communication Equipment	237.00	110.26	64.2000%	369.82
Kentucky Service Building, 19th & Augustine - General Pla	Propane Cavern-Processing Facilities	20500	Liquified Petroleum Gas Equ	(1,920.00)	0.00	64.2000%	(2,988.64)
Lafarge/DXB - Propane Gas Storage	Propane Cavern-Processing Facilities	21100	Liquified Petroleum Gas Equ	27,221.00	0.00	64.2000%	42,399.66
Feeder Line AM-0 - Gas Feeder Lines	Gas Feeder- Line AM	27401	Rights of Way	13,237.00	9,524.95	49.1166%	26,950.67
Feeder Line AM-0 - Gas Feeder Lines	Gas Feeder- Line AM	27605	Gas Mains - Feeder Lines/St	558,789.00	332,150.48	49.1166%	1,137,678.95
Feeder Line AM-1 - Gas Feeder Lines - KY	Gas Feeder- Line AM-1-Other	27400	Non-depr Land & Land Rights	1,628.00	0.07	49.1166%	3,314.50
Feeder Line AM-1 - Gas Feeder Lines - KY	Gas Feeder- Line AM-1-Other	27401	Rights of Way	10,497.00	8,783.05	49.1166%	21,371.48
Feeder Line AM-1 - Gas Feeder Lines - KY	Gas Feeder- Line AM-1-Other	27605	Gas Mains - Feeder Lines/St	1,592,421.00	638,487.17	49.1166%	3,242,123.25
Feeder Line AM-2 - Gas Feeder Lines	Gas Feeder- Line AM-2-Other	27401	Rights of Way	59,333.00	30,666.98	49.1166%	120,800.25
Feeder Line AM-2 - Gas Feeder Lines	Gas Feeder- Line AM-2-Other	27500	Structures & Improvements -	429,300.00	14,461.26	49.1166%	874,043.53
Feeder Line AM-2 - Gas Feeder Lines	Gas Feeder- Line AM-2-Other	27605	Gas Mains - Feeder Lines/St	791,535.00	536,941.55	49.1166%	1,611,542.27
Feeder Line AM-2 - Gas Feeder Lines - River Crossing	Gas Feeder- Line AM-2-River Crossing	27605	Gas Mains - Feeder Lines/St	561,888.00	374,822.77	100.0000%	561,888.46
Feeder Line AM-2 - Gas Feeder Lines - River Crossing	Gas Feeder- Line AM-2-River Crossing	29800	Miscellaneous Equipment	41,786.00	21,567.75	100.0000%	41,785.66
Feeder Line AM-7 - Gas Feeder Lines - KY	Gas Feeder- Line AM-7-Other	27400	Non-depr Land & Land Rights	55,674.00	0.05	49.1166%	113,350.22
Feeder Line AM-7 - Gas Feeder Lines - KY	Gas Feeder- Line AM-7-Other	27401	Rights of Way	55,687.00	43,469.86	49.1166%	113,376.76
Feeder Line AM-7 - Gas Feeder Lines - KY	Gas Feeder- Line AM-7-Other	27500	Structures & Improvements -	196,949.00	6,993.58	49.1166%	400,982.31
Feeder Line AM-7 - Gas Feeder Lines - KY	Gas Feeder- Line AM-7-Other	27605	Gas Mains - Feeder Lines/St	11,980,010.00	1,585,898.85	49.1166%	24,390,960.45
Feeder Line AM-7 - Gas Feeder Lines - River Crossing	Gas Feeder- Line AM-7-River Crossing	27605	Gas Mains - Feeder Lines/St	231,295.00	203,987.48	100.0000%	231,295.49
Feeder Line AM-7 - Gas Feeder Lines - River Crossing	Gas Feeder- Line AM-7-River Crossing	29800	Miscellaneous Equipment	41,805.00	21,577.76	100.0000%	41,805.05
Feeder Line UL-6 - Gas Feeder Lines	Gas Feeder- Line UL-6	27400	Non-depr Land & Land Rights	27,006.00	0.01	49.1166%	54,982.82
Feeder Line UL-6 - Gas Feeder Lines	Gas Feeder- Line UL-6	27401	Rights of Way	90,063.00	43,802.67	49.1166%	183,365.26
Feeder Line UL-6 - Gas Feeder Lines	Gas Feeder- Line UL-6	27602	Gas Mains - Dist Lines/Stee	5,450.00	258.90	49.1166%	11,095.64
Feeder Line UL-6 - Gas Feeder Lines	Gas Feeder- Line UL-6	27605	Gas Mains - Feeder Lines/St	1,154,870.00	169,778.95	49.1166%	2,351,281.62
Gas Feeder Lines Kentucky	Propane Cavern-Processing Facilities	21100	Liquified Petroleum Gas Equ	687,391.00	23,962.92	64.2000%	1,070,702.49
Line LP-3 - Propane Gas Storage	Propane Cavern-Processing Facilities	20401	Rights of Way	15,697.00	15,440.29	64.2000%	24,450.41
Line LP-3 - Propane Gas Storage	Propane Cavern-Processing Facilities	20500	Structures and Improvements	117,602.00	4,109.84	64.2000%	183,180.00
Line LP-3 - Propane Gas Storage	Propane Cavern-Processing Facilities	21100	Liquified Petroleum Gas Equ	1,642,510.00	744,427.47	64.2000%	2,558,426.32
Line LP-3 - Propane Gas Storage	Gas Feeder- Line AM	27602	Gas Mains - Dist Lines/Stee	2,837.00	450.82	64.2000%	4,418.64
Three Mile Road - Measuring & Regulating Stations	Gas Feeder- Line UL-6	27400	Non-depr Land & Land Rights	10,682.00	0.03	49.1166%	21,748.46
Three Mile Road - Measuring & Regulating Stations	Gas Feeder- Line UL-6	27500	Structures & Improvements -	103.00	14.31	49.1166%	209.34
Three Mile Road - Measuring & Regulating Stations	Gas Feeder- Line UL-6	27800	System Meas & Reg Station	11,976,060.00	199,714.28	49.1166%	24,382,916.61
Three Mile Road - Measuring & Regulating Stations	Gas Feeder- Line UL-6	27801	System M & R St. Electronic	308,060.00	36,394.28	49.1166%	627,201.99

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

COMMON PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.3  
PAGE 8 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance	13 Month Average
							Amount	Other Accts. Involved		
				\$	\$	\$	\$	\$	\$	
1		10300	Miscellaneous Intangible Plant	22,334,460	0	0			22,334,460	22,334,460
2		18900	Land and Land Rights	1,041,678	0	0			1,041,678	1,041,678
3		19000	Structures & Improvements	10,271,434	0	5,468,020			4,803,414	6,431,019
4		19100	Office Furniture & Equipment	792,351	0	0			792,351	792,351
5		19101	Electronic Data Processing	(172,465)	0	489,900			(662,365)	(516,542)
6		19300	Stores Equipment	0	0	0			0	0
7		19400	Tools, Shop & Garage Equipment	115,443	0	3,220			112,223	113,181
8		19700	Communication Equipment	8,110,796	0	0			8,110,796	8,110,796
9		19800	Miscellaneous Equipment	96,709	0	0			96,709	96,709
10			Asset Retirement Cost Obligation <sup>(1)</sup>	226,897	0	0			226,897	226,897
11			Total Common Plant	42,817,303	0	5,961,140	0		36,856,163	38,630,549
12		26.80%	Common Plant Allocated to Gas	11,475,037	0	1,597,586	0		9,877,452	10,352,987
13			Total Gas Plant Including Allocated Common	811,053,649	47,138,138	5,990,426	0		852,201,362	819,940,112

<sup>(1)</sup> Asset Retirement Cost Obligation is related to legally required closure activities of gas mains upon retirement of underlying asset.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
PROPERTY MERGED OR ACQUIRED  
FROM SEPTEMBER 1, 2020 TO AUGUST 31, 2021

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.4  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

---

Line No.	FERC Acct. No.	Company Acct. No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date (Docket No.)	Date of Acquisition	Explanation of Treatment
----------	----------------	-------------------	-------------------------	------------------	------------	------------------------	---------------------------------------	---------------------	--------------------------

---

The company has not merged or acquired property from other than affiliated companies.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
LEASED PROPERTY  
ELECTRIC AND COMMON  
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.5  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

---

Identification or Reference Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization
--	--	-------------------	-------------------------	----------------------------	--	-------------------------------------

---

The company has no leased property.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.6  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	Description and Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Revenue Realized			Expenses Incurred		
						Amount	Acct. No.	Description	Amount	Acct. No.	Description

The company has no plant held for future use included in rate base.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.7  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	Company Acct. No.	Description of Excluded Property	In-Service Date	Original Cost	Accum. Depre. and Amort.	Net Original Cost	Forecasted Period Revenue and Expense			Reasons for Exclusion
							Amount	Acct. No.	Description	

No property is excluded from rate base for reasons other than jurisdictional allocation.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF DECEMBER 31, 2022

COMMON PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: SCHEDULE B-2.1, SCHEDULE B-3.1

SCHEDULE B-3  
PAGE 8 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period (1)	13 Month Average Forecasted Period Accumulated Balances				
					Total \$	Allocation %	Allocated Total \$	Adjustments \$	Adjusted Jurisdiction \$
1		10300	Miscellaneous Intangible Plant	22,334,460	22,374,229	100.00%	22,374,229		22,374,229
2		18900	Land and Land Rights	1,041,678	0	100.00%	0		0
3		19000	Structures & Improvements	6,431,019	(4,117,636)	100.00%	(4,117,636)		(4,117,636)
4		19100	Office Furniture & Equipment	792,351	265,552	100.00%	265,552		265,552
5		19100-URR	Office Furniture & Equipment	0 (2)	238	100.00%	238		238
6		19101	Electronic Data Processing	(516,542)	(300,586)	100.00%	(300,586)		(300,586)
7		19101-URR	Electronic Data Processing	0 (2)	(24,960)	100.00%	(24,960)		(24,960)
8		19300	Stores Equipment	0	0	100.00%	0		0
9		19400	Tools, Shop & Garage Equipment	113,181	67,206	100.00%	67,206		67,206
10		19400-URR	Tools, Shop & Garage Equipment	0 (2)	7,800	100.00%	7,800		7,800
11		19700	Communication Equipment	8,110,796	7,009,716	100.00%	7,009,716		7,009,716
12		19700-URR	Communication Equipment	0 (2)	1,631,933	100.00%	1,631,933		1,631,933
13		19800	Miscellaneous Equipment	96,709	37,308	100.00%	37,308		37,308
14		19800-URR	Miscellaneous Equipment	0 (2)	(1,863)	100.00%	(1,863)		(1,863)
15			Asset Retirement Cost Obligation	226,897	248,573	100.00%	248,573	(248,573)	0
16		108	Retirement Work in Progress	0	(64,507)	100.00%	(64,507)		(64,507)
17			Total Common Plant	38,630,549	27,133,003		27,133,003	(248,573)	26,884,430
18			Common Plant Allocated to Gas						
19		26.80%	Original Cost	10,352,987					
		26.80%	Reserve for Depreciation		7,271,645		7,271,645	(66,618)	7,205,027
20			Total Gas Plant Including Allocated Common	819,940,112	218,463,795		218,463,795	(11,731,009)	206,732,786

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)  
(2) 5 year life for Unrecovered Reserve for Amortization

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NOS.: WPB-3.1a

SCHEDULE B-3.1  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
<u>Manufactured Gas Production Plant</u>								
1	304	20401	Rights of Way	15,445	100.00	15,445	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
2	305	20500	Structures & Improvements	1,328,604	100.00	1,328,604	WPB-2.2g	
3	311	21100	Liquefied Petroleum Gas Equipment	3,229,376	100.00	3,229,376	WPB-2.2g	
4		108	Retirement Work in Progress	0	100.00	0		
5	Total Manufactured Gas Production Plant			<u>4,573,425</u>		<u>4,573,425</u>		
<u>Distribution Plant</u>								
6	374	27401	Rights of Way	139,550	100.00	139,550	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
7	375	27500	Structures & Improvements	41,733	100.00	41,733	WPB-2.2g	
8	376	27602	Gas Mains - Dist Lines/Steel	904	100.00	904	WPB-2.2g	
9	376	27605	Mains-Steel Feeder Lines	4,179,596	100.00	4,179,596	WPB-2.2g	
10	378	27800	System M & R Station Equip. - General	596,280	100.00	596,280	WPB-2.2g	
11	378	27801	System M & R Station Equip.	<u>165,041</u>	100.00	<u>165,041</u>	WPB-2.2g	
12	Total Distribution Plant			<u>5,123,104</u>		<u>5,123,104</u>		
<u>General Plant</u>								
13	391	29100	Office Furniture & Equipment	0	100.00	0	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
14	394	29400	Tools, Shop & Garage Equipment	21,698	100.00	21,698	WPB-2.2g	
15	397	29700	Communication Equipment	131	100.00	131	WPB-2.2g	
16	398	29800	Miscellaneous Equipment	<u>57,858</u>	100.00	<u>57,858</u>	WPB-2.2g	
17	Total General Plant			<u>79,687</u>		<u>79,687</u>		
18	Total Gas Plant Devoted to Other than DE-KY Customers			<u><u>9,776,216</u></u>		<u><u>9,776,216</u></u>		

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ACCUMULATED RESERVE  
13 MONTH AVERAGE

WPB-3.1a  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFFORD

Month	Gas Production			Gas Distribution			Gas General			Common			Total Adjusted & Allocated	
	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Allocation at 26.80%	Adjusted Jurisdiction		
Dec-21	6,725,349	4,273,575	2,451,774	183,611,387	6,713,343	176,898,044	15,276,926	73,663	15,203,263	28,291,855	7,582,217	66,618	7,515,599	202,068,680
Jan-22	6,792,442	4,323,550	2,468,892	184,374,740	6,762,999	177,611,741	15,369,552	74,667	15,294,885	28,099,320	7,530,618	66,618	7,464,000	202,839,518
Feb-22	6,859,509	4,373,525	2,485,984	185,138,547	6,812,655	178,325,892	15,462,103	75,671	15,386,432	27,906,563	7,478,959	66,618	7,412,341	203,610,649
Mar-22	6,926,549	4,423,500	2,503,049	185,903,101	6,862,311	179,040,790	15,554,578	76,675	15,477,903	27,713,583	7,427,240	66,618	7,360,622	204,382,364
Apr-22	6,993,561	4,473,475	2,520,086	186,670,062	6,911,967	179,758,095	15,646,979	77,679	15,569,300	27,520,382	7,375,462	66,618	7,308,844	205,156,325
May-22	7,060,547	4,523,450	2,537,097	187,437,867	6,961,623	180,476,244	15,739,304	78,683	15,660,621	27,326,959	7,323,625	66,618	7,257,007	205,930,969
Jun-22	7,127,505	4,573,425	2,554,080	188,207,146	7,011,279	181,195,867	15,831,555	79,687	15,751,868	27,133,314	7,271,728	66,618	7,205,110	206,706,925
Jul-22	7,194,437	4,623,400	2,571,037	188,986,897	7,060,935	181,925,962	15,923,907	80,691	15,843,216	26,939,529	7,219,794	66,618	7,153,176	207,493,391
Aug-22	7,261,341	4,673,375	2,587,966	189,767,020	7,110,591	182,656,429	16,016,184	81,695	15,934,489	26,745,522	7,167,800	66,618	7,101,182	208,280,066
Sep-22	7,328,218	4,723,350	2,604,868	190,548,679	7,160,247	183,388,432	16,108,385	82,699	16,025,686	26,551,294	7,115,747	66,618	7,049,129	209,068,115
Oct-22	7,395,068	4,773,325	2,621,743	191,333,116	7,209,903	184,123,213	16,200,512	83,703	16,116,809	26,356,754	7,063,610	66,618	6,996,992	209,858,757
Nov-22	7,461,892	4,823,300	2,638,592	192,119,288	7,259,559	184,859,729	16,302,626	84,707	16,217,919	26,166,856	7,012,717	66,618	6,946,099	210,662,339
Dec-22	7,528,688	4,873,275	2,655,413	192,907,230	7,309,215	185,598,015	16,405,130	85,711	16,319,419	25,977,117	6,961,867	66,618	6,895,249	211,468,096
<b>Total</b>	<b>92,655,106</b>	<b>59,454,525</b>	<b>33,200,581</b>	<b>2,447,005,080</b>	<b>91,146,627</b>	<b>2,355,858,453</b>	<b>205,837,741</b>	<b>1,035,931</b>	<b>204,801,810</b>	<b>352,729,048</b>	<b>94,531,384</b>	<b>866,034</b>	<b>93,665,350</b>	<b>2,687,526,194</b>
<b>13 Month Average</b>	<b>7,127,316</b>	<b>4,573,425</b>	<b>2,553,891</b>	<b>188,231,160</b>	<b>7,011,279</b>	<b>181,219,881</b>	<b>15,833,672</b>	<b>79,687</b>	<b>15,753,985</b>	<b>27,133,004</b>	<b>7,271,645</b>	<b>66,618</b>	<b>7,205,027</b>	<b>206,732,784</b>
		↑ To SCH. B-3.1			↑ To SCH. B-3.1			↑ To SCH. B-3.1			↑ To SCH. B-3.1			

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
DEPRECIATION AND AMORTIZATION ACCRUAL RATES AND  
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS,  
FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP  
THIRTEEN MONTH AVERAGE AS OF DECEMBER 31, 2022

COMMON PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3

SCHEDULE B-3.2  
PAGE 4 OF 4  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed Accrual Rate (F)		Calculated Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	Accumulated Balance (E)						
				\$	\$			\$			
1		10300	Miscellaneous Intangible Plant	22,334,460	22,374,229	0.00%	(3)	0		Amortized over 60 months	
2		18900	Land and Land Rights	1,041,678	0	0.00%		0		Perpetual Life	
3		19000	Structures & Improvements	6,431,019	(4,117,636)	1.26%		81,031	0.00%	90	R1
4		19100	Office Furniture & Equipment	792,351	265,552	5.00%		39,618	0.00%	20	SQ
5		19100-URR	Office Furniture & Equipment	0	238	NA	(2)	(110)	NA	NA	NA
6		19101	Electronic Data Processing	(516,542)	(300,586)	20.00%		(103,308)	0.00%	5	SQ
7		19101-URR	Electronic Data Processing	0	(24,960)	NA	(2)	11,520	NA	NA	NA
8		19300	Stores Equipment	0	0						
9		19400	Tools, Shop & Garage Equipment	113,181	67,206	4.00%		4,527	0.00%	25	SQ
10		19400-URR	Tools, Shop & Garage Equipment	0	7,800	NA	(2)	(3,600)	NA	NA	NA
11		19700	Communication Equipment	8,110,796	7,009,716	6.67%		540,990	0.00%	15	SQ
12		19700-URR	Communication Equipment	0	1,631,933	NA	(2)	(753,200)	NA	NA	NA
13		19800	Miscellaneous Equipment	96,709	37,308	6.67%		6,450	0.00%	15	SQ
14		19800-URR	Miscellaneous Equipment	0	(1,863)	NA	(2)	860	NA	NA	NA
15		108	Retirement Work in Progress		(64,507)						
<hr/>											
16			Total Common Plant	38,403,652	26,884,430			(175,222)			
<hr/>											
				Common Plant Allocated to Gas							
17			26.80% Original Cost	10,292,179							
18			26.80% Reserve		7,205,027						
19			26.80% Annual Provision					(46,959)			
<hr/>											
20			Total Gas Plant Including Allocated Common	771,808,162	206,732,786			19,004,235			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).

(2) 5 year life for Unrecovered Reserve for Amortization.

(3) This account is fully depreciated.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
CONSTRUCTION WORK IN PROGRESS  
THIRTEEN MONTH AVERAGE AS OF DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	Major Property Groupings	Jurisdictional %	Total	
			Gross \$	Jurisdictional \$
1	Manufactured Gas Production	100.00%	2,028,421	2,028,421
2	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0
3	Net Manufactured Gas Production	100.00%	2,028,421	2,028,421
4	Distribution	100.00%	32,003,647	32,003,647
5	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0
6	Net Distribution	100.00%	32,003,647	32,003,647
7	General & Intangible	100.00%	5,730,433	5,730,433
8	Total Common	100.00%	211,493	211,493
9	26.80% Common Allocated to Gas	100.00%	56,680	56,680
10	Total Gas Including Common Allocated		39,819,181	39,819,181

Note: The Company is not requesting to include recovery of CWIP in base rates.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
WORKING CAPITAL COMPONENTS  
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPB-5.1a through WPB-5.1h

SCHEDULE B-5.1  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY (1)	JURISDICTIONAL % (2)	JURISDICTIONAL AMOUNT (3)
1	Cash Working Capital:			
2	N/A	<u>0</u>	N/A	<u>0</u>
3				
4				
5	Other Working Capital:			
6	Fuel Inventory			
7	Coal	15,977,231	0.000	0
8	Oil	8,982,329	0.000	0
9	Natural Gas	0	0.000	0
10	Propane - Woodsdale	<u>0</u>	0.000	<u>0</u>
11	Total Fuel Inventory	24,959,560		0
12				
13	Gas Enricher Liquids	4,986,469	35.800	1,785,156
14				
15	Gas Stored Underground	1,692,954	100.000	1,692,954
16				
17	Emission Allowances	0	0.000	0
18				
19	Materials and Supplies	17,560,015	Computed	422,179
20				
21	Prepayments	<u>2,042,478</u>	Computed	<u>101,112</u>
22				
23	Total Other Working Capital	<u>51,241,476</u>		<u>4,001,401</u>
24				
25	Total Working Capital	<u>51,241,476</u>		<u>4,001,401</u>

DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2021-00190  
 EMISSION ALLOWANCES  
 FOR THE BASE PERIOD AND FORECASTED PERIOD

WPB-5.1h  
 WITNESS RESPONSIBLE:  
 A. MOTSINGER

Line No.	Month	SO2 EA 158170 (A) \$	NOx 158150 (A) \$	NOx 158183 (A) \$	Total EA Inventory \$
1	<b>Base Period</b>				
2	September 2020	0	0	0	0
3	October	0	0	0	0
4	November	0	0	0	0
5	December	0	0	0	0
6	January 2021	0	0	0	0
7	February	0	0	0	0
8	March	0	0	0	0
9	April	0	0	0	0
10	May	0	0	0	0
11	June	0	0	0	0
12	July	0	0	0	0
13	August	0	0	0	0
14					
15	<b>Forecasted Period</b>				
16	December 2021	0	0	0	0
17	January 2022	0	0	0	0
18	February	0	0	0	0
19	March	0	0	0	0
20	April	0	0	0	0
21	May	0	0	0	0
22	June	0	0	0	0
23	July	0	0	0	0
24	August	0	0	0	0
25	September	0	0	0	0
26	October	0	0	0	0
27	November	0	0	0	0
28	December	0	0	0	0
29	Total	0	0	0	0
30					
31	Thirteen Month Average Balance	0	0	0	0

↓  
 ↓  
 To SCH B-5.1

(A) The Company recovers emission allowance inventory in its Environmental Surcharge Mechanism.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPB-6b, WPB-6d

SCHEDULE B-6  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
J. R. PANIZZA

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PRORATED ACCUMULATED DEFERRED TAXES	JURISDICTIONAL CODE	%	JURIS. AMOUNT	ADJUSTMENT	ADJUSTED JURIS. AMOUNT
			(1)	(2)		(3)	(4)	(5)
1	252	Customers' Advances for Construction	<u>(1,643,017)</u>	DALL	100.000	<u>(1,643,017)</u>		<u>(1,643,017)</u> (A)
2								
3	255	Investment Tax Credits: (B)						
4		3% Credit	0	DALL	100.000	0	0	0
5		4% Credit	(30)	DALL	100.000	(30)	30	0
6		10% Credit	(273,180)	DALL	100.000	(273,180)	273,180	0
7		30% Credit	0	DALL	100.000	0	0	0
8		Total Investment Tax Credits	<u>(273,210)</u>			<u>(273,210)</u>	<u>273,210</u>	<u>0</u> (C)
9								
10	190,	Deferred Income Taxes:						
11	282,283	Total Deferred Income Taxes	<u>(72,948,025)</u>	DALL	100.000	<u>(72,948,025)</u>	<u>3,275,942</u> (F)	<u>(69,672,083)</u> (D)
12								
13	254	Total Regulatory Liability - Excess Deferred Taxes	<u>(30,956,086)</u>	DALL	100.000	<u>(30,956,086)</u>	<u>1,686,110</u> (G)	<u>(29,269,976)</u> (E)

Sources:

- (A) Included on Schedule B-1 as Customers' Advances for Construction, Line 8.
- (B) The company elected the ratable flow through option in 1971 as provided under Section 46(f)(2).
- (C) Included on Schedule B-1 as Investment Tax Credits, Line 9.
- (D) Included on Schedule B-1 as Deferred Income Taxes, Line 10.
- (E) Included on Schedule B-1 as Excess Deferred Income Taxes, Line 11.
- (F) Includes adjustments for the elimination of liberalized depreciation related to facilities devoted to non DE-Kentucky customers, and ADIT for items not included in rate base.
- (G) Includes adjustments for the elimination of liberalized depreciation related to facilities devoted to non DE-Kentucky customers.

Note:

- Amounts are gas only
- Non-cash transactions not included in these amounts



DUKE ENERGY KENTUCKY, INC.  
 GAS DEPARTMENT  
 CASE NO. 2021-00190  
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO  
 BALANCES NOT INCLUDED IN RATE BASE  
 DATA: BASE PERIOD "X" FORECASTED PERIOD  
 AS OF DECEMBER 31, 2022

WPB-6f  
 WITNESS RESPONSIBLE:  
 J. R. PANIZZA / J. P. BROWN

Line No.	Account Number	Description	Adjustment
	190		
1		Other Noncurrent After-Tax DTA for R&D Credit	495,634
2		Bad Debts - Tax over Book	6,763
3		Unamortized Debt Premium	(1,833)
4		Accrued Vacation	150,335
5		MGP Sites	166,582
6		GAS SUPPLIER REFUNDS	5,181
7		UNBILLED REVENUE - FUEL	875,874
8		Cares Act Reserve	10,049
9		Rate Refunds	84,609
10		Demand Side Management (DSM) Defer	(324,078)
11		Charitable Contribution Carryover	42,969
12		Retirement Plan Expense - Underfunded	1,774,934
13		Non-qualified Pension - Accrual	8,779
14		ANNUAL INCENTIVE PLAN COMP	(11,663)
15		PAYABLE 401 (K) MATCH	1,752
16		OPEB Expense Accrual	189,949
17		FAS 112 Medical Expenses Accrual	19,207
18		190155_Other NC Federal NOLs	0
19			
20		Account 190 Total	<u>3,495,043</u>
21			
22	283		
23		Loss on Reacquired Debt-Amort	2,053
24		Reg Liab RSLI & Other Misc Dfd Costs	(385,204)
25		Reg Asset - Rate Case Expense	(41,339)
26		Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	(1,948,646)
27		Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	1,428
28		Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	(136,291)
29		Reg Asset - Accr Pension FAS158 - FAS87NQ	368,914
30		Reg Asset - Accr Pension FAS158 - FAS 106/112	11,049
31		Vacation Carryover - Reg Asset	(87,666)
32		Retirement Plan Expense - Overfunded	(850,808)
33			
34		Account 283 Total	<u>(3,066,510)</u>
35			
36	190, 283	Total Deferred Income Taxes Adjustment	<u>428,533</u> --> To Sch B-6, Page 2

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES  
RATE BASE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7.2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

---

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
-------------	-------------------	-------------	-----------------------------------	----------------------

---

Not Applicable - 100% Jurisdictional

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
COMPARATIVE BALANCE SHEETS  
AS OF DECEMBER 31, 2016-2020 AND BASE AND FORECASTED PERIODS

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / B. MANGES

LINE NO.	DESCRIPTION	13 MONTH AVG. FORECASTED PERIOD		MOST RECENT FIVE CALENDAR YEARS										
		% Change	BASE PERIOD	% Change	2020	% Change	2019	% Change	2018	% Change	2017	% Change	2016	% Change
1	<b>LIABILITIES AND NET WORTH</b>													
2	<b>PROPRIETARY CAPITAL</b>													
3	COMMON STOCK ISSUED	-	8,779,995	-	8,779,995	-	8,779,995	-	8,779,995	-	8,779,995	-	8,779,995	-
4	PREMIUM ON CAPITAL STOCK	-	18,838,946	-	18,838,946	-	18,838,946	-	18,838,946	-	18,838,946	-	18,838,946	-
5	OTHER PAID-IN CAPITAL	-	589,132,472	163.41%	589,132,472	12.58%	198,655,189	-	198,655,189	21.39%	163,655,189	10.09%	148,655,189	-
6	RETAINED EARNINGS	81.11%	245,109,931	(71.02)%	135,340,333	11.49%	466,962,760	13.21%	418,819,464	15.56%	369,949,518	15.56%	320,140,297	14.28%
7	ACCUMULATED OTHER COMPREHENSIVE INCOME		-		-		-		-		-		-	
8	<b>TOTAL PROPRIETARY CAPITAL</b>	14.60%	861,861,344	4.71%	752,091,746	11.34%	718,236,890	8.20%	645,093,594	16.58%	596,223,648	17.02%	511,414,427	8.06%
9	<b>LONG TERM DEBT</b>													
10	ADVANCES FROM ASSOCIATED COMPANIES	-	25,000,000	-	25,000,000	-	25,000,000	-	25,000,000	-	25,000,000	-	25,000,000	-
11	OTHER LONG TERM DEBT	17.63%	772,489,231	(7.07)%	656,720,000	10.99%	706,720,000	20.88%	636,720,000	23.43%	526,720,000	26.73%	426,720,000	15.43%
12	UNAMORTIZED PREMIUM ON LONG TERM DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-
13	UNAMORTIZED DISCOUNT ON LONG TERM DEBT - DEBIT	-	(167,905)	(195.61)%	(178,125)	(6.18)%	186,301	(16.85)%	198,565	(17.19)%	238,808	(14.67)%	337,948	(12.92)%
14	LESS: CURRENT PORTION OF LONG TERM DEBT		-		-		-		-		-		-	
15	<b>TOTAL LONG TERM DEBT</b>	16.98%	797,657,136	(6.79)%	681,898,125	10.58%	731,533,699	19.95%	661,521,435	22.16%	551,481,192	24.92%	451,431,622	14.24%
16	<b>OTHER NONCURRENT LIABILITIES</b>													
17	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	-	-	(100.00)%	-	(3.26)%	8,696,322	(8.84)%	8,989,259	(68.29)%	184,010	(60.41)%	580,230	(31.89)%
18	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	-	-	100.00%	(83,833)	(8.84)%	(77,114)	(87.28)%	(77,114)	40.08%	(41,175)	(19.16)%	(68,721)	(42.23)%
19	ACCUMULATED PROVISION FOR PENSIONS & BENEFITS	3.76%	33,314,426	2.15%	32,107,879	10.83%	31,431,080	30.48%	28,359,904	24.78%	21,734,353	16.31%	17,417,765	28.55%
20	ACCUMULATED PROVISION FOR OPERATING PROVISIONS	-	-	-	-	-	-	-	-	-	(555)	-	-	-
21	ACCUMULATED PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	(100.00)%	-	-	250,709	-	-	-
22	LONG-TERM PORTION OF DERIVATIVE INSTRUMENT LIABILITIES	(100.00)%	-	(100.00)%	-	15.57%	5,290,232	17.29%	4,577,529	(16.03)%	3,902,779	(9.06)%	4,647,739	(10.90)%
23	ASSET RETIREMENT OBLIGATIONS	(0.20)%	72,898,793	(4.03)%	73,048,300	52.90%	76,111,813	(20.77)%	49,779,851	15.11%	62,626,300	3.33%	54,581,508	(48.96)%
24	<b>TOTAL OTHER NONCURRENT LIABILITIES</b>	1.01%	106,213,219	(13.41)%	105,156,179	32.54%	121,445,514	3.12%	91,629,429	15.16%	88,656,421	3.83%	77,158,521	(39.58)%
25	<b>CURRENT AND ACCRUED LIABILITIES</b>													
26	NOTES PAYABLE	-	-	-	-	-	-	-	-	-	-	-	-	-
27	CURRENT PORTION OF LONG TERM DEBT	(88.64)%	5,679,231	21.75%	50,000,000	(25.06)%	41,066,542	80.15%	54,795,775	(5.85)%	45,799,387	53.60%	48,645,825	23.32%
28	ACCOUNTS PAYABLE	65.32%	43,576,601	(65.08)%	28,358,317	(8.53)%	75,472,000	(67.77)%	82,509,000	11.19%	38,875,002	(100.00)%	-	(64.74)%
29	NOTES PAYABLE TO ASSOCIATED COMPANIES	57.65%	1,574,383	13.48%	10,368,316	(12.43)%	16,595,166	(40.49)%	12,529,754	11.19%	15,768,299	25.39%	15,768,299	(12.78)%
30	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	-	16,345,573	(100.00)%	-	43.45%	9,136,958	(48.24)%	10,454,274	0.69%	9,927,601	(3.99)%	8,959,968	1.37%
31	CUSTOMER DEPOSITS	79.13%	19,559,936	43.45%	10,919,208	6.59%	18,784,698	(48.24)%	13,204,913	(14.06)%	13,796,235	34.99%	16,053,519	1.84%
32	TAXES ACCRUED	(24.62)%	6,801,204	-	9,022,532	-	7,611,627	(100.00)%	7,140,744	13.53%	6,111,877	27.35%	5,383,681	26.53%
33	INTEREST ACCRUED	-	-	(100.00)%	-	(4.16)%	2,099,990	4.00%	2,191,217	24.53%	1,691,919	(4.40)%	1,691,919	11.54%
34	TAX COLLECTIONS PAYABLE	-	-	115.99%	8,260,083	(20.19)%	10,349,553	(28.23)%	14,419,733	72.81%	8,344,201	(50.72)%	16,932,837	63.05%
35	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(13.78)%	15,382,710	(100.00)%	-	8.68%	292,937	(32.02)%	269,544	(55.22)%	396,478	29.00%	885,342	(54.84)%
36	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	-	-	(100.00)%	-	19.02%	6,298,964	17.95%	5,292,525	(16.40)%	4,487,277	(9.69)%	5,367,483	(10.63)%
37	DERIVATIVE INSTRUMENT LIABILITIES	-	-	(100.00)%	-	(15.57)%	(5,290,232)	(17.29)%	(4,577,529)	16.03%	(3,902,779)	9.06%	(4,647,739)	(10.90)%
38	(LESS) LONG-TERM PORTION OF DERIVATIVE INSTRUMENT LIABILITIES		-		-		-		-		-		-	
39	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>	(53.54)%	108,919,638	30.02%	234,462,426	(7.11)%	180,328,733	29.82%	194,139,770	39.31%	149,550,732	(2.16)%	107,352,498	(8.27)%
40	<b>DEFERRED CREDITS</b>													
41	CUSTOMER ADVANCES FOR CONSTRUCTION	-	1,643,017	3.01%	1,643,017	(0.63)%	1,595,027	1.92%	1,605,199	0.77%	1,574,916	8.96%	1,562,943	46.15%
42	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(1.53)%	3,508,788	(1.52)%	3,563,137	(1.66)%	3,679,210	4.46%	3,679,210	(8.21)%	3,522,114	459.86%	685,347	(22.70)%
43	OTHER DEFERRED CREDITS	(4.53)%	19,294,151	38.20%	20,208,746	1.99%	14,336,913	(3.65)%	14,880,299	(6.94)%	15,990,512	(20.23)%	20,046,049	(20.12)%
44	OTHER REGULATORY LIABILITIES	1.08%	187,667,426	1978.50%	185,656,693	(10.21)%	8,932,230	(8.99)%	9,947,564	78.88%	10,929,696	2.07%	6,110,148	57.87%
45	EXCESS DEFERRED INCOME TAXES	(5.08)%	87,677,636	(28.98)%	92,370,478	(4.15)%	130,062,605	(3.15)%	135,690,203	5.12%	140,098,537	(28.76)%	343,648,042	4.15%
46	ACCUMULATED DEFERRED INCOME TAXES	1.43%	292,447,906	(8.65)%	288,316,657	4.73%	315,601,856	5.10%	301,335,989	17.12%	286,717,000	9.09%	244,808,495	3.08%
47	<b>TOTAL DEFERRED CREDITS</b>	0.08%	592,238,924	24.73%	591,758,728	1.68%	474,432,400	1.94%	466,594,178	12.85%	457,722,562	9.09%	371,799,895	
48														
49														
50	<b>TOTAL LIABILITIES</b>	0.04	2,466,890,261	6.26%	2,365,367,204	8.11%	2,225,977,236	11.67%	2,058,978,406	18.73%	1,843,834,555	14.67%	1,552,943,930	2.28%

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 REVENUES AT PRESENT AND PROPOSED RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA: X BASE PERIOD \_\_\_ FORECASTED PERIOD  
 TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M  
 PAGE 1 OF 1  
 WITNESS:  
 J.L. Kern

INCLUDES ALL RIDERS

LINE NO.	RATE CLASSIFICATION (A)	REVENUE AT PRESENT RATES (B) (\$)	REVENUE AT PROPOSED RATES (C) (\$)	REVENUE CHANGE (AMOUNT) (D=C-B) (\$)	% OF REVENUE CHANGE (E=D / B)
1	<u>SALES SERVICE:</u>				
2	RS RESIDENTIAL	71,467,444	81,218,373	9,750,929	13.64%
3	TOTAL RS	71,467,444	81,218,373	9,750,929	13.64%
4	GS COMMERCIAL	22,237,990	25,909,786	3,671,796	16.51%
5	GS INDUSTRIAL	1,113,571	1,298,014	184,443	16.56%
6	GS OTHER PUB AUTH	1,578,307	1,839,873	261,566	16.57%
7	TOTAL GS	24,929,868	29,047,673	4,117,805	16.52%
8	TOTAL SALES SERVICE	96,397,312	110,266,046	13,868,734	14.39%
9	<u>TRANSPORTATION:</u>				
10	FT-L	5,038,041	5,816,814	778,773	15.46%
11	IT	1,764,103	2,027,595	263,492	14.94%
12	TOTAL TRANSPORTATION	6,802,144	7,844,409	1,042,265	15.32%
13	TOTAL THROUGHPUT	103,199,456	118,110,455	14,910,999	14.45%
14	<u>MISCELLANEOUS REVENUES:</u>				
15	LATE PAYMENT CHARGES	0	0	0	0.00%
16	BAD CHECK CHARGES	18,429	18,429	0	0.00%
17	RECONNECTION CHARGES	15,705	18,846	3,141	20.00%
18	FIELD COLLECTION CHARGES	460	460	0	0.00%
19	INTERDEPARTMENTAL	33,586	38,581	4,995	14.87%
20	SPECIAL CONTRACTS	0	0	0	0.00%
21	REVENUE TRANSP OF GAS-INTERCO	601,752	601,752	0	0.00%
22	PROVISION FOR RATE REFUNDS	25,068	25,068	0	0.00%
23	OTHER MISC	609,581	609,581	0	0.00%
24	TOTAL MISCELLANEOUS	1,304,581	1,312,717	8,136	0.62%
25	TOTAL COMPANY REVENUE	104,504,037	119,423,172	14,919,135	14.28%

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 BASE PERIOD REVENUES AT CURRENT AVERAGE RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

INCLUDES ALL RIDERS

SCHEDULE M-2.1  
 PAGE 1 OF 1  
 WITNESS:  
 J.L. Kern

BASE PERIOD

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	BASE PERIOD REVENUE LESS GAS COST REVENUE (E)	CURRENT AVERAGE RATE (F=E/D) (\$/MCF)	% OF REV TO TOTAL EXCLUSIVE OF GAS COST (G) (%)	GAS COST REVENUE (H) (\$)	BASE PERIOD REVENUE TOTAL (I) (\$)	% OF REV TO TOTAL (J) (%)
				(MCF)	(\$)	(\$/MCF)	(%)	(\$)	(\$)	(%)
1	RS	RESIDENTIAL SERVICE	1,127,969	6,297,481	51,382,978	8.1593	69.81	20,084,466	71,467,444	68.39
2	GS	GENERAL SERVICE COMMERCIAL	79,106	2,990,502	12,700,425	4.2469	17.26	9,537,565	22,237,990	21.28
3	GS	GENERAL SERVICE INDUSTRIAL	2,106	164,923	587,584	3.5628	0.80	525,987	1,113,571	1.07
4	GS	GENERAL SERVICE OTHER PUB AUTH	2,509	237,644	820,392	3.4522	1.11	757,915	1,578,307	1.51
5	FT-L	FIRM TRANSPORTATION-LARGE	1,193	2,488,890	5,045,259	2.0271	6.86	(7,218)	5,038,041	4.82
6	IT	INTERRUPTIBLE TRANSPORTATION	258	1,656,144	1,764,103	1.0652	2.40	0	1,764,103	1.69
7		LATE PAYMENT CHARGES	0	0	0	-	-	0	0	-
8		BAD CHECK CHARGES	0	0	18,429	-	0.03	0	18,429	0.02
9		RECONNECTION CHARGES	0	0	15,705	-	0.02	0	15,705	0.02
10		FIELD COLLECTION CHARGES	0	0	460	-	-	0	460	-
11		INTERDEPARTMENTAL	0	3,393	24,264	7.1512	0.03	9,322	33,586	0.03
12		SPECIAL CONTRACTS	0	0	0	-	-	0	0	-
13		REVENUE TRANSP OF GAS-INTERCO	0	0	601,752	-	0.82	0	601,752	0.58
14		PROVISION FOR RATE REFUNDS	0	0	25,068	-	0.03	0	25,068	0.02
15		OTHER MISCELLANEOUS	0	0	609,581	-	0.83	0	609,581	0.58
16	TOTAL		1,213,141	13,838,977	73,596,000	5.3180	100.00	30,908,037	104,504,037	100.01

NOTE: DETAIL CONTAINED ON SCHEDULES M-2.2 AND M-2.3.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

INCLUDES ALL RIDERS

SCHEDULE M-2.2  
 PAGE 1 OF 7  
 WITNESS:  
 J.L. Kern

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE(4) (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	<u>SALES SERVICE:</u>											
2	RS	RESIDENTIAL	1,127,969	6,297,481	8.1593	51,382,978	100.00	9,750,929	19.0	20,084,466	71,467,444	13.6
3		TOTAL RS	1,127,969	6,297,481	8.1593	51,382,978	69.82	9,750,929	19.0	20,084,466	71,467,444	13.6
4	GS	COMMERCIAL	79,106	2,990,502	4.2469	12,700,425	90.02	3,671,796	28.9	9,537,565	22,237,990	16.5
5	GS	INDUSTRIAL	2,106	164,923	3.5628	587,584	4.16	184,443	31.4	525,987	1,113,571	16.6
6	GS	OTH PUB AUTH	2,509	237,644	3.4522	820,392	5.81	261,566	31.9	757,915	1,578,307	16.6
7		TOTAL GS	83,721	3,393,069	4.1580	14,108,401	19.17	4,117,805	29.2	10,821,467	24,929,868	16.5
8		TOTAL SALES SERVICE	1,211,690	9,690,550	6.7583	65,491,379	88.99	13,868,734	21.2	30,905,933	96,397,312	14.4
9	<u>TRANSPORTATION SERVICE:</u>											
10	FT-L	FIRM TRANSP - LARGE	1,193	2,488,890	2.0271	5,045,259	74.09	778,773	15.4	(7,218)	5,038,041	15.5
11	IT	INTERRUPTIBLE TRANSP	258	1,656,144	1.0652	1,764,103	25.91	263,492	14.9	0	1,764,103	14.9
12		TOTAL TRANSP SERVICE	1,451	4,145,034	1.6428	6,809,362	9.25	1,042,265	15.3	(7,218)	6,802,144	15.3
13		TOTAL THROUGHPUT	1,213,141	13,835,584	5.2257	72,300,741	98.24	14,910,999	20.6	30,898,715	103,199,456	14.4
14	<u>MISCELLANEOUS REVENUES:</u>											
15		LATE PAYMENT CHARGES	0	0		0	0.00	0		0	0	
16		BAD CHECK CHARGES	0	0		18,429	1.42	0		0	18,429	
17		RECONNECTION CHARGES	0	0		15,705	1.21	3,141		0	15,705	
18		FIELD COLLECTION CHARGES	0	0		460	0.04	0		0	460	
19		INTERDEPARTMENTAL	0	3,393		24,264	1.87	4,995		9,322	33,586	
20		SPECIAL CONTRACTS	0	0		0	0.00	0		0	0	
21		REVENUE TRANSP OF GAS-INTERCO	0	0		601,752	46.46	0		0	601,752	
22		PROVISION FOR RATE REFUNDS	0	0		25,068	1.94	0		0	25,068	
23		OTHER MISC	0	0		609,581	47.06	0		0	609,581	
24		TOTAL MISC	0	3,393		1,295,259	1.76	8,136	0.6	9,322	1,304,581	0.6
25		TOTAL COMPANY	1,213,141	13,838,977	5.3180	73,596,000	100.00	14,919,135	20.3	30,908,037	104,504,037	14.3

(1) DETAIL CONTAINED ON SCHEDULES M-2.2, PAGES 2 THROUGH 7.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES**  
**FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021**  
**(GAS SERVICE)**

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED *INCLUDES ALL RIDERS*

SCHEDULE M-2.3  
 PAGE 1 OF 7  
 WITNESS:  
 J.L. Kern

**PROPOSED ANNUALIZED**

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE(4) (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
<b>1 SALES SERVICE:</b>									
2	RS	RESIDENTIAL	1,127,969	6,297,481	9.7077	61,133,907	100.00	20,084,466	81,218,373
3		<b>TOTAL RS</b>	<b>1,127,969</b>	<b>6,297,481</b>	<b>9.7077</b>	<b>61,133,907</b>	<b>69.07</b>	<b>20,084,466</b>	<b>81,218,373</b>
4	GS	COMMERCIAL	79,106	2,990,502	5.4747	16,372,221	89.82	9,537,565	25,909,786
5	GS	INDUSTRIAL	2,106	164,923	4.6811	772,027	4.24	525,987	1,298,014
6	GS	OTH PUB AUTH	2,509	237,644	4.5529	1,081,958	5.94	757,915	1,839,873
7		<b>TOTAL GS</b>	<b>83,721</b>	<b>3,393,069</b>	<b>5.3716</b>	<b>18,226,206</b>	<b>20.59</b>	<b>10,821,467</b>	<b>29,047,673</b>
8		<b>TOTAL SALES SERVICE</b>	<b>1,211,690</b>	<b>9,690,550</b>	<b>8.1894</b>	<b>79,360,113</b>	<b>89.66</b>	<b>30,905,933</b>	<b>110,266,046</b>
<b>9 TRANSPORTATION SERVICE:</b>									
10	FT-L	FIRM TRANSP - LARGE	1,193	2,488,890	2.3400	5,824,032	74.18	(7,218)	5,816,814
11	IT	INTERRUPTIBLE TRANSP	258	1,656,144	1.2243	2,027,595	25.82	0	2,027,595
12		<b>TOTAL TRANSP SERVICE</b>	<b>1,451</b>	<b>4,145,034</b>	<b>1.8942</b>	<b>7,851,627</b>	<b>8.87</b>	<b>(7,218)</b>	<b>7,844,409</b>
13		<b>TOTAL THROUGHPUT</b>	<b>1,213,141</b>	<b>13,835,584</b>	<b>6.3034</b>	<b>87,211,740</b>	<b>98.53</b>	<b>30,898,715</b>	<b>118,110,455</b>

14	<u>MISCELLANEOUS REVENUES:</u>						
15	LATE PAYMENT CHARGES	0	0	0	0.00	0	0
16	BAD CHECK CHARGES	0	0	18,429	1.41	0	18,429
17	RECONNECTION CHARGES	0	0	18,846	1.45	0	18,846
18	FIELD COLLECITON CHARGES	0	0	460	0.04	0	460
19	INTERDEPARTMENTAL	0	3,393	29,259	2.24	9,322	38,581
20	SPECIAL CONTRACTS	0	0	0	0.00	0	0
21	REVENUE TRANSP OF GAS-INTERCO	0	0	601,752	46.17	0	601,752
22	PROVISION FOR RATE REFUNDS	0	0	25,068	1.93	0	25,068
23	OTHER MISC	0	0	609,581	46.77	0	609,581
24	<b>TOTAL MISC</b>	<u>0</u>	<u>3,393</u>	<u>1,303,395</u>	<u>1.47</u>	<u>9,322</u>	<u>1,312,717</u>
25	<b>TOTAL COMPANY</b>	<u>1,213,141</u>	<u>13,838,977</u>	6.3961 <u>88,515,135</u>	<u>100.00</u>	<u>30,908,037</u>	<u>119,423,172</u>

- (1) DETAIL CONTAINED ON SCHEDULES M-2.3, PAGES 2 THROUGH 7.
- (2) REFLECTS NORMALIZED VOLUMES.
- (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.



**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES**  
**FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021**  
**(GAS SERVICE)**

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 2 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	RS	RESIDENTIAL							
2		CUSTOMER CHARGE:							
3		RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	1,127,969		\$19.00	21,431,411	35.1		21,431,411
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		6,297,481	5.7926	36,478,788	59.7	20,084,466	56,563,254
8		RATE RS EXCLUDING RIDERS	1,127,969	6,297,481		57,910,199	94.7	20,084,466	77,994,665
9		RIDERS:							
10		HOME ENERGY ASSISTANCE PROGRAM (HEA)			\$0.30	338,391	0.6		338,391
11		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.458170	2,885,317	4.8		2,885,317
12		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
13		TOTAL RIDERS				3,223,708	5.3		3,223,708
14		TOTAL RATE RS RESIDENTIAL INCLUDING RIDERS	1,127,969	6,297,481		61,133,907	100.0	20,084,466	81,218,373

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
 WORK PAPER REFERENCE NO(S).:  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 3 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	COMMERCIAL							
2		CUSTOMER CHARGE:							
3		NON-RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	79,106		\$58.00	4,588,148	28.0		4,588,148
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		2,990,502	3.9405	11,784,073	72.0	9,537,565	21,321,638
8		RATE GS COMMERCIAL EXCLUDING RIDERS	79,106	2,990,502		16,372,221	100.0	9,537,565	25,909,786
9		RIDERS:							
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS COMMERCIAL INCLUDING RIDERS	79,106	2,990,502		16,372,221	100.0	9,537,565	25,909,786

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 4 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	INDUSTRIAL							
2	CUSTOMER CHARGE:								
3	NON-RESIDENTIAL								
4	TOTAL MONTHLY BILLS x :								
5		CUSTOMER CHARGE PER MONTH	2,106		\$58.00	122,148	15.8		122,148
6	COMMODITY CHARGE:								
7		ALL CONSUMPTION		164,923	3.9405	649,879	84.2	525,987	1,175,866
8		RATE GS INDUSTRIAL EXCLUDING RIDERS	2,106	164,923		772,027	100.0	525,987	1,298,014
9	RIDERS:								
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS INDUSTRIAL INCLUDING RIDERS	2,106	164,923		772,027	100.0	525,987	1,298,014

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA: X BASE PERIOD \_\_\_ FORECASTED PERIOD  
 TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 5 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	OTHER PUBLIC AUTHORITIES							
2		CUSTOMER CHARGE:							
3		NON-RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	2,509		\$58.00	145,522	13.4		145,522
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		237,644	3.9405	936,436	86.6	757,915	1,694,351
8		RATE GS OPA EXCLUDING RIDERS	2,509	237,644		1,081,958	100.0	757,915	1,839,873
9		RIDERS:							
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS OPA INCLUDING RIDERS	2,509	237,644		1,081,958	100.0	757,915	1,839,873

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 6 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES(1) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1		FT - L							
2		FIRM TRANSPORTATION - LARGE							
3		ADMINISTRATIVE CHARGE	1,193		\$430.00	512,990	8.8		512,990
4		TRANSPORTATION CHARGE:							
5		ALL CONSUMPTION		2,488,890	2.1339	5,311,042	91.2		5,311,042
6		RATE FT-LARGE EXCLUDING RIDERS	1,193	2,488,890		5,824,032	100.0		5,824,032
7		RIDERS:							
8		GAS COST ADJUSTMENT TRANSITION (GCAT)(2)			(0.0580)		0.0	(7,218)	(7,218)
9		TOTAL RIDERS				0	0.0	(7,218)	(7,218)
10		TOTAL RATE FT - L INCLUDING RIDERS	1,193	2,488,890		5,824,032	100.0	(7,218)	5,816,814

(1) REFLECTS NORMALIZED VOLUMES.

(2) GCAT only applies to FT-L customers during the first 12 months after they switch from sales service. Usage for this rider estimated at 5%

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
 (GAS SERVICE)

DATA: X BASE PERIOD \_\_\_ FORECASTED PERIOD  
 TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE M-2.3  
 PAGE 7 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	IT								
2	INTERRUPTIBLE TRANSPORTATION								
3	ADMINISTRATIVE CHARGE		258		\$430.00	110,940	5.5		110,940
4	COMMODITY CHARGE:								
5	ALL CONSUMPTION			1,656,144	1.1573	1,916,655	94.5		1,916,655
6	RATE IT EXCLUDING RIDERS		258	1,656,144		2,027,595	100.0		2,027,595
7	RIDERS:								
8	N/A				0.0000	0	0.0		0
9	TOTAL RIDERS					0	0.0		0
10	TOTAL RATE IT TRANSPORTATION		258	1,656,144		2,027,595	100.0		2,027,595

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 EFFECTS OF PROPOSED FIRM TRANSPORTATION-LARGE RATES  
 AND INTERRUPTIBLE TRANSPORTATION RATES ON TYPICAL CUSTOMER BILLS  
 (GAS SERVICE)

DATA: X BASE PERIOD    FORECASTED PERIOD  
 TYPE OF FILING: X ORIGINAL    UPDATED    REVISED  
 WORK PAPER REFERENCE NO(S):  
 6 MOS ACTUAL/6MOS FORECASTED

SCHEDULE N  
 PAGE 2 OF 2  
 WITNESS:  
 J.L. Kern

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B) (MCF)	BILL DATA INCLUDING RIDERS LESS COST of GAS (1)				GAS COST (1) (G) (\$)	TOTAL CURRENT BILL (C + G) (H) (\$)	TOTAL PROPOSED BILL (D + G) (I) (\$)	PERCENT INCREASE (I-H) / H (L) (%)
				CURRENT BILL (C) (\$)	PROPOSED BILL (D) (\$)	DOLLAR INCREASE (D - C) (E) (\$)	PERCENT INCREASE (E / C) (F) (%)				
1	(FT-L)	Not									
2	FIRM	Applicable	1,000	2,251.00	2,563.90	312.90	13.9	(58.00)	2,193.00	2,505.90	14.3
3	TRANSPORTATION		1,500	3,161.50	3,630.85	469.35	14.8	(87.00)	3,074.50	3,543.85	15.3
4			2,000	4,072.00	4,697.80	625.80	15.4	(116.00)	3,956.00	4,581.80	15.8
5			3,000	5,893.00	6,831.70	938.70	15.9	(174.00)	5,719.00	6,657.70	16.4
6			5,000	9,535.00	11,099.50	1,564.50	16.4	(290.00)	9,245.00	10,809.50	16.9
7			10,000	18,640.00	21,769.00	3,129.00	16.8	(580.00)	18,060.00	21,189.00	17.3
8			20,000	36,850.00	43,108.00	6,258.00	17.0	(1,160.00)	35,690.00	41,948.00	17.5
9			30,000	55,060.00	64,447.00	9,387.00	17.0	(1,740.00)	53,320.00	62,707.00	17.6
10			40,000	73,270.00	85,786.00	12,516.00	17.1	(2,320.00)	70,950.00	83,466.00	17.6
11			50,000	91,480.00	107,125.00	15,645.00	17.1	(2,900.00)	88,580.00	104,225.00	17.7
12			75,000	137,005.00	160,472.50	23,467.50	17.1	(4,350.00)	132,655.00	156,122.50	17.7
13			100,000	182,530.00	213,820.00	31,290.00	17.1	(5,800.00)	176,730.00	208,020.00	17.7
14			150,000	273,580.00	320,515.00	46,935.00	17.2	(8,700.00)	264,880.00	311,815.00	17.7
15			200,000	364,630.00	427,210.00	62,580.00	17.2	(11,600.00)	353,030.00	415,610.00	17.7
16	(IT)	Not									
17	INTERRUPTIBLE	Applicable	2,000	2,426.40	2,744.60	318.20	13.1	-	2,426.40	2,744.60	13.1
18	TRANSPORTATION		5,000	5,421.00	6,216.50	795.50	14.7	-	5,421.00	6,216.50	14.7
19			10,000	10,412.00	12,003.00	1,591.00	15.3	-	10,412.00	12,003.00	15.3
20			15,000	15,403.00	17,789.50	2,386.50	15.5	-	15,403.00	17,789.50	15.5
21			20,000	20,394.00	23,576.00	3,182.00	15.6	-	20,394.00	23,576.00	15.6
22			25,000	25,385.00	29,362.50	3,977.50	15.7	-	25,385.00	29,362.50	15.7
23			30,000	30,376.00	35,149.00	4,773.00	15.7	-	30,376.00	35,149.00	15.7
24			40,000	40,358.00	46,722.00	6,364.00	15.8	-	40,358.00	46,722.00	15.8
25			50,000	50,340.00	58,295.00	7,955.00	15.8	-	50,340.00	58,295.00	15.8
26			100,000	100,250.00	116,160.00	15,910.00	15.9	-	100,250.00	116,160.00	15.9
27			200,000	200,070.00	231,890.00	31,820.00	15.9	-	200,070.00	231,890.00	15.9
28			300,000	299,890.00	347,620.00	47,730.00	15.9	-	299,890.00	347,620.00	15.9

(1) INCLUDES CURRENT RIDER GCAT OF (\$0.058)/MCF

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**REVENUES AT PRESENT AND PROPOSED RATES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**  
**(GAS SERVICE)**

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S).:  
 12 MONTHS FORECASTED

SCHEDULE M  
 PAGE 1 OF 1  
 WITNESS:  
 J.L. Kern

*INCLUDES ALL RIDERS*

LINE NO.	RATE CLASSIFICATION (A)	REVENUE AT PRESENT RATES (B) (\$)	REVENUE AT PROPOSED RATES (C) (\$)	REVENUE CHANGE (AMOUNT) (D=C-B) (\$)	% OF REVENUE CHANGE (E=D / B)
1	<b><u>SALES SERVICE:</u></b>				
2	RS RESIDENTIAL	78,691,507	88,649,926	9,958,419	12.66%
3	<b>TOTAL RS</b>	<u>78,691,507</u>	<u>88,649,926</u>	<u>9,958,419</u>	12.66%
4	GS COMMERCIAL	23,890,508	27,422,694	3,532,186	14.78%
5	GS INDUSTRIAL	2,459,804	2,819,691	359,887	14.63%
6	GS OTHER PUB AUTH	2,147,642	2,461,877	314,235	14.63%
7	<b>TOTAL GS</b>	<u>28,497,954</u>	<u>32,704,262</u>	<u>4,206,308</u>	14.76%
8	<b>TOTAL SALES SERVICE</b>	<u>107,189,461</u>	<u>121,354,188</u>	<u>14,164,727</u>	13.21%
9	<b><u>TRANSPORTATION:</u></b>				
10	FT LARGE	5,444,212	6,300,364	856,152	15.73%
11	IT	1,782,710	2,048,757	266,047	14.92%
12	<b>TOTAL TRANSPORTATION</b>	<u>7,226,922</u>	<u>8,349,121</u>	<u>1,122,199</u>	15.53%
13	<b>TOTAL THROUGHPUT</b>	<u>114,416,383</u>	<u>129,703,309</u>	<u>15,286,926</u>	13.36%
14	<b><u>MISCELLANEOUS REVENUES:</u></b>				
15	LATE PAYMENT CHARGES	0	0	0	0.00%
16	BAD CHECK CHARGES	27,420	27,420	0	0.00%
17	RECONNECTION CHARGES	23,364	28,037	4,673	20.00%
18	FIELD COLLECTION CHARGES	684	684	0	0.00%
19	INTERDEPARTMENTAL	27,765	31,894	4,129	14.87%
20	MINIMUM USE CONTRACT	258,228	190,661	(67,567)	-26.17%
21	REVENUE TRANSP OF GAS-INTERCO	0	0	0	0.00%
22	PROVISION FOR RATE REFUNDS	0	0	0	0.00%
23	OTHER MISC	528	528	0	0.00%
24	<b>TOTAL MISCELLANEOUS</b>	<u>337,989</u>	<u>279,224</u>	<u>(58,765)</u>	-17.39%
25	<b>TOTAL COMPANY REVENUE</b>	<u>114,754,372</u>	<u>129,982,533</u>	<u>15,228,161</u>	13.27%



DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 TEST PERIOD REVENUES AT CURRENT AVERAGE RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

INCLUDES ALL RIDERS

SCHEDULE M-2.1  
 PAGE 1 OF 1  
 WITNESS:  
 J.L. Kern

TEST PERIOD

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	TEST PERIOD REVENUE LESS GAS COST REVENUE (E)	CURRENT AVERAGE RATE (F=E/D) (\$/MCF)	% OF REV TO TOTAL EXCLUSIVE OF GAS COST (G) (%)	GAS COST REVENUE (H) (\$)	TEST PERIOD REVENUE TOTAL (I) (\$)	% OF REV TO TOTAL (J) (%)
				(MCF)	(\$)	(\$/MCF)	(%)	(\$)	(\$)	(%)
1	RS	RESIDENTIAL SERVICE	1,130,041	6,481,298	52,364,475	8.0793	70.47	26,327,032	78,691,507	68.57
2	GS	GENERAL SERVICE COMMERCIAL	78,612	2,857,007	12,285,346	4.3001	16.54	11,605,162	23,890,508	20.82
3	GS	GENERAL SERVICE INDUSTRIAL	2,879	331,485	1,113,312	3.3586	1.50	1,346,492	2,459,804	2.14
4	GS	GENERAL SERVICE OTHER PUB AUTH	2,541	289,222	972,822	3.3636	1.31	1,174,820	2,147,642	1.87
5	FT-L	FIRM TRANSPORTATION-LARGE	1,092	2,736,182	5,452,147	1.9926	7.34	(7,935)	5,444,212	4.74
6	IT	INTERRUPTIBLE TRANSPORTATION	264	1,672,200	1,782,710	1.0661	2.40	0	1,782,710	1.55
7		LATE PAYMENT CHARGES	0	0	0	-	-	0	0	-
8		BAD CHECK CHARGES	0	0	27,420	-	0.04	0	27,420	0.02
9		RECONNECTION CHARGES	0	0	23,364	-	0.03	0	23,364	0.02
10		FIELD COLLECTION CHARGES	0	0	684	-	-	0	684	-
11		INTERDEPARTMENTAL	0	4,158	10,875	2.6154	0.01	16,890	27,765	0.02
12		MINIMUM USE CONTRACT	0	0	258,228	-	0.35	0	258,228	0.23
13		REVENUE TRANSP OF GAS-INTERCO	0	0	0	-	-	0	0	-
14		PROVISION FOR RATE REFUNDS	0	0	0	-	-	0	0	-
15		OTHER MISCELLANEOUS	0	0	528	-	-	0	528	-
16	TOTAL		1,215,429	14,371,552	74,291,911	5.1694	99.99	40,462,461	114,754,372	99.98

NOTE: DETAIL CONTAINED ON SCHEDULES M-2.2 AND M-2.3.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_\_\_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_\_\_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

INCLUDES ALL RIDERS

SCHEDULE M-2.2  
 PAGE 1 OF 7  
 WITNESS:  
 J.L. Kern

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE(4) (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	<b>SALES SERVICE:</b>											
2	RS	RESIDENTIAL	1,130,041	6,481,298	8.0793	52,364,475	100.00	9,958,419	19.0	26,327,032	78,691,507	12.7
3		TOTAL RS	1,130,041	6,481,298	8.0793	52,364,475	70.49	9,958,419	19.0	26,327,032	78,691,507	12.7
4	GS	COMMERCIAL	78,612	2,857,007	4.3001	12,285,346	85.48	3,532,186	28.8	11,605,162	23,890,508	14.8
5	GS	INDUSTRIAL	2,879	331,485	3.3586	1,113,312	7.75	359,887	32.3	1,346,492	2,459,804	14.6
6	GS	OTH PUB AUTH	2,541	289,222	3.3636	972,822	6.77	314,235	32.3	1,174,820	2,147,642	14.6
7		TOTAL GS	84,032	3,477,714	4.1325	14,371,480	19.34	4,206,308	29.3	14,126,474	28,497,954	14.8
8		TOTAL SALES SERVICE	1,214,073	9,959,012	6.7011	66,735,955	89.83	14,164,727	21.2	40,453,506	107,189,461	13.2
9	<b>TRANSPORTATION SERVICE:</b>											
10	FT-L	FIRM TRANSP - LARGE	1,092	2,736,182	1.9926	5,452,147	75.36	856,152	15.7	(7,935)	5,444,212	15.7
11	IT	INTERRUPTIBLE TRANSP	264	1,672,200	1.0661	1,782,710	24.64	266,047	14.9	0	1,782,710	14.9
12		TOTAL TRANSP SERVICE	1,356	4,408,382	1.6412	7,234,857	9.74	1,122,199	15.5	(7,935)	7,226,922	15.5
13		TOTAL THROUGHPUT	1,215,429	14,367,394	5.1485	73,970,812	99.57	15,286,926	20.7	40,445,571	114,416,383	13.4
14	<b>MISCELLANEOUS REVENUES:</b>											
15		LATE PAYMENT CHARGES	0	0		0	0.00	0		0	0	
16		BAD CHECK CHARGES	0	0		27,420	8.54	0		0	27,420	
17		RECONNECTION CHARGES	0	0		23,364	7.28	4,673		0	23,364	
18		FIELD COLLECTION CHARGES	0	0		684	0.21	0		0	684	
19		INTERDEPARTMENTAL	0	4,158		10,875	3.39	4,129		16,890	27,765	
20		MINIMUM USE CONTRACT	0	0		258,228	80.42	(67,567)		0	258,228	
21		REVENUE TRANSP OF GAS-INTERCO	0	0		0	0.00	0		0	0	
22		PROVISION FOR RATE REFUNDS	0	0		0	0.00	0		0	0	
23		OTHER MISC	0	0		528	0.16	0		0	528	
24		TOTAL MISC	0	4,158		321,099	0.43	(58,765)	(18.3)	16,890	337,989	(17.4)
25		TOTAL COMPANY	1,215,429	14,371,552	5.1694	74,291,911	100.00	15,228,161	20.5	40,462,461	114,754,372	13.3

(1) DETAIL CONTAINED ON SCHEDULES M-2.2, PAGES 2 THROUGH 7.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**  
**(GAS SERVICE)**

DATA: \_\_\_ BASE PERIOD  X  FORECASTED PERIOD  
 TYPE OF FILING:  X  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED *INCLUDES ALL RIDERS*

SCHEDULE M-2.3  
 PAGE 1 OF 7  
 WITNESS:  
 J.L. Kern

**PROPOSED ANNUALIZED**

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE(4) (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
<b>1 SALES SERVICE:</b>									
2	RS	RESIDENTIAL	1,130,041	6,481,298	9.6158	62,322,894	100.00	26,327,032	88,649,926
3		<b>TOTAL RS</b>	<b>1,130,041</b>	<b>6,481,298</b>	<b>9.6158</b>	<b>62,322,894</b>	<b>69.62</b>	<b>26,327,032</b>	<b>88,649,926</b>
4	GS	COMMERCIAL	78,612	2,857,007	5.5364	15,817,532	85.14	11,605,162	27,422,694
5	GS	INDUSTRIAL	2,879	331,485	4.4442	1,473,199	7.93	1,346,492	2,819,691
6	GS	OTH PUB AUTH	2,541	289,222	4.4501	1,287,057	6.93	1,174,820	2,461,877
7		<b>TOTAL GS</b>	<b>84,032</b>	<b>3,477,714</b>	<b>5.3420</b>	<b>18,577,788</b>	<b>20.75</b>	<b>14,126,474</b>	<b>32,704,262</b>
8		<b>TOTAL SALES SERVICE</b>	<b>1,214,073</b>	<b>9,959,012</b>	<b>8.1234</b>	<b>80,900,682</b>	<b>90.37</b>	<b>40,453,506</b>	<b>121,354,188</b>
<b>9 TRANSPORTATION SERVICE:</b>									
10	FT-L	FIRM TRANSP - LARGE	1,092	2,736,182	2.3055	6,308,299	75.48	(7,935)	6,300,364
11	IT	INTERRUPTIBLE TRANSP	264	1,672,200	1.2252	2,048,757	24.52	0	2,048,757
12		<b>TOTAL TRANSP SERVICE</b>	<b>1,356</b>	<b>4,408,382</b>	<b>1.8957</b>	<b>8,357,056</b>	<b>9.34</b>	<b>(7,935)</b>	<b>8,349,121</b>
13		<b>TOTAL THROUGHPUT</b>	<b>1,215,429</b>	<b>14,367,394</b>	<b>6.2125</b>	<b>89,257,738</b>	<b>99.71</b>	<b>40,445,571</b>	<b>129,703,309</b>

14	<u>MISCELLANEOUS REVENUES:</u>						
15	LATE PAYMENT CHARGES	0	0	0	0.00	0	0
16	BAD CHECK CHARGES	0	0	27,420	10.45	0	27,420
17	RECONNECTION CHARGES	0	0	28,037	10.69	0	28,037
18	FIELD COLLECTION CHARGES	0	0	684	0.26	0	684
19	INTERDEPARTMENTAL	0	4,158	15,004	5.72	16,890	31,894
20	MINIMUM USE CONTRACT	0	0	190,661	72.68	0	190,661
21	REVENUE TRANSP OF GAS-INTERCO	0	0	0	0.00	0	0
22	PROVISION FOR RATE REFUNDS	0	0	0	0.00	0	0
23	OTHER MISC	0	0	528	0.20	0	528
24	<b>TOTAL MISC</b>	<u>0</u>	<u>4,158</u>	<u>262,334</u>	<u>0.29</u>	<u>16,890</u>	<u>279,224</u>
25	<b>TOTAL COMPANY</b>	<u>1,215,429</u>	<u>14,371,552</u>	6.2290	<u>89,520,072</u>	<u>100.00</u>	<u>40,462,461</u>
							<u>129,982,533</u>

- (1) DETAIL CONTAINED ON SCHEDULES M-2.3, PAGES 2 THROUGH 7.
- (2) REFLECTS NORMALIZED VOLUMES.
- (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 2 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	RS	RESIDENTIAL							
2		CUSTOMER CHARGE:							
3		RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	1,130,041		\$19.00	21,470,779	34.5		21,470,779
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		6,481,298	5.7926	37,543,567	60.2	26,327,032	63,870,599
8		RATE RS EXCLUDING RIDERS	1,130,041	6,481,298		59,014,346	94.7	26,327,032	85,341,378
9		RIDERS:							
10		HOME ENERGY ASSISTANCE PROGRAM (HEA)			\$0.30	339,012	0.5		339,012
11		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.458170	2,969,536	4.8		2,969,536
12		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
13		TOTAL RIDERS				3,308,548	5.3		3,308,548
14		TOTAL RATE RS RESIDENTIAL INCLUDING RIDERS	1,130,041	6,481,298		62,322,894	100.0	26,327,032	88,649,926

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 3 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	COMMERCIAL							
2		CUSTOMER CHARGE:							
3		NON-RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	78,612		\$58.00	4,559,496	28.8		4,559,496
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		2,857,007	3.9405	11,258,036	71.2	11,605,162	22,863,198
8		RATE GS COMMERCIAL EXCLUDING RIDERS	78,612	2,857,007		15,817,532	100.0	11,605,162	27,422,694
9		RIDERS:							
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS COMMERCIAL INCLUDING RIDERS	78,612	2,857,007		15,817,532	100.0	11,605,162	27,422,694

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD  
 TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 4 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	INDUSTRIAL							
2	CUSTOMER CHARGE:								
3	NON-RESIDENTIAL								
4	TOTAL MONTHLY BILLS x :								
5	CUSTOMER CHARGE PER MONTH		2,879		\$58.00	166,982	11.3		166,982
6	COMMODITY CHARGE:								
7	ALL CONSUMPTION			331,485	3.9405	1,306,217	88.7	1,346,492	2,652,709
8	RATE GS INDUSTRIAL EXCLUDING RIDERS		2,879	331,485		1,473,199	100.0	1,346,492	2,819,691
9	RIDERS:								
10	DEMAND SIDE MANAGEMENT RATE (DSMR)				0.000000	0	0.0		0
11	WEATHER NORMALIZATION ADJUSTMENT (WNA)				0.000000	0	0.0		0
12	TOTAL RIDERS					0	0.0		0
13	TOTAL RATE GS INDUSTRIAL INCLUDING RIDERS		2,879	331,485		1,473,199	100.0	1,346,492	2,819,691

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD  
 TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 5 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	OTHER PUBLIC AUTHORITIES							
2		CUSTOMER CHARGE:							
3		NON-RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	2,541		\$58.00	147,378	11.5		147,378
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		289,222	3.9405	1,139,679	88.5	1,174,820	2,314,499
8		RATE GS OPA EXCLUDING RIDERS	2,541	289,222		1,287,057	100.0	1,174,820	2,461,877
9		RIDERS:							
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS OPA INCLUDING RIDERS	2,541	289,222		1,287,057	100.0	1,174,820	2,461,877

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.  
 (2) REFLECTS NORMALIZED VOLUMES.  
 (3) REFLECTS AVERAGE EXPECTED GAS COST OF \$4.062/MCF.



DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD \_\_\_X FORECASTED PERIOD  
 TYPE OF FILING: \_\_\_X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.2  
 PAGE 6 OF 7  
 WITNESS:  
 J.L. Kern

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES(1) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	FT - L											
2	FIRM TRANSPORTATION - LARGE											
3	ADMINISTRATIVE CHARGE		1,092		\$430.00	469,560	8.6	0	0.0		469,560	0.0
4	TRANSPORTATION CHARGE:											
5	ALL CONSUMPTION			2,736,182	1.8210	4,982,587	91.4	856,152	17.2		4,982,587	17.2
6	RATE FT-LARGE EXCLUDING RIDERS		1,092	2,736,182		5,452,147	100.0	856,152	15.7		5,452,147	15.7
7	RIDERS:											
8	GAS COST ADJUSTMENT TRANSITION (GCAT)(2)				(0.0580)		0.0	0	0.0	(7,935)	(7,935)	0.0
9	TOTAL RIDERS					0	0.0	0	0.0	(7,935)	(7,935)	0.0
10	TOTAL RATE FT - LARGE INCLUDING RIDERS		1,092	2,736,182		5,452,147	100.0	856,152	15.7	(7,935)	5,444,212	15.7

(1) REFLECTS NORMALIZED VOLUMES.

(2) GCAT only applies to FT-L customers during the first 12 months after they switch from sales service. Usage for this rider estimated at 5%

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022  
 (GAS SERVICE)

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD  
 TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE M-2.3  
 PAGE 7 OF 7  
 WITNESS:  
 J.L. Kern

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1		IT							
2		INTERRUPTIBLE TRANSPORTATION							
3		ADMINISTRATIVE CHARGE	264		\$430.00	113,520	5.5		113,520
4		COMMODITY CHARGE:							
5		ALL CONSUMPTION		1,672,200	1.1573	1,935,237	94.5		1,935,237
6		RATE IT EXCLUDING RIDERS	264	1,672,200		2,048,757	100.0		2,048,757
7		RIDERS:							
8		N/A			0.0000	0	0.0		0
9		TOTAL RIDERS				0	0.0		0
10		TOTAL RATE IT TRANSPORTATION	264	1,672,200		2,048,757	100.0		2,048,757

DUKE ENERGY KENTUCKY  
 CASE NO. 2021-00190  
 EFFECTS OF PROPOSED FIRM TRANSPORTATION-LARGE RATES  
 AND INTERRUPTIBLE TRANSPORTATION RATES ON TYPICAL CUSTOMER BILLS  
 (GAS SERVICE) Ky

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
 TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):  
 12 MONTHS FORECASTED

SCHEDULE N  
 PAGE 2 OF 2  
 WITNESS:  
 J.L. Kern

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B)	BILL DATA INCLUDING RIDERS LESS COST OF GAS				GAS COST (1)	TOTAL CURRENT	TOTAL PROPOSED	PERCENT INCREASE (I-H) / H
				BILL (C)	PROPOSED BILL (D)	DOLLAR INCREASE (D - C) (E)	PERCENT INCREASE (E / C) (F)		BILL (G + G)	BILL (D + G) (I)	
				(MCF) (\$)	(MCF) (\$)	(MCF) (\$)	(%) (%)		(MCF) (\$)	(MCF) (\$)	
1	(FT-L)	Not									
2	FIRM	Applicable	1,000	2,251.00	2,563.90	312.90	13.9	(58.00)	2,193.00	2,505.90	14.3
3	TRANSPORTATION		1,500	3,161.50	3,630.85	469.35	14.8	(87.00)	3,074.50	3,543.85	15.3
4			2,000	4,072.00	4,697.80	625.80	15.4	(116.00)	3,956.00	4,581.80	15.8
5			3,000	5,893.00	6,831.70	938.70	15.9	(174.00)	5,719.00	6,657.70	16.4
6			5,000	9,535.00	11,099.50	1,564.50	16.4	(290.00)	9,245.00	10,809.50	16.9
7			10,000	18,640.00	21,769.00	3,129.00	16.8	(580.00)	18,060.00	21,189.00	17.3
8			20,000	36,850.00	43,108.00	6,258.00	17.0	(1,160.00)	35,690.00	41,948.00	17.5
9			30,000	55,060.00	64,447.00	9,387.00	17.0	(1,740.00)	53,320.00	62,707.00	17.6
10			40,000	73,270.00	85,786.00	12,516.00	17.1	(2,320.00)	70,950.00	83,466.00	17.6
11			50,000	91,480.00	107,125.00	15,645.00	17.1	(2,900.00)	88,580.00	104,225.00	17.7
12			75,000	137,005.00	160,472.50	23,467.50	17.1	(4,350.00)	132,655.00	156,122.50	17.7
13			100,000	182,530.00	213,820.00	31,290.00	17.1	(5,800.00)	176,730.00	208,020.00	17.7
14			150,000	273,580.00	320,515.00	46,935.00	17.2	(8,700.00)	264,880.00	311,815.00	17.7
15			200,000	364,630.00	427,210.00	62,580.00	17.2	(11,600.00)	353,030.00	415,610.00	17.7
16	(IT)	Not									
17	INTERRUPTIBLE	Applicable	2,000	2,426.40	2,744.60	318.20	13.1	-	2,426.40	2,744.60	13.1
18	TRANSPORTATION		5,000	5,421.00	6,216.50	795.50	14.7	-	5,421.00	6,216.50	14.7
19			10,000	10,412.00	12,003.00	1,591.00	15.3	-	10,412.00	12,003.00	15.3
20			15,000	15,403.00	17,789.50	2,386.50	15.5	-	15,403.00	17,789.50	15.5
21			20,000	20,394.00	23,576.00	3,182.00	15.6	-	20,394.00	23,576.00	15.6
22			25,000	25,385.00	29,362.50	3,977.50	15.7	-	25,385.00	29,362.50	15.7
23			30,000	30,376.00	35,149.00	4,773.00	15.7	-	30,376.00	35,149.00	15.7
24			40,000	40,358.00	46,722.00	6,364.00	15.8	-	40,358.00	46,722.00	15.8
25			50,000	50,340.00	58,295.00	7,955.00	15.8	-	50,340.00	58,295.00	15.8
26			100,000	100,250.00	116,160.00	15,910.00	15.9	-	100,250.00	116,160.00	15.9
27			200,000	200,070.00	231,890.00	31,820.00	15.9	-	200,070.00	231,890.00	15.9
28			300,000	299,890.00	347,620.00	47,730.00	15.9	-	299,890.00	347,620.00	15.9

(1) INCLUDES CURRENT RIDER GCAT OF (\$0.058)/MCF

**Duke Energy Kentucky  
Case No. 2021-00190  
STAFF First Set Data Requests  
Date Received: May 28, 2021**

**STAFF-DR-01-055**

**REQUEST:**

To the extent not already provided, provide all workpapers, calculations, and assumptions the utility used to develop its forecasted test period financial information in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

**RESPONSE:**

Refer to FR 16(7)(c) in the Company's Application in this proceeding for the assumptions used to develop the forecasted test period financial information [Vol. 1, Tab 23].

Refer to Volume 13 of Duke Energy Kentucky's Application in this proceeding for the work papers used to develop its forecasted test period financial information.

**PERSON RESPONSIBLE:**

Jay P. Brown  
Abby L. Motsinger  
David G. Raiford