

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

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

CASE NO. 2021-00190

FILING REQUIREMENTS

VOLUME 13

Duke Energy Kentucky, Inc.
Case No. 2021-00190
Forecasted Test Period Filing Requirements
Table of Contents

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

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

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

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

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

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

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

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

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

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

WORK PAPERS

SECTION A

WORKPAPERS
(not applicable)

SECTION B

WORKPAPERS

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

WPB-1a
WITNESS RESPONSIBLE:
J. P. BROWN

<u>Line No.</u>	<u>Description</u>	<u>Schedule / Work Paper Reference</u>	<u>Amount</u> (\$)
1	Annualized Depreciation Expense - Facilities Devoted to Other than KY Customers	WPB-2.2g	\$ (1,207,622) --> To Sch B-1, Ln. 2
2	Annualized Depreciation Expense - Excluding Facilities Devoted to Other than KY Customers	WPD-2.23a, Ln. 1 - Line 1	<u>170,495</u>
3	Annualized Depreciation Adjustment	WPD-2.23a	<u>\$ (1,037,127)</u>

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

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

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
Propane Cavern-Processing Facilities				
<u>Production-Manufactured Gas</u>				
20400	Land and Land Rights	117,711	64.20%	75,571
20401	Rights of Way	24,450	64.20%	15,697
20500	Structures & Improvements	4,763,986	64.20%	3,058,479
21100	Liquefied Petroleum Gas Equipment	8,060,826	64.20%	5,175,050
<u>Distribution</u>				
27400	Land U-119	-	49.12%	-
27602	Gas Mains - Dist Lines/Steel	4,419	64.20%	2,837
27800	System M & R Station Equip. - General	8,305	64.20%	5,332
27801	System M&R Equipment #149	16,730	64.20%	10,741
<u>General</u>				
29100	Office Furniture & Equipment #936	-	64.20%	-
29400	Tools, Shop & Garage Equipment #936	33,064	64.20%	21,227
29700	Communication Equipment	370	64.20%	237
	Total	13,029,860		8,365,171
Gas Feeder- Line AM				
<u>Distribution</u>				
27401	Rights of Way	26,951	49.12%	13,237
27605	Mains-Steel Feeder Lines	1,137,679	49.12%	558,789
	Total	1,164,630		572,026

(1) Includes account 106

(2) To WPB-2.2f

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

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

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
Gas Feeder- Line AM-1-River Crossing				
Distribution				
27400	Land	-	100.00%	-
27605	Mains-Steel Feeder Lines	-	100.00%	-
General				
29800	Miscellaneous Equipment	-	100.00%	-
Total		-		-
Gas Feeder- Line AM-1-Other				
Distribution				
27400	Land	3,315	49.12%	1,628
27401	Rights of Way	21,371	49.12%	10,497
27602	Gas Mains - Dist Lines/Steel	-	49.12%	-
27605	Mains-Steel Feeder Lines	<u>3,242,123</u>	49.12%	<u>1,592,421</u>
Total		3,266,809		1,604,546

(1) Includes account 106
 (2) To WPB-2.2f

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

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

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
Gas Feeder- Line AM-2-River Crossing				
Distribution				
27605	Mains-Steel Feeder Lines	561,888	100.00%	561,888
General				
29800	Miscellaneous Equipment	41,786	100.00%	41,786
	Total	603,674		603,674
Gas Feeder- Line AM-2-Other				
Distribution				
27401	Rights of Way	120,800	49.12%	59,333
27500	Structures & Improvements	874,044	49.12%	429,300
27605	Mains-Steel Feeder Lines	1,611,542	49.12%	791,535
	Total	2,606,386		1,280,168

(1) Includes account 106
(2) To WPB-2.2f

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

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

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
Gas Feeder- Line AM-7-River Crossing				
	<u>Distribution</u>			
27605	Mains-Steel Feeder Lines	231,295	100.00%	231,295
	<u>General</u>			
29800	Miscellaneous Equipment	41,805	100.00%	41,805
	Total	273,101		273,100
Gas Feeder- Line AM-7-Other				
	<u>Distribution</u>			
27400	Land	113,350	49.12%	55,674
27401	Rights of Way	113,377	49.12%	55,687
27500	Structures & Improvements	400,982	49.12%	196,949
27605	Mains-Steel Feeder Lines	24,390,960	49.12%	11,980,010
	Total	25,018,670		12,288,320

(1) Includes account 106

(2) To WPB-2.2f

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

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

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
Gas Feeder- Line UL-6				
Distribution				
27400	Land (Three Mile Station)	76,731	49.12%	37,688
27401	Rights of Way	183,365	49.12%	90,063
27500	Struc. & Improv. (Three Mile Station)	209	49.12%	103
27602	Gas Mains - Dist Lines/Steel	11,096	49.12%	5,450
27605	Mains-Steel Feeder Lines	2,351,282	49.12%	1,154,870
27800	System M & R Station Equip. - General	24,382,917	49.12%	11,976,060
27801	System M & R Station Equip.	<u>627,202</u>	49.12%	<u>308,060</u>
	Total	27,632,802		13,572,294
Cold Springs Odorization Station				
Distribution				
27500	Structures & Improvements	173,666	49.12%	85,299
27800	System M & R Station Equip. - General	95,811	49.12%	47,059
27801	System M & R Station Equip.	<u>186,118</u>	49.12%	<u>91,415</u>
	Total	455,595		223,773
Alexandria Odorization Station				
Distribution				
27500	Structures & Improvements U-119 (3)	101,789	49.12%	49,995
27800	System M & R Station Equip. - General	100,359	49.12%	49,293
27801	System M & R Station Equip.	<u>384,248</u>	49.12%	<u>188,729</u>
	Total	586,395		288,017

(1) Includes account 106

(2) To WPB-2.2f

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	UL-6 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	49,995	761,646
27602	Gas Mains - Dist Lines/Steel	2,837			0					5,450			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	49,293	12,077,744
27801	System M & R Station Equip.	10,741								308,060	91,415	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	288,017	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	288,017	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

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
<u>Production-Manufactured Gas</u>														
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
	Total	8,324,797	3,773,238	(11,132)	8,313,665		300,433	4,073,671	(18,554)	8,295,111		799,605	4,873,276	4,573,425
<u>Distribution</u>														
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
	Total	30,641,237	4,351,845	-	30,641,237		274,699	4,626,544	4,470,688	35,111,925		794,494	5,421,038	5,123,104
<u>General</u>														
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
	Total	105,055	63,624	-	105,055		6,024	69,648	-	105,055		16,063	85,711	79,687
	Grand Total	39,071,089	8,188,707	(11,132)	39,059,957		581,156	8,769,863	4,452,134	43,512,091		1,610,162	10,380,025	9,776,216

Assumes additions are spread evenly over months.

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To SCH. B-2.2

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To SCH. B-3.1

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To SCH. B-2.2

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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
Total	167,969,529	107,836,437	60,133,092	9,939,280,955	515,722,688	9,423,558,267	417,382,128	1,365,715	416,016,413	502,197,144	134,588,834	790,504	133,796,330	10,033,506,102
13 Month Average	12,920,733	8,295,111	4,625,622	764,560,074	39,670,976	724,889,098	32,106,318	105,055	32,001,263	38,630,549	10,352,967	60,808	10,292,179	771,808,162
		↑ To SCH. B-2.2			↑ To SCH. B-2.2			↑ To SCH. B-2.2				↑ To SCH. B-2.2		

Description	Code	Utility Account	Account Description	Allocated Cost	Allocated Reserve	Average KY Alloc %	Book Cost
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
ACCUMULATED RESERVE
13 MONTH AVERAGE

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

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
Total	92,655,106	59,454,525	33,200,581	2,447,005,080	91,146,627	2,355,858,453	205,837,741	1,035,931	204,801,810	352,729,048	94,531,384	866,034	93,665,350	2,687,526,194
13 Month Average	7,127,316	4,573,425	2,553,891	188,231,160	7,011,279	181,219,881	15,833,672	79,687	15,753,985	27,133,004	7,271,645	66,618	7,205,027	206,732,784
		↑ To SCH. B-3.1			↑ To SCH. B-3.1			↑ To SCH. B-3.1			↑ To SCH. B-3.1			

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

WPB-5.1a
 WITNESS RESPONSIBLE:
 A. MOTSINGER

LINE NO.	MONTH	ACCT 151126 AMOUNT (A) \$	ALLOC. (B) %	ALLOCATED AMOUNT
1	Base Period			
2	September 2020	5,013,360	35.80%	1,794,783
3	October	5,013,360	35.80%	1,794,783
4	November	5,016,755	35.80%	1,795,998
5	December	4,986,469	35.80%	1,785,156
6	January 2021	4,960,266	35.80%	1,775,775
7	February	4,944,231	35.80%	1,770,035
8	March	4,986,469	35.80%	1,785,156
9	April	4,986,469	35.80%	1,785,156
10	May	4,986,469	35.80%	1,785,156
11	June	4,986,469	35.80%	1,785,156
12	July	4,986,469	35.80%	1,785,156
13	August	4,986,469	35.80%	1,785,156 --> To Sch. B-5.1
14				
15	Forecasted Period			
16	December 2021	4,986,469	35.80%	1,785,156
17	January 2022	4,986,469	35.80%	1,785,156
18	February	4,986,469	35.80%	1,785,156
19	March	4,986,469	35.80%	1,785,156
20	April	4,986,469	35.80%	1,785,156
21	May	4,986,469	35.80%	1,785,156
22	June	4,986,469	35.80%	1,785,156
23	July	4,986,469	35.80%	1,785,156
24	August	4,986,469	35.80%	1,785,156
25	September	4,986,469	35.80%	1,785,156
26	October	4,986,469	35.80%	1,785,156
27	November	4,986,469	35.80%	1,785,156
28	December	4,986,469	35.80%	1,785,156
29	Total	<u>64,824,097</u>		<u>23,207,028</u>
30				
31	13 Month Average - Forecasted Period	<u>4,986,469</u>		<u>1,785,156 --> To Sch. B-5.1</u>

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

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 MATERIALS AND SUPPLIES
 THIRTEEN MONTHS ENDED DECEMBER 31, 2022

WPB-5.1b
 WITNESS: RESPONSIBLE:
 A. MOTSINGER

LINE NO.	ACCOUNT NO. and DESCRIPTION	DE-KY	ALLOCATED TO GAS DEPT		ALLOCATED TO JURISDICTION		
		INVENTORY (A)	%	AMOUNT	ALLOC CODE	%	AMOUNT
		\$		\$			\$
1	<u>Base Period - Ending Balance</u>						
2	154100 M&S Inventory - Gas	312,178	100.00%	312,178	DALL	100.000	312,178
3	154100 M&S Inventory - Electric	15,633,843	0.00%	0	DALL	100.000	0
4	154200 Limestone Inventory - Electric	1,581,489	0.00%	0	DALL	100.000	0
5	154410 Working Stock - Gas	<u>48,596</u>	100.00%	<u>48,596</u>	DALL	100.000	<u>48,596</u>
6		17,576,106		360,774			360,774
7	163110 Stores Expense - Gas	61,405	100.00%	61,405	DALL	100.000	61,405
8	163110 Stores Expense - Electric	<u>(77,496)</u>	0.00%	<u>0</u>	DALL	100.000	<u>0</u>
9	Total	<u>17,560,015</u>		<u>422,179</u>			<u>422,179</u>
10							
11	<u>Forecasted Period - 13 Month Average Balance</u>						
12							
13	154100 M&S Inventory - Gas	312,178	100.00%	312,178	DALL	100.000	312,178
14	154100 M&S Inventory - Electric	15,633,843	0.00%	0	DALL	100.000	0
15	154200 Limestone Inventory - Electric	1,581,489	0.00%	0	DALL	100.000	0
16	154410 Working Stock - Gas	<u>48,596</u>	100.00%	<u>48,596</u>	DALL	100.000	<u>48,596</u>
17		17,576,106		360,774			360,774
18	163110 Stores Expense - Gas	61,405	100.00%	61,405	DALL	100.000	61,405
19	163110 Stores Expense - Electric	<u>(77,496)</u>	0.00%	<u>0</u>	DALL	100.000	<u>0</u>
20	Total	<u>17,560,015</u>		<u>422,179</u>			<u>422,179</u>

Source:
 (A) WPB-5.1c

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 MATERIAL & SUPPLIES
 FOR THE BASE PERIOD AND FORECASTED PERIOD

WPB-5.1c
 PAGE 1 OF 1
 WITNESS RESPONSIBLE:
 A. MOTSINGER

LINE NO.	MONTH	ACCOUNT 154100 - Gas \$	ACCOUNT 154100 - Elec \$	ACCOUNT 154200 - Elec \$	ACCOUNT 154410 - Gas \$	ACCOUNT 154990 - Elec \$	ACCOUNT 163110 - Gas \$	ACCOUNT 163110 - Elec \$
1	Base Period							
2	September 2020	271,316	15,757,702	1,706,347	79,502	0	(571,210)	482,418
3	October	301,252	15,646,429	1,706,347	86,266	0	(516,487)	305,856
4	November	312,638	15,633,197	2,191,125	86,266	0	(499,750)	213,763
5	December	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
6	January 2021	268,409	15,626,144	2,051,245	53,263	0	54,543	(124,238)
7	February	314,830	15,616,391	1,804,348	56,497	0	88,798	(125,272)
8	March	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
9	April	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
10	May	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
11	June	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
12	July	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
13	August	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
14								
15	Forecasted Period							
16	December 2021	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
17	January 2022	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
18	February	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
19	March	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
20	April	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
21	May	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
22	June	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
23	July	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
24	August	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
25	September	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
26	October	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
27	November	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
28	December	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
29	Total	4,058,314	203,239,959	20,559,357	631,748	0	798,265	(1,007,448)
30								
31	Thirteen Month Average Balance	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
		 V	 V	 V	 V	 V	 V	 V
		To WPB-5.1b	To WPB-5.1b	To WPB-5.1b	To WPB-5.1b	To WPB-5.1b	To WPB-5.1b	To WPB-5.1b

Note: Source is Company general ledger.

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

WPB-5.1d
 WITNESS RESPONSIBLE:
 A. MOTSINGER

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	ALLOC. TO GAS DEPT. %	AMOUNT	JURIS. ALLOCATION CODE	%	JURISDIC. AMOUNT
1	<u>Base Period - Ending Balance</u>						
2	Inter-Co Prepaid Insurance - Gas	101,112	100.00%	101,112	DALL	100.000	101,112
3	Inter-Co Prepaid Insurance - Elec	979,187	0.00%	0	DALL	100.000	0
4	KPSC Maintenance Tax - Gas	140,856	100.00% (2)	140,856	DNON	0.000	0
5	KPSC Maintenance Tax - Electric	820,572	0.00% (2)	0	DNON	0.000	0
6	Collateral Asset	<u>(43,468)</u>	0.00%	0	DALL	100.000	0
7	Total	<u>1,998,259</u>		<u>241,968</u>			<u>101,112</u>
8							
9	<u>Forecasted Period - 13 Month Average Balance</u>						
10	Inter-Co Prepaid Insurance - Gas	101,112	100.00%	101,112	DALL	100.000	101,112
11	Inter-Co Prepaid Insurance - Elec	979,187	0.00%	0	DALL	100.000	0
12	KPSC Maintenance Tax - Gas	144,362	100.00% (2)	144,362	DNON	0.000	0
13	KPSC Maintenance Tax - Electric	861,285	0.00% (2)	0	DNON	0.000	0
14	Collateral Asset	<u>(43,468)</u>	0.00%	0	DALL	100.000	0
15	Total	<u>2,042,478</u>		<u>245,474</u>			<u>101,112</u>

(1) WPB-5.1f.

(2) Not allowed due to Commission precedent.

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 NATURAL GAS STORAGE BALANCE (ACCT NOS. 164100 and 174273)
 FOR THE BASE PERIOD AND FORECASTED PERIOD

WPB-5.1e
 WITNESS RESPONSIBLE:
 A. MOTSINGER

LINE NO.	MONTH	AMOUNT (A)
1	Base Period	\$
2	September 2020	
3	October	2,163,369
4	November	2,515,040
5	December	2,236,907
6	January 2021	1,692,954
7	February	1,412,580
8	March	929,271
9	April	1,692,954
10	May	1,692,954
11	June	1,692,954
12	July	1,692,954
13	August	1,692,954
14		
15	Forecasted Period	
16	December 2021	1,692,954
17	January 2022	1,692,954
18	February	1,692,954
19	March	1,692,954
20	April	1,692,954
21	May	1,692,954
22	June	1,692,954
23	July	1,692,954
24	August	1,692,954
25	September	1,692,954
26	October	1,692,954
27	November	1,692,954
28	December	1,692,954
29	Total	<u>22,008,402</u>
30		
31	Thirteen Month Average Balance	<u>1,692,954</u>

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 DETAIL OF THIRTEEN MONTH AVERAGE PREPAYMENTS
 BASE PERIOD AND FORECASTED PERIOD

WPB-5.1f
 WITNESS RESPONSIBLE:
 A. MOTSINGER

Line No.	Month	Prepaid Insurance - Gas 165075 (A) \$	Prepaid Insurance - Elec 165075 (A) \$	Public Utility Fees - Gas 165400 (A) \$	Public Utility Fees - Elec 165400 (A) \$	Collateral Asset 165520 (A) \$
1	Base Period					
2	September 2020	20,607	253,721	153,106	531,705	530,304
3	October	13,738	169,147	136,095	476,183	580,653
4	November	6,869	84,574	119,083	417,105	98,452
5	December	0	0	102,071	358,027	(43,330)
6	January 2021	111,223	1,077,105	85,059	295,392	(43,468)
7	February	101,112	979,187	68,047	237,738	(43,468)
8	March	101,112	979,187	189,338	1,383,626	(43,468)
9	April	101,112	979,187	179,642	1,271,015	(43,468)
10	May	101,112	979,187	169,945	1,158,404	(43,468)
11	June	101,112	979,187	160,249	1,045,794	(43,468)
12	July	101,112	979,187	150,553	933,183	(43,468)
13	August	101,112	979,187	140,856	820,572	(43,468)
14						
15	Forecasted Period					
16	December 2021	101,112	979,187	102,071	370,129	(43,468)
17	January 2022	101,112	979,187	91,890	251,887	(43,468)
18	February	101,112	979,187	203,882	1,552,542	(43,468)
19	March	101,112	979,187	193,701	1,434,301	(43,468)
20	April	101,112	979,187	183,520	1,316,060	(43,468)
21	May	101,112	979,187	173,339	1,197,818	(43,468)
22	June	101,112	979,187	163,158	1,079,577	(43,468)
23	July	101,112	979,187	152,977	961,335	(43,468)
24	August	101,112	979,187	142,796	843,094	(43,468)
25	September	101,112	979,187	132,614	724,853	(43,468)
26	October	101,112	979,187	122,433	606,611	(43,468)
27	November	101,112	979,187	112,252	488,370	(43,468)
28	December	101,112	979,187	102,071	370,129	(43,468)
29	Total	1,314,456	12,729,431	1,876,704	11,196,706	(565,084)
30						
31	Thirteen Month Average Balance	101,112	979,187	144,362	861,285	(43,468)

↓ ↓ ↓ ↓ ↓
 To WPB-5.1d To WPB-5.1d To WPB-5.1d To WPB-5.1d To WPB-5.1d

(A) Company Records

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

WPB-5.1g
 WITNESS RESPONSIBLE:
 A. MOTSINGER

Line No.	Month	Coal Stocks		Diesel Fuel	Natural Gas	Propane
		151130 (A)	151131 (A)	East Bend 151140 (A)	Woodsdale 151660 (A)	Woodsdale 151700 (A)
		\$	\$	\$	\$	\$
1	Base Period					
2	September 2020	11,461,103	0	9,005,998	0	0
3	October	11,694,776	1,301,896	8,937,046	0	0
4	November	12,104,002	2,849,383	8,916,661	0	0
5	December	11,996,537	3,980,694	8,982,329	0	0
6	January 2021	11,539,791	4,008,479	8,711,058	0	0
7	February	9,828,379	2,434,124	8,695,604	0	0
8	March	11,996,537	3,980,694	8,982,329	0	0
9	April	11,996,537	3,980,694	8,982,329	0	0
10	May	11,996,537	3,980,694	8,982,329	0	0
11	June	11,996,537	3,980,694	8,982,329	0	0
12	July	11,996,537	3,980,694	8,982,329	0	0
13	August	11,996,537	3,980,694	8,982,329	0	0
14						
15	Forecasted Period					
16	December 2021	11,996,537	3,980,694	8,982,329	0	0
17	January 2022	11,996,537	3,980,694	8,982,329	0	0
18	February	11,996,537	3,980,694	8,982,329	0	0
19	March	11,996,537	3,980,694	8,982,329	0	0
20	April	11,996,537	3,980,694	8,982,329	0	0
21	May	11,996,537	3,980,694	8,982,329	0	0
22	June	11,996,537	3,980,694	8,982,329	0	0
23	July	11,996,537	3,980,694	8,982,329	0	0
24	August	11,996,537	3,980,694	8,982,329	0	0
25	September	11,996,537	3,980,694	8,982,329	0	0
26	October	11,996,537	3,980,694	8,982,329	0	0
27	November	11,996,537	3,980,694	8,982,329	0	0
28	December	11,996,537	3,980,694	8,982,329	0	0
29	Total	155,954,981	51,749,022	116,770,277	0	0
30						
31	Thirteen Month Average Balance	11,996,537	3,980,694	8,982,329	0	0
		 V	 V	 V	 V	 V
		To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 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	Base Period				
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	Forecasted Period				
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

|
 v
 To SCH B-5.1

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

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	FEBRUARY 2021	MARCH 2021	APRIL 2021	MAY 2021	JUNE 2021	JULY 2021	AUGUST 2021
1	GAS								
2	252050	Customers' Advances for Construction	(1,643,017)	(1,643,017)	(1,643,017)	(1,643,017)	(1,643,017)	(1,643,017)	(1,643,017)
3									
4	255	Investment Tax Credits:							
5		3% Credit	0	0	0	0	0	0	0
6		4% Credit	(2,036)	(1,861)	(1,685)	(1,510)	(1,334)	(1,159)	(983)
7		10% Credit	(358,445)	(353,116)	(347,787)	(342,458)	(337,128)	(331,799)	(326,470)
8		30% Credit	0	0	0	0	0	0	0
9		Total Investment Tax Credits	(360,481)	(354,977)	(349,472)	(343,968)	(338,462)	(332,958)	(327,453)
10									
11		Accumulated Deferred Income Taxes:							
12	190	Total Account 190	4,416,539	4,416,539	4,416,539	4,416,539	4,416,539	4,416,539	4,416,539
13									
14	282	Account 282 - Other	(9,371,733)	(9,366,318)	(9,359,709)	(9,351,796)	(9,342,535)	(9,331,760)	(9,319,210)
15	282	Liberalized Depreciation	(61,399,940)	(61,611,499)	(61,822,508)	(62,033,284)	(62,243,643)	(62,453,205)	(62,662,666)
16	283	Account 283 - Other	(3,308,714)	(3,293,576)	(3,278,438)	(3,263,300)	(3,248,162)	(3,233,024)	(3,217,886)
17	283	Unrecovered Purchased Gas Cost	0	0	0	0	0	0	0
18		Total Deferred Income Taxes	(69,663,848)	(69,854,854)	(70,044,116)	(70,231,841)	(70,417,801)	(70,601,450)	(70,783,223)
19									
20		Regulatory Liability - Excess Deferred Taxes							
21	254	Protected	(31,155,441)	(31,105,441)	(31,055,441)	(31,005,441)	(30,955,441)	(30,905,441)	(30,855,441)
22	254	Unprotected	(700,072)	(692,480)	(684,887)	(677,294)	(669,702)	(662,109)	(654,516)
23		Total Regulatory Liability - Excess Deferred Taxes	(31,855,513)	(31,797,921)	(31,740,328)	(31,682,735)	(31,625,143)	(31,567,550)	(31,509,957)
24									
25	ELECTRIC								
26	252	Customers' Advances for Construction	0	0	0	0	0	0	0
27									
28	255	Investment Tax Credits:							
29		3% Credit	0	0	0	0	0	0	0
30		4% Credit	0	0	0	0	0	0	0
31		10% Credit	(314)	(280)	(245)	(210)	(176)	(141)	(106)
32		30% Credit	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)
33		Total Investment Tax Credits	(3,235,892)	(3,235,858)	(3,235,823)	(3,235,788)	(3,235,754)	(3,235,719)	(3,235,684)
34									
35		Accumulated Deferred Income Taxes:							
36	190	Total Account 190	16,276,818	16,283,835	16,290,853	16,297,870	16,304,888	16,311,905	16,318,923
37	281	Account 281	0	0	0	0	0	0	0
38	282	Account 282 - Other	(99,785,016)	(100,561,837)	(101,315,994)	(102,073,919)	(102,851,191)	(103,619,973)	(104,392,915)
39	282	Liberalized Depreciation	(68,792,758)	(68,569,915)	(68,342,054)	(68,115,022)	(67,885,109)	(67,640,812)	(67,396,931)
40	283	Total Account 283	(18,015,210)	(17,926,124)	(17,837,037)	(17,747,951)	(17,658,864)	(17,569,778)	(17,480,691)
41		Total Deferred Income Taxes	(170,316,166)	(170,774,041)	(171,204,232)	(171,639,022)	(172,090,276)	(172,518,658)	(172,951,614)
42									
43		Regulatory Liability - Excess Deferred Taxes							
44	254	Protected	(46,507,856)	(46,457,856)	(46,407,856)	(46,357,856)	(46,307,856)	(46,257,856)	(46,207,856)
45	254	Unprotected	(17,600,419)	(17,377,514)	(17,154,608)	(16,931,703)	(16,708,798)	(16,485,892)	(16,262,987)
46		Total Regulatory Liability - Excess Deferred Taxes	(64,108,275)	(63,835,370)	(63,562,464)	(63,289,559)	(63,016,654)	(62,743,748)	(62,470,843)
47									
48	NON-UTILITY								
49									
50	255	Investment Tax Credits:							
51		3% Credit	0	0	0	0	0	0	0
52		4% Credit	0	0	0	0	0	0	0
53		10% Credit	0	0	0	0	0	0	0
54		Total Investment Tax Credits	0	0	0	0	0	0	0
55									
56		Accumulated Deferred Income Taxes:							
57	190	Total Account 190	148,854	148,854	148,854	148,854	148,854	148,854	148,854
58	282	Account 282 - Other	2,162,763	2,162,763	2,162,763	2,162,763	2,162,763	2,162,763	2,162,763
59	282	Liberalized Depreciation	(26,009,121)	(26,009,121)	(26,009,121)	(26,009,121)	(26,009,121)	(26,009,121)	(26,009,121)
60	283	Total Account 283	0	0	0	0	0	0	0
61	283	Unrecovered Purchased Gas	0	0	0	0	0	0	0
62		Total Deferred Income Taxes	(23,697,504)	(23,697,504)	(23,697,504)	(23,697,504)	(23,697,504)	(23,697,504)	(23,697,504)
63									
64	254	Regulatory Liability - Excess Deferred Taxes							
65	254	Protected							
66	254	Unprotected							
67		Total Regulatory Liability - Excess Deferred Taxes							

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO
 FACILITIES DEVOTED TO OTHER THAN DE-KENTUCKY CUSTOMERS
 DATA: "X" BASE PERIOD FORECASTED PERIOD
 AS OF AUGUST 31, 2021

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

LINE NO.	Description	WPB-6a (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment tax Credit - 3%	0	5.16%	0 --> To Sch B-6, Page 1
2				
3	Liberalized Depreciation	(62,662,666)	5.16%	(3,233,394) --> To Sch B-6, Page 1
4				
5	Excess Deferred Taxes	(30,855,441)	5.16%	(1,592,141) --> To Sch B-6, Page 1

(A) Calculated using Schedule B-2, Schedule B-2.2 and Schedule B-3.

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 ELIMINATION OF DEFERRED TAX BALANCES RELATED TO
 FACILITIES DEVOTED TO OTHER THAN DE-KENTUCKY CUSTOMERS
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 AS OF DECEMBER 31, 2022

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

LINE NO.	Description	WPB-6b (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment tax Credit - 3%	0	5.61%	0 --> To Sch B-6, Page 2
2				
3	Liberalized Depreciation	(66,033,425)	5.61%	(3,704,475) --> To Sch B-6, Page 2
4				
5	Excess Deferred Taxes	(30,055,441)	5.61%	(1,686,110) --> To Sch B-6, Page 2

(A) Ratio of Plant Devoted to Other Than Duke Energy Kentucky Customers to Total Plant. (WPD-2.19f)

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

WPB-6e
 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	414,953
19			
20		Account 190 Total	<u>3,909,996</u>
21			
22	283		
23		Loss on Reacquired Debt-Amort	(5,588)
24		Reg Liab RSLI & Other Misc Dfd Costs	(528,939)
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>(3,217,886)</u>
35			
36	190, 283	Total Deferred Income Taxes Adjustment	<u>692,110</u> --> To Sch B-6, Page 1

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

SECTION C

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 TO REFLECT AMOUNT OF REQUESTED INCREASE

WPC-1a
 WITNESS RESPONSIBLE:
 J. P. BROWN

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>PROPOSED INCREASE (\$)</u>
1	Operating Revenues	SCH. M	<u>15,228,161</u>
2			
3	Operating Expenses:		
4			
5	Uncollectible Accounts @ 0.0000%	To Sch C-1 ←	<u>0</u>
6			
7	Taxes Other Than Income Taxes		
8	KPSC Maintenance Tax @ 0.2000%	SCH. H	<u>30,456</u>
9			
10	Operating Expenses Before Income Taxes		<u>30,456</u>
11			
12	Operating Income Before Income Taxes (Line 1 - Line 10)		<u>15,197,705</u>
13			
14	State Income Taxes (Line 12 * 99.370% * 5.000%)	To Sch C-1 ←	<u>755,098</u>
15			
16	Federal Income Taxes (Line 12 - Line 14) * 21%	To Sch C-1 ←	<u>3,032,947</u>
17			
18	Total Operating Expenses		<u>3,818,501</u>
19			
20	Income Available for Fixed Charges		<u>11,409,660</u>

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
GAS DEPARTMENT
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2a
WITNESS RESPONSIBLE:
J. P. BROWN

LINE NO.	TITLE of ACCOUNT	BASE PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	GAS COST	OTHER	
1	Total Billed Revenue (A)	71,165,717	35,717,777		106,883,494
2					
3	Total Unbilled Revenue (A)	(1,029,958)	(220,886)		(1,250,844)
4					
5	Other Revenue: (B)				
6	Late Payment Charge			1,166	1,166
7	Bad Check Charges			18,429	18,429
8	Reconnection Charges			15,705	15,705
9	Field Collection Charges			460	460
10	Erlanger Gas Plant			604,439	604,439
11	Inter-Company Gas Transp Rev			601,752	601,752
12	Provision for Rate Refunds			25,068	25,068
13	Interdepartmental Sales	9,778	12,221		21,999
14	Other Gas Revenue			3,976	3,976
15	Total Other Revenue			1,270,995	1,292,994
16					
17	Total Revenues	70,145,537	35,509,112	1,270,995	106,925,644

Notes:

(A) Source: WPC-2c.

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

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
GAS DEPARTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022
DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2b
WITNESS RESPONSIBLE:
J. P. BROWN

LINE NO.	TITLE of ACCOUNT	FORECASTED PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	GAS COST	OTHER	
1	Total Billed Revenue (A)	71,177,069	40,453,063		111,630,132
2					
3	Total Unbilled Revenue (A)	(332,823)	(716,842)		(1,049,665)
4					
5	Other Revenue: (B)				
6	Late Payment Charge			0	0
7	Bad Check Charges			27,420	27,420
8	Reconnection Charges			23,364	23,364
9	Field Collection Charges			684	684
10	Erlanger Gas Plant			847,692	847,692
11	Amazon Minimum Use Agreement			258,228	258,228
12	Inter-Company Gas Transp Rev			603,504	603,504
13	Interdepartmental Sales	11,263	17,264		28,527
14	Other Gas Revenue			528	528
15	Total Other Revenue			1,761,420	1,789,947
16					
17	Total Revenues	70,855,509	39,753,485	1,761,420	112,370,414

Notes:

(A) Source: WPC-2d.

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

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
GAS DEPARTMENT
REVENUE DETAIL
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2c
WITNESS RESPONSIBLE:
J. P. BROWN

Line No.	Description	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Total
1	<u>Other Base Revenue</u>													
2	Residential	480,676	692,906	1,747,593	3,992,780	5,705,895	6,253,524	4,361,347	2,851,048	1,537,843	617,862	518,909	508,561	29,268,944
3	Commercial	262,245	386,972	746,153	1,537,456	2,169,881	2,332,957	1,398,316	911,493	492,761	289,696	240,076	222,378	10,990,384
4	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Industrial	218,883	255,480	299,837	422,616	490,904	487,724	419,178	316,361	240,828	213,064	208,589	211,984	3,785,448
6	Street Lighting	0	0	0	0	0	0	14	14	14	14	14	13	83
7	OPA	5,764	23,337	40,068	89,485	94,336	76,558	152,639	121,230	49,288	19,279	14,531	11,210	697,725
8	Inter-Dept	18	20	119	1,076	2,664	2,473	1,993	1,076	149	66	62	62	9,778
9	Total Other Base Revenue	967,586	1,358,715	2,833,770	6,043,413	8,463,680	9,153,236	6,333,487	4,201,222	2,320,883	1,139,981	982,181	954,208	44,752,362
10														
11	<u>Fixed Customer Charge</u>													
12	Residential	1,540,952	1,544,021	1,549,284	1,554,020	1,557,683	1,521,135	1,562,303	1,558,383	1,556,274	1,556,633	1,560,726	1,569,593	18,631,007
13	Commercial	332,396	341,212	345,678	349,762	351,196	338,815	298,620	293,763	292,513	289,989	294,494	307,314	3,835,752
14	Industrial	10,100	9,950	10,350	10,800	10,950	9,850	11,987	12,059	11,825	12,025	11,850	11,951	133,697
15	Street Lighting	0	0	0	0	0	0	50	50	50	50	50	50	300
16	OPA	9,600	4,850	4,950	4,950	4,900	4,150	11,987	12,059	11,825	12,025	11,850	11,951	105,097
17	IT	9,460	9,460	6,880	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	110,940
18	Commercial Transp.	2,900	3,300	3,350	3,350	3,350	3,450	18,497	18,343	18,265	18,254	18,389	18,885	130,333
19	Industrial Transp.	1,950	1,950	1,950	1,950	1,950	1,950	4,295	4,321	4,237	4,309	4,246	4,282	37,390
20	OPA Transp.	450	150	150	150	150	150	150	150	150	150	150	150	2,100
21	Inter-Dept	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total Fixed Customer Charge	1,907,808	1,914,893	1,922,592	1,934,442	1,939,639	1,888,960	1,917,349	1,908,588	1,904,599	1,902,895	1,911,215	1,933,636	22,986,616
23														
24														
25	<u>GCA Revenue</u>													
26	Residential	277,031	405,506	1,033,063	3,261,087	4,719,549	5,112,967	3,346,889	1,715,259	900,301	621,755	639,398	638,719	22,671,524
27	Commercial	155,326	244,260	550,033	1,688,239	2,442,408	2,629,539	1,545,305	778,464	390,421	390,554	402,121	367,151	11,583,821
28	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Industrial	7,304	11,141	32,818	117,659	171,142	183,167	161,726	74,556	28,651	32,987	33,110	34,297	888,558
30	Street Lighting	0	0	0	0	0	0	18	14	14	25	30	30	131
31	OPA	7,355	7,197	13,465	57,788	63,901	64,733	159,609	101,521	41,411	28,933	25,951	19,392	591,256
32	Commercial Transp.	(1,027)	(857)	(1,500)	(1,957)	(2,429)	(4,226)	0	0	0	0	0	0	(11,996)
33	Industrial Transp.	(2,452)	(1,348)	(1,655)	0	0	0	0	0	0	0	0	0	(5,455)
34	OPA Transp.	(62)	0	0	0	0	0	0	0	0	0	0	0	(62)
35	Inter-Dept	14	20	112	1,007	3,458	3,199	2,713	1,148	155	118	137	140	12,221
36	Total GCA Revenue	443,489	665,919	1,626,336	5,123,823	7,398,029	7,989,379	5,216,260	2,670,962	1,360,953	1,074,372	1,100,747	1,059,729	35,729,998
37														
38	<u>Unbilled Base Revenue</u>													
39	Residential	(42,627)	521,347	1,055,825	1,123,379	(556,278)	(692,114)	(499,878)	(851,755)	(792,573)	(107,081)	(1,488)	7,047	(836,195)
40	Commercial	(18,068)	162,902	500,054	3,928	(164,551)	(103,215)	(136,205)	(223,529)	(136,749)	(41,858)	11,873	(3,708)	(149,127)
41	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Industrial	(5,236)	53,088	66,396	(190,902)	(11,511)	133,830	1,184	(59,094)	(2,605)	(6,574)	(2,021)	12,115	(11,330)
43	OPA	(3,227)	21,558	66,998	(50,499)	(18,981)	8,422	24,139	(63,054)	(17,036)	(5,418)	571	3,220	(33,307)
44	Total Unbilled Base Rev	(69,157)	758,895	1,689,274	885,906	(751,321)	(653,078)	(610,760)	(1,197,432)	(948,963)	(160,931)	8,935	18,674	(1,029,958)
45														
46	<u>Unbilled GCA Revenue</u>													
47	Residential	24,933	243,340	241,140	1,409,648	(342,964)	8,912	(357,856)	(770,181)	(475,382)	(145,437)	(46,248)	4,149	(205,947)
48	Commercial	15,434	121,924	195,788	530,255	(194,990)	(2,329)	(158,134)	(318,139)	(131,855)	(47,954)	15,463	(7,000)	18,464
49	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Industrial	2,559	8,211	8,370	17,622	(12,250)	(2,816)	414	(14,057)	5,503	(13,403)	(5,405)	1,237	(4,015)
51	OPA	2,215	12,246	23,085	31,352	(23,471)	(4,576)	26,218	(69,172)	(13,747)	(14,417)	(3,995)	4,875	(29,387)
52	Total Unbilled GCA Rev	45,140	385,721	468,382	1,988,877	(573,675)	(808)	(489,358)	(1,171,549)	(615,481)	(221,211)	(40,185)	3,261	(220,886)
53														
54	<u>Transportation</u>													
55	Transp. Gas of Others	108,350	114,408	114,717	110,130	104,234	87,995	135,240	128,131	129,558	128,734	128,958	137,237	1,427,692
56	Transp. Gas of Others - Inter Co.	50,292	50,292	50,292	50,292	50,292	50,292	50,000	50,000	50,000	50,000	50,000	50,000	601,752
57	Total Transportation	158,642	164,700	165,009	160,422	154,526	138,287	185,240	178,131	179,558	178,734	178,958	187,237	2,029,444
58														
59	Misc. Service Revenue	85,694	101,961	467,634	1,244,069	1,032,053	(304,131)	8,478	8,504	8,420	8,492	8,429	8,465	2,678,068
60														
61	Total Revenue	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	4,165,210	106,925,644

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
GAS DEPARTMENT
REVENUE DETAIL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022
DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2d
WITNESS RESPONSIBLE:
J. P. BROWN

Line No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
1	<u>Other Base Revenue</u>													
2	Residential	5,871,412	6,380,694	4,338,846	2,871,233	1,577,490	636,880	540,659	529,157	626,039	606,774	1,884,316	4,657,307	30,520,807
3	Commercial	1,801,176	1,940,869	1,416,678	944,226	534,137	330,398	280,184	259,461	314,199	353,737	671,638	1,591,641	10,438,344
4	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Industrial	506,525	508,223	418,338	325,969	254,026	224,534	219,479	225,882	213,537	230,197	298,165	491,205	3,916,080
6	Street Lighting	14	13	14	14	14	14	14	13	14	13	13	15	165
7	OPA	251,166	261,415	150,604	121,309	49,503	19,113	14,476	11,220	18,463	34,582	90,599	218,052	1,240,502
8	Inter-Dept	1,958	2,662	1,994	1,078	151	68	64	64	95	424	1,040	1,665	11,263
9	Total Other Base Revenue	8,432,251	9,093,876	6,326,474	4,263,829	2,415,321	1,211,007	1,054,876	1,025,797	1,172,347	1,225,727	2,945,771	6,959,885	46,127,161
10														
11	<u>Fixed Customer Charge</u>													
12	Residential	1,581,295	1,577,075	1,573,775	1,569,827	1,567,702	1,568,064	1,572,187	1,581,119	1,593,520	1,544,425	1,553,199	1,565,382	18,847,570
13	Commercial	322,624	306,818	300,813	295,920	294,661	292,119	296,657	309,571	323,187	289,980	302,607	315,914	3,650,871
14	Industrial	12,464	12,149	12,074	12,148	11,912	12,113	11,937	12,039	12,526	10,016	10,102	10,510	139,990
15	Street Lighting	50	50	50	50	50	50	50	50	50	50	50	50	600
16	OPA	18,900	19,000	19,100	19,050	18,900	18,800	18,750	18,750	18,700	18,800	18,800	18,900	226,450
17	IT	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	112,320
18	Commercial Transp.	19,218	18,854	18,633	18,478	18,399	18,388	18,524	19,023	19,399	30,327	31,146	31,716	262,150
19	Industrial Transp.	4,466	4,353	4,327	4,353	4,268	4,341	4,277	4,314	4,488	18,908	19,070	19,841	97,006
20	OPA Transp.	4,466	4,353	4,327	4,353	4,268	4,341	4,277	4,314	4,488	4,874	4,865	4,897	53,823
21	Inter-Dept	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total Fixed Customer Charge	1,972,943	1,952,112	1,942,559	1,933,639	1,929,620	1,927,676	1,936,119	1,958,640	1,985,818	1,926,840	1,949,299	1,976,715	23,278,460
23														
24	<u>GCA Revenue</u>													
25	Residential	5,476,533	4,808,488	3,269,656	1,526,809	821,320	568,468	580,179	581,046	633,590	983,268	2,372,272	4,054,980	25,676,609
26	Commercial	2,188,714	2,138,513	1,537,401	712,773	376,374	395,090	408,699	374,528	418,020	723,382	1,099,104	1,890,087	12,262,685
27	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Industrial	227,227	225,247	158,495	67,900	26,877	30,835	30,340	31,952	33,250	48,055	103,431	196,278	1,179,887
29	Street Lighting	23	18	18	13	13	22	26	26	25	38	30	24	276
30	OPA	275,782	268,437	154,644	89,791	36,989	25,442	22,514	16,970	24,055	55,569	124,872	238,541	1,333,606
31	Inter-Dept	3,241	3,559	2,666	1,016	140	108	123	126	171	1,218	2,325	2,571	17,264
32	Total GCA Revenue	8,171,520	7,444,262	5,122,880	2,398,302	1,261,713	1,019,965	1,041,881	1,004,648	1,109,111	1,811,530	3,702,034	6,382,481	40,470,327
33														
34	<u>Unbilled Base Revenue</u>													
35	Residential	419,803	(795,454)	(453,280)	(846,390)	(821,512)	(90,670)	(5,022)	6,576	(9,192)	655,492	1,001,791	633,943	(303,915)
36	Commercial	15,210	(159,944)	(129,222)	(222,691)	(120,452)	(52,637)	14,096	(2,474)	9,706	138,066	380,716	132,380	2,754
37	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Industrial	103	(75,978)	10,956	(58,998)	(11,165)	(3,070)	(873)	12,760	(6,822)	74,265	99,492	(61,626)	(20,956)
39	OPA	(2,624)	(38,410)	25,768	(62,167)	(20,734)	(3,294)	689	3,677	(65)	35,013	61,331	(9,890)	(10,706)
40	Total Unbilled Base Rev	432,492	(1,069,786)	(545,778)	(1,190,246)	(973,863)	(149,671)	8,890	20,539	(6,373)	902,836	1,543,330	694,807	(332,823)
41														
42	<u>Unbilled GCA Revenue</u>													
43	Residential	333,259	(1,100,482)	(341,626)	(793,454)	(435,515)	(125,516)	(43,395)	1,837	8,671	929,466	1,103,112	(6,824)	(470,467)
44	Commercial	(6,595)	(399,651)	(157,013)	(339,342)	(102,078)	(27,110)	30,407	(2,513)	9,667	365,155	623,616	(144,759)	(150,216)
45	Commercial - Res.	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Industrial	(550)	(38,037)	4,151	(9,003)	(760)	(15,372)	(7,462)	787	2,304	(8,948)	45,583	(23,379)	(50,686)
47	OPA	(4,392)	(49,931)	26,459	(55,182)	(14,990)	(32,267)	(13,348)	3,592	6,265	11,301	98,698	(21,679)	(45,474)
48	Total Unbilled GCA Rev	321,722	(1,588,101)	(468,029)	(1,196,981)	(553,343)	(200,265)	(33,798)	3,703	26,907	1,296,974	1,871,009	(196,640)	(716,842)
49														
50	<u>Transportation</u>													
51	Transp. Gas of Others	150,567	135,859	138,006	131,114	132,640	131,902	132,163	140,409	133,026	151,021	151,340	141,144	1,669,191
52	Transp. Gas of Others - Inter Co.	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	603,504
53	Total Transportation	200,859	186,151	188,298	181,406	182,932	182,194	182,455	190,701	183,318	201,313	201,632	191,436	2,272,695
54														
55	Amazon Minimum Use Agreement	21,519	21,519	21,519	21,519	21,519	21,519	21,519	21,519	21,519	21,519	21,519	21,519	258,228
56														
57	Misc. Service Revenue	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	899,688
58														
59	Total Revenue	19,628,280	16,115,007	12,662,897	6,486,442	4,358,873	4,087,399	4,286,916	4,300,521	4,567,621	7,461,713	12,309,568	16,105,177	112,370,414

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
SUMMARY OF FORECASTED PERIOD PRO FORMA ADJUSTMENTS

WPC-2e
WITNESS RESPONSIBLE:
J. P. BROWN

Line No.	Adjustment	Description	Base Revenue	Gas Cost Revenue	Other Revenue	Other Production	Purchased Gas Cost	Transmission Expense	Distribution Expense	Customer Service & Info Exp.	Customer Accounting Expense	Sales Expense	A&G Expense	Depreciation Expense	Taxes Other Than Income Taxes
1	D-2.15	Uncollectible Expense									(1,227,152)				
2	D-2.16	Rate Case Expense											70,692		
3	D-2.17	Reserved for future use													
4	D-2.18	Interest Expense													
5	D-2.19	Eliminate Non-KY Customer			(1,451,196)	(45,985)			(53,783)						(241,662)
6	D-2.20	Reserved for future use													
7	D-2.21	Reserved for future use													
8	D-2.22	Eliminate Misc. Expenses						(35)	(966)	(180)	(29,240)	(14,352)	(202,083)		
9	D-2.23	Annualize Depreciation												(1,037,127)	
10	D-2.24	Eliminate Unbilled Revenue	332,823	716,842			716,846								
11	D-2.25	Adjust Revenue	(515,399)	275			279								
12	D-2.26	Incentive Compensation											(583,357)		
			(182,576)	717,117	(1,451,196)	(45,985)	717,125	(35)	(54,749)	(180)	(1,256,392)	(14,352)	(714,748)	(1,037,127)	(241,662)

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a
WITNESS RESPONSIBLE:
J. P. BROWN
Page 1 of 8

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
					Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-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
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
407305	Reg Assest Amortization	AMORT	407	407,760	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
408121	Taxes Property-Operating	OTHTX	408	4,307,700	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0	0	0	0
408851	Sales and Use Expense	OTHTX	408	0	0	0	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	620,302	54,454	49,895	50,041	49,393	48,944	48,624	61,511	48,669
409060	Federal Income Taxes Utility Op Income	FIT	409	1,335,391	111,283	111,283	111,283	111,283	111,283	111,283	111,283	111,283
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)
410060	Deferred FIT	FIT	410	1,691,899	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,992
410101	Deferred SIT	FIT	410	775,543	64,629	64,629	64,629	64,629	64,629	64,629	64,629	64,629
411060	Deferred FIT - ARAM	FIT	411	(72,079)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)
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)
411101	Deferred SIT - ARAM	FIT	411	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
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)
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)
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
426591	I/C - 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
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
480000	Residential Sales-Gas	REV	480	75,044,998	12,929,241	12,766,258	9,182,279	5,967,873	3,966,513	2,773,413	2,693,028	2,691,321
480990	Gas Residential Sales-Unbilled	REV	480	(774,382)	753,062	(1,895,936)	(794,906)	(1,639,844)	(1,257,027)	(216,186)	(48,417)	8,413
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
481090	Gas Industrial Sales Unbilled	REV	481	(82,139)	(522)	(63,224)	7,256	(22,029)	(2,039)	(15,639)	(7,525)	1,713
481200	Gas Commercial Sales	REV	481	25,234,664	4,031,751	4,239,582	3,139,386	1,877,029	1,153,002	978,266	951,689	907,111
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)
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
482090	Gas OPA Unbilled	REV	482	(71,458)	(6,133)	(79,432)	46,250	(103,957)	(31,763)	(35,036)	(12,785)	6,447
482200	Gas Public St Hwy Ltng	REV	482	1,040	87	81	82	76	76	86	90	89
484000	Interdepartmental Sales	REV	484	28,527	5,199	6,221	4,660	2,094	291	176	187	190
487001	Discounts Earn/Lost-Gas	REV	487	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
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
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
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
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
489025	Comm Gas Transp Unbilled	REV	489	37,476	2,663	(13,430)	(11,795)	(20,326)	(13,672)	(7,169)	1,920	(394)

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a
WITNESS RESPONSIBLE:
J. P. BROWN
Page 5 of 8

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-22	Oct-22	Nov-22	Dec-22
403002	Depreciation Expense	DEPR	403	1,525,252	1,527,766	1,529,309	1,530,886
404200	Amort Exp - Limited Term	DEPR	404	131,777	131,777	141,839	142,033
407305	Reg Asseset Amortization	AMORT	407	33,980	33,980	33,980	33,980
407355	DSM Amortization	OTH	407	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	358,975	358,975	358,975	358,975
408150	State Unemployment Tax	OTHTX	408	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0
408851	Sales and Use Expense	OTHTX	408	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	47,409	48,400	50,441	62,521
409060	Federal Income Taxes Utility Op Income	FIT	409	111,283	111,283	111,283	111,278
409160	State/Local Inc Tax Exp Utility Op Inc	FIT	409	(1,821)	(1,821)	(1,821)	(1,823)
410060	Deferred FIT	FIT	410	140,992	140,992	140,992	140,987
410101	Deferred SIT	FIT	410	64,629	64,629	64,629	64,624
411060	Deferred FIT - ARAM	FIT	411	(6,007)	(6,007)	(6,007)	(6,002)
411065	Amortization of Investment Tax Credit	FIT	411	(5,062)	(5,062)	(5,062)	(5,065)
411101	Deferred SIT - ARAM	FIT	411	0	0	0	0
411102	DFIT - Other	FIT	411	1,305	1,305	1,305	1,309
411113	DSIT: State Excess DIT Amort	FIT	411	(6,216)	(6,216)	(6,216)	(6,213)
411115	DFIT: Federal Excess DIT Amort	FIT	411	(52,536)	(52,536)	(52,536)	(52,540)
426509	Loss on Sale of A/R	CO	426	78,463	76,256	94,402	136,485
426591	I/C - Loss on Sale of A/R	CO	426	1,003	6,177	5,136	(68,048)
426891	IC Sale of AR Fees VIE	CO	426	18,248	17,603	0	35,385
480000	Residential Sales-Gas	REV	480	2,853,148	3,134,466	5,809,788	10,277,670
480990	Gas Residential Sales-Unbilled	REV	480	(521)	1,584,958	2,104,903	627,119
481000	Industrial Sales-Gas	REV	481	64,294	74,786	159,840	333,855
481090	Gas Industrial Sales Unbilled	REV	481	1,712	(3,556)	61,035	(39,321)
481200	Gas Commercial Sales	REV	481	1,011,266	1,307,672	1,985,419	3,652,491
481290	Gas Commercial Sales Unbilled	REV	481	17,826	476,843	946,616	(26,417)
482000	Other Sales to Public Auth-Gas	REV	482	56,152	93,698	199,580	411,869
482090	Gas OPA Unbilled	REV	482	6,218	30,871	136,545	(28,683)
482200	Gas Public St Hwy Ltng	REV	482	89	102	93	89
484000	Interdepartmental Sales	REV	484	266	1,642	3,365	4,236
487001	Discounts Earn/Lost-Gas	REV	487	0	0	0	0
488000	Misc Service Revenue-Gas	REV	488	4,333	4,333	4,333	4,333
488100	IC Misc Svc Reg Gas Reg	REV	488	70,641	70,641	70,641	70,641
489000	Transp Gas of Others	REV	489	142,486	160,481	160,800	150,604
489010	IC Gas Transp Rev Reg	REV	489	50,292	50,292	50,292	50,292
489020	Comm Gas Transp Only	REV	489	63,540	89,754	119,076	176,912
489025	Comm Gas Transp Unbilled	REV	489	1,547	26,378	57,716	14,038

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a
WITNESS RESPONSIBLE:
J. P. BROWN
Page 6 of 8

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-22	Oct-22	Nov-22	Dec-22
489030	Indust Gas Transp Only	REV	489	221,026	253,909	292,446	405,498
489035	Indust Gas Transp Unbilled	REV	489	(6,230)	68,873	84,040	(45,684)
489040	OPA Gas Transp Only	REV	489	9,554	20,127	39,556	68,521
489045	OPA Gas Transp Unbilled	REV	489	(18)	15,443	23,484	(2,886)
495031	Gas Losses Damaged Lines	REV	495	0	0	0	0
496020	Provision for Rate Refund	REV	496	0	0	0	0
711000	Gas Boiler Labor	PO	711	0	0	0	0
712000	Gas Production-Other Power Ex	PO	712	0	0	0	0
717000	Liq Petro Gas Exp-Vapor Proc	PO	717	25,834	25,834	25,834	37,330
728000	Liquid Petroleum Gas	PO	728	0	0	0	0
735000	Gas Misc Production Exp	PO	735	19,673	19,573	29,573	33,387
742000	Maint Gas Production Equipmen	PM	742	1,489	26,489	1,489	1,489
801000	Purchases Gas & NGL	Fuel	801	1,109,110	1,811,531	3,702,033	6,382,481
801001	Purchases Gas & NGL-Aff	Fuel	801	0	0	0	0
805002	Unrecovered Purchase Gas Adj	Fuel	805	0	0	0	0
805003	Purchase Gas Cost Unbilled Rev	Fuel	805	26,906	1,296,974	1,871,009	(196,641)
807000	Gas Purchased Expenses	PO	807	47,188	47,193	47,190	47,714
807100	I/C Gas Purchased Expenses	PO	807	0	0	0	0
850001	Operation Supv & Eng-Tran	TO	850	0	0	0	0
859000	Other Expenses-Trans	TO	859	1,344	1,344	1,344	1,344
863000	Transm-Maint of Mains	TM	863	61,226	41,645	14,731	9,351
871000	Distribution Load Dispatching	DO	871	19,824	17,864	20,299	24,459
874000	Mains And Services	DO	874	111,417	111,190	105,775	130,600
875000	Measuring And Reg Stations-Ge	DO	875	13,736	13,736	13,736	18,438
876000	Measuring & Reg Station-Indus	DO	876	(857)	(857)	(857)	(1,162)
878000	Meter And House Regulator Exp	DO	878	50,273	50,273	50,273	57,730
879000	Customer Installation Expense	DO	879	99,026	103,324	103,684	133,309
880000	Gas Distribution-Other Expense	DO	880	248,129	254,361	226,953	225,324
887000	Maintenance of Mains	DM	887	94,663	86,681	86,350	110,787
889000	Maint-Meas/Reg Stn Equip-Gas	DM	889	2,804	2,804	2,804	3,142
892000	Maintenance of Services	DM	892	53,938	53,938	53,938	54,065
893000	Maint - Meters And House Reg	DM	893	1,365	1,365	1,365	1,850
894000	Maint-Other Distribution Equip	DM	894	(34,907)	12,856	12,856	(29,741)
901000	Supervision-Cust Accts	CO	901	14,813	14,818	14,815	20,111
902000	Meter Reading Expense	CO	902	73	73	73	105
903000	Cust Records & Collection Exp	CO	903	210,678	207,843	156,538	200,344
903100	Cust Contracts & Orders-Local	CO	903	24,186	24,368	24,395	24,454
903200	Cust Billing & Acct	CO	903	34,987	35,232	35,536	37,178
903300	Cust Collecting-Local	CO	903	28,162	28,300	28,320	31,510
903400	Cust Receiv & Collect Exp-Edp	CO	903	2,768	2,768	2,768	2,768
903891	IC Collection Agent Revenue	CO	903	(4,081)	(3,736)	(4,665)	(5,241)
904001	BAD DEBT EXPENSE	CO	904	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a
WITNESS RESPONSIBLE:
J. P. BROWN
Page 7 of 8

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-22	Oct-22	Nov-22	Dec-22
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0
908160	Cust Assist Exp-General	CSI	908	13,796	11,783	15,249	12,626
909650	Misc Advertising Expenses	CSI	909	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	9,435	9,435	9,435	9,435
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	9,896	9,896	9,896	9,896
912000	Demonstrating & Selling Exp	SE	912	32,238	30,452	34,950	32,014
913001	Advertising Expense	SE	913	0	0	0	0
920000	A & G Salaries	AGO	920	149,025	188,795	188,703	141,060
921100	Employee Expenses	AGO	921	16,490	16,490	16,490	16,490
921200	Office Expenses	AGO	921	19,490	24,662	19,298	20,644
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0
921400	Computer Services Expenses	AGO	921	18,848	18,883	18,976	18,848
921540	Computer Rent (Go Only)	AGO	921	202	202	202	202
921600	Other	AGO	921	10	10	10	10
921980	Office Supplies & Expenses	AGO	921	80,285	80,285	80,285	80,285
923000	Outside Services Employed	AGO	923	42,472	42,382	42,382	42,542
923980	Outside Services Employee &	AGO	923	0	0	0	0
924000	Property Insurance	AGO	924	77	77	77	77
924050	Inter-Co Prop Ins Exp	AGO	924	490	490	490	490
924980	Property Insurance For Corp.	AGO	924	5,033	5,033	5,033	5,033
925000	Injuries & Damages	AGO	925	2,750	1,625	1,625	3,625
925051	INTER-CO GEN LIAB EXP	AGO	925	9,162	9,162	9,162	9,162
925200	Injuries And Damages-Other	AGO	925	0	0	0	0
925300	Environmental Inj & Damages	AGO	925	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	638	638	638	638
926000	EMPL PENSIONS AND BENEFITS	AGO	926	116,807	136,646	136,646	111,847
926600	Employee Benefits-Transferred	AGO	926	64,136	64,136	64,136	64,136
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(29,345)	(29,345)	(29,345)	(29,345)
928000	Regulatory Expenses (Go)	AGO	928	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	19,803	19,803	19,803	19,803
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	0	0	0	0
929500	Admin Exp Transf	AGO	929	(12,590)	(12,590)	(12,590)	(12,590)
930150	Miscellaneous Advertising Exp	AGO	930	2,836	2,836	2,836	2,836
930200	Misc General Expenses	AGO	930	(1,316)	(2,111)	(2,576)	(2,573)
930220	Exp Of Servicing Securities	AGO	930	0	0	0	0
930230	Dues To Various Organizations	AGO	930	1,098	1,098	1,098	1,098
930240	Director'S Expenses	AGO	930	1,653	1,653	1,653	1,653
930250	Buy/Sell Transf Employee Homes	AGO	930	39	39	39	39
930700	Research & Development	AGO	930	0	0	0	0
930940	General Expenses	AGO	930	52	52	52	52
931001	Rents-A&G	AGO	931	4,692	4,692	4,692	5,508
931008	A&G Rents-IC	AGO	931	27,261	27,261	27,261	27,261

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
FORECASTED PERIOD

WPC-2.1a
WITNESS RESPONSIBLE:
J. P. BROWN
Page 8 of 8

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-22	Oct-22	Nov-22	Dec-22
932000	Maintenance Of Gen Plant-Gas	AGO	932	305	5	5	305
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0

SECTION D

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
ADJUST BASE PERIOD REVENUE TO FORECASTED PERIOD

WPD-2.1a
WITNESS RESPONSIBLE:
A. MOTSINGER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Base	\$ 70,145,537	\$ 70,855,509	\$ 709,972
2				
3	Gas Cost	35,509,112	39,753,485	4,244,373
4				
5	Other Revenue	<u>1,270,995</u>	<u>1,761,420</u>	<u>490,425</u>
6				
7	Total Revenue	<u>\$ 106,925,644</u>	<u>\$ 112,370,414</u>	<u>\$ 5,444,770</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
ADJUST BASE PERIOD PURCHASED GAS COST

WPD-2.2a
WITNESS RESPONSIBLE:
A. MOTSINGER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Liquefied Petroleum Gas	\$ 43,757	\$ 336,370	\$ 292,613
2				
3	Purchased Gas	<u>34,975,244</u>	<u>39,753,477</u>	<u>4,778,233</u>
4				
5	Total Purchased Gas Cost Expenses	<u>\$ 35,019,001</u>	<u>\$ 40,089,847</u>	<u>\$ 5,070,846</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
ADJUST BASE PERIOD OTHER TAX EXPENSE

WPD-2.13a
WITNESS RESPONSIBLE:
A. MOTSINGER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Federal Taxes	\$ 157,416	\$ -	\$ (157,416)
2				
3	State and Other Taxes	<u>4,106,373</u>	<u>4,928,002</u>	<u>821,629</u>
4				
5	Total Taxes Other than Income Taxes	<u>\$ 4,263,789</u>	<u>\$ 4,928,002</u>	<u>\$ 664,213</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 ADJUST INCOME TAX EXPENSE

WPD-2.14a
 WITNESS RESPONSIBLE:
 A. MOTSINGER

Line No.	Description	Adjustments to		Amount
		Base Period	Forecasted Period	
1	<u>Schedule D-1</u>			
2	State	\$ (33,913)	\$ 138,924	\$ 105,011
3	Federal	(136,221)	558,006	421,785
4				
5	<u>Schedule E-1</u>			
6	State	281,594	138,924	420,518
7	Federal	(623,711)	558,006	(65,705)
8				
9	<u>Difference</u>			
10	State	315,507	0	315,507
11	Federal	(487,490)	0	(487,490)

↑
 To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 ANNUALIZE UNCOLLECTIBLE EXPENSE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

WPD-2.15a
 WITNESS RESPONSIBLE:
 J. P. BROWN

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Total Amount</u>	<u>Charge-offs</u>	<u>Collection Costs</u>	<u>Late Payment Charges</u>	<u>Time Value of Money (B)</u>
1	Base Revenue	Sch. C-2	70,672,933				
2	Less: Interdepartmental Revenues	Sch. C-2.1	<u>28,527</u>				
3	Revenue Subject to Uncollectible Ratio (1) - (2)		70,644,406				
4	Uncollectible Expense Factor	WPD-2.15b	<u>-0.0782%</u>	<u>0.3947%</u>	<u>0.0500%</u>	<u>-0.5229%</u>	
5	Annualized Uncollectible Expense (3) * (4)		(55,270)	278,804	35,322	(369,396)	
6	Uncollectible Accounts (A)	Sch. C-2.1	0	0	0	0	0
7	Sale of A/R (A)	Sch. C-2.1	1,171,882	1,128,054	142,970	(1,494,618)	1,395,476
8	Adjustment to Uncollectible Expense (5) - (6) - (7)		<u>(1,227,152)</u>	<u>(849,250)</u>	<u>(107,648)</u>	<u>1,125,222</u>	<u>(1,395,476)</u>

(A) Forecasted Period Uncollectible Expense is split using the following ratio developed from WPD-2.15b:

	<u>WPD-2.15b</u>	<u>Ratio</u>
Charge-off's	0.3947%	96.26%
Collection Costs	0.0500%	12.20%
Late Charges	-0.5229%	-127.54%
Time Value	<u>0.4882%</u>	<u>119.08%</u>
	0.4100%	100.00%

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

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 UNCOLLECTIBLE ACCOUNTS EXPENSE
 AVERAGE DISCOUNT RATE

WPD-2.15b
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Average
1	Charge-off's	0.3956%	0.3978%	0.3887%	0.3801%	0.3791%	0.3714%	0.4066%	0.4070%	0.4066%	0.4041%	0.4024%	0.3965%	0.3947%
2	Collection Costs	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
3	Late Charges	(0.5238)%	(0.5230)%	(0.5234)%	(0.5212)%	(0.5199)%	(0.5050)%	(0.5296)%	(0.5284)%	(0.5259)%	(0.5268)%	(0.5248)%	(0.5229)%	(0.5229)%
4	Time Value	<u>0.5082%</u>	<u>0.5052%</u>	<u>0.4848%</u>	<u>0.4211%</u>	<u>0.3508%</u>	<u>0.3335%</u>	<u>0.5830%</u>	<u>0.5614%</u>	<u>0.5493%</u>	<u>0.5427%</u>	<u>0.5124%</u>	<u>0.5064%</u>	<u>0.4882%</u>
5														
6	Total Discount	0.4300%	0.4300%	0.4000%	0.3300%	0.2600%	0.2500%	0.5100%	0.4900%	0.4800%	0.4700%	0.4400%	0.4300%	0.4100%
7														
8	Less: Time Value	<u>0.5082%</u>	<u>0.5052%</u>	<u>0.4848%</u>	<u>0.4211%</u>	<u>0.3508%</u>	<u>0.3335%</u>	<u>0.5830%</u>	<u>0.5614%</u>	<u>0.5493%</u>	<u>0.5427%</u>	<u>0.5124%</u>	<u>0.5064%</u>	<u>0.4882%</u>
9														
10	Uncollectible Factor	-0.0782%	-0.0752%	-0.0848%	-0.0911%	-0.0908%	-0.0835%	-0.0730%	-0.0714%	-0.0693%	-0.0727%	-0.0724%	-0.0764%	-0.0782%

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
AMORTIZATION OF RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

WPD-2.16a
WITNESS RESPONSIBLE:
J. P. BROWN

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amount</u>
1	<u>Case No. 2021-00190</u>	
2	Estimated Current Case Expense	\$ 353,460
3		
4	Adjustment to Test Period Expense (Line 2 / 5 yrs) To Sch D-2.16 <---	<u>\$ 70,692</u>

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 FEDERAL & STATE INCOME TAX ON INTEREST DEDUCTION

WPD-2.18a
 WITNESS RESPONSIBLE:
 J. P. BROWN

<u>Line No</u>	<u>Description</u>	<u>Schedule Reference</u>	<u>Long-Term Debt</u>	<u>Short-Term Debt</u>
1	Capital Structure	J-1, page 2	46.721%	2.584%
2				
3	Debt Portion of \$468,321,206 Gas Rate Base	Sch. A	218,804,351	12,101,420
4				
5	Annual Cost Rate	J-1, page 2	<u>3.843%</u>	<u>1.667%</u>
6				
7	Annualized Gas Interest Expense			
8	for each Debt Component		<u>8,408,651</u>	<u>201,731</u>
9				
10	Total Annualized Gas Interest Expense			8,610,382
11				
12	Test Period Gas Interest Deduction	Sch. E-1		<u>8,300,957</u>
13				
14	Increase in Gas Interest Expense			<u>309,425</u>
15				
16	State Income Tax Effect @ 5.00% (A)	(Line 14 * 99.370% * 5.00%)	To Sch D-2.18, Pg. 2 <--	(15,374)
17				
18	Federal Income Tax Effect @ 21.00% (A)	((Line 14 - Line 16) * 21.00%)	To Sch D-2.18, Pg. 1 <--	(61,751)

(A) Source: Schedule H

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 ELIMINATION OF REVENUES AND EXPENSES RELATED TO FACILITIES
 TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

WPD-2.19a
 PAGE 1 OF 2
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Description	Amount	
		\$	
1	<u>Other Operating Revenues</u>		
2			
3	Misc. Service Revenues (Acct. 488100) (Erlanger Gas Plant)	(847,692)	
4	Misc. Service Revenues (Acct. 489010) (River Crossings)	(603,504)	
5	Total Other Operating Revenues	<u>(1,451,196)</u>	--> To Sch D-2.19 Pg 1
6			
7	<u>Expenses</u>		
8			
9	Operation and Maintenance		
10	O&M related to Interstate Service (WPD-2.19b)	(53,783)	
11	O&M related to Erlanger Gas Plant (WPD-2.19c)	(45,985)	
12	Total Operation and Maintenance Expenses	<u>(99,768)</u>	--> To Sch D-2.19 Pg 2
13			
14	Property Tax Expense		
15	4,307,700 @ 5.61%	(241,662)	--> To Sch D-2.19 Pg 3
16			
17	Total Adjustment to Operating Expense	<u>(341,430)</u>	
18			
19			
20	Income before State and Federal Income taxes	<u>(1,109,766)</u>	
21			
22	Adjustments To State And Federal Income Taxes:		
23			
24	Elimination of Reconciling Items & Sch "M"'s related to Facilities		
25	Devoted to Other Than Duke Energy Kentucky Customers:		
26			
27			
28			
29			
30			
31			
32			
33	Tax Depreciation	(30,202,376)	5.61% ---> To Sch E-1
34	Loss on ACRS	0	5.61% ---> To Sch E-1
35			
36	Total Schedule "M" Adjustments to be Eliminated	<u>(1,694,353)</u>	
37			
38	State Taxable Income (Ln 19 - Ln 35)	<u>584,587</u>	
39			
40	State Income Tax Expense @ 5.00% * 99.37% (A)	<u>29,045</u>	--> To Sch D-1
41			
42	Federal Taxable Income (Ln 37 - Ln 39)	<u>555,542</u>	
43			
44	Federal Income Tax Expense @ 21.000% (A)	<u>116,664</u>	--> To Sch D-1

(A) Source: Schedule H

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 ELIMINATION OF REVENUES AND EXPENSES RELATED TO FACILITIES
 TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

WPD-2.19a
 PAGE 2 OF 2
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Description	Sch E-1 (1)	Allc to Fac. Devoted to Other Than DE-Ky Custs. (WPD-2.19f) (2)	To Be Eliminated (1*2)
1				
2	Elimination of State Tax Deferrals related to Facilities			
3	Devoted to Other Than Duke Energy Kentucky Customers:			
4				
5	Liberalized Depreciation (Deferral)	(1,510,119)	5.61%	<u>(84,184)</u> -- To Sch-
6	(\$30,202,376) * 5.00% * 99.370%			D-2.19 Pg 5
7				
8				
9				
10	Elimination of Federal Tax Deferrals related to Facilities			
11	Devoted to Other Than Duke Energy Kentucky Customers:			
12				
13	Liberalized Depreciation (Deferral)	(6,025,374)	5.61%	<u>(338,023)</u> -- To Sch-
14	(\$30,202,376) * 19.95%			D-2.19 Pg 5

**** NOTE: The depreciation expense related to facilities devoted to other than Duke Energy Kentucky customers is excluded on Sch. B-3.2 as a result of plant investment being excluded on Sch. B-2.1 and therefore has been eliminated from the test period via the adjustment on Schedule D-2.23.

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 EXPENSES RELATED TO FACILITIES
 TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

WPD-2.19b
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Description	Amount	Allocation % (A)	Allocated Amount
1	<u>O&M Expenses (WPD-2.19d)</u>			
2				
3	Lines and Odorization Station Equip.	109,501	49.1166%	53,783
4				
5		<u>109,501</u>		<u>53,783</u> → To WPD-2.19a

(A) Rate based on allocation of fixed costs per Duke Energy Kentucky FERC Filing PR18-70-00.

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 PRODUCTION OPERATING EXPENSES ALLOCABLE TO
 OTHER THAN DE-KENTUCKY CUSTOMERS
 FIVE YEAR AVERAGE THROUGH DECEMBER 2020

WPD-2.19c
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Account	5 Year Average ⁽²⁾				Total	Alloc % ⁽¹⁾	Alloc to Other Than KY Cust.
		Nov.	Dec.	Jan.	Feb.			
1	711000	\$ -	\$ -	\$ -	\$ -	\$ -	61.76%	\$ -
2	712000	-	-	-	-	-	61.76%	-
3	717000	12,649	9,702	8,569	6,285	37,205	61.76%	22,978
4	728000	-	-	-	-	-	61.76%	-
5	735000	<u>\$ 2,810</u>	<u>\$ 7,206</u>	<u>\$ 15,380</u>	<u>\$ 11,856</u>	<u>\$ 37,252</u>	61.76%	<u>\$ 23,007</u>
6								
7	Total	<u>\$ 15,459</u>	<u>\$ 16,908</u>	<u>\$ 23,949</u>	<u>\$ 18,141</u>	<u>\$ 74,457</u>		<u>\$ 45,985</u>

(1) Source: WPD-2.19e.

(2) Expenses only for months in which Propane was vaporized.

Assumption: Propane was vaporized in November - February each year.

Accounts 711, 712 and 728 were not included since no amounts are included in the forecasted test period.

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
OPERATION AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

WPD-2.19d
WITNESS RESPONSIBLE:
J. P. BROWN

<u>Line No.</u>	<u>Account</u>	<u>Amount</u>	<u>Allocated % (1)</u>	<u>Allocated Amount</u>
1	<u>Total Accounts 874 and 887 (2)</u>			
2	874000	1,332,086	4.45%	59,278
3	887000	1,128,603	4.45%	50,223
4				
5	Total O&M	<u>2,460,689</u>		<u>109,501</u>

(1) Allocation of O&M expense per Duke Energy Kentucky FERC Filing PR18-70-00.

(2) Per forecast.

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 ERLANGER GAS PLANT
 PROPANE GALLONS VAPORIZED FOR DE-OHIO AND DE-KENTUCKY
 FIVE YEAR AVERAGE ENDED DECEMBER 31, 2020

WPD-2.19e
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Month	DE-Ohio	DE-Kentucky	Total	
1	January	\$ 378,639	\$ 537,641	\$ 916,280	
2	February	28,657	59,297	87,954	
3	March	11,679	100	11,779	
4	April	-	-	-	
5	May	-	3,825	3,825	
6	June	-	-	-	
7	July	-	-	-	
8	August	-	-	-	
9	September	-	-	-	
10	October	-	-	-	
11	November	-	-	-	
12	December	125,570	148,388	273,958	
13	Physical Inv. Adj.	-	-	-	
14	Total	<u>\$ 544,545</u>	<u>\$ 749,251</u>	<u>\$ 1,293,796</u>	
15					
16	Percent	42.09%	57.91%	100.00%	
17					
18					
19					Non KY
20		<u>Normal (1)</u>	<u>Production</u>	<u>Variance</u>	Customer
21	DE-Ohio	64.20%	42.09%		Percent
22	DE-Kentucky	35.80%	57.91% (2)	22.11%	61.76% (3)

↑
To WPD-2.19c

- (1) Allocation of fixed costs per agreement between DE-Kentucky and DE-Ohio.
- (2) Percentage of production expenses related to KY customers.
- (3) Percentage of production expenses related to non-KY customers to be eliminated.
 (DE-Kentucky Variance / DE-Kentucky Normal)

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 COMPUTATION OF RATIO OF PLANT DEVOTED TO OTHER THAN
 DE-KENTUCKY CUSTOMERS TO TOTAL PLANT FOR ELIMINATION PURPOSES
 AS OF DECEMBER 31, 2022

WPD-2.19f
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Description	Schedule		Amount
1	Total Net Gas Plant before Adjustment			
2	of Facilities Devoted to Other	B-2	Original Cost	\$ 819,940,112
3	Than Duke Energy Kentucky Customers	less: B-3, Pg 4	Accum Depr.	<u>218,463,795</u>
4			Net Plant	<u>\$ 601,476,317</u>
5				
6	Total Net Gas Plant Devoted to Other Than	B-2.2 Total	Original Cost	\$ 43,512,091
7	Than Duke Energy Kentucky Customers	less: B-3.1 Reserve	Accum Depr.	<u>9,776,216</u>
8			Net Plant	<u>\$ 33,735,875</u>
9				
10	Ratio of Plant Devoted to Other Than			
11	Duke Energy Kentucky Customers to Total Plant (Line 8 / Line 4)			<u>5.61%</u>

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 ELIMINATE MISCELLANEOUS EXPENSES

WPD-2.22a
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Responsibility Center	Account	Description	Forecasted Period	Adjustment
1	Adv, Acct Mgt & Ops	920000	A & G Salaries	\$ 6,288	\$ (6,288)
2	Adv, Acct Mgt & Ops	921100	Employee Expenses	156	(156)
3	Adv, Acct Mgt & Ops	921200	Office Expenses	348	(348)
4	Adv, Acct Mgt & Ops	921400	Computer Services Expenses	264	(264)
5	Adv, Acct Mgt & Ops	923000	Outside Services Employed	2,436	(2,436)
6	Adv, Acct Mgt & Ops	926600	Employee Benefits-Transferred	1,464	(1,464)
7	Adv, Acct Mgt & Ops	930200	Misc General Expenses	156	(156)
8	Community Relations - OH/KY	912000	Demonstrating & Selling Exp	14,352	(14,352)
9	Community Relations - OH/KY	920000	A & G Salaries	54,300	(54,300)
10	Community Relations - OH/KY	921100	Employee Expenses	7,380	(7,380)
11	Community Relations - OH/KY	921200	Office Expenses	2,100	(2,100)
12	Community Relations - OH/KY	921540	Computer Rent (Go Only)	1,236	(1,236)
13	Community Relations - OH/KY	926600	Employee Benefits-Transferred	11,376	(11,376)
14	Consumer Affairs - Midwest	903000	Cust Records & Collection Exp	29,232	(29,232)
15	Consumer Affairs - Midwest	926600	Employee Benefits-Transferred	6,096	(6,096)
16	Creative Services	920000	A & G Salaries	2,232	(2,232)
17	Creative Services	921100	Employee Expenses	144	(144)
18	Creative Services	926600	Employee Benefits-Transferred	696	(696)
19	FERC	920000	A & G Salaries	1,020	(1,020)
20	FERC	921100	Employee Expenses	96	(96)
21	FERC	923000	Outside Services Employed	3,396	(3,396)
22	FERC	926600	Employee Benefits-Transferred	216	(216)
23	Government Affairs - OH/KY	920000	A & G Salaries	27,996	(27,996)
24	Government Affairs - OH/KY	921100	Employee Expenses	1,824	(1,824)
25	Government Affairs - OH/KY	921200	Office Expenses	1,152	(1,152)
26	Government Affairs - OH/KY	926600	Employee Benefits-Transferred	5,868	(5,868)
27	Government Affairs - OH/KY	931001	Rents-A&G	4,104	(4,104)
28	Social Media	920000	A & G Salaries	4,848	(4,848)
29	Social Media	921100	Employee Expenses	84	(84)
30	Social Media	921200	Office Expenses	-	-
31	Social Media	923000	Outside Services Employed	1,632	(1,632)
32	Social Media	926600	Employee Benefits-Transferred	1,020	(1,020)
33	Social Media	930200	Misc General Expenses	360	(360)
34	Dues, Schedule F-1	863000	Transm-Maint of Mains	35	(35)
35	Dues, Schedule F-1	874000	Mains And Services	300	(300)
36	Dues, Schedule F-1	880000	Gas Distribution-Other Expense	666	(666)
37	Dues, Schedule F-1	903000	Cust Records & Collection Exp	8	(8)
38	Dues, Schedule F-1	908160	Cust Assist Exp-General	180	(180)
39	Dues, Schedule F-1	921100	Employee Expenses	2,904	(2,904)
40	Dues, Schedule F-1	921200	Office Expenses	1,561	(1,561)
41	Dues, Schedule F-1	930200	Misc General Expenses	122	(122)
42	Dues, Schedule F-1	930230	Dues To Various Organizations	13,176	(13,176)
43	Schedule C-2.1	930150	Miscellaneous Advertising Exp	34,032	(34,032)
44					
45			Total Miscellaneous Expenses	\$ 246,856	\$ (246,856)

↑
 To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
ANNUALIZATION OF DEPRECIATION EXPENSE FOR THE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

WPD-2.23a
WITNESS RESPONSIBLE:
D. G. RAIFORD

<u>Line No.</u>	<u>Description</u>	<u>Schedule / Work Paper Reference</u>	<u>Amount</u>	
1	Depreciation Expense - Annualized	Sch B-3.2	\$ 19,004,235	
2	Depreciation Expense - Test Period	Sch C-2.1	<u>20,041,362</u>	
3	Annualized Depreciation Adjustment		<u>\$ (1,037,127)</u>	--> To Sch D-2.23 & Sch E-1, Pg. 1 Ln. 11

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
ELIMINATE UNBILLED REVENUE AND GAS COSTS

WPD-2.24a
WITNESS RESPONSIBLE:
J. P. BROWN

<u>Line No.</u>	<u>Description</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Unbilled Base Revenue	\$ (332,823)	\$ 332,823 (A)
2	Unbilled GCA Revenue	<u>(716,842)</u>	<u>716,842</u> (A)
3	Total Unbilled Revenue	<u>\$ (1,049,665)</u>	<u>\$ 1,049,665</u>
4	Unbilled Gas Costs	<u>\$ (716,846)</u>	<u>\$ 716,846</u> (A)

(A) To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
ELIMINATE UNBILLED REVENUE AND GAS COSTS

WPD-2.24b
WITNESS RESPONSIBLE:
J. P. BROWN

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>Amount</u> (\$)
1	Elimination of Unbilled Gas Costs	WPD-2.24a	716,846
2	State Deferred Tax Adjustment (Line 1 * 5.00% * 99.370%)		(35,616) --> To Sch D-2.24
3	Federal Deferred Tax Adjustment ((Line 1 + Line 2) * 21.00%)		(143,058) --> To Sch D-2.24

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
ADJUST REVENUE

WPD-2.25a
WITNESS RESPONSIBLE:
A. MOTSINGER

	<u>Sch C-2 Pro Forma Revenue</u> ⁽¹⁾	<u>Sch. M</u> ⁽²⁾	<u>Revenue Adjustment</u>
Base	\$ 71,188,332	\$ 70,672,933	\$ (515,399)
Gas Cost	40,470,327	40,470,602	275
Other Revenue	<u>310,224</u>	<u>310,224</u>	<u>-</u>
Total	<u>\$ 111,968,883</u>	<u>\$ 111,453,759</u>	<u>\$ (515,124)</u>

⁽¹⁾ Excluding Schedule D-2.25 adjustment.

⁽²⁾ Schedule M-2.2

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 INCENTIVE COMPENSATION
 SHORT TERM INCENTIVE

WPD-2.26a
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Plan Measure	Weight	DE Kentucky	DE Carolinas	Service Company	DE Ohio	DE Indiana	DE Progress	DE Florida	Piedmont	Total to DE Kentucky
1	EPS	50%	\$ 56,619	\$ 20,819	\$ 365,705	\$ 18,833	\$ 3	\$ 1,025	\$ 212	\$ 84,768	\$ 547,984
2	O&M	5%	7,077	2,602	45,713	2,354	-	128	27	10,596	68,497
3	Operational Excellence	10%	14,155	5,205	91,426	4,708	1	256	53	21,192	136,996
4	Customer Satisfaction (CSAT)	10%	14,155	5,205	91,426	4,708	1	256	53	21,192	136,996
5	Team	25%	49,541	18,216	319,991	16,478	3	897	186	74,172	479,484
6	Total	100%	\$ 141,547	\$ 52,047	\$ 914,261	\$ 47,081	\$ 8	\$ 2,562	\$ 531	\$ 211,921	\$ 1,369,958
7	Accounts 107-426 (Balance Sheet)										\$ 704,990
8	Accounts 500-935 (Income Statement)										\$ 664,968
9	Total										\$ 1,369,958
10	EPS weighted										50%
11	EPS related recorded to Income Statement (Line 7 * Line 9)									To Sch D-2.26 <---	\$ 332,484

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 INCENTIVE COMPENSATION
 LONG TERM INCENTIVE PERFORMANCE SHARES

WPD-2.26b
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Plan Measure	Weight	DE Kentucky	DE Carolinas	Service Company	DE Ohio	DE Indiana	DE Progress	DE Florida	Piedmont	Total to DE Kentucky
1	EPS	50%			\$ 77,117						\$ 77,117
2	Total Shareholder Return	25%			38,559						\$ 38,559
4	TICR (Safety metric)	25%			38,559						\$ 38,559
5	Total	100%	\$ -	\$ -	\$ 154,235	\$ -				\$ -	\$ 154,235
6	Accounts 107-426 (Balance Sheet)										\$ 15,666
7	Accounts 500-935 (Income Statement)										\$ 138,569
8	Total										\$ 154,235
9	EPS, TSR weighted										75%
10	EPS, TICR, ROE related recorded to Income Statement (Line 7 * Line 9)									To Sch D-2.26 <---	\$ 103,927

DUKE ENERGY KENTUCKY, INC.
 GAS DEPARTMENT
 CASE NO. 2021-00190
 INCENTIVE COMPENSATION
 RESTRICTED STOCK UNITS

WPD-2.26c
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Plan Measure	Weight	DE Kentucky	DE Carolinas	Service Company	DE Ohio	DE Indiana	DE Progress	DE Florida	Piedmont	Total to DE Kentucky
1	Restricted Stock Units (RSU's)	100%			\$ 249,864						\$ 249,864
2	Total	100%	\$ -	\$ -	\$ 249,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,864
3	Accounts 107-426 (Balance Sheet)										\$ 102,918
4	Accounts 500-935 (Income Statement)										146,946
5	Total										\$ 249,864
6	Weight related to RSU's										100%
7	RSU's recorded to Income Statement (Line 4 x Line 6)									To Sch D-2.28 <---	\$ 146,946

SECTION E

WORKPAPERS

Line No.	Description	BASE PERIOD	FORECASTED PERIOD
		Twelve Months Ended August 31, 2021	Twelve Months Ended December 31, 2022
1	Oper Income Before Federal & State Income Taxes	23,918,293	23,235,710
2			
3	1107 Interest Charges Allocated	(7,471,100)	(8,300,957)
4			
5	PERM Permanent Differences	234,602	234,602
6			
7	Temporary Differences:		
8	T13A08 Accounting Depreciation	19,093,788	20,041,362
9	T13A28 Tax Depreciation	(29,152,934)	(30,202,376)
10	T19A94 Unbilled Revenue - Fuel	(757,708)	0
11	OTH Other	3,160,667	1,328,808
12			
13			
14	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	9,025,608	6,337,149
15			
16	Ky Tax Inc Adj - Misc:		
17	Kentucky Tax Inc. Adjustment - Misc	(15,133,049)	(6,777,000)
18			
19	Gross State Taxable Income	(6,107,441)	(439,851)
20			
21	Percent of Business Taxable in State	99.3700%	99.3700%
22			
23	Kentucky Taxable Income	(6,068,964)	(437,080)
24			
25	Kentucky Income Tax Expense @ 5.000%	(303,448)	(21,854)
26			
27	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	9,025,608	6,337,149
28	Kentucky Income Tax	(303,448)	(21,854)
29			
30	Federal Taxable Income - Ordinary	9,329,056	6,359,003
31			
32	Federal Income Tax Before Credits @ 21%	1,959,102	1,335,391

Line No.	Description	Actual				Budget	
		8 Months Ended August 2020	12 Months Ended December 2020	4 Months Ended December 2020	2 Months Ended February 2021	6 Months Ended August 2021	12 Months Ended August 2021
1	Operating Income Before Federal & State Income Tax			8,686,515	12,704,561	2,527,217	23,918,293
2							
3	Interest Expense	(4,504,297)	(6,874,296)	(2,369,999)	(1,306,822)	(3,794,279)	(7,471,100)
4							
5	P11A20 Lobbying	0	0	0	0	0	0
6	P11A23 Entertainment	0	0	0	0	0	0
7	P11A77 AFUDC Equity	0	0	0	0	0	0
8	P11A95 After Tax ADC,M&E,ITC Permanent	67,245	190,024	122,779	16,811	95,012	234,602
9	T11A02 Bad Debts - Tax over Book	285,097	6,856	(278,241)	0	0	(278,241)
10	T11B16 OFFSITE GAS STORAGE COSTS	(1,120,199)	147,744	1,267,943	0	0	1,267,943
11	T13A04 AFUDC Interest	0	0	0	0	(154,146)	(154,146)
12	T13A08 Book Depreciation/Amortization	9,012,914	18,395,851	9,382,937	0	9,710,851	19,093,788
13	T13A19 After Tax ADC,M&E, ITC Temporary	(50,434)	(190,024)	(139,590)	0	(50,434)	(190,024)
14	T13A26 Tax Interest Capitalized	485,828	985,368	499,540	0	415,303	914,843
15	T13A28 Tax Depreciation/Amortization	(13,423,995)	(27,800,000)	(14,376,005)	0	(14,776,929)	(29,152,934)
16	T13A30 Tax Gains/Losses	(140,000)	(1,417,000)	(1,277,000)	0	0	(1,277,000)
17	T13B23 Non-Cash Overhead Basis Adj	(830,869)	97,761	928,630	0	0	928,630
18	T15A24 Loss on Reacquired Debt-Amort	28,284	50,365	22,081	0	18,404	40,485
19	T15B17 Reg Liab RSLI & Other Misc Dfd Costs	120,342	243,330	122,988	0	346,000	468,988
20	T15B28 Reg Asset - Rate Case Expense	25,456	51,031	25,575	0	0	25,575
21	T15B29 Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	87,198	(285,900)	(373,098)	0	0	(373,098)
22	T15B37 Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	0	(3,105)	(3,105)	0	0	(3,105)
23	T15B41 Reg Asset - Accr Pension FAS158 - FAS 106/112	0	55,759	55,759	0	0	55,759
24	T17A01 Vacation Carryover - Reg Asset	0	(24,970)	(24,970)	0	0	(24,970)
25	T17A02 Accrued Vacation	(14,902)	53,789	68,691	0	0	68,691
26	T17A54 MGP Sites	0	(1,360)	(1,360)	0	0	(1,360)
27	T19A89 GAS SUPPLIER REFUNDS	24,412	2,847	(21,565)	0	0	(21,565)
28	T19A94 UNBILLED REVENUE - FUEL	(27,111)	(784,819)	(757,708)	0	0	(757,708)
29	T20A41 Rate Refunds	582,313	(149,749)	(732,062)	0	0	(732,062)
30	T20C02 Demand Side Management (DSM) Defer	(184,977)	485,561	670,538	0	0	670,538
31	T22A07 Charitable Contribution Carryover	0	71,863	71,863	0	0	71,863
32	T22A23 Retirement Plan Expense - Overfunded	0	(1,054,774)	(1,054,774)	0	0	(1,054,774)
33	T22A28 Retirement Plan Expense - Underfunded	0	1,427,872	1,427,872	0	0	1,427,872
34	T22A29 Non-qualified Pension - Accrual	0	3,105	3,105	0	0	3,105
35	T22E02 OPEB Expense Accrual	(75,628)	(211,391)	(135,763)	0	0	(135,763)
36	T22E06 FAS 112 Medical Expenses Accrual	(1,359)	9,051	10,410	0	0	10,410
37	T13A14 Contributions in Aid (CIAC's)	(20,901)	1,933,966	1,954,867	0	0	1,954,867
38	T13A16 Cost of Removal	(194,451)	(763,446)	(568,995)	0	0	(568,995)
39	T13A18 Capitalized Hardware/Software	0	(441)	(441)	0	0	(441)
40	T13B09 Book Depreciation Charged to Other Accounts	10,312	20,081	9,769	0	0	9,769
41	T19B02 Cares Act Reserve	0	40,318	40,318	0	0	40,318
42	T22B13 ANNUAL INCENTIVE PLAN COMP	(198,520)	(187,155)	11,365	0	0	11,365
43	T22B15 PAYABLE 401 (K) MATCH	(9,071)	(3,861)	5,190	0	0	5,190
44							
45	Federal Taxable Income Adjustments - Net	(10,067,313)	(15,479,769)	(5,412,456)	(1,290,011)	(8,190,218)	(14,892,685)
46							
47	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward			3,274,059	11,414,550	(5,663,001)	9,025,608
48							
49	Ky Tax Inc Adj - Misc:						
50	Kentucky Tax Inc. Adjustment - Bonus Depr			(11,417,049)	0	(3,716,000)	(15,133,049)
51							
52	Gross State Business Taxable Income			(8,142,990)	11,414,550	(9,379,001)	(6,107,441)
53							
54	Percent of Business Taxable in State			99.3700%	99.3700%	99.3700%	99.3700%
55							
56	Kentucky Business Taxable Income			(8,091,689)	11,342,638	(9,319,913)	(6,068,964)
57							
58	Kentucky Income Tax Expense @ 5.000%			(404,584)	567,132	(465,996)	(303,448)
59							
60	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward			3,274,059	11,414,550	(5,663,001)	9,025,608
61	Kentucky Income Tax			404,584	(567,132)	465,996	303,448
62							
63	Federal Taxable Income - Ordinary			3,678,643	10,847,418	(5,197,005)	9,329,056
64							
65	Federal Income Tax Before Credits @ 21%			772,515	2,277,958	(1,091,371)	1,959,102

SECTION F
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
ADVERTISING
DATA: "X" BASE PERIOD FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

WPF-4a
WITNESS RESPONSIBLE:
J. P. BROWN

Line No.	Project / Description	Total	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Newspaper	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	Magazines and Other	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	Television	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	Radio	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	Direct Mail													
10	Conservation	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Safety	2,005	76	953	180			796	0	0	0	0	0	0
12		<u>2,005</u>	<u>76</u>	<u>953</u>	<u>180</u>	<u>0</u>	<u>0</u>	<u>796</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13														
14	Sales Aids	2,351	16	1,100	19	1,216	0	0	0	0	0	0	0	0
15														
16	Undetermined	32,165	1,426	361	1,599	4,864	3,491	429	3,927	2,878	3,192	3,927	2,879	3,192
17														
18	Total	<u>36,521</u>	<u>1,518</u>	<u>2,414</u>	<u>1,798</u>	<u>6,080</u>	<u>3,491</u>	<u>1,225</u>	<u>3,927</u>	<u>2,878</u>	<u>3,192</u>	<u>3,927</u>	<u>2,879</u>	<u>3,192</u>

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
PROFESSIONAL SERVICES EXPENSES
DATA: "X" BASE PERIOD FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

WPF-5a
WITNESS RESPONSIBLE:
J. P. BROWN

Line No.	Project / Description	Total (\$)	Sep-20 (\$)	Oct-20 (\$)	Nov-20 (\$)	Dec-20 (\$)	Jan-21 (\$)	Feb-21 (\$)	Mar-21 (\$)	Apr-21 (\$)	May-21 (\$)	Jun-21 (\$)	Jul-21 (\$)	Aug-21 (\$)
1	<u>Legal</u>													
2	None	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Engineering</u>													
6	None	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Accounting</u>													
10	None	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	<u>Other</u>													
14	C2OM - Customer Connect Misc O&M	30	0	30	0	0	0	0	0	0	0	0	0	0
15	CCR - Central Cash Remittance	248	116	65	67	0	0	0	0	0	0	0	0	0
16	CONSULT - Consulting	33,447	97	86	2,788	8,146	0	3,190	3,190	3,190	3,190	3,190	3,190	3,190
17	CORONA - Coronavirus Exp	306	306	0	0	0	0	0	0	0	0	0	0	0
18	Enterprise Asset Management	1,072,657	379,779	56,294	333,879	74,832	23,242	204,631	0	0	0	0	0	0
19	ITOTINT - IT/OT Cybersecurity	13,600	0	0	0	0	0	2,196	1,907	1,907	1,907	1,907	1,888	1,888
20	ITSUPP - IT Support	3,953	848	875	851	786	593	0	0	0	0	0	0	0
21	LTHADMIN - Lighthouse Initiative	802	0	0	0	0	0	0	137	136	135	133	131	130
22	LTHWKFLW2 - Lighthouse Initiative	938	0	0	0	0	0	0	160	160	157	155	154	152
23	NGBU Communications Platform	20,232	0	0	0	0	0	0	3,372	3,372	3,372	3,372	3,372	3,372
24	PRINT - Printing Svcs	293	0	0	293	0	0	0	0	0	0	0	0	0
25	STAFF - General & Administrative supt	31,975	133	273	283	554	(362)	114	30,410	114	114	114	114	114
26	STAFF - STAFF	13,174	0	0	0	0	0	1,882	1,882	1,882	1,882	1,882	1,882	1,882
27	STAFFPS - P&S Standard Staff Costs	4,643	2,370	715	763	733	62	0	0	0	0	0	0	0
28	STRAT10 - Grid Solutions Other	2,201	459	97	400	370	441	62	62	62	62	62	62	62
29	SUBSCRIP - Publication Subscription	373	0	140	39	42	152	0	0	0	0	0	0	0
30	TDITOM - PD IT O&M	11,757	0	0	0	0	11,757	0	0	0	0	0	0	0
31	Other - Non Specific	334,976	60,037	111,246	(40,964)	133,786	21,477	49,394	0	0	0	0	0	0
32	Various Budgeted Items	224,501	0	0	0	0	0	0	36,884	33,188	40,988	41,137	32,549	39,755
33	Total Other Services	1,770,106	444,145	169,821	298,399	219,249	57,362	261,469	78,004	44,011	51,807	51,952	43,342	50,545
34														
35	Total	1,770,106	444,145	169,821	298,399	219,249	57,362	261,469	78,004	44,011	51,807	51,952	43,342	50,545

PROFESSIONAL SERVICES EXPENSES
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

WPF-5b
 WITNESS RESPONSIBLE:
 J. P. BROWN

Line No.	Project / Description	Total (\$)	Jan-22 (\$)	Feb-22 (\$)	Mar-22 (\$)	Apr-22 (\$)	May-22 (\$)	Jun-22 (\$)	Jul-22 (\$)	Aug-22 (\$)	Sep-22 (\$)	Oct-22 (\$)	Nov-22 (\$)	Dec-22 (\$)
1	<u>Legal</u>													
2	None	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Engineering</u>													
6	None	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Accounting</u>													
10	None	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	<u>Other</u>													
14	CONSULT - Consulting	19,128	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594
15	ITOTINT - IT/OT Cybersecurity	21,312	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776
16	STAFF - General & Administrative supt	9,084	757	757	757	757	757	757	757	757	757	757	757	757
17	STAFF - STAFF	22,572	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881
18	STRAT10 - Grid Solutions Other	7,620	635	635	635	635	635	635	635	635	635	635	635	635
19	Other - Non Specific	432,668	39,219	35,709	35,789	35,739	35,739	35,809	35,719	35,739	35,829	35,739	35,739	35,899
20	Total Other Services	512,384	45,862	42,352	42,432	42,382	42,382	42,452	42,362	42,382	42,472	42,382	42,382	42,542
21														
22	Total	512,384	45,862	42,352	42,432	42,382	42,382	42,452	42,362	42,382	42,472	42,382	42,382	42,542

SECTION G

WORKPAPERS
(not applicable)

SECTION H

WORKPAPERS
(not applicable)

SECTION I

WORKPAPERS

(not applicable)

SECTION J

WORKPAPERS

(not applicable)

SECTION K

WORKPAPERS

(not applicable)

SECTION L

WORKPAPERS

(not applicable)

SECTION M

WORKPAPERS

(not applicable)

SECTION N

WORKPAPERS

(not applicable)