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

STAFF-DR-01-043

REQUEST:

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

RESPONSE:

Plan	Coverage Category	Employee Contribution Rates	Employer Contributions Rates
Basic Life	1 x annual base pay\$50,000	N/A (100% employer paid)	Per \$1,000 of Coverage Monthly Premium \$0.134
Supplemental Life	 1 x annual base pay 2 x annual base pay 3 x annual base pay 4 x annual base pay 5 x annual base pay 6 x annual base pay 7 x annual base pay 8 x annual base pay 	Per \$1,000 Coverage Non- Tobacco User Monthly Premium Tobacco User Monthly Premium 0-24 \$0.029 \$0.056 25-29 \$0.029 \$0.068 30-34 \$0.032 \$0.097 35-39 \$0.052 \$0.099 40-44 \$0.067 \$0.143 45-49 \$0.104 \$0.217 50-54 \$0.166 \$0.417 55-59 \$0.306 \$0.654 60-64 \$0.461 \$0.979 65-69 \$0.839 \$2.427 70+ \$1.373 \$4.348	N/A (100% employee paid)
Spouse/ Domestic Partner Life	 \$5,000 \$8,000 \$10,000 \$15,000 \$25,000 \$50,000 	Per \$1,000 Coverage Non- Tobacco User Monthly Premium Tobacco User Monthly Premium 0-24 \$0.033 \$0.068 25-29 \$0.034 \$0.077 30-34 \$0.035 \$0.106 35-39 \$0.058 \$0.107	N/A (100% employee paid)

	 \$75,000 \$100,000 \$200,000 \$250,000 	40-44 45-49 50-54 55-59 60-64 65-69 70+	\$0.077 \$0.124 \$0.192 \$0.353 \$0.541 \$0.938 \$1.709	\$0.164 \$0.257 \$0.490 \$0.753 \$1.147 \$1.874 \$3.738	
Child Life	 \$3,000 \$5,000 \$10,000 \$20,000 	Coverage \$3,000 \$5,000 \$10,000 \$20,000	Monthly Premium \$0.243 \$0.405 \$0.810 \$1.620		N/A (100% employee paid)

PERSON RESPONSIBLE:

Jake J. Stewart

STAFF-DR-01-044

REQUEST:

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

RESPONSE:

2021 retiree medical options and full monthly cost rates:

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

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

PERSON RESPONSIBLE: Jake J. Stewart

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

STAFF-DR-01-045

REQUEST:

Concerning employee fringe benefits:

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

RESPONSE:

See STAFF-DR-01-045 Attachment.

PERSON RESPONSIBLE: Abby L. Motsinger Jake J. Stewart

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

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

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

		Duke Energy Kentucky - Ele	ectric	
		12 Month Preceding Bas 9.1.2019 - 8.31.2020 9.1.202		Variance
1B110	Qualified Pension	916,866	876,641	(40,225)
1B112	Employee Savings Active	964,860	841,841	(123,019)
1B114	OPEB Active	103,088	71,110	(31,978)
1B210	Medical Active	1,382,458	1,553,280	170,822
1B212	Dental Active	67,881	67,144	(737)
1B214	Misc Other Fees	33,154	6,493	(26,661)
1B216	Long Term Disability	52,289	49,195	(3,093)
1B218	FAS112 Offset	433,524	335,462	(98,063)
1B310	Service/Safety Awards	15,245	12,002	(3,243)
1B312	Other Work/Family Benefits	-	9,902	9,902
1B410	Tuiton Refund	8,819	12,758	3,939
1B510	Basic Life	17,483	17,589	106
1B512	Accidental Death & Dismember.	1,514	1,563	49
Total		3,997,180	3,854,979	(142,202)

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

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

STAFF-DR-01-046

REQUEST:

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

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

RESPONSE:

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

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

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

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

PERSON RESPONSIBLE: Jake J. Stewart

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

PUBLIC STAFF-DR-01-047

REQUEST:

Regarding the utility's employee compensation policy:

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

RESPONSE:

<u>CONFIDENTIAL PROPRIETARY TRADE SECRET</u> (As to Attachments (b) – (d) only)

a. The Compensation and People Development Committee of the Board of Directors establishes and reviews the overall compensation philosophy of the Corporation, confirms that our policies and philosophy do not encourage excessive or inappropriate risk-taking by our employees, reviews and approves the salaries and other compensation of certain employees, including all executive officers of Duke Energy, reviews and approves compensatory agreements with executive officers, approves equity grants and reviews the effectiveness of, and approves changes to, compensation programs. Please see STAFF-DR-01-047(a) Attachment to reference the Compensation and People Development Committee Charter.

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

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

PERSON RESPONSIBLE: Jake J. Stewart

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

(Amended and Restated as of December 17, 2020)

I. General Focus

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

II. Structure and Operations

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

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

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

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

III. Meetings

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

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

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

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

IV. Responsibilities and Duties

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

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

Setting Compensation for Executive Officers and Directors

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

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

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

Monitoring Incentive and Equity-Based Compensation Plans

7. Review the Corporation's executive compensation plans, including incentivecompensation and equity-based plans, in light of the goals and objectives of these plans, and amend, or recommend that the Board amend, these plans if the Committee deems it appropriate.

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

Human Capital

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

Reports

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

Advisors

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

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

V. Annual Performance Evaluation

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

VI. Committee References

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

* * * * *

CONFIDENTIAL PROPRIETARY TRADE SECRET

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

FILED UNDER SEAL

CONFIDENTIAL PROPRIETARY TRADE SECRET

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

FILED UNDER SEAL

CONFIDENTIAL PROPRIETARY TRADE SECRET

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

FILED UNDER SEAL

STAFF-DR-01-048

REQUEST:

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

RESPONSE:

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

PERSON RESPONSIBLE: Jake J. Stewart

STAFF-DR-01-049

REQUEST:

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

RESPONSE:

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

PERSON RESPONSIBLE: Jeff L. Kern

Duke Energy Kentucky, Inc.

Average Monthly Customer Bills Annually 2018 - 2020 and Base Period

(Including Actual 6-month Base Period Separate from Forecast 6-month Base Period)

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

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

DATA: BASE PERIOD _X_FORECASTED PERIOD	SCHEDULE M
TYPE OF FILING: _X_ ORIGINALUPDATED REVISED	PAGE 1 OF 1
WORK PAPER REFERENCE NO(S).:	WITNESS:
12 MONTHS FORECASTED	J.L. Kern
INCLUDES ALL RIDERS	

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

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

DATA: ____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ____ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED INCLUDES ALL RIDERS

TEST PERIOD

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

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

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

DATA: ____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED INCLUDES ALL RIDERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) <i>(C)</i>	SALES(2) <i>(D)</i>	MOST CURRENT RATES <i>(J)</i>	CURRENT REVENUE LESS GAS COST REVENUE(4) <i>(K)</i>	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) <i>(H)</i>	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
		2014/05		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1 <u>3</u> 2 F	<u>SALES SEI</u> RS	RESIDENTIAL	1,130,041	6,481,479	8.0792	52,365,407	100.00	9,956,674	19.0	26,327,768	78,693,175	12.7
3		TOTAL RS	1,130,041	6,481,479	8.0792	52,365,407	70.50	9,956,674	19.0	26,327,768	78,693,175	12.7
4 0	3S	COMMERCIAL	78,612	2,857,007	4.3001	12,285,346	85.49	3,533,900	28.8	11,605,162	23,890,508	14.8
5 0	GS	INDUSTRIAL	2,547	290,082	3.3633	975,637	6.79	315,331	32.3	1,178,313	2,153,950	14.6
6 0	GS	OTH PUB AUTH	2,861	330,383	3.3573	1,109,189	7.72	358,821	32.3	1,342,016	2,451,205	14.6
7		TOTAL GS	84,020	3,477,472	4.1324	14,370,172	19.34	4,208,052	29.3	14,125,491	28,495,663	14.8
8	TOTAL S	ALES SERVICE	1,214,061	9,958,951	6.7011	66,735,579	89.83	14,164,726	21.2	40,453,259	107,188,838	13.2
9 ·	TRANSPO	RTATION SERVICE:										
10 F		FIRM TRANSP - LARGE	1,092	2,736,182	1.9926	5,452,147	75.36	856,152	15.7	(7,935)	5,444,212	15.7
11 ľ	т	INTERRUPTIBLE TRANSP	264	1,672,200	1.0661	1,782,710	24.64	266,047	14.9	Ó	1,782,710	14.9
12	TOTAL T	RANSP SERVICE	1,356	4,408,382	1.6412	7,234,857	9.74	1,122,199	15.5	(7,935)	7,226,922	15.5
13	т	TOTAL THROUGHPUT	1,215,417	14,367,333	5.1485	73,970,436	99.57	15,286,925	20.7	40,445,324	114,415,760	13.4
14 <i>[</i>	MISCELLA	NEOUS REVENUES:										
		MENT CHARGES	0	0		0	0.00	0		0	0	
		CK CHARGES	0	0		27,420	8.54	0		0	27,420	
		CTION CHARGES	0	0		23,364	7.28	4,673		0	23,364	
		LLECTION CHARGES	0	0		684	0.21	0		0	684	
		PARTMENTAL	0	4,158		10,875	3.39	4,132		16,890	27,765	
		USE CONTRACT	0	0		258,228	80.42	(67,567)		0	258,228	
		TRANSP OF GAS-INTERCO	0	0		0	0.00	0		0	0	
		N FOR RATE REFUNDS	0	0		0	0.00	0		0	0	
23 (OTHER MIS	sc	0	0		528	0.16	0		0	528	-
			0	4,158		321,099	0.43	(58,762)	(18.3)	16,890	337,989	(17.4)
24	TOTAL M	iisc	0	4,150	= :	521,033	0.45	(30,102)	- (10.5)	10,030	551,909	<u> </u>

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

(2) REFLECTS NORMALIZED VOLUMES.

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

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

DATA: ____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S):: 12 MONTHS FORECASTED INCLUDES ALL RIDERS PROPOSED ANNUALIZED SCHEDULE M-2.3 PAGE 1 OF 7 WITNESS: J.L. Kern

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

(1) DETAIL CONTAINED ON SCHEDULES M-2.3, PAGES 2 THROUGH 7.

(2) REFLECTS NORMALIZED VOLUMES.

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

DATA: ____ BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED

PROPOSED ANNUALIZED

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

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS. (2) REFLECTS NORMALIZED VOLUMES.

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

SCHEDULE M-2.3 PAGE 2 OF 7 WITNESS:

J.L. Kern

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

PROPOSED ANNUALIZED

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

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS. (2) REFLECTS NORMALIZED VOLUMES.

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

SCHEDULE M-2.3 PAGE 3 OF 7 WITNESS:

J.L. Kern

DATA: ____ BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED

PROPOSED ANNUALIZED

						PROPOSED REVENUE LESS	% OF REV TO TOTAL LESS		PROPOSED TOTAL
LINE	RATE	CLASS /	CUSTOMER		PROPOSED	GAS COST	GAS COST	GAS COST	REVENUE
NO.	CODE	DESCRIPTION	BILLS(1)	SALES(2)	RATES	REVENUE	REVENUE	REVENUE(3)	(F + H)
	(A)	<i>(B)</i>	(C)	(D)	(E)	(F)	(G)	(H)	(1)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	INDUSTRIAL							
2	CUSTO	MER CHARGE:							
3	NON-RE	ESIDENTIAL							
4	TOTA	AL MONTHLY BILLS x :							
5	CUS	TOMER CHARGE PER MONTH	2,547		\$58.00	147,726	11.4		147,726
6	соммо	DDITY CHARGE:							
7	ALL	CONSUMPTION		290,082	3.9411	1,143,242	88.6	1,178,313	2,321,555
8	RAT	E GS INDUSTRIAL EXCLUDING RIDERS	2,547	290,082		1,290,968	100.0	1,178,313	2,469,281
9	RIDERS	S:							
10	DEM	AND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11	WEA	THER NORMALIZATION ADJUSTMENT (WN	A)		0.000000	0	0.0		0
12	тотл	AL RIDERS				0	0.0		0
13	TOTAL	RATE GS INDUSTRIAL INCLUDING RIDERS	2,547	290,082		1,290,968	100.0	1,178,313	2,469,281

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

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

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

DATA: ____ BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED

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

PROPOSED ANNUALIZED

LINE NO.	RATE CODE <i>(A)</i>	CLASS / DESCRIPTION <i>(B)</i>	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES <i>(E)</i>	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) <i>(H)</i>	PROPOSED TOTAL REVENUE (F + H) (I)
1	GS	OTHER PUBLIC AUTHORITIES		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
2 3		MER CHARGE: ESIDENTIAL							
4 5		AL MONTHLY BILLS X : TOMER CHARGE PER MONTH	2,861		\$58.00	165,938	11.3		165,938
6 7		DDITY CHARGE: CONSUMPTION		330,383	3.9411	1,302,072	88.7	1,342,016	2,644,088
8	RATI	E GS OPA EXCLUDING RIDERS	2,861	330,383		1,468,010	100.0	1,342,016	2,810,026
9 10 11		S: AND SIDE MANAGEMENT RATE (DSMR) THER NORMALIZATION ADJUSTMENT (WM	IA)		0.000000 0.000000	0 0	0.0 0.0		0 0
12	тоти	AL RIDERS				0	0.0		0
13	TOTAL	RATE GS OPA INCLUDING RIDERS	2,861	330,383		1,468,010	100.0	1,342,016	2,810,026

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

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

SCHEDULE M-2.2 PAGE 6 OF 7

WITNESS:

J.L. Kern

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

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

CURRENT ANNUALIZED

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

(1) REFLECTS NORMALIZED VOLUMES.

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

SCHEDULE M-2.3

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

DATA: ____ BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED

PAGE 7 OF 7 WITNESS: J.L. Kern

PROPOSED ANNUALIZED

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

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

DATA: BASE PERIOD _X_FORECASTED PERIOD	SCHEDULE N
TYPE OF FILING: _X_ ORIGINALUPDATED REVISED	PAGE 2 OF 2
WORK PAPER REFERENCE NO(S).:	WITNESS:
12 MONTHS FORECASTED	J.L. Kern

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

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

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

DATA: _X_ BASE PERIODFORECASTED PERIOD	SCHEDULE M
TYPE OF FILING: _X_ ORIGINALUPDATED REVISED	PAGE 1 OF 1
WORK PAPER REFERENCE NO(S).:	WITNESS:
6 MOS ACTUAL/6MOS FORECASTED	J.L. Kern
INCLUDES ALL RIDERS	

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

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED INCLUDES ALL RIDERS

BASE PERIOD

(MCF) (\$) (\$MCF) (%) (\$) (\$) (\$) 1 RS RESIDENTIAL SERVICE 1,127,963 6,297,125 51,381,044 8.1594 69.81 20,083,331 71,464,375 2 GS GENERAL SERVICE COMMERCIAL 79,106 2,990,502 12,700,425 4.2469 17.26 9,537,565 22,237,990 3 GS GENERAL SERVICE OTHER PUB AUTH 2,096 164,571 586,055 3.5611 0.80 524,864 1,110,919 5 FT-L FIRM TRANSPORTATION-LARGE 1,193 2,488,890 5,045,259 2.0271 6.86 (7,218) 5,038,041 6 IT INTERRUPTIBLE TRANSPORTATION 258 1,656,144 1,764,103 1.0652 2.400 0 1,764,103 7 LATE PAYMENT CHARGES 0 0 0 - 0 0 0 1,764,103 9 RECONNECTION CHARGES 0 0 0 18,429 0.033 0 18,429 9 </th <th>NE RATE O. CODE <i>(A)</i></th> <th>CLASS / DESCRIPTION (B)</th> <th>CUSTOMER BILLS <i>(C)</i></th> <th>SALES (D)</th> <th>BASE PERIOD REVENUE LESS GAS COST REVENUE <i>(E)</i></th> <th>CURRENT AVERAGE RATE <i>(F=E/D)</i></th> <th>% OF REV TO TOTAL EXCLUSIVE OF GAS COST (G)</th> <th>GAS COST REVENUE <i>(H)</i></th> <th>BASE PERIOD REVENUE TOTAL <i>(I)</i></th> <th>% OF REV TO TOTAL <i>(J)</i></th>	NE RATE O. CODE <i>(A)</i>	CLASS / DESCRIPTION (B)	CUSTOMER BILLS <i>(C)</i>	SALES (D)	BASE PERIOD REVENUE LESS GAS COST REVENUE <i>(E)</i>	CURRENT AVERAGE RATE <i>(F=E/D)</i>	% OF REV TO TOTAL EXCLUSIVE OF GAS COST (G)	GAS COST REVENUE <i>(H)</i>	BASE PERIOD REVENUE TOTAL <i>(I)</i>	% OF REV TO TOTAL <i>(J)</i>
2 GS GENERAL SERVICE COMMERCIAL 79,106 2,990,502 12,700,425 4.2469 17.26 9,537,565 22,237,990 3 GS GENERAL SERVICE INDUSTRIAL 2,518 238,322 822,825 3.4526 1.12 760,077 1,582,902 4 GS GENERAL SERVICE OTHER PUB AUTH 2,096 164,571 586,055 3.5611 0.80 524,864 1,110,919 5 FT-L FIRM TRANSPORTATION-LARGE 1,193 2,488,890 5,045,259 2.0271 6.86 (7,218) 5,038,041 6 IT INTERRUPTIBLE TRANSPORTATION 258 1,656,144 1,764,103 1.0652 2.40 0 1,764,103 7 LATE PAYMENT CHARGES 0 0 0 - - 0 0 8 BAD CHECK CHARGES 0 0 18,429 - 0.03 0 15,705 10 FIELD COLLECTION CHARGES 0 0 460 - - 0 460				(MCF)	(\$)	(\$/MCF)	(%)	(\$)	(\$)	(%)
3 GS GENERAL SERVICE INDUSTRIAL 2,518 238,322 822,825 3.4526 1.12 760,077 1,582,902 4 GS GENERAL SERVICE OTHER PUB AUTH 2,096 164,571 586,055 3.5611 0.80 524,864 1,110,919 5 FT-L FIRM TRANSPORTATION-LARGE 1,193 2,488,890 5,045,259 2.0271 6.86 (7,218) 5,038,041 6 IT INTERRUPTIBLE TRANSPORTATION 258 1,656,144 1,764,103 1.0652 2.40 0 1,764,103 7 LATE PAYMENT CHARGES 0 0 0 - - 0 0 8 BAD CHECK CHARGES 0 0 18,429 - 0.03 0 18,429 9 RECONNECTION CHARGES 0 0 15,705 - 0.02 0 18,429 10 FIELD COLLECTION CHARGES 0 0 460 - - 0 460 11 INTERDEPARTMENTAL 0 3,393 24,264 7.1512 0.03 9,322 33,586	RS	RESIDENTIAL SERVICE	1,127,963	6,297,125	51,381,044	8.1594	69.81	20,083,331	71,464,375	68.39
4 GS GENERAL SERVICE OTHER PUB AUTH 2,096 164,571 586,055 3.5611 0.80 524,864 1,110,919 5 FT-L FIRM TRANSPORTATION-LARGE 1,193 2,488,890 5,045,259 2.0271 6.86 (7,218) 5,038,041 6 IT INTERRUPTIBLE TRANSPORTATION 258 1,656,144 1,764,103 1.0652 2.40 0 1,764,103 7 LATE PAYMENT CHARGES 0 0 0 - - 0 0 8 BAD CHECK CHARGES 0 0 18,429 - 0.03 0 18,429 9 RECONNECTION CHARGES 0 0 15,705 - 0.02 0 15,705 10 FIELD COLLECTION CHARGES 0 0 460 - - 0 460 11 INTERDEPARTMENTAL 0 3,393 24,264 7.1512 0.03 9,322 33,586 12 SPECIAL CONTRACTS 0 0 0 - - 0 0 13 REVENUE TRANSP OF GAS-INTERCO </td <td>GS</td> <td>GENERAL SERVICE COMMERCIAL</td> <td>79,106</td> <td>2,990,502</td> <td>12,700,425</td> <td>4.2469</td> <td>17.26</td> <td>9,537,565</td> <td>22,237,990</td> <td>21.28</td>	GS	GENERAL SERVICE COMMERCIAL	79,106	2,990,502	12,700,425	4.2469	17.26	9,537,565	22,237,990	21.28
5 FT-L FIRM TRANSPORTATION-LARGE 1,193 2,488,890 5,045,259 2.0271 6.86 (7,218) 5,038,041 6 IT INTERRUPTIBLE TRANSPORTATION 258 1,656,144 1,764,103 1.0652 2.40 0 1,764,103 7 LATE PAYMENT CHARGES 0 0 0 - - 0 0 8 BAD CHECK CHARGES 0 0 18,429 - 0.03 0 18,429 9 RECONNECTION CHARGES 0 0 15,705 - 0.02 0 15,705 10 FIELD COLLECTION CHARGES 0 0 3,393 24,264 7.1512 0.03 9,322 33,586 12 SPECIAL CONTRACTS 0 0 0 - - 0 0 13 REVENUE TRANSP OF GAS-INTERCO 0 0 25,068 - 0.03 0 25,068 14 PROVISION FOR RATE REFUNDS 0 0 25,068 - 0.83 0 609,581 15 OTHER MISCELLANEOUS 0 </td <td>GS</td> <td>GENERAL SERVICE INDUSTRIAL</td> <td>2,518</td> <td>238,322</td> <td>822,825</td> <td>3.4526</td> <td>1.12</td> <td>760,077</td> <td>1,582,902</td> <td>1.51</td>	GS	GENERAL SERVICE INDUSTRIAL	2,518	238,322	822,825	3.4526	1.12	760,077	1,582,902	1.51
6 IT INTERRUPTIBLE TRANSPORTATION 258 1,656,144 1,764,103 1.0652 2.40 0 1,764,103 7 LATE PAYMENT CHARGES 0 0 0 - - 0 0 8 BAD CHECK CHARGES 0 0 18,429 - 0.03 0 18,429 9 RECONNECTION CHARGES 0 0 15,705 - 0.02 0 15,705 10 FIELD COLLECTION CHARGES 0 0 460 - - 0 460 11 INTERDEPARTMENTAL 0 3,393 24,264 7.1512 0.03 9,322 33,586 12 SPECIAL CONTRACTS 0 0 0 - - 0 0 13 REVENUE TRANSP OF GAS-INTERCO 0 0 601,752 - 0.82 0 601,752 14 PROVISION FOR RATE REFUNDS 0 0 25,068 - 0.03 0 25,068	GS	GENERAL SERVICE OTHER PUB AUTH	2,096	164,571	586,055	3.5611	0.80	524,864	1,110,919	1.06
7 LATE PAYMENT CHARGES 0 0 0 - - 0 0 8 BAD CHECK CHARGES 0 0 18,429 - 0.03 0 18,429 9 RECONNECTION CHARGES 0 0 15,705 - 0.02 0 15,705 10 FIELD COLLECTION CHARGES 0 0 460 - - 0 460 11 INTERDEPARTMENTAL 0 3,393 24,264 7.1512 0.03 9,322 33,586 12 SPECIAL CONTRACTS 0 0 0 - - 0 0 13 REVENUE TRANSP OF GAS-INTERCO 0 0 601,752 - 0.82 0 601,752 14 PROVISION FOR RATE REFUNDS 0 0 25,068 - 0.03 0 25,068 15 OTHER MISCELLANEOUS 0 0 609,581 - 0.83 0 609,581	FT-L	FIRM TRANSPORTATION-LARGE	1,193	2,488,890	5,045,259	2.0271	6.86	(7,218)	5,038,041	4.82
8 BAD CHECK CHARGES 0 0 18,429 - 0.03 0 18,429 9 RECONNECTION CHARGES 0 0 15,705 - 0.02 0 15,705 10 11 INTERDEPARTMENTAL 0 3,393 24,264 7.1512 0.03 9,322 33,586 12 SPECIAL CONTRACTS 0 0 0 0 0 0 0 0 0 0 0 0 0 13 REVENUE TRANSP OF GAS-INTERCO 0 0 0 0 25,068 - 0.03 0 25,068 15 0.03 0 25,068 - 0.83 0 609,581 - 0.83 0 609,581	i IT	INTERRUPTIBLE TRANSPORTATION	258	1,656,144	1,764,103	1.0652	2.40	0	1,764,103	1.69
9 RECONNECTION CHARGES 0 0 15,705 - 0.02 0 15,705 10 FIELD COLLECTION CHARGES 0 0 460 - - 0 460 11 INTERDEPARTMENTAL 0 3,393 24,264 7.1512 0.03 9,322 33,586 12 SPECIAL CONTRACTS 0 0 0 - - 0 0 13 REVENUE TRANSP OF GAS-INTERCO 0 0 601,752 - 0.82 0 601,752 14 PROVISION FOR RATE REFUNDS 0 0 25,068 - 0.03 0 25,068 15 OTHER MISCELLANEOUS 0 0 609,581 - 0.83 0 609,581	,	LATE PAYMENT CHARGES	0	0	0	-	-	0	0	-
10 FIELD COLLECTION CHARGES 0 0 460 - - 0 460 11 INTERDEPARTMENTAL 0 3,393 24,264 7.1512 0.03 9,322 33,586 12 SPECIAL CONTRACTS 0 0 0 - - 0 0 13 REVENUE TRANSP OF GAS-INTERCO 0 0 601,752 - 0.82 0 601,752 14 PROVISION FOR RATE REFUNDS 0 0 25,068 - 0.03 0 25,068 15 OTHER MISCELLANEOUS 0 0 609,581 - 0.83 0 609,581	;	BAD CHECK CHARGES	0	0	18,429	-	0.03	0	18,429	0.02
11 INTERDEPARTMENTAL 0 3,393 24,264 7.1512 0.03 9,322 33,586 12 SPECIAL CONTRACTS 0 0 0 - - 0 0 13 REVENUE TRANSP OF GAS-INTERCO 0 0 601,752 - 0.82 0 601,752 14 PROVISION FOR RATE REFUNDS 0 0 25,068 - 0.03 0 25,068 15 OTHER MISCELLANEOUS 0 0 609,581 - 0.83 0 609,581)	RECONNECTION CHARGES	0	0	15,705	-	0.02	0	15,705	0.02
12 SPECIAL CONTRACTS 0 0 0 0 - - 0 0 0 13 REVENUE TRANSP OF GAS-INTERCO 0 0 601,752 - 0.82 0 601,752 14 PROVISION FOR RATE REFUNDS 0 0 25,068 - 0.03 0 25,068 15 OTHER MISCELLANEOUS 0 0 609,581 - 0.83 0 609,581	D	FIELD COLLECTION CHARGES	0	0	460	-	-	0	460	-
13 REVENUE TRANSP OF GAS-INTERCO 0 0 601,752 - 0.82 0 601,752 14 PROVISION FOR RATE REFUNDS 0 0 25,068 - 0.03 0 25,068 15 OTHER MISCELLANEOUS 0 0 609,581 - 0.83 0 609,581	1	INTERDEPARTMENTAL	0	3,393	24,264	7.1512	0.03	9,322	33,586	0.03
14 PROVISION FOR RATE REFUNDS 0 0 25,068 - 0.03 0 25,068 15 OTHER MISCELLANEOUS 0 0 609,581 - 0.83 0 609,581	2	SPECIAL CONTRACTS	0	0	0	-	-	0	0	-
15 OTHER MISCELLANEOUS 0 0 609,581 - 0.83 0 609,581	3	REVENUE TRANSP OF GAS-INTERCO	0	0	601,752	-	0.82	0	601,752	0.58
	4	PROVISION FOR RATE REFUNDS	0	0	25,068	-	0.03	0	25,068	0.02
	5	OTHER MISCELLANEOUS	0	0	609,581	-	0.83	0	609,581	0.58
16 TOTAL 1,213,134 13,838,947 73,594,970 5.3180 100.01 30,907,941 104,502,911	6 TOTAL	L	1,213,134	13,838,947	73,594,970	5.3180	100.01	30,907,941	104,502,911	100.00

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

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

SCHEDULE M-2.2

PAGE 1 OF 7

WITNESS:

J.L. Kern

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED INCLUDES ALL RIDERS

CURRENT ANNUALIZED

LINE RAT NO. COI (A)	DE DESCRIPTION	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES <i>(J)</i>	CURRENT REVENUE LESS GAS COST REVENUE(4) <i>(K)</i>	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) <i>(H)</i>	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
4 94/59			(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1 <u>SALES</u> 2 RS	<u>SERVICE:</u> RESIDENTIAL	1,127,963	6,297,125	8.1594	51,381,044	100.00	9,748,633	19.0	20,083,331	71,464,375	13.6
3	TOTAL RS	1,127,963	6,297,125	8.1594	51,381,044	69.82	9,748,633	19.0	20,083,331	71,464,375	13.6
4 00	00000500101		0 000 500	-	40 700 405		0.070 500		0.507.505	00.007.000	10.5
4 GS 5 GS		79,106 2,518	2,990,502 238,322	4.2469 3.4526	12,700,425 822,825	90.01 5.83	3,673,590 262,470	28.9 31.9	9,537,565 760,077	22,237,990 1,582,902	16.5 16.6
5 GS 6 GS		2,518	238,322 164,571	3.4526 3.5611	586.055	4.15	184,104	31.9	524,864	1,110,919	16.6
7	TOTAL GS	83,720	3,393,395	4.1579	14,109,305	19.17	4,120,164	29.2	10,822,506	24,931,811	16.5
•	10172 00	03,720	3,000,000		14,103,303	13.17	4,120,104	25.2	10,022,000	24,001,011	10.5
8 <i>TOTA</i>	L SALES SERVICE	1,211,683	9,690,520	6.7582	65,490,349	88.99	13,868,797	21.2	30,905,837	96,396,186	14.4
9 TRANS	SPORTATION SERVICE:										
10 FT-L	FIRM TRANSP - LARGE	1,193	2,488,890	2.0271	5,045,259	74.09	778,773	15.4	(7,218)	5,038,041	15.5
11 IT	INTERRUPTIBLE TRANSP	258	1,656,144	1.0652	1,764,103	25.91	263,492	14.9	0	1,764,103	14.9
12 <i>TOTA</i>	L TRANSP SERVICE	1,451	4,145,034	1.6428	6,809,362	9.25	1,042,265	15.3	(7,218)	6,802,144	15.3
13	TOTAL THROUGHPUT	1,213,134	13,835,554	5.2256	72,299,711	98.24	14,911,062	20.6	30,898,619	103,198,330	14.4
14 MISCE	LLANEOUS REVENUES:										
15 LATE F	PAYMENT CHARGES	0	0		0	0.00	0		0	0	
16 BAD C	HECK CHARGES	0	0		18,429	1.42	0		0	18,429	
	NNECTION CHARGES	0	0		15,705	1.21	3,141		0	15,705	
	COLLECTION CHARGES	0	0		460	0.04	0		0	460	
	DEPARTMENTAL	0	3,393		24,264	1.87	4,998		9,322	33,586	
	AL CONTRACTS	0	0		0	0.00	0		0	0	
	IUE TRANSP OF GAS-INTERCO	0	0		601,752	46.46	0		0	601,752	
22 PROVI 23 OTHER	SION FOR RATE REFUNDS	0	0		25,068 609,581	1.94 47.06	0		0	25,068 609,581	
	L MISC	0	3,393	-	1,295,259	1.76	8,139	0.6	9,322	1,304,581	0.6
				=							
25 TOT.	AL COMPANY	1,213,134	13,838,947	5.3180	73,594,970	100.00	14,919,201	20.3	30,907,941	104,502,911	14.3

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

(2) REFLECTS NORMALIZED VOLUMES.

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

DATA: _X_ BASE PERIOD ____FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S):: 6 MOS ACTUAL/6MOS FORECASTED INCLUDES ALL RIDERS PROPOSED ANNUALIZED SCHEDULE M-2.3 PAGE 1 OF 7 WITNESS: J.L. Kern

LINE NO.	RATE CODE <i>(A)</i>	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) <i>(C)</i>	SALES(2) <i>(D)</i>	PROPOSED RATES <i>(E)</i>	PROPOSED REVENUE LESS GAS COST REVENUE(4) <i>(F)</i>	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) <i>(H)</i>	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
	<u>SALES S</u> RS	<u>ERVICE:</u> RESIDENTIAL	1,127,963	6,297,125	9.7076	61,129,677	100.00	20,083,331	81,213,008
3		TOTAL RS	1,127,963	6,297,125	9.7076	61,129,677	69.06	20,083,331	81,213,008
4	GS	COMMERCIAL	79,106	2,990,502	5.4753	16,374,015	89.81	9,537,565	25,911,580
5	GS	INDUSTRIAL	2,518	238,322	4.5539	1,085,295	5.95	760,077	1,845,37
6	GS	OTH PUB AUTH	2,096	164,571	4.6798	770,159	4.22	524,864	1,295,02
7		TOTAL GS	83,720	3,393,395	5.3720	18,229,469	20.59	10,822,506	29,051,97
8	TOTAL	SALES SERVICE	1,211,683	9,690,520	8.1894	79,359,146	89.66	30,905,837	110,264,98
9	TRANSP	ORTATION SERVICE:							
	FT-L	FIRM TRANSP - LARGE	1,193	2,488,890	2.3400	5,824,032	74.18	(7,218)	5,816,81
11		INTERRUPTIBLE TRANSP	258	1,656,144	1.2243	2,027,595	25.82	(:,_:.;)	2,027,59
12	TOTAL	TRANSP SERVICE	1,451	4,145,034	1.8942	7,851,627	8.87	(7,218)	7,844,40
13		TOTAL THROUGHPUT	1,213,134	13,835,554	6.3034	87,210,773	98.53	30,898,619	118,109,39
14	MISCELL	ANEOUS REVENUES:							
15	LATE PA	YMENT CHARGES	0	0		0	0.00	0	
16	BAD CHE	CK CHARGES	0	0		18,429	1.41	0	18,42
17	RECONN	ECTION CHARGES	0	0		18,846	1.45	0	18,84
18	FIELD CO	DLLECITON CHARGES	0	0		460	0.04	0	46
19	INTERDE	PARTMENTAL	0	3,393		29,262	2.25	9,322	38,58
20	SPECIAL	CONTRACTS	0	0		0	0.00	0	
21	REVENU	E TRANSP OF GAS-INTERCO	0	0		601,752	46.17	0	601,75
22	PROVISIO	ON FOR RATE REFUNDS	0	0		25,068	1.93	0	25,06
23	OTHER N	IISC	0	0		609,581	46.77	0	609,58
24	TOTAL	MISC	0	3,393		1,303,398	1.47	9,322	1,312,72

(1) DETAIL CONTAINED ON SCHEDULES M-2.3, PAGES 2 THROUGH 7.

(2) REFLECTS NORMALIZED VOLUMES.

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

						PROPOSED	% OF REV TO		PROPOSED
						REVENUE LESS	TOTAL LESS		TOTAL
LINE	RATE	CLASS /	CUSTOMER	0.41 50(0)	PROPOSED	GAS COST	GAS COST	GAS COST	REVENUE
NO.	CODE	DESCRIPTION	BILLS(1)	SALES(2)	RATES	REVENUE	REVENUE	REVENUE(3)	(F + H)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	RS RE	ESIDENTIAL							
2	CUSTOME	R CHARGE:							
3	RESIDENT	AL							
4	TOTAL	MONTHLY BILLS x :							
5	CUSTO	MER CHARGE PER MONTH	1,127,963		\$19.00	21,431,297	35.1		21,431,297
6	COMMODI	TY CHARGE:							
7	ALL CO	NSUMPTION		6,297,125	5.7923	36,474,837	59.7	20,083,331	56,558,168
8	RATE R	S EXCLUDING RIDERS	1,127,963	6,297,125		57,906,134	94.7	20,083,331	77,989,465
9	RIDERS:								
10	HOME E	NERGY ASSISTANCE PROGRAM (HEA)			\$0.30	338,389	0.6		338,389
11	DEMAN	D SIDE MANAGEMENT RATE (DSMR)			0.458170	2,885,154	4.8		2,885,154
12	WEATH	ER NORMALIZATION ADJUSTMENT (WNA)		0.000000	0	0.0		0
13	TOTAL	RIDERS				3,223,543	5.3		3,223,543
14	TOTAL RA	TE RS RESIDENTIAL INCLUDING RIDERS	1,127,963	6,297,125		61,129,677	100.0	20,083,331	81,213,008

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS. (2) REFLECTS NORMALIZED VOLUMES.

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

SCHEDULE M-2.3 PAGE 2 OF 7 WITNESS:

J.L. Kern

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

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

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS. (2) REFLECTS NORMALIZED VOLUMES.

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

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

SCHEDULE M-2.3

PAGE 4 OF 7

WITNESS:

J.L. Kern

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

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

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)		CUSTOMER BILLS(1) <i>(C)</i>	SALES(2) (D)	PROPOSED RATES <i>(E)</i>	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) <i>(H)</i>	PROPOSED TOTAL REVENUE (F + H) (I)
1	GS	OTHER PUBLIC AUTHORITIES		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
_		MER CHARGE:							
3		ESIDENTIAL AL MONTHLY BILLS x :							
4 5		TOMER CHARGE PER MONTH	2.096		\$58.00	101 569	15.8		404 EC9
5	003	TOMER CHARGE PER MONTH	2,096		\$ 30.0 0	121,568	15.0		121,568
6	сомм	ODITY CHARGE:							
7	ALL	CONSUMPTION		164,571	3.9411	648,591	84.2	524,864	1,173,455
8	RAT	E GS OPA EXCLUDING RIDERS	2,096	164,571		770,159	100.0	524,864	1,295,023
9	RIDER	S:							
10	DEM	IAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11	WEA	THER NORMALIZATION ADJUSTMENT (WN	A)		0.000000	0	0.0		0
12	тот	AL RIDERS				0	0.0		0
13	TOTAL	RATE GS OPA INCLUDING RIDERS	2,096	164,571		770,159	100.0	524,864	1,295,023

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

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

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

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

(1) REFLECTS NORMALIZED VOLUMES.

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

5%

SCHEDULE M-2.3 PAGE 6 OF 7 WITNESS:

J.L. Kern

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

LINE NO.	RATE CODE <i>(A)</i>	CLASS / DESCRIPTION <i>(B)</i>	CUSTOMER BILLS <i>(C)</i>	SALES (D)	PROPOSED RATES <i>(E)</i>	PROPOSED REVENUE LESS GAS COST REVENUE <i>(F)</i>	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE <i>(H)</i>	PROPOSED TOTAL REVENUE (F + H) (I)
1 2	IT INTERRU	IPTIBLE TRANSPORTATION		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
3	ADMINISTR	ATIVE CHARGE	258		\$430.00	110,940	5.5		110,940
4 5		TY CHARGE: ISUMPTION		1,656,144	1.1573	1,916,655	94.5		1,916,655
6	RATE IT	EXCLUDING RIDERS	258	1,656,144		2,027,595	100.0		2,027,595
7 8	RIDERS: N/A				0.0000	0	0.0		0
9	ΤΟΤΑ	L RIDERS				0	0.0		0
10	TOTAL RAT	TE IT TRANSPORTATION	258	1,656,144	-	2,027,595	100.0		2,027,595

SCHEDULE M-2.3

PAGE 7 OF 7 WITNESS:

J.L. Kern

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

DATA: _X_ BASE PERIODFORECASTED PERIOD	SCHEDULE N
TYPE OF FILING: _X_ ORIGINALUPDATED REVISED	PAGE 2 OF 2
WORK PAPER REFERENCE NO(S).:	WITNESS:
6 MOS ACTUAL/6MOS FORECASTED	J.L. Kern

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

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

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

STAFF-DR-01-050

REQUEST:

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

RESPONSE:

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

PERSON RESPONSIBLE: Bryan T. Manges

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

STAFF-DR-01-051

REQUEST:

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

RESPONSE:

Please see STAFF-DR-01-051 Attachment.

PERSON RESPONSIBLE: Bryan T. Manges

KyPSC Case No. 2021-00190 STAFF-DR-01-051 Attachment Page 1 of 1

DUKE ENERGY KENTUCKY, INC.

Case No. 2021-00190 Comparative Operating Statistics - Gas Operations For the Calendar Years 2018 through 2020 (Total Company)

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

(1) Duke Energy Kentucky does not allocate interest expense between gas and electric operations.

Therefore, interest expense per \$100 was not calculated.

STAFF-DR-01-052

REQUEST:

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

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

RESPONSE:

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

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

PERSON RESPONSIBLE: James E. Ziolkowski

)15				
Column Labels				
487	488			Grand Total
Late Payment	Reconnection	Returned Check	Field Collection	
\$278,030	\$6,072	\$649	\$75	\$284,826
\$70,602	\$75	\$6		\$70,682
\$56,412				\$56,412
\$35,612	\$25	\$0		\$35,637
\$394,797	\$18,263	\$11,110	\$870	\$425,040
\$65				\$65
\$835,517	\$24,435	\$11,765	\$945	\$872,661
	Column Labels 487 Late Payment \$278,030 \$70,602 \$56,412 \$35,612 \$394,797 \$65	Column Labels 487 488 Late Payment Reconnection \$278,030 \$6,072 \$70,602 \$75 \$56,412 \$25 \$35,612 \$18,263 \$60 \$48,263 \$60 \$60	Column Labels 487 488 487 488 Edurned Check Late Payment Reconnection Returned Check \$278,030 \$6,072 \$649 \$70,602 \$75 \$64 \$56,412 \$35,612 \$25 \$0 \$394,797 \$18,263 \$11,110 \$65 \$65 \$11,110	Column Labels 487 488 Late Payment Reconnection Returned Check Field Collection \$278,030 \$6,072 \$649 \$75 \$70,602 \$75 \$649 \$75 \$56,412 \$485 \$870 \$35,612 \$235 \$0 \$870 \$394,797 \$18,263 \$11,110 \$870

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

203	16				
Sum of TOTALREV	Column Labels				
	487	488			Grand Total
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	\$202,441	\$5,944	\$556	\$45	\$208,986
INDUSTRIAL	\$47,062	\$150	\$11		\$47,223
OPA	\$14,746	\$25			\$14,771
RESIDENTIAL	\$274,630	\$13,701	\$10,780	\$510	\$299,621
LATE PAYMENT	\$72,605				\$72,605
TRANSPORTATION GAS	\$22				\$22
Grand Total	\$611,506	\$19,820	\$11,347	\$555	\$643,227

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

	2017				
Sum of TOTALREV	Column Labels				
	487	488			Grand Total
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	\$211,614	\$4,590	\$765	\$315	\$217,284
INDUSTRIAL	\$46,231	\$150	\$22		\$46,403
OPA	\$20,081	\$50			\$20,131
RESIDENTIAL	\$334,003	\$16,799	\$11,550	\$810	\$363,162
LATE PAYMENT	\$30,485				\$30,485
TRANSPORTATION GAS	\$22				\$22
Grand Total	\$642,436	\$21,589	\$12,337	\$1,125	\$677,486

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

2	018				
Sum Of TOTALREV	Column Labels				
	487	488			Grand Total
Classification	Late Payment	Reconnection	Returned Check	Field Collection	
COMMERCIAL	\$257,421	\$4,698	\$803	\$45	\$262,968
INDUSTRIAL	\$38,804	\$50			\$38,854
OPA	\$21,139	\$125			\$21,264
RESIDENTIAL	\$400,469	\$14,534	\$13,552	\$345	\$428,899
LATE PAYMENT	\$20,453				\$20,453
TRANSPORTATION GAS	\$65				\$65
Grand Total	\$738,350	\$19,407	\$14,355	\$390	\$772,502

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

STAFF-DR-01-052 Attachment 1 Non-recurring Charges 2019 Sum of TOTALREV **Column Labels** 487 488 **Grand Total** Late Payment **Returned Check** Classification Reconnection **Field Collection** \$282,050 COMMERCIAL \$275,470 \$5,703 \$787 \$90 \$17 \$54,964 \$200 \$55,180 INDUSTRIAL \$6 OPA \$18,778 \$25 \$18,809 RESIDENTIAL \$275,295 \$11,773 \$14,515 \$255 \$301,837 \$34,655 LATE PAYMENT \$34,655 TRANSPORTATION GAS \$22 \$22 \$17,702 \$15,323 \$692,553 **Grand Total** \$659,184 \$345

Duke Energy Kentucky

KyPSC Case No. 2021-00190

Page 5 of 8

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

2020

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

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

2021 through April

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

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

Non recurring charges

August 2020 through February 2021

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

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

Base Period

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

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

YEAR 2020

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

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

STAFF-DR-01-053

REQUEST:

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

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

RESPONSE:

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

PERSON RESPONSIBLE: Abby L. Motsinger

STAFF-DR-01-054

REQUEST:

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

RESPONSE:

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

PERSON RESPONSIBLE: Jay P. Brown Jeff L. Kern James E. Ziolkowski

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

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

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

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

Total Cost Per Hour		\$112.19	
	Approvimate Hours	Cost	
Gas Service Reconnection	Approximate Hours 1.00	Cost \$112.19	
	1.00	Υ112.1 9	
Contracted Rate for Gas Reconnection (Seasonal)		\$90.25	
Proposed Gas Service Reconnection Charge:		\$90.00	

Duke Energy Kentucky Calculation of Meter Pulse Service Charges

	Equipment Descriptions Installation of Meter Pulse Equipment:	Co	st
	Pulser (1 of 2 options):	÷	120.00
3		\$	126.00
4		\$ \$	162.00
5	Average Pulser Cost (Average Lines 3 & 4)	\$	144.00
6	Intrinsically Safe Barriers (ISB)(1 of 2 options):		
7		\$	330.00
8	24 Volt DC Power Option:	\$	300.00
9	Average ISB Cost (Average Lines 7 & 8)	\$	315.00
10	Weather-proof Box	\$	100.00
11	Total Average ISB Cost: (Line 9 + Line 10)	\$	415.00
12	Labor Hourly Rate	\$	128.04
13	Estimated hours		4.00
14	Total Labor (Line 12 x Line 13)	\$	512.16
15	Total Meter Pulse Equipment: (Line 5 + Line 11 + Line 14)	\$	1,071.16
16	Tariff Sheet Value Proposed: (Based on Line 15)	\$	1,000.00
17	Meter Index if needed (1 of 2 options):		
18	Life Lube Rotary Index (#50101099, #140013)	\$	566.00
19	Life Lube Rotary Index Conversion Kit	\$	588.00
20	Average Meter Index Cost	\$	577.00
21	Labor Hourly Rate	\$	128.04
22	Estimated hours		1.00
23	Total Labor (Line 21 x Line 22)	\$	128.04
24	Total Meter Index (Line 20 + Line 23)	\$	705.04
25	Tariff Sheet Value Proposed: (Based on Line 24)	\$	700.00

Duke Energy Kentucky Pipeline Services

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

Charges based on Daily Balancing

<u>Unal ges</u>	based on Daily Balancing				Annual	
Demand (Charges				Cost	
Bonnana	Columbia Gas FSS				0001	
	FSS MDWQ	4,600	\$3.7300	12	\$205,896.00	
	Winter SST	4,600	\$6.4280	6	\$177,412.80	
	Summer SST	2,300	\$6.4280	6	\$88,706.40	
Commodi	ty Charges					
	SST Inject *	340,282		\$0.0169	\$5,750.77	
	FSS Inject	335,409		\$0.0150	\$5,031.14	
	FSS Withdraw	331,932		\$0.0150	\$4,978.99	
	SST Withdraw	327,179		\$0.0158	\$5,169.43	
	KO ITS Commodity *	327,179		\$0.0734	\$24,014.95	
Total					\$516,960.47	-
Total IT &	FT-L Annual Throughput 2020				3,955,965	mcf
Cost for	Daily Balancing (All Options)				\$0.1307	per mcf
<u>Charges</u>	<u>Based on Carry-Over Amounts</u> Columbia Gas FSS					
	FSS SCQ Summer (8%)	6,586	\$0.0672	7	\$3,098.15	
	FSS SCQ Winter (10%)	8,233	\$0.0672	5	\$2,766.20	
		0,200	ψ0.007 <i>2</i>	· · · · ·	\$5,864.35	-
Total Opti	ion 3 Annual Throughput				987,929	mcf
Charge fo	or Monthly Carry-over				\$0.0059	per mcf
Total Cha	arge for Option 3				\$0.1366	per mcf

* Commodity Charges include ACA of \$0.0011

		COSS	Rev Req Mod	Difference	
	Gross Plant (Sch. B-1)	771,808,162	771,808,162	0	
	Depreciation (Sch B-1)	206,903,281	206,903,281	0	
	Net Plant	564,904,881	564,904,881	0	=
	Schedule B-5				
	Cash WC	0	0	0	
	Gas stock	0	0	0	
	Mat & Supp	4,001,401	4,001,401	0	
	Tot WC	4,001,401	4,001,401	0	
Rate Base Deductions	Schedule B-6				
Customer Advances	Acct 252	1,643,017	1,643,017	0	Linked To Sch. B-1
	Customer Service Deposits	0	0		Linked To Sch. B-1
Post Retirement Benefits	Acct 271	0	0	0	
ITC	EDIT	29,269,976	29,269,976	0	
	Acct 282 Acct 283	70,178,626 0	70,178,626 0		Linked To Sch. B-6 Linked To Sch. B-6
	Total Rate Base Reductions	101,091,619	101,091,619	0	
		101,001,010	101,001,010	Ū	
Rate Base Additions	Acct 190	506,543	506,543		Linked To Sch. B-6
	Other Rate Base Adj. Total Rate Base Additions	E06 E42	E06 E42	0	Linked To Sch. B-6
	I JULAI KALE BASE ADDILIONS	506,543	506,543	0	
Jurisdictional Rate Base	Total Rate Base	468,321,206	468,321,206	0	Ties to Sch. B-1
	Schedule C-2				
O&M Expenses	Prod O&M	42,281,170	42,281,170	٥	Linked To Sch. C-2
xponoco	Trans	42,201,170	42,201,170	0	
	Dist	8,313,881	8,313,881	0	
	Cust Acct	4,354,792	4,354,792	0	
	Cust serv	389,010	389,010	0	
	Sales	399,560	399,560		Linked To Sch. C-2
	A&G & AMORT OF DEF EXP	7,057,611	7,057,611		Linked To Sch. C-2
Depreciation	Total O&M Total Deprec Exp	62,796,024 19,004,235	62,796,024	0	
Property Tax	Property Tax	4,066,038	19,004,235 4,066,038		Linked To Sch. C2.1
Misc taxes	Misc Taxes	4,000,038	4,000,038		Linked To Sch. C-2
total prop & misc taxes	Total Prop & Misc Taxes	4,686,340	4,686,340	0	
	Misc. Expenses	30,456	30,456	0	
	Total O&M, Depr & MISC TAX	86,517,055	86,517,055	0	=
	Schedule E-1				
	Tax Calculation				
	Interest Deduction	8,610,382	8,610,382	0	
	Other Deductions	7,223,532	7,223,532	0	
	State Tax Calc				
	Total State Inc Tax Payable	872,168	872,168	(0))
	State prov Acct 410.1 & 411.1 - Net	632,684	632,684	0	
	Total SIT Adj	1,504,852	1,504,852	(0))
	Federal Tax Calc				
	Total Fed Inc Tax Payable	4,926,345	4,926,344	(1))
	FIT prov Acct 410.1 & 411.1 - Net	730,942	730,942	0	7
	ITC Amort & Other Credits	(60,747)	(60,747)	<u>0</u>	
	Total FIT Adj	5,596,540	5,596,539	(1))
	Total FIT	5,596,540	5,596,539	(1))
		040.004	240.004		
	Other Operating Revenues	310,224	310,224	0	
	Revenue Tax	0			
	Deficiency @ROR	15,228,161	15,228,161	(0))
	Incr Uncollectible Exp/Ucoll	0	0	0	
	Present Revenue vs Sch-C2 Rev	111,143,535	111,143,535	0	
		,,	,,	Ū	

(69,672,083) 3,275,942 Target

	•
(3,704,475) (3,066,510)	282 283
3,495,043 (3,275,942)	190
(66,396,141) (63,120,199)	

0 Schedule C-1

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

DATA: 12 MONTH FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: SCHEDULE E-3.2e, WPE-4d CUSTOMER CHARGE ANALYSIS PAGE 1 of 1 WITNESS RESPONSIBLE: JAMES E. ZIOLKOWSKI

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

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

WTD DIST DEPREC RATIOS

OTHER TAXES & MISC EXPENSES

WTD MISC TAX RATIOS

TOTAL COST OF SERVICE

WTD OTHER TAX RATIOS

WTD PRODUCTION DEPREC RATIOS

WTD GENERAL DEPREC EXP RATIOS

WTD COM & OTHER DEP EXP RATIOS

WTD TOT DEPREC EXP RATIOS

WTD R. E. & PROP TAX RATIOS

WTD OP EXP EX IT & REV RATIOS

WTD TOTAL COST OF SERVICE

DEPRECIATION EXPENSES

LINE

1

2

3

4

5 6

7 8

9

10

11 12

13

14 15

16

17

18

19

20

21

22 23

24

25

26 27

28

29 30

NO. ALLOCATORS

12 WONTH FOREGASTED FERIOD								FAGE 10 OF 10	
OF FILING: "X" ORIGINAL UPDATED REVISED									
				TOTAL		FUNCTIONAL		TOTAL	ALL
ALLOCATORS		SOURCE	ALLO	GAS	PRODUCTION	STORAGE	DISTRIBUTION	AT ISSUE	OTHER
	Schedule 12.2		1	2	3	4	5		
RATE BASE								1	
WTD NET OCRB RATIOS		Internal	RB29	1.00000	0.00934	0.00000	0.99066	1.00000	0.00000
WTD TOTAL RATE BASE RATIOS		Internal	RB99	1.00000	0.01685	0.00000	0.98315	1.00000	0.00000
WTD CWIP RATIO		Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
WEIGHTED O & M EXPENSE RATIOS								I	
WTD PROD COMMODITY EXP RATIOS		Internal	P349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
WTD PROD O&M EXP RATIOS		Internal	P459	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
WTD DIST O&M EXP RATIOS		Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
WTD CUST ACCT EXP RATIOS		Internal	CA19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
WTD CUST SERV & INFO EXP RATIOS		Internal	CS19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
WTD SALES EXP RATIOS		Internal	SE19	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
WTD A&G EXP RATIOS		Internal	AG39	1.00000	0.15531	0.00000	0.84469	1.00000	0.00000
WTD O&M EXP RATIOS		Internal	OM39	1.00000	0.69076	0.00000	0.30924	1.00000	0.00000
DEPRECIATION EXPENSES								l.	

1.00000

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Internal

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G489

C489

DE49

L529

L589

L599

OP69

CS09

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

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

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

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				TOTAL						
LINE				PRODUCTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	ALLOCATORS	SOURCE	ALLO	COMMODITY	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
		Schedule 12.2	1	2	3	4	5	6		
1	RATE BASE									
2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.54865	0.32624	0.12411	0.00100	1.00000	0.00000
3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.58530	0.34577	0.06835	0.00058	1.00000	0.00000
4	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5										
6	WEIGHTED O & M EXPENSE RATIOS									
7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	1.00000	0.62455	0.36638	0.00529	0.00378	1.00000	0.00000
8	WTD PROD O&M EXP RATIOS	Internal	P459	1.00000	0.62455	0.36638	0.00529	0.00378	1.00000	0.00000
9	WTD DIST O&M EXP RATIOS	Internal	D349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD CUST ACCT EXP RATIOS	Internal	CA19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD SALES EXP RATIOS	Internal	SE19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.62696	0.36781	0.00305	0.00218	1.00000	0.00000
14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.62461	0.36642	0.00523	0.00374	1.00000	0.00000
15										
16	DEPRECIATION EXPENSES									
17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.53422	0.32458	0.14120	0.00000	1.00000	0.00000
18	WTD DIST DEPREC RATIOS	Internal	D489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.55303	0.32442	0.12095	0.00160	1.00000	0.00000
20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.55299	0.32442	0.12094	0.00165	1.00000	0.00000
21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.54585	0.32448	0.12868	0.00099	1.00000	0.00000
22										
23	OTHER TAXES & MISC EXPENSES									
24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.54534	0.32449	0.12921	0.00096	1.00000	0.00000
25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.62696	0.36781	0.00305	0.00218	1.00000	0.00000
26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.60531	0.35631	0.03653	0.00185	1.00000	0.00000
27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.62300	0.36556	0.00776	0.00368	1.00000	0.00000
28										
29	TOTAL COST OF SERVICE									
30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.62287	0.36552	0.00795	0.00366	1.00000	0.00000

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

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

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

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

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

					TOTAL						
	LINE				DISTRIBUTION	RS	GS	FT-L	INTERUPT	TOTAL	ALL
_	NO.	ALLOCATORS	SOURCE	ALLO	DEMAND	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
-			Schedule 12.2	1	2	3	4	5	6		
	1	RATE BASE									
	2	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.50586	0.31744	0.13395	0.04275	1.00000	0.00000
	3	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.50587	0.31743	0.13395	0.04275	1.00000	0.00000
	4	WTD CWIP RATIO	Internal	CW29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	5										
	6	WEIGHTED O & M EXPENSE RATIOS									
	7	WTD PROD COMMODITY EXP RATIOS	Internal	P349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	8	WTD PROD O&M EXP RATIOS	Internal	P459	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	9	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.58075	0.27600	0.11037	0.03288	1.00000	0.00000
	10	WTD CUST ACCT EXP RATIOS	Internal	CA19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
	11	WTD CUST SERV & INFO EXP RATIOS	Internal	CS19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
	12	WTD SALES EXP RATIOS	Internal	SE19	1.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
	13	WTD A&G EXP RATIOS	Internal	AG39	1.00000	0.58075	0.27600	0.11037	0.03288	1.00000	0.00000
	14	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.58075	0.27600	0.11037	0.03288	1.00000	0.00000
	15										
	16	DEPRECIATION EXPENSES									
	17	WTD PRODUCTION DEPREC RATIOS	Internal	P489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	18	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.50380	0.31858	0.13460	0.04302	1.00000	0.00000
	19	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.58075	0.27600	0.11037	0.03288	1.00000	0.00000
	20	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.58081	0.27597	0.11034	0.03288	1.00000	0.00000
	21	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.51478	0.31251	0.13114	0.04157	1.00000	0.00000
	22										
	23	OTHER TAXES & MISC EXPENSES									
	24	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.50573	0.31751	0.13399	0.04277	1.00000	0.00000
	25	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.58075	0.27600	0.11037	0.03288	1.00000	0.00000
	26	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.51363	0.31314	0.13150	0.04173	1.00000	0.00000
	27	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.54164	0.29764	0.12269	0.03803	1.00000	0.00000
	28										
	29	TOTAL COST OF SERVICE									
	30	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.52347	0.30769	0.12841	0.04043	1.00000	0.00000

OISTRIB CASE N DATA: 1	NERGY KENTUCKY, INC. IUTION CUSTOMER ALLOCATED - GAS COST OF SERVICE O: 2021-00xxx 2 MONTH FORECASTED PERIOD F FILING: "X" ORIGINAL UPDATED REVISED							FR-16(7)(v)-6 WITNESS RESPOI JAMES E. ZIOLKO PAGE 13 OF 18	
LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL DISTRIBUTION CUSTOMER	RS/RFT RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	INTERUPT TRANS	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5	6		
1	DEDUCTIONS IN ADDITION TO Y871								
2	KY TAXABLE INCOME ADJUSTMENT	NP29	3,251,218	2,821,375	406,532	14,500	8,811	3,251,218	
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	
4	DEDUCTIONS IN ADD TO Y871		3,251,218	2,821,375	406,532	14,500	8,811	3,251,218	
5									
6	STATE INCOME TAX ADJUSTMENTS								
7	STATE PROV DEF INC TAX (410 & 411)								
8	OTHER DEFERRED INCOME TAXES - NET	NP29	303,525	263,395	37,953	1,354	823	303,525	
9	TOT STATE PROV DEF IT (410 & 411)	-	303,525	263,395	37,953	1,354	823	303,525	
10									
11	OTHER SIT ADJUSTMENTS								
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0	
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0	
14									
15	TOTAL STATE INC TAX ADJUSTMENT		303,525	263,395	37,953	1,354	823	303,525	
16									
17	INCOME TAX BASED ON RETURN								
18	SUMMARY OF SIT CALCULATION								
19	RETURN ON RATE BASE		15,740,873	13,659,136	1,968,210	70,742	42,785	15,740,873	
20	NET FED INCOME TAX ALLOWABLE		2,196,602	1,912,637	272,197	6,723	5,044	2,196,601	
21	NET FED. DED. AND ADDITIONS		(7,502,243)		(938,689)	(40,270)	(22,193)	(7,502,243)	
22	DEDUCTIONS IN ADD TO Y871		(3,251,218)		(406,532)	(14,500)	(8,811)	(3,251,218)	
23	TOTAL STATE INC TAX ADJ	_	303,525	263,395	37,953	1,354	823	303,525	
24	BASE FOR SIT COMPUTATION		7,487,539	6,512,702	933,139	24,049	17,648	7,487,538	
25									
26	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.052282
27	PRELIMINARY STATE INCOME TAX	Rounding added	391,468	340,501	48,787	1,257	923	391,468	
28	TOTAL STATE INCOME TAX ADJ.	_	303,525	263,395	37,953	1,354	823	303,525	
29	NET STATE INC TAX ALLOWABLE		694,993	603,896	86,740	2,611	1,746	694,993	
30									
31	STATE INCOME TAX PAYABLE								
32	PRELIMINARY STATE INCOME TAX		391,468	340,501	48,787	1,257	923	391,468	
33	OTHER SIT ADJUSTMENTS	-	0	0	0	0	0	0	
34	NET STATE INCOME TAX PAYABLE		391,468	340,501	48,787	1,257	923	391,468	
35									
36	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.2492

DUKE ENERGY KENTUCKY, INC. TOTAL CLASS ALLOCATED - GAS COST OF SERVICE CASE NO: 2021-00xxx DATA: 12 MONTH FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED					FR-16(7)(v)-8 WITNESS RESPONSIBLE: JAMES E. ZIOLKOWSKI PAGE 15 OF 15					
LINE				TOTAL CLASS	RS	GS	FT-L	INTERUPT	TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS		ALLO	ALLOCATED	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	RATE OF RETURN	Schedule 11			3	4	5	6		
2	CAPITALIZATION AMOUNTS				RATIO					
2	LONG TERM DEBT			794,320,510	0.46721					
4	PREFERRED STOCK			194,520,510	0.00000					
5	COMMON STOCK			861,861,344	0.50695					
6	SHORT TERM DEBT			43,936,209	0.02584					
7	UNAMORTIZED DISCOUNT			10,000,200	0.00000					
8	TOTAL			1,700,118,063	1.0000					
9										
10	COST OF CAPITAL									
11	LONG TERM DEBT			0.03843						
12	PREFERRED STOCK			0.00000						
13	COMMON STOCK			0.10300						
14	SHORT TERM DEBT			0.01667						
15	UNAMORTIZED DISCOUNT			0.00000						
16										
17	WEIGHTED COST OF CAPITAL									
18	LONG TERM DEBT			0.01795						
19	PREFERRED STOCK			0.00000						
20	COMMON STOCK			0.05222						
21	SHORT TERM DEBT			0.00043						
22 23	UNAMORTIZED DISCOUNT TOT RATE OF RETURN ALLOWABLE			0.00000	-					
23 24	TOT RATE OF RETURN ALLOWABLE			0.07060						
24 25	TAX RATES AND SPECIAL FACTORS									
25	SHORT TERM DEBT COST			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FEDERAL INCOME TAX RATE			0.21000	0.21000	0.21000	0.21000	0.21000		0.21000
28	STATE INCOME TAX RATE			0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25				0.00000	5.00000	5.00000	0.00000	0.00000	5.00000	0.00000

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	RESIDENTIAL	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		794,320,510	0.46721				
4	PREFERRED STOCK		0	0.00000				
5	COMMON STOCK		861,861,344	0.50695				
6	SHORT TERM DEBT		43,936,209	0.02584				
7	UNAMORTIZED DISCOUNT		0	0.00000				
8	TOTAL		1,700,118,063	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.03843					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10300					
14	SHORT TERM DEBT		0.01667					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.01795					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05222					
21	SHORT TERM DEBT		0.00043					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.07060					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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

FR-16(7)(v)-10 WITNESS RESPONSIBLE: JAMES E. ZIOLKOWSKI PAGE 15 OF 15

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS	ALL	O GS	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		794,320,510	0.46721				
4	PREFERRED STOCK		0	0.00000				
5	COMMON STOCK		861,861,344	0.50695				
6	SHORT TERM DEBT		43,936,209	0.02584				
7	UNAMORTIZED DISCOUNT		0	0.00000				
8	TOTAL		1,700,118,063	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.03843					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10300					
14	SHORT TERM DEBT		0.01667					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.01795					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05222					
21	SHORT TERM DEBT		0.00043					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.07060					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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

FR-16(7)(v)-11 WITNESS RESPONSIBLE: JAMES E. ZIOLKOWSKI PAGE 15 OF 15

NO. ROR, TAX RATES & SPEC FACTORS ALLO FT-L DEMAND COMMONITY CUSTOMER AT ISSUE OTHER 1 RATE OF RETURN 3 4 5 6 4 5 2 CAPITALIZATION AMOUNTS 84TIO 74.320,510 0.46721 4 6 3 LONG TERM DEBT 794,320,510 0.46721 6 7 0 0.00000 0	LINE			TOTAL		CLASSIFIED		TOTAL	ALL
1 RATE OF RETURN 2 CAPITALIZATION AMOUNTS 3 LONG TERM DEBT 4 PREFERRED STOCK 5 COMMON STOCK 6 SHORT TERM DEBT 7 UNAMORTIZED DISCOUNT 8 TOTAL 1 LONG TERM DEBT 10 COST OF CAPITAL 11 LONG TERM DEBT 12 PREFERRED STOCK 0 0.00000 9 0 10 COST OF CAPITAL 11 LONG TERM DEBT 12 PREFERRED STOCK 0 0.00000 13 COMMON STOCK 14 SHORT TERM DEBT 15 UNAMORTIZED DISCOUNT 16 UNAMORTIZED DISCOUNT 17 WEIGHTED COST OF CAPITAL 18 LONG TERM DEBT 0.01795 19 PREFEREND STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00000 22 UNAMORTIZED DISCOUNT 0.000000 23 TOT RATE	NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	FT-L	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
CAPITALIZATION AMOUNTS RATIO 1 LONG TERM DEBT 794,320,510 0.467211 4 PREFERRED STOCK 0 0.00000 5 COMMON STOCK 861,861,344 0.50695 6 SHORT TERM DEBT 43,936,209 0.02584 7 UNAMORTIZED DISCOUNT 0 0.00000 8 TOTAL 1,700,118,063 1.0000 9 0 0.00000 0.00000 11 LONG TERM DEBT 0.03843 0.00000 13 COMMON STOCK 0.10300 0.00000 14 SHORT TERM DEBT 0.01067 0.00000 15 UNAMORTIZED DISCOUNT 0.00000 0.00000 16 VEIGHTED COST OF CAPITAL 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 11 LONG TERM DEBT 0.00000 12 VEIGHTED COST OF CAPITAL 0.00000 13 COMMON STOCK 0.05222 14 LONG TERM		S	Schedule 11		3	4	5		
3 LONG TERM DEBT 794,320,510 0.4721 4 PREFERRED STOCK 0 0.00000 5 COMMON STOCK 861,861,344 0.50695 6 SHORT TERM DEBT 43,396,209 0.02000 7 UNAMORTIZED DISCOUNT 0 0.00000 8 TOTAL 1,700,118,063 1.0000 9 0 0 0.00000 11 LONG TERM DEBT 0.03843 12 PREFERRED STOCK 0.00000 13 COMMON STOCK 0.10300 14 SHORT TERM DEBT 0.01667 15 UNAMORTIZED DISCOUNT 0.00000 16 0 0.00000 17 WEIGHTED COST OF CAPITAL 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00000 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RAT	1	RATE OF RETURN							
4 PREFERED STOCK 0 0 0.00000 5 COMMON STOCK 861,861,344 0.50695 6 SHORT TERM DEBT 43,936,209 0.02584 7 UNAMORTIZED DISCOUNT 0 0.00000 8 TOTAL 1,700,118,063 1.0000 9 0 COST OF CAPITAL 0 0.03843 12 PREFERRED STOCK 0.03000 0.01667 13 COMMON STOCK 0.01667 0.00000 14 SHORT TERM DEBT 0.01795 15 UNAMORTIZED DISCOUNT 0.00000 16 0 0.00000 17 WEIGHTED COST OF CAPITAL 0.01795 18 LONG TERM DEBT 0.01795 19 PREFEREND STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.000043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 24 0.07060<	2	CAPITALIZATION AMOUNTS			RATIO				
5 COMMON STOCK 861,861,344 0.50695 6 SHORT TERM DEBT 43,398,209 0.02000 8 TOTAL 0 0.00000 9 1,700,118,063 1.0000 9 0 0.03843 10 COST OF CAPITAL 0 11 LONG TERM DEBT 0.03000 13 COMMON STOCK 0.01000 14 SHORT TERM DEBT 0.01667 15 UNAMORTIZED DISCOUNT 0.00000 16 0 0.01795 17 WEIGHTED COST OF CAPITAL 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00000 20 COMMON STOCK 0.00000 21 SHORT TERM DEBT 0.00000 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 2 TAX RATES AND SPECIAL FACTORS	3	LONG TERM DEBT		794,320,510	0.46721				
6 SHORT TERM DEBT 43,936,209 0.02584 7 UNAMORTIZED DISCOUNT 0 0.00000 8 TOTAL 1,700,118,063 1.0000 9 0 0.00000 0.00000 10 COST OF CAPITAL 0.03843 12 PREFERRED STOCK 0.00000 13 COMMON STOCK 0.01067 14 SHORT TERM DEBT 0.01667 15 UNAMORTIZED DISCOUNT 0.00000 16 0.00000 17 WEIGHTED COST OF CAPITAL 18 LONG TERM DEBT 0.01795 19 PREFERED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.05222 21 SHORT TERM DEBT 0.00000 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS 0.07060	4	PREFERRED STOCK		0					
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8 TOTAL 1,700,118,063 1.0000 9 0 COST OF CAPITAL 0.03843 11 LONG TERM DEBT 0.03843 12 PREFERRED STOCK 0.00000 13 COMMON STOCK 0.10300 14 SHORT TERM DEBT 0.01667 15 UNAMORTIZED DISCOUNT 0.00000 16 0 0.01795 19 PREFERED STOCK 0.00000 10 VEIGHTED COST OF CAPITAL 0.00000 18 LONG TERM DEBT 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.000043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 24 0.07060	6	SHORT TERM DEBT		43,936,209	0.02584				
9 0 10 COST OF CAPITAL 11 LONG TERM DEBT 0.03843 12 PREFERRED STOCK 0.00000 13 COMMON STOCK 0.10300 14 SHORT TERM DEBT 0.01667 15 UNAMORTIZED DISCOUNT 0.00000 16 0 0 17 WEIGHTED COST OF CAPITAL 0.01795 18 LONG TERM DEBT 0.01795 19 PREFERED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 24 24	7		_						
10 COST OF CAPITAL 11 LONG TERM DEBT 0.03843 12 PREFERRED STOCK 0.0000 13 COMMON STOCK 0.10300 14 SHORT TERM DEBT 0.01667 15 UNAMORTIZED DISCOUNT 0.00000 16 0.01795 17 WEIGHTED COST OF CAPITAL 18 LONG TERM DEBT 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.000043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS 0.07060	8	TOTAL		1,700,118,063	1.0000				
11 LONG TERM DEBT 0.03843 12 PREFERRED STOCK 0.00000 13 COMMON STOCK 0.10300 14 SHORT TERM DEBT 0.01667 15 UNAMORTIZED DISCOUNT 0.00000 16 Image: Common Stock 0.01795 17 WEIGHTED COST OF CAPITAL 0.01795 18 LONG TERM DEBT 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS TAX RATES AND SPECIAL FACTORS									
12 PREFERRED STOCK 0.00000 13 COMMON STOCK 0.10300 14 SHORT TERM DEBT 0.01667 15 UNAMORTIZED DISCOUNT 0.00000 16 0.01795 17 WEIGHTED COST OF CAPITAL 18 LONG TERM DEBT 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS	10								
13 COMMON STOCK 0.10300 14 SHORT TERM DEBT 0.01667 15 UNAMORTIZED DISCOUNT 0.0000 16 17 WEIGHTED COST OF CAPITAL 18 LONG TERM DEBT 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00003 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS									
14 SHORT TERM DEBT 0.01667 15 UNAMORTIZED DISCOUNT 0.0000 16									
15 UNAMORTIZED DISCOUNT 0.00000 16 0.0000 17 WEIGHTED COST OF CAPITAL 18 LONG TERM DEBT 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS	13	COMMON STOCK		0.10300					
16 WEIGHTED COST OF CAPITAL 17 WEIGHTED COST OF CAPITAL 18 LONG TERM DEBT 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS		SHORT TERM DEBT		0.01667					
17 WEIGHTED COST OF CAPITAL 18 LONG TERM DEBT 0.01795 19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS	15	UNAMORTIZED DISCOUNT		0.00000					
18 LONG TERM DEBT 0.01795 19 PREFERRED STOCK 0.0000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS	16								
19 PREFERRED STOCK 0.00000 20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS TAX RATES AND SPECIAL FACTORS	17								
20 COMMON STOCK 0.05222 21 SHORT TERM DEBT 0.00043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 TAX RATES AND SPECIAL FACTORS									
21 SHORT TERM DEBT 0.00043 22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 25 TAX RATES AND SPECIAL FACTORS	19								
22 UNAMORTIZED DISCOUNT 0.00000 23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 0.77060 25 TAX RATES AND SPECIAL FACTORS	20								
23 TOT RATE OF RETURN ALLOWABLE 0.07060 24 25 TAX RATES AND SPECIAL FACTORS									
24 25 TAX RATES AND SPECIAL FACTORS	22	UNAMORTIZED DISCOUNT							
25 TAX RATES AND SPECIAL FACTORS	23	TOT RATE OF RETURN ALLOWABLE		0.07060					
26 SHORT TERM DEBT COST 0.00000 0.00000 0.00000 0.00000 0.0000 0.0000									
									0.00000
									0.21000
									0.04969
29 REVENUE TAX RATE 0.00000	29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.	FR-16(7)(v)-12
INTERRUPTIBLE TRANSPORTATION CLASSIFIED - GAS COST OF SERVICE	WITNESS RESPONSIBLE:
CASE NO: 2021-00xxx	JAMES E. ZIOLKOWSKI
DATA: 12 MONTH FORECASTED PERIOD	PAGE 15 OF 15
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED	

LINE			TOTAL		CLASSIFIED		TOTAL	ALL
NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	INTERRUPTIBLE	DEMAND	COMMODITY	CUSTOMER	AT ISSUE	OTHER
	S	chedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		794,320,510	0.46721				
4	PREFERRED STOCK		0	0.00000				
5	COMMON STOCK		861,861,344	0.50695				
6	SHORT TERM DEBT		43,936,209	0.02584				
7	UNAMORTIZED DISCOUNT		0	0.00000				
8	TOTAL		1,700,118,063	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.03843					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10300					
14	SHORT TERM DEBT		0.01667					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.01795					
19	PREFERRED STOCK		0.00000					
20	COMMON STOCK		0.05222					
21	SHORT TERM DEBT		0.00043					
22	UNAMORTIZED DISCOUNT		0.00000					
23	TOT RATE OF RETURN ALLOWABLE		0.07060					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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

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

Meter Cost Allocator (a)

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

House Regulators & Installations (b)

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

Large Industrial Measuring & Regulating Stations (c)

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

Combination of Weighted Customer & Demand Allocation Factor (d)

mbination of Weighted Customer & Demand Alloca	tion Factor (d)								
	Peak & Avg.								
	Customer	Customer	(Peak Day)	Demand	Customer /				
Rate Class	Ratio	Ratio	Ratio	Ratio	Demand Ratio				
	(K401)	19.813%	(K203)	80.187%	(K415)				
Res - RS	92.334%	18.294%	51.036%	40.924%	59.218%				
GS	7.539%	1.494%	30.990%	24.850%	26.344%				
FT-L	0.105%	0.021%	13.624%	10.925%	10.946%				
IT - Inter. Transportation	0.022%	0.004%	4.350%	3.488%	3.492%				
Total	100.000%	-	100.000%	-	100.000%				

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

KyPSC Case No. 2021-00190 STAFF-DR-01-054 Attachment DEK Gas COSS Page 15 of 30

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

Average & Excess (K203)

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

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

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

Average & Excess (Excluding Interruptible) (K205)

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

Class of Service	Annual Usage (Mcf)	Average Demand (Mcf / Day)	Average Demand (Ratio)	Non-Coin System Peak Day (Mcf / Day)	Excess Demand (Mcf / Day)	Excess Demand (Ratio)	Weighted Avg. Demand (Ratio)	Weighted Excess Demand (Ratio)	Peak & Avg. Demand (Ratio)
	(1)	(2) (1) / 365	(3)	(4)	(6) (4) - (2)	(7)	(8) 29.487%	(9) 70.513%	(10)
		(1)/ 303			(4)=(2)		23.407 /0	70.51576	
Res - RS	5,557,382	15,226	50.033%	55,134	39,908	54.840%	14.753%	38.669%	53.422%
GS	3,260,228	8,932	29.351%	33,498	24,566	33.757%	8.655%	23.803%	32.458%
FT-L	2,289,963	6,274	20.616%	14,572	8,298	11.403%	6.079%	8.041%	14.120%
IT - Inter. Transportation			0.000%			0.000%	0.000%	0.000%	0.000%
Total	11,107,573	30,432	100.000%	103,204	72,772	100.000%	29.487%	70.513%	100.000%

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

KyPSC Case No. 2021-00190 STAFF-DR-01-054 Attachment DEK Gas COSS Page 16 of 30

DUKE ENERGY KENTUCKY, INC.	WP FR-16(7)(v)
GAS COST OF SERVICE STUDY	Witness Responsible:
CASE NO: 2021-00xxx	James E. Ziolkowski
ALLOCATION FACTORS FOR COST OF SERVICE STUDY	Page 2 of 7
TWELVE MONTHS ENDING DECEMBER 31, 2020	6/18/2021
DAILY DEMAND ANALYSIS	

Rate FT-L Month	Davs	DEK System Peak Dav	Non-weather normal Calendar Month Mcf	Average Dailv Usage	DEK Coin	Coin Peak Dav Demand	DEK Diversified Class Peak Day L. F.	Class Max. Non-Coin Peak Day Dem	DEK Non-Coin Class Peak Day L. F.	DEK Non-Coin Class Peak Day Dem
WOTUT	Days	Feak Day	Updated	Dally Usage	Peak Day L. F. (a)	Day Demand	(b)	Feak Day Delli	(C)	Peak Day Delli
Jan 2020	31	01/19/20	308.262	9.944	83.2087	11.951	78.1458	12,725	70.2290	14.159
	÷.			- / -				, .		1
Feb	28	02/14/20	299,672	10,703	81.7154	13,098	81.2622	13,171	73.4503	14,572
Mar	31	03/06/20	242,321	7,817	74.3252	10,517	74.3252	10,517	65.2700	11,976
Apr	30	04/15/20	168,360	5,612	70.6788	7,940	70.6788	7,940	61.5257	9,121
May	31	05/11/20	138,872	4,480	62.7700	7,137	62.7700	7,137	56.5120	7,928
Jun	30	06/11/20	119,230	3,974	86.8682	4,575	85.1649	4,666	66.9856	5,933
Jul	31	07/01/20	113,001	3,645	88.5953	4,114	83.6135	4,359	71.3699	5,107
Aug	31	08/25/20	116,555	3,760	86.9063	4,326	79.5194	4,728	68.8180	5,464
Sept	30	09/29/20	128,049	4,268	79.9029	5,341	79.6849	5,356	64.1354	6,655
Oct	31	10/30/20	167,489	5,403	74.6986	7,233	72.3069	7,472	61.5129	8,784
Nov	30	11/30/20	198,760	6,625	64.9701	10,197	64.9701	10,197	59.5872	11,118
Dec 2020	31	12/24/20	289,392	9,335	106.7229	8,747	83.7054	11,152	69.1921	13,491
			2,289,963			13,098		13,171		14,572

Rate IT - Interruptibile Transportation

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

(a) (b) (c) Coincident Peak is the peak at the time of the system peak.

Concident Peak is the peak at une urme or the system peak. Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak. Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2021-00xxx ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2020 MONTHLY GAS STATISTICS WP FR-16(7)(v) Witness Responsible: James E. Ziolkowski Page 7 of 7 6/18/2021

Year: 2020 Gas Statistics: DAILY

Rate Group: INTERRUPTIBLE TRANSPORTATION SERVICE

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

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

DUKE ENERGY KENTUCKY, INC.	WP FR-16(7)(v)
GAS COST OF SERVICE STUDY	Witness Responsible:
CASE NO: 2021-00xxx	James E. Ziolkowski
ALLOCATION FACTORS FOR COST OF SERVICE STUDY	Page 1 of 1
TWELVE MONTHS ENDING DECEMBER 31, 2020	6/18/2021
ALLOCATION OF LARGE INDUSTRIAL MEASURING	
AND REGULATING STATIONS (ACCTS 2580 & 2581)	

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

Source: Allocation Factors Summary

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

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

			AVG		
SIZE	FEET	COST	COST/FT		
3/4"	0	0	0.00	_	
1"	381,596	1,650,156	4.32		
1 1/4"	21,180	186,294	8.80		
2"	1,833,242	22,496,178	12.27		
2 1/2"	0	0	0.00		
3"	61,034	410,343	6.72		
4"	1,506,612	38,170,097	25.34		
6"	534,685	19,700,829	36.85		
8"	195,586	13,786,094	70.49		
10"	0	0	0.00		
12"	25,638	3,018,450	117.73		
16"	0	0	0.00		
18"	0	0	0.00		
20"	0	0	0.00		
24"	0	0	0.00		
30"	0	0	0.00		
	4,559,573	99,418,441.65			
	-				
	4,559,573	99,418,441.65			
CUSTOMER COMPONEN	T FROM CURVE=		\$4.320	/FEET	
TOTAL CUSTOMER COMPONENT=		4.32 x	4,559,573	=	19,697,355
OTAL COST OF PLASTIC	C PIPE =	99,418,442			
CUSTOMER COMPONENT RATIO=		19,697,355 /	99,418,442	=	19.8126%
DEMAND COMPONENT =		100% -	19.8126%	=	80.187%

Updated

KyPSC Case No. 2021-00190 STAFF-DR-01-054 Attachment DEK Gas COSS Page 20 of 30

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

Updated							
size	accum_quantity		accum_cost	cost / foot			
1 1/4"	21,180	\$	186,294.33	\$8.80			
1"	381,596		1,650,156	\$4.32			
12"	25,638		3,018,450	\$117.73			
2"	1,833,242		22,496,178	\$12.27			
3"	61,034		410,343	\$6.72			
4"	1,506,612		38,170,097	\$25.34			
6"	534,685		19,700,829	\$36.85			
8"	195,586		13,786,094	\$70.49			
Grand Total	4,559,573	\$	99,418,441.65				
Minimum System		\$4.32					
Total Feet	х	4,559,573					
Total Minimum S	_	\$19,697,355					
Total Cost			÷	\$99,418,442			
Customer Comp	19.81%						

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

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

Updated

size Quantity Cost \$186,294 \$1,650,156 \$3,018,450 21,180 381,596 25,638 12 1,833,242 61,034 \$22,496,178 \$410,343 3/4 13 \$ 1,506,612 534,685 \$38,170,097 \$19,700,829 195,58 \$13,786,09 Total 4,559,708 \$99,418,443.05

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

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

TWELVE MO	F SERVICE S 21-00xxx FACTORS F NTHS ENDIN			WP FR-16(7)(v) Witness Responsible: James E. Ziolkowski Page 4 of 4 6/18/2021
kind	size	accum_quantity	accum_cost	Туре
C				
C C	3" 4"			10% GS & 90% FT-L
C	4" 6"			10% GS & 90% FT-L 10% GS & 90% FT-L
c	8"			10% GS & 90% FT-L
C Total	0	0	\$0.00	1070 00 0 0070 1 1 1
e retai		ç	\$0.00	
CU				
CU	1 1/4"	1		80% RESIDENTIAL & 10% GS & 10% FT-L
CU	1"	35		100% Residential
CU	2"	26	\$949,024	50% GS & 50% FT-L
CU CU	3" 3/4"	8	60 454	10% GS & 90% FT-L 100% Residential
CU	3/4"	8	\$2,451	100% Residential
CU	4"			10% GS & 90% FT-L
CU	6"			10% GS & 90% FT-L
CU Total		70	\$1,425,334	
Р				
Р	1 1/4"	7,814		80% RESIDENTIAL & 10% GS & 10% FT-L
P P	1"	112,810		100% Residential
P	1/2" 2"	1,500 945		100% Residential 50% GS & 50% FT-L
P	3"	945		10% GS & 50% FT-L
P	3/4"	1,248		100% Residential
Р	3/8"	1		100% Residential
P	4"	139		10% GS & 90% FT-L
Р	5/8"	51	\$75,605	100% Residential
Р	6"	38		10% GS & 90% FT-L
Р	8"	8		10% GS & 90% FT-L
P Total		124,713	\$120,994,872	
S				
S	1 1/2"	166	\$2,189	80% RESIDENTIAL & 10% GS & 10% FT-L
s	1 1/4"	2		80% RESIDENTIAL & 10% GS & 10% FT-L
S	1"	1,135		75% RESIDENTIAL & 12.5% GS & 12.5% FT-L
s	1/4"			100% Residential
S	10"			10% GS & 90% FT-L
S	12"			10% GS & 90% FT-L
S S	16" 2 1/2"			10% GS & 90% FT-L 50% GS & 50% FT-L
S	2 1/2" 2"	268	\$170 224	50% GS & 50% FT-L 50% GS & 50% FT-L
S	3"	208		10% GS & 50% FT-L 10% GS & 90% FT-L
S	3/4"	190		100% Residential
s	4"	53		10% GS & 90% FT-L
s	6"	25		10% GS & 90% FT-L
s	8"	5	\$37,816	10% GS & 90% FT-L
S Total		1,932	\$2,064,976	
Grand Total		126,715	\$124,485,183	

utility account id	long description	accum	accum cost
HOUSE REGULATORS AND INSTALLATIONS (A	CCOUNT 2830, 2840)		
TWELVE MONTHS ENDING DECEMBER 31, 202		6/	18/2021
ALLOCATION FACTORS FOR COST OF SERVIC	E STUDY	P	age 2 of 2
CASE NO: 2021-00xxx		Ja	ames E. Ziolkowski
GAS COST OF SERVICE STUDY		w	itness Responsible:
DUKE ENERGY KENTUCKY, INC.		w	ork Paper WPE-3.2g

utility account id	long_description	accum	accum cost	
20200	Adjustment ru for gas regulator from old system	auantitv 2	¢11.960	Size
28300 - House Regulators	Conductor UG: AL, 2 Wire, = 477 MCM < 795	2		Old system Manual
	Gas regulator: Regulator, #1	536	\$0 \$1	1
	Gas regulator: Regulator, 1 1/2"	1,143	\$140,081	1.5
	Gas regulator: Regulator, 1 1/4"	3,872	\$127,854	1.25
	Gas regulator: Regulator, 1"	41,210	\$1,627,529	1
	Gas regulator: Regulator, 1" x 2"	6	\$3,473	2
	Gas regulator: Regulator, 1/4"	56	\$14	0.25
	Gas regulator: Regulator, 10"	2	\$1,695	10
	Gas regulator: Regulator, 16"	6	\$6,223	16
	Gas regulator: Regulator, 2"	589	\$180,341	2
	Gas regulator: Regulator, 2" x 4"	10	\$4,274	4 3
	Gas regulator: Regulator, 3" Gas regulator: Regulator, 3/4"	103 0	\$37,274 \$0	0.75
	Gas regulator: Regulator, 3/4" x 1"	50,065	\$407,404	1
	Gas regulator: Regulator, 4"	85	\$29,045	4
	Gas regulator: Regulator, 6"	35	\$20,099	6
	Gas regulator: Regulator, 8"	11	\$4,257	8
	Gas regulator: Regulator, Dummy code	1,621	\$30	Dummy code
	Gas regulator: Regulator, Motor read	3	\$63	Motor read
	Gas regulator: Regulator, Pilot loading	12	\$3	Pilot loading
	Gas regulator: Regulator, Valve cage unit	2		Valve cage unit
	Gas regulator: Relief Valve, 1"	523	\$81,402	1
	Gas regulator: Relief Valve, 1/2"	0	\$0	0.5
	Gas regulator: Relief Valve, 1/4"	2	\$13	0.25
	Gas regulator: Relief Valve, 2"	187	\$58,114	2
	Gas regulator: Relief Valve, 3" Gas regulator: Relief Valve, 3" x 2"	99 1	\$13,610 \$389	3 3
	Gas regulator: Relief Valve, 3" x 4"	1	\$74	4
	Gas regulator: Relief Valve, 3/4"	286	\$235	0.75
	Gas regulator: Relief Valve, 3/4" x 1"	1,100	\$21,553	1
	Gas regulator: Relief Valve, 4"	74	\$20,429	4
	Gas regulator: Relief Valve, 6"	36	\$3,348	6
	Gas regulator: Relief Valve, 6" x 8"	3	\$1,350	8
	Gas regulator: Relief Valve, 8"	6	\$3,214	8
	Gas regulator: Regulator, 1 1/2"	130	\$161,707	1.5
	Gas regulator: Regulator, 1 1/4"	230	\$25,603	1.25
	Gas regulator: Regulator, 1"	3,220	\$203,760	1
	Gas regulator: Regulator, 2"	127	\$256,159	2 2
	Gas regulator: Regulator, 2" x 1" Gas regulator: Regulator, 3"	1 8	\$32,766	2 3
	Gas regulator: Regulator, 3/4" x 1"	36	\$73,318 \$10,271	5 1
	Gas regulator: Relief Valve, 1"	373	\$58,600	1
	Gas regulator: Relief Valve, 2"	42	\$93,589	2
	Gas regulator: Relief Valve, 3"	11	\$17,899	3
	Gas regulator: Relief Valve, 4"	6	\$14,839	4
	Non-unitized	0	\$0	1.5
	PURCHASE NEW GAS REGULATORS	0		New gas regs
	ULH&P 2000 GAS REGULATORS To Close Blanket Work			To close work order
	ULH&P 2001 GAS REGULATORS To Close Blanket Work			To close work order
28300 - House Regulators Total	Our resolution Description 4.4/01	105,871	\$3,753,773	
28301 - House Regulators Leased	Gas regulator: Regulator, 1 1/2" Gas regulator: Regulator, 1 1/4"	0 0	\$0 \$0	1.5 1.25
	Gas regulator: Regulator, 1"	0	\$0 \$0	1.25
	Gas regulator: Regulator, 2"	0	\$0 \$0	2
	Gas regulator: Regulator, 3"	0	\$0 \$0	3
	Gas regulator: Regulator, 3/4" x 1"	0	\$0	1
	Gas regulator: Regulator, 4"	0	\$0	4
	Gas regulator: Regulator, 6"	0	\$0	6
	Gas regulator: Relief Valve, 1"	0	\$0	1
	Gas regulator: Relief Valve, 2"	0	\$0	2
	Gas regulator: Relief Valve, 3"	0	\$0	3
	Gas regulator: Relief Valve, 4"	0	\$0	4
	Gas regulator: Regulator, #1 Gas regulator: Regulator, 1 1/2"	0 0	\$0 \$0	1 1.5
	Gas regulator: Regulator, 1 1/4"	0	\$0 \$0	1.25
	Gas regulator: Regulator, 1"	0	\$0 \$0	1
	Gas regulator: Regulator, 2"	0	\$0	2
	Gas regulator: Regulator, 2" x 1"	0 0	\$0	2
	Gas regulator: Regulator, 2" x 4"	0	\$0	4
	Gas regulator: Regulator, 3"	0	\$0	3
	Gas regulator: Regulator, 3/4" x 1"	0	\$0	1
	Gas regulator: Regulator, 4"	0	\$0	4
	Gas regulator: Regulator, 6"	0	\$0	6
	Gas regulator: Regulator, 8"	0	\$0	8
	Gas regulator: Relief Valve, 1" Gas regulator: Relief Valve, 2"	0 0	\$0 \$0	1
	Gas regulator: Relief Valve, 2" Gas regulator: Relief Valve, 3"	0	\$0 \$0	2 3
	Gas regulator: Relief Valve, 3	0	\$0 \$0	3
	Castegulator. Rollor Faire, 4	0	φυ	4

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

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

D-4- / M-4-		Curry of Dalas	C	
Rate / Mete GS	гтуре	Sum of Price \$1,380,153	Count of Meter type 6,057	
1000 2.4	4 AMI	\$341,323	567	
	G/100G AMR	\$63,705	93	
	adger AMI	\$88,717	168	
1000 P8		\$8,775	13	
1000 TC		\$91,800	136	
11M		\$37,278	19	
15C		\$11,200	10	
16M		\$24,417	9	
250 2.4	AMI	\$103,135	980	
	6/100G AMR	\$14,978	146	
	iger AMI	\$32,252	575	
250 P &		\$4,531	83	
250 TC		\$111,694	2,094	
38M		\$15,749	2	
3M		\$104,160	93	
4" 23M		\$8,158	2	
400/425	5 2.4 AMI	\$46,331	273	
	5 40G/100G AMR		7	
	5 Badger AMI	\$24,727	204	
400/425		\$77,880	472	
56M		\$9,845	1	
5M		\$95,557	73	
7M		\$62,752	37	
IFT		\$52,721	16	
15C		\$2,240	2	
16M		\$5,426	2	
38M		\$7,875	1	
3M		\$2,240	2	
4" 23M		\$20,395	5	
56M		\$9,845	1	
5M		\$1,309	1	
7M		\$3,392	2	
IFT3		\$7,582	4	
11M		\$5,886	3	
7M		\$1,696	1	
IT01		\$21,798	3	
38M		\$7,875	1	
4" 23M		\$4,079	1	
56M		\$9,845	1	
RS		\$6,433,133	88,226	
1000 2.4 AM		\$54,780	91	
	G/100G AMR	\$6,850	10	
1000 Badger		\$13,730	26	
1000 P8 1000 TC		\$3,375	5 22	
1000 TC 15C		\$14,850 \$1,120	22	
250 2.4	A.M.I	\$2,039,972	19,384	
250 2.4 250 40G/100		\$1,038,313	19,384	
	iger AMI	\$1,035,309	18,458	
250 Bac 250 P &		\$140,351	2,571	
250 P & 250 TC	1 47	\$1,969,633	36,926	
3M		\$1,505,033	10	
	5 2.4 AMI	\$36,827	217	
	5 2.4 ANN 5 40G/100G AMR		13	
	5 Badger AMI	\$10,666	88	
400/425		\$45,705	277	
400/42. 5M		\$6,545	5	
7M		\$1,696	1	
Grand Total		\$7,895,388	94,306	
		+ ,000,000	5-1,500	

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

> Average <u>Cost</u> <u>Ratio</u> 80.07% 16.89%

1.85% 1.19% 100.00%

Cost

\$82,837 \$92,960

\$6,720 \$81,580 <u>\$503,370</u>

\$767,467

Original

Cost

Assumed Price

\$6,936,503

\$1,462,990

\$159,983 \$103,378

\$8,662,854

\$53.34 \$1,120.00 \$1,120.00 \$4,079.00 \$53.34

Quantity

97,663

105,405

7,610 109

23

RS

TOTAL

no rate

GS IFT

IFT3 IT01 RS

GS FT-L IT - Inter. Transportation

Count of meters with no

meter stock number to find price

4

1,553

11,103

DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2021-00xxx ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2020 GAS CUSTOMER ACCOUNTING EXPENSES BY ACCOUNT WP FR-16(7)(v) Witness Responsible: James E. Ziolkowski Page 1 of 1 6/18/2021

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

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

(a) Source: FERC Form 2 - p. 324-325. (b) Source: Allocation Factors Summary DUKE ENERGY KENTUCKY, INC. GAS COST OF SERVICE STUDY CASE NO: 2021-00xxx ALLOCATION FACTORS FOR COST OF SERVICE STUDY TWELVE MONTHS ENDING DECEMBER 31, 2020 GENERAL & COMMON PLANT, ACCUMULATED DEPRECIATION, A & G EXPENSES WP FR-16(7)(v) Witness Responsible: James E. Ziolkowski Page 1 of 1 6/18/2021

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

Updated

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

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

DUKE ENERGY KENTUCKY, INC.	WP FR-16(7)(v)
GAS COST OF SERVICE STUDY	WITNESS RESPONSIBLE:
COMPUTATION OF PRESENT RETURN EARNED (PRESENT NOI)	JAMES E. ZIOLKOWSKI
TWELVE MONTHS ENDING DECEMBER 31, 2022	PAGE 1 OF 1
CASE NO: 2021-00xxx	6/18/2021
DATA: 12 MONTH FORECASTED PERIOD	

Line			TOTAL	RS	GS	FT-L	IT INTERUPT	TOTAL	ALL
No.	SUMMARY OF RESULTS		GAS	RESIDENTIAL	GEN SERV	FIRM TRANS	TRANS	AT ISSUE	OTHER
	Schedule 1								
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE		771,808,162	527,735,426	170,180,982	55,974,942	17,916,812	771,808,162	0
3	TOTAL DEPRECIATION RESERVE		(206,903,281)	(143,723,016)	(42,943,982)	(15,410,889)	(4,825,394)	(206,903,281)	0
4	TOTAL RATE BASE ADJUSTMENTS	_	(96,583,675)	(65,792,971)	(21,248,649)	(7,213,268)	(2,328,787)	(96,583,675)	0
5	TOTAL RATE BASE		468,321,206	318,219,439	105,988,351	33,350,785	10,762,631	468,321,206	0
6									
7	OPERATING EXPENSES								
8	TOTAL O&M EXPENSE		62,796,024	41,532,142	19,463,879	1,306,497	493,506	62,796,024	0
9	TOTAL DEPRECIATION EXPENSE		19,004,235	12,940,826	4,273,356	1,377,546	412,507	19,004,235	(0)
10	TOTAL OTHER TAX & MISC EXPENSE		4,716,796	3,227,621	1,059,154	325,402	104,619	4,716,796	0
11	TOTAL OP EXP EXCL INC & REV TAX	-	86,517,055	57,700,589	24,796,389	3,009,445	1,010,632	86,517,055	(0)
12	NET FED INCOME TAX EXP ALLOWABLE		5,596,540	3,760,041	1,417,680	307,521	111,299	5,596,541	(1)
13	REVENUE TAX		1.504.852	1.019.899	348.628	101.883	34,441	1,504,851	1
14	TOTAL OPERATING EXPENSE	-	93.618.447	62,480,529	26.562.697	3,418,849	1.156.372	93.618.447	(0)
15						., .,	, , .		(-)
16	RETURN ON RATE BASE		33.063.477	22,466,292	7.482.778	2.354.565	759.842	33.063.477	0
17	TOTAL OTHER OPERATING REVENUES		(310,224)	(231,974)	(60,796)	(13.323)	(4,131)	(310.224)	0
18	TOTAL GAS COST OF SERVICE	-	126,371,700	84.714.847	33,984,679	5,760,091	1,912,083	126,371,700	(0)
19				,,		-,,	.,,		(-)
20	PROPOSED REVENUES - ELIM 40.00% OF SUBSIDY		126,434,590	85,341,377	32,736,157	6,308,299	2,048,757	126.434.590	0
21	EXCESS REVENUES	-	62,890	626,530	(1,248,522)	548,208	136,674	62,890	0
22									
23	TOTAL RETURN EARNED (TO WPE-3.2k)	Line 16 + Line 41	21,630,933	15,460,377	3,384,464	2,123,376	662,715	21,630,932	1
24	RATE OF RETURN EARNED		0.04619	0.04858	0.03193	0.06367	0.06158	0.04619	15.60114
25	TOTAL RATE OF RETURN ALLOWABLE		0.070600	0.070600	0.070600	0.070600	0.070600		0.070600
26	RETURN EARNED ON COMMON EQUITY		0.05486	0.05957	0.02673	0.08934	0.08522	0.05486	30.73874
27 28	ALLOWED RETURN ON COMMON EQUITY		0.10301	0.10301	0.10301	0.10301	0.10301		0.10301
20	PRESENT REVENUES		111.143.535	75.382.959	28.525.719	5.452.147	1.782.710	111.143.535	0
30	REVENUE INCREASE JUSTIFIED		15,228,165	9,331,888	5,458,960	307,944	129,373	15,228,165	(0)
31	PER UNIT PRES REV		0.13701	0.12379	0.19137	0.05648	0.07257	0.13701	0
32	REVENUE INCREASE REQUESTED		15,291,055	9,958,418	4,210,438	856,152	266,047	15,291,055	Ő
33	PER UNIT PRES REV		0.13758	0.13210	0.14760	0.15703	0.14924	0.13758	0
34									
35	PROPOSED REVENUES = CURRENT REVENUES								
36	PROPOSED REVENUES		111,143,535	75,382,959	28,525,719	5,452,147	1,782,710	111,143,535	0
37	TOTAL GAS COST OF SERVICE		(126,371,700)	(84,714,847)	(33,984,679)	(5,760,091)	(1,912,083)	(126,371,701)	1
38	EXCESS REVENUES		(15,228,165)	(9,331,888)	(5,458,960)	(307,944)	(129,373)	(15,228,165)	1
39 40	COMPOSITE TAX RATE EXCESS TAX		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
40	EXCESS TAX EXCESS RETURN		(3,795,620) (11,432,544)	(2,325,973) (7,005,915)	(1,360,646) (4,098,314)	(76,755) (231,189)	(32,246) (97,127)	(3,795,620) (11,432,545)	0
41	LAGEGG NETURIN		(11,432,344)	(1,000,915)	(4,090,314)	(231,189)	(97,127)	(11,452,545)	1

KyPSC Case No. 2021-00190 STAFF-DR-01-054 Attachment DEK Gas COSS Page 30 of 30

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

Line No.			Rate Base (A)	Rev	resent venues (B)	Net Operating Income (C)	Present ROR (D)	(F	Present Revenues At Average ROR (E) 3) + (((D) Line 5 *	Sub Ove	er Class sidization rcollected ercollected) (F)	Subs t 40	er Class sidization imes 0.00% (G)	(alle base	ate Increase ocated to class d on Rate Base) (H) ine 5 * ((A) / (A)	60.0	osed Revenues 0% Interclass ubsidization (I)	Proposed Percent Increase (J)	ROR At Proposed Rates (K) ((((H) - (G))*(1-		posed Increase Less Ibsidy) Excess (L)
			FR-16(7)(v)-8	FR-16	6(7)(v)-8	WP - Pres NO	I (C) / (A)	(-	(C))/(1-FIT))	(E	B) - (E)	(F) *	40.00%	(, -	Line 5)	(В	i) - (G) + (H)	((H) - (G)) / (B)	FIT)+ (C)) / (A)		(H) - (G)
1 2 3 4	Rate RS Rate GS Rate FT-L Rate IT	\$	318,219,439 105,988,351 33,350,785 10,762,631	28	5,382,959 8,525,719 5,452,147 1,782,710	\$ 15,460,37 3,384,46 2,123,37 662,71	4 3.1932 6 6.3668	。 %	5 74,417,919 30,438,316 4,714,220 1,573,080		965,040 (1,912,597) 737,927 209,630	\$	386,016 (765,039) 295,171 83,852	\$	10,344,208 3,445,319 1,084,110 349,851	\$	85,341,151 32,736,077 6,241,086 2,048,709	13.210% 14.760% 14.470% 14.921%	7.330586% 6.331495% 8.235602% 8.110045%	\$	9,958,192 4,210,358 788,939 265,999
5	Total	\$	468,321,206	\$ 111	1,143,535	\$ 21,630,93	2 4.6188	%\$	111,143,535	\$	-	\$		\$	15,223,488	\$	126,367,023	13.697%	7.186838%	\$	15,223,488
	MISCELLANEOUS	REVE												in reco Increa	eed by increase onnection charges se Including Recon Cha	3					
6	Interdepartmental (Ir				0									\$	15,228,161		0				
7	Bad Check Charges		,		27,420												27,420				
8	Reconnection Charg	es			23,364												28,037				
9	Rents				0												0				
10	Special Contracts (F	late F	T-L)		258,228													\$67,567 decr in Sp	ec Contract include	d in l	T-L above
11	Other Misc				1,212												1,212				
12	Revenue Transp of (Gas - I	Interco		0												0				
13	Total Misc				310,224												314,897				
14	Total Company			111	1,453,759												126,681,920	13.663%			

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

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

					ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	Code	FERC	Total	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21
403002	Depreciation Expense	DEPR	403	16,108,462	1,214,309	1,220,388	1,226,144	1,274,508	1,283,029	1,289,438	1,429,121	1,431,317	1,432,128	1,433,714	1,436,726
404200	Amort Exp - Limited Term	DEPR	404	3,267,868	420,534	336,102	338,677	332,457	349,084	339,923	192,012	192,012	191,963	191,963	191,963
407305	Reg Assest Amortization	AMORT	407	524,364	29,727	29,727	29,727	29,727	29,727	29,727	57,667	57,667	57,667	57,667	57,667
407355	DSM Amortization	OTH	407	1,372,959	30,573	74,147	144,611	357,279	354,004	412,345	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	3,609,113	282,833	282,833	282,833	126,966	282,833	375,579	329,206	329,206	329,206	329,206	329,206
408150	State Unemployment Tax	OTHTX	408	4,855	5	5	6	9	3,503	1,327	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	1,309	(248)	(263)	(261)	(256)	2,017	320	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	154,107	(3,331)	23,645	34,358	44,366	27,357	27,712	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	3,625	543	543	543	718	639	639	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	2,000	(3,000)	0	0	5,000	0	0	0	0	0	0	0
408851	Sales and Use Expense	OTHTX	408	(14,874)	(14,471)	0	0	0	0	(403)	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	503,654	36,181	1,512	30,959	60,896	35,234	31,682	50,046	49,394	48,941	48,623	61,517
409060	Federal Income Taxes Utility Op Income	FIT	409	1,959,102	163,259	163,259	163,259	163,259	163,259	163,259	163,259	163,259	163,259	163,259	163,259
409160	State/Local Inc Tax Exp Utility Op Inc	FIT	409	(303,448)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)	(25,287)
410060	Deferred FIT	FIT	410	1,370,020	114,168	114,168	114,168	114,168	114,168	114,168	114,168	114,168	114,168	114,168	114,168
410101	Deferred SIT	FIT	410	1,132,283	94,357	94,357	94,357	94,357	94,357	94,357	94,357	94,357	94,357	94,357	94,357
411060	Deferred FIT - ARAM	FIT	411	(59,471)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)	(4,956)
411065	Amortization of Investment Tax Credit	FIT	411	(75,934)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)	(6,328)
411101	Deferred SIT - ARAM	FIT	411	(46,178)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)
411102	DFIT - Other	FIT	411	91,381	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615	7,615
411113	DSIT: State Excess DIT Amort	FIT	411	(74,589)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)	(6,216)
411115	DFIT: Federal Excess DIT Amort	FIT	411	(864,745)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)
426509	Loss on Sale of A/R	CO	426	453,874	(8,099)	(9,539)	9,228	4,689	95,363	100,658	41,610	334	45,968	28,059	72,145
426591	I/C - Loss on Sale of A/R	CO	426	321.870	21,337	22,774	6.911	4,689	95,363	100,658	(18,654)	32.064	16.083	21,882	8.320
426891	IC Sale of AR Fees VIE	CO	426	139,921	6,789	6,249	6.067	6,206	6,504	7,361	18,367	16,843	13,784	12,658	19,942
480000	Residential Sales-Gas	REV	480	72,344,611	2,329,249	2,687,106	4,663,574	9,559,941	12,781,881	12,701,059	9,270,542	6,124,689	3,994,417	2,796,250	2,719,032
480990	Gas Residential Sales-Unbilled	REV	480	(1,042,142)	(17,694)	764,687	1,296,965	2,533,027	(899,242)	(683,202)	(857,734)	(1,621,936)	(1,267,955)	(252,518)	(47,736)
481000	Industrial Sales-Gas	REV	481	1,859,021	46,433	54,649	105,726	252,219	347,799	349,929	292,501	156,467	68,061	63,490	60,106
481090	Gas Industrial Sales Unbilled	REV	481	(10,266)	(1,113)	19,146	33,277	7,607	(24,021)	(8,648)	748	(27,642)	10,385	(16,640)	(5,412)
481200	Gas Commercial Sales	REV	481	25,224,060	665,755	864,947	1,577,078	3,523,048	4,854,582	4,863,357	3,128,232	1,910,462	1,127,565	935.745	907.687
481290	Gas Commercial Sales Unbilled	REV	481	(147,755)	(2,473)	267,064	666,975	593,062	(359,140)	(188,131)	(281,933)	(521,271)	(254,894)	(82,492)	25,503
482000	Other Sales to Public Auth-Gas	REV	482	1,168,722	24,713	19.693	35,178	112,303	122,938	116,382	288,829	208,695	93,108	57,164	49,672
482090	Gas OPA Unbilled	REV	482	(65,534)	(804)	27,374	77,621	14,615	(43,796)	(24,281)	44,882	(118,822)	(26,835)	(19,261)	(3,518)
482200	Gas Public St Hwy Ltng	REV	482	513	(000)	0	0	0	0	()	82	78	78	88	94
484000	Interdepartmental Sales	REV	484	21.999	32	40	231	2.083	6,122	5,672	4,706	2.224	304	184	199
487001	Discounts Earn/Lost-Gas	REV	487	1,166	(2,324)	0	0	3.487	0	3	0	_,1	0	0	0
488000	Misc Service Revenue-Gas	REV	488	35,078	584	1,850	732	2,312	2,089	1,513	4,333	4,333	4,333	4,333	4,333
488100	IC Misc Svc Reg Gas Reg	REV	488	604,439	51,997	51,997	51.997	307,166	70.641	70,641	0	0	0	0	0
489000	Transp Gas of Others	REV	489	1,538,632	117,810	123,868	121,597	119,590	113,694	97,455	144,700	137,591	139,018	138,194	138,418
489010	IC Gas Transp Rev Reg	REV	489	601.752	50.292	50.292	50,292	50,292	50,292	50,292	50,000	50,000	50,000	50,000	50.000
489020	Comm Gas Transp Only	REV	489	1,497,576	86,179	108,713	135,598	213,266	254,438	258,615	132,505	91,601	66,395	52,748	47,393
489025	Comm Gas Transp Unbilled	REV	489	17,092	(161)	17,762	28.867	(58,879)	(401)	82,587	(12,406)	(20,397)	(13,710)	(7,320)	1,833
489030	Indust Gas Transp Only	REV	489	2,992,652	189,352	222,524	242,129	311,435	335,718	321,039	304,684	250,831	217,480	198,896	197,690
489035	Indust Gas Transp Unbilled	REV	489	(5,079)	(1,564)	42,153	41,489	(180,887)	260	139,662	850	(45,509)	(7,487)	(3,337)	(2,014)
489040	OPA Gas Transp Only	REV	489	257,707	(1,605)	15,845	25,349	44,615	43,834	24,801	39,700	30,436	13,654	7,382	6,906
489045	OPA Gas Transp Unbilled	REV	489	2.840	(208)	6,430	12,462	(33,762)	1,344	28,127	5.475	(13,404)	(3,948)	(574)	94
495031	Gas Losses Damaged Lines	REV	495	3,492	574	486	1,682	234	(279)	795	0,110	(10,101)	(0,0.0)	(01.1)	0
496020	Provision for Rate Refund	REV	496	25.068	4.178	4,178	4,178	4.178	4,178	4,178	Ő	Ő	0	0	Ő
711000	Gas Boiler Labor	PO	711	2,294	-,6	50	155	361	846	876	Ő	Ő	0	0	Ő
712000	Gas Production-Other Power Ex	PO	712	1,883	108	117	0	223	960	475	Ő	Ő	õ	0	Ő
717000	Lig Petro Gas Exp-Vapor Proc	PO	717	215,498	10,614	5,879	8.617	9.069	9.434	6,759	25.644	25,554	25,539	25,495	37,932
		-		.,						-,				-,	

WPC-2.2b WITNESS RESPONSIBLE: J. P. BROWN PAGE 1 OF 35

728000	Liquid Petroleum Gas	PO	728	43,757	0	0	0	12,792	13,955	4,460	12,550	0	0	0 W TNES\$67,6659POI	PC-2.2b 0
735000	Gas Misc Production Exp	PO	735 742	186,529	4,827	6,537	9,886	13,086	7,678	21,915	34,055	18,310			310120,662 3ROV220,050
742000 801000	Maint Gas Production Equipmen Purchases Gas & NGL	PM Fuel	801	99,761 38,803,552	1,279 762,951	666 1,607,007	2,181 3,130,187	5,881 5,352,501	2,775 5,891,545	2,567 9,576,336	1,050 5,216,260	12,600 2,670,963	30,862 1,360,953	1,074, \$7A2 GE	
801000	Purchases Gas & NGL-Aff	Fuel	801	1,003,052	163,015	160,156	159,450	174,459	172,128	9,576,336	5,210,200	2,070,903	1,300,953	1,074,3720	0 v
805002	Unrecovered Purchase Gas Adj	Fuel	805	(4,343,696)	(486,728)	(1,102,574)	(1,660,393)	(440,745)	1,328,584	(1,981,840)	0	0	0	0	0
805002	Purchase Gas Cost Unbilled Rev	Fuel	805	(487,664)	(400,720) (8,321)	385,724	928,193	1,529,065	(573,671)	(214,131)	(489,358)	(1,171,550)	(615,480)	(221,211)	(40,185)
807000	Gas Purchased Expenses	PO	807	590,591	36,307	58,027	42,169	38,013	93,072	38,454	48,013	47,928	47,502	47,114	47,558
807100	I/C Gas Purchased Expenses	PO	807	1,843	125	129	202	427	379	581	40,010	47,320	47,302	47,114	47,550 0
850001	Operation Supv & Eng-Tran	то	850	1,831	480	269	202	272	291	319	0	0	0	0	0
859000	Other Expenses-Trans	то	859	14,197	1.345	1,321	1.034	(638)	1.543	1,502	1.371	1,368	1,354	1.342	1,334
863000	Transm-Maint of Mains	TM	863	404,697	5,089	2,330	14,546	4,679	362	1,662	34,347	73,830	53,536	77,138	77,127
871000	Distribution Load Dispatching	DO	871	252,336	36,088	13,641	14,104	30,180	17,822	13,753	17,066	18,432	27,349	22,138	20,288
874000	Mains And Services	DO	874	1,653,213	157.834	141.137	206,954	181.261	180,672	112,304	95.819	104,605	109,845	110,798	143,002
875000	Measuring And Reg Stations-Ge	DO	875	167,795	13,859	30,166	18,722	17,921	586	12	13,648	13,605	13,582	13,549	18,850
876000	Measuring & Reg Station-Indus	DO	876	3,142	1,306	329	630	2,911	378	2,979	(833)	(832)	(833)	(833)	(1,241)
878000	Meter And House Regulator Exp	DO	878	913,113	113,458	22,742	307,398	92,821	38,178	29,796	50,995	50,815	50,359	49,931	57,745
879000	Customer Installation Expense	DO	879	1,260,584	80,034	123,262	83,348	143,907	110,436	81,324	112,008	100,308	86,669	106,394	136,720
880000	Gas Distribution-Other Expense	DO	880	1,880,048	98,076	99,233	104,949	134,439	148,349	103,907	230,569	194,759	190,099	191,322	192,106
887000	Maintenance of Mains	DM	887	1,091,465	78,411	45,616	82,430	75,264	111,588	127,223	95,329	93,821	85,632	89,593	118,198
889000	Maint-Meas/Reg Stn Equip-Gas	DM	889	61,752	9,716	6,701	1,100	12,047	7,519	7,537	2,787	2,797	2,792	2,786	3,199
892000	Maintenance of Services	DM	892	505,702	11,066	7,926	64,835	84,439	11,380	1,478	55,287	55,092	54,385	53,749	53,449
893000	Maint - Meters And House Reg	DM	893	138,367	14,366	23,446	12,829	30,655	27,064	21,429	1,326	1,323	1,325	1,326	1,975
894000	Maint-Other Distribution Equip	DM	894	103,566	79,491	28,540	(41,336)	5,899	23,480	21,473	(35,125)	12,597	12,604	(35,167)	18,754
901000	Supervision-Cust Accts	CO	901	184,509	15,804	14,851	15,276	17,048	13,444	14,245	14,183	14,523	14,528	14,525	21,552
902000	Meter Reading Expense	CO	902	10,243	2,176	1,114	1,471	1,513	1,715	1,788	72	72	72	72	107
903000	Cust Records & Collection Exp	CO	903	1,646,101	104,049	153,396	150,996	141,024	141,313	142,390	121,652	129,068	147,519	109,869	171,245
903100	Cust Contracts & Orders-Local	CO	903	280,409	15,406	13,847	12,794	21,472	12,705	13,850	34,382	30,241	30,783	34,346	29,757
903200	Cust Billing & Acct	CO	903	455,868	59,625	(28,715)	43,497	36,580	43,621	45,421	44,901	40,770	41,283	44,920	42,759
903300	Cust Collecting-Local	CO	903	374,019	34,001	32,943	33,056	37,450	16,327	12,929	35,151	34,810	32,805	35,486	36,225
903400	Cust Receiv & Collect Exp-Edp	CO	903	33,022	1,306	1,155	547	2,392	191	821	4,152	4,156	4,472	4,463	4,688
903891	IC Collection Agent Revenue	CO	903	(50,942)	(3,851)	(3,608)	(4,112)	(5,365)	(5,114)	(5,534)	(4,103)	(3,413)	(3,505)	(3,924)	(4,392)
904001	BAD DEBT EXPENSE	CO CO	904	(228,241)	(100,000)	(50,000) 2	(50,000)	(28,241)	0	0 9	0	0	0	0	0
905000 908160	Misc Customer Accts Expenses	CSI	905 908	71 137,119	13 8,113	2 7,456	1 8,445	39 8,368	7 11,740	9 12,517	0 13,825	0 14,059	0 14,539	0 12,008	0 14,229
908160	Cust Assist Exp-General Misc Advertising Expenses	CSI	908	2,005	6,113 76	7,450 953	8,445 180	0,300 0	11,740	796	13,825	14,059	14,539	12,008	14,229
910000	Misc Cust Serv/Inform Exp	CSI	910	92,715	6.409	(5,415)	10,967	9.870	8.275	6.334	9.419	9.402	9.386	9.352	9,318
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	113,508	5,018	9,896	9,381	773	28,142	915	9,896	9,896	9,896	9,896	9,903
912000	Demonstrating & Selling Exp	SE	912	364,521	16,792	26,655	15,795	24,600	26,682	21,744	36,972	41,215	41,442	37,964	35,054
913001	Advertising Expense	SE	913	2,355	18	1,100	21	1,216	20,002	21,744	00,012	-1,210	0	0,000	00,004
920000	A & G Salaries	AGO	920	2,647,642	95,703	149,867	177,133	600,756	213,697	215,032	229,891	180,260	181,364	233,635	187,801
921100	Employee Expenses	AGO	921	123,298	3,169	7,138	2,868	(6,164)	6,013	11,390	16,474	16,273	16,377	16,997	16,402
921200	Office Expenses	AGO	921	233,601	8,517	11,881	8,936	65,325	16,419	(43,928)	27,682	30,596	26,246	31,362	25,315
921300	Telephone And Telegraph Exp	AGO	921	62	4	30	10	1	13	4	0	0	0	0	0
921400	Computer Services Expenses	AGO	921	164,158	4,174	10,281	3,988	17,767	17,105	(2,456)	17,366	20,595	18,229	20,491	19,374
921540	Computer Rent (Go Only)	AGO	921	155,884	27,699	29,842	28,680	28,848	18,942	19,815	45	45	183	1,695	45
921600	Other	AGO	921	82	8	1	10	0	2	0	6	11	11	11	11
921980	Office Supplies & Expenses	AGO	921	863,857	68,189	73,505	58,999	61,196	71,894	69,610	76,931	76,852	76,776	76,618	76,454
923000	Outside Services Employed	AGO	923	1,779,357	447,116	170,676	300,877	220,180	59,909	260,938	78,004	44,011	51,807	51,952	43,342
923980	Outside Services Employee &	AGO	923	(9,251)	(2,971)	(855)	(2,478)	(931)	(2,547)	531	0	0	0	0	0
924000	Property Insurance	AGO	924	1,233	(128)	110	110	(128)	174	174	0	0	0	0	921
924050	Inter-Co Prop Ins Exp	AGO	924	5,378	420	420	420	420	448	448	467	467	467	467	467
924980	Property Insurance For Corp.	AGO	924	57,080	4,222	4,222	4,222	4,222	4,997	4,997	5,033	5,033	5,033	5,033	5,033
925000	Injuries & Damages	AGO	925	16,913	520	520	3,888	552	6,056	2,353	504	504	504	504	504
925051	INTER-CO GEN LIAB EXP	AGO	925	97,478	6,449	6,449	6,449	6,449	9,663	9,663	8,726	8,726	8,726	8,726	8,726
925200	Injuries And Damages-Other	AGO	925	12,563	134	136 0	138 0	155	144	160 0	2,366 0	1,741 0	1,741	2,616 0	1,491 0
925300 925980	Environmental Inj & Damages	AGO AGO	925 925	(1,360) 4,182	(1,360) 435	0 435	0 481	0 435	0 400	0 400	0 266	0 266	0 266	0 266	0 266
925980 926000	Injuries And Damages For Corp. EMPL PENSIONS AND BENEFITS	AGO	925 926	4,182 2,286,009	435 136,058	435 114,847	481	435 185,809	400 144,066	400 122,131	266 246,693	266 231,657	200 229,867	200 225,843	200 239,696
926000	Employee Benefits-Transferred	AGO	926 926	(36,850)	93,395	52,157	(23,183)	61,834	144,066	86,370	246,693 (83,367)	(55,872)	(94,095)	(52,807)	(96,692)
926000	Non Serv Pension (ASU 2017-07)	AGO	926	(525,786)	(26,162)	(32,628)	(26,510)	(26,510)	(29,950)	(44,396)	(56,605)	(56,605)	(56,605)	(56,605)	(56,605)
928000	Regulatory Expenses (Go)	AGO	928	(323,700) 48	(20,102) 45	(32,020)	(20,010)	(20,010)	(23,330)	(44,000)	(30,003)	(30,003)	(30,003)	(50,005)	(30,003)
020000			010	40	.0	0	Ŭ	0	Ŭ	Ŭ	Ŭ	0	0	5	5

928006 929000	State Reg Comm Proceeding Duplicate Chrgs-Enrgy To Exp	AGO AGO	928 929	240,745 (19,420)	21,264 (87)	21,264 (279)	21,264 (767)	21,264 (2,914)	21,264 (7,370)	21,265 (8,003)	18,860 0	18,860 0	18,860 0W	18,860 W TNESS RESPC	/PC-2.2289,860 INSIBLE: 0
929500	Admin Exp Transf	AGO	929	(186,440)	(9,406)	(14,800)	(9,560)	(8,718)	(13,499)	(11,792)	(18,036)	(18,070)	(18,270)	(18 435P	BROV21419)
930150	Miscellaneous Advertising Exp	AGO	930	32,161	1,424	361	1,597	4,864	3,491	429	3,927	2,878	3,192		3 OF 325.879
930200	Misc General Expenses	AGO	930	205,133	12,474	(37,936)	121,456	15,971	83,537	(2,635)	4,439	11,269	(1,975)	(2,636)	3,602
930220	Exp Of Servicing Securities	AGO	930	200,100	(10)	(26)	(18)	(1,446)	(25)	1,611	4,400	0	(1,070)	(2,000)	0,002
930220	Dues To Various Organizations	AGO	930	23.875	1.307	1.335	361	1.116	902	11.834	917	1.960	917	1.110	1,156
930230	Director'S Expenses	AGO	930	19,175	1,307	1,689	301	2,681	902	2	149	2,223	9,910	1,110	2,223
				495		1,009	•		5	2				149	
930250	Buy/Sell Transf Employee Homes	AGO	930		(7)	Ũ	267	124	-	•	18	18	18	17	17
930700	Research & Development	AGO	930	60	7	14	10	10	10	9	0	0	0	0	0
930940	General Expenses	AGO	930	1,267	123	79	89	358	64	140	69	69	69	69	69
931001	Rents-A&G	AGO	931	50,190	3,478	4,297	3,033	3,109	4,648	3,402	4,696	4,700	4,700	4,709	4,709
931008	A&G Rents-IC	AGO	931	322,395	26,269	26,137	26,245	26,672	28,938	29,074	26,510	26,510	26,510	26,510	26,510
932000	Maintenance Of Gen Plant-Gas	AGO	932	2,042	(967)	783	315	745	207	329	315	0	0	0	315
935200	Cust Infor & Computer Control	AGM	935	412	(452)	553	(29)	52	77	211	0	0	0	0	0
				193,061,416	8,084,396	10,046,141	16,160,726	28,952,940	29,192,551	30,373,844	21,376,429	12,174,066	9,015,254	8,860,108	9,494,656
	Revenues	REV		106,925,644	3,539,202	5,350,804	9,172,997	17,380,952	17,662,931	18,211,845	12,560,696	6,598,426	4,209,969	3,922,332	4,150,280
	<u>OperatingExpenses</u>														
	Gas Purchased Expense	Fuel		34,975,244	430,917	1,050,313	2,557,437	6,615,280	6,818,586	7,554,209	4,726,902	1,499,413	745,473	853,161	1,060,563
	<u>Operation</u>	PO		1 0 4 0 0 0 5	54.007	70 700	64.000	70.074	400.004	70 500	400.000	04 700	00 700	00.044	400.450
	Production	PO		1,042,395	51,987	70,739	61,029	73,971	126,324	73,520	120,262	91,792	89,762	89,214	106,152
	Customer Accounts	CO		3,620,724	148,556	154,469	225,732	239,496	421,439	434,596	291,713	299,468	343,792	302,356	402,348
	Customer Service & Information	CSI		345,347	19,616	12,890	28,973	19,011	48,157	20,562	33,140	33,357	33,821	31,256	33,450
	Sales Expense	SE		366,876	16,810	27,755	15,816	25,816	26,682	21,744	36,972	41,215	41,442	37,964	35,054
	Transmission	TO		16,028	1,825	1,590	1,234	(366)	1,834	1,821	1,371	1,368	1,354	1,342	1,334
	Distribution	DO		6,130,231	500,655	430,510	736,105	603,440	496,421	344,075	519,272	481,692	477,070	493,299	567,470
	A&G	AGO		8,567,342	921,505	601,952	876,548	1,284,052	777,803	758,901	612,346	554,977	510,828	601,084	505,472
	Other	OTH		1,372,959	30,573	74,147	144,611	357,279	354,004	412,345	0	0	0	0	0
	Maintenance														
	Production	PM		99,761	1,279	666	2,181	5,881	2,775	2,567	1,050	12,600	30,862	16,800	22,050
	Transmission	ТМ		404,697	5,089	2,330	14,546	4,679	362	1,662	34,347	73,830	53,536	77,138	77,127
	Distribution	DM		1,900,852	193,050	112,229	119,858	208,304	181,031	179,140	119,604	165,630	156,738	112,287	195,575
	A&G	AGM		412	(452)	553	(29)	52	77	211	0	0	0	0	0
	Operation & Maintenance Expense			23,867,624	1,890,493	1.489.830	2,226,604	2.821.615	2.436.909	2.251.144	1,770,077	1,755,929	1,739,205	1,762,740	1.946.032
	Depreciation Expense	DEPR		19,376,330	1,634,843	1,556,490	1,564,821	1,606,965	1,632,113	1,629,361	1,621,133	1,623,329	1,624,091	1,625,677	1,628,689
	Amortization of Deferred Expenses	AMORT		524,364	29,727	29,727	29,727	29,727	29,727	29,727	57,667	57,667	57,667	57,667	57,667
	Taxes Other Than Income Taxes	OTHTX		4,263,789	298,512	308,275	348,438	237,699	351,583	436,856	379,252	378,600	378,147	377,829	390,723
	Income Taxes	FIT		3,128,421	298,512	260,702	260,702	260,702	260,702	260,702	260,702	260,702	260,702	260,702	260,702
		FII													-
	Operating Income			20,789,872	(1,005,992)	655,467	2,185,268	5,808,964	6,133,311	6,049,846	3,744,963	1,022,786	(595,316)	(1,015,444)	(1,194,096)
	Operating Income - Before Income Taxes			23,918,293	(745,290)	916,169	2,445,970	6,069,666	6,394,013	6,310,548	4,005,665	1,283,488	(334,614)	(754,742)	(933,394)

WPC-2.2b WITNESS RESPONSIBLE: J. P. BROWN PAGE 4 OF 35

BUDGET
Aug-21
1,437,640
101 170
191,178
57,667
0
329,206
0
0
0
0
0
0
48,669
163,253
(25,291)
(23,291)
114,172
94,356
(4,955)
(6,326)
(3,850)
7,616
(6,213)
(72,063)
73,458
10,443
19,151
2,716,871
11,196
61,641
2,047
865,602
(10,025)
40,047
7,291
93
202
202
4,333
0
146,697
50,000
50,125
(683)
200,874
11,305
6,790
804
0
0
0 0
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0 24,962

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

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

$\begin{array}{c} 18,860\\ 0\\ (18,435)\\ 3,192\\ (2,433)\\ 0\\ 960\\ 149\\ 18\\ 0\\ 69\\ 4,709\\ 26,510\\ 0\\ 0\\ 9,330,305\\ 4,165,210\\ \end{array}$	WPC-2.2b WITNESS RESPONSIBLE: J. P. BROWN PAGE 6 OF 35	
1,062,990		
87,643		
356,759 31,114		
39,606		
39,606 1,321		
480,222		
561,874		
0		
1,050		
60,051		
157,406		
0 1,777,046		
1.628.818		
1,628,818 57,667		
377,875		
260,699		
(999,885)		
(739,186)		

DUKE ENERGY KENTUCKY, INC. CASE NO. 2021-00190 BASE PERIOD REVENUES BY PRODUCT BASE PERIOD

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

Account	Description	Code Product	Product Desc.	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
480000	Residential Sales-Gas	BOTHRV	Other Base Gas	29,268,944	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
480000	Residential Sales-Gas	RCCHRG	Eixed Customer Charge	18 631 007	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
480000	Residential Sales-Gas	RGDSM	Demand Side Momt Gas	1.229.039	30.570	45.008	113.310	258.972	374,988	406.191	0	0	0	0	0	0
480000	Residential Sales-Gas	RGGCA	Gas Cost Adjustment Clause	22 671 524	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
480000	Residential Sales-Gas	RKGWNA	Rider KY Gas Weather Normaliza	544.090	18	(335)	220.322	493.080	423,763	(592,758)	0	0	0	0	0	0
480000	Residential Sales-Gas	ROFASR	Accelerated Service Replacemen	0	ó	0	0	0	0	0	Ó.	ó	ó	0	0	ó
480000	Residential Sales-Gas	ROGTAX	Tax Reform Customer Credit	3	3	ō	ō	ō	ō	ō	ō	ō	ō	ō	ō	ō
480990	Gas Residential Sales-Unbilled	UNBILL	Unbill Total (inc base& rider)	(1.042.142)	(17.694)	764.687	1.296.965	2.533.027	(899.242)	(683.202)	(857,734)	(1.621.936)	(1.267.955)	(252.518)	(47,736)	11,196
481000	Industrial Sales-Gas	BOTHRV	Other Base Gas	824,732	29,029	33,558	58,002	113,131	157,136	168,635	118,789	69,851	27,585	18,477	15,146	15,393
481000	Industrial Sales-Gas	RCCHRG	Fixed Customer Charge	133.697	10,100	9,950	10.350	10.800	10.950	9.850	11.987	12.059	11.825	12.025	11.850	11.951
481000	Industrial Sales-Gas	RGGCA	Gas Cost Adjustment Clause	888.558	7.304	11,141	32.818	117.659	171,142	183,167	161.726	74,556	28.651	32,987	33,110	34,297
481000	Industrial Sales-Gas	RKGWNA	Rider KY Gas Weather Normaliza	12,033	0	0	4,556	10,629	8,571	(11,723)	0	0	0	0	0	0
481090	Gas Industrial Sales Unbilled	UNBILL	Unbill Total (inc base& rider)	(10.266)	(1.113)	19,146	33.277	7.607	(24.021)	(8.648)	748	(27.642)	10.385	(16.640)	(5.412)	2.047
481200	Gas Commercial Sales	BOTHRV	Other Base Gas	9,611,143	177,939	280,702	612,405	1,325,583	1,916,363	2,073,566	1,284,308	838,235	444,631	255,202	211,072	191,137
481200	Gas Commercial Sales	RCCHRG	Fixed Customer Charge	3,835,752	332,396	341,212	345,678	349,762	351,196	338,815	298,620	293,763	292,513	289,989	294,494	307,314
481200	Gas Commercial Sales	RGDSM	Demand Side Mgmt Gas	25,615	932	1,408	3,099	5,617	7,102	7,457	0	0	0	0	0	0
481200	Gas Commercial Sales	RGGCA	Gas Cost Adjustment Clause	11,583,821	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
481200	Gas Commercial Sales	RKGWNA	Rider KY Gas Weather Normaliza	167.732	(838)	(2.635)	65.864	153.848	137.513	(186.020)	0	0	0	0	0	0
481290	Gas Commercial Sales Unbilled	UNBILL	Unbill Total (inc base& rider)	(147,755)	(2,473)	267,064	666,975	593,062	(359,140)	(188,131)	(281,933)	(521,271)	(254,894)	(82,492)	25,503	(10,025)
482000	Other Sales to Public Auth-Gas	BOTHRV	Other Base Gas	466.847	7.757	7.642	14.869	45.020	50.652	51.907	117.234	95.115	39.871	16.206	11.871	8.703
482000	Other Sales to Public Auth-Gas	RCCHRG	Fixed Customer Charge	105,097	9,600	4,850	4,950	4,950	4,900	4,150	11,987	12,059	11,825	12,025	11,850	11,951
482000	Other Sales to Public Auth-Gas	RGDSM	Demand Side Mgmt Gas	72	0	4	11	15	17	25	0	0	0	0	0	0
482000	Other Sales to Public Auth-Gas	RGGCA	Gas Cost Adjustment Clause	591,256	7,355	7,197	13,465	57,788	63,901	64,733	159,609	101,521	41,411	28,933	25,951	19,392
482000	Other Sales to Public Auth-Gas	RKGWNA	Rider KY Gas Weather Normaliza	5,450	0	0	1,883	4,531	3,470	(4,434)	0	0	0	0	0	0
482090	Gas OPA Unbilled	UNBILL	Unbill Total (inc base& rider)	(65,534)	(804)	27,374	77,621	14,615	(43,796)	(24,281)	44,882	(118,822)	(26,835)	(19,261)	(3,518)	7,291
482200	Gas Public St Hwy Ltng	BOTHRV	Other Base Gas	83	0	0	0	0	0	0	14	14	14	14	14	13
482200	Gas Public St Hwy Ltng	RCCHRG	Fixed Customer Charge	300	0	0	0	0	0	0	50	50	50	50	50	50
482200	Gas Public St Hwy Ltng	RGGCA	Gas Cost Adjustment Clause	131	0	0	0	0	0	0	18	14	14	25	30	30
484000	Interdepartmental Sales		NO VALUE	21.999	32	40	231	2.083	6.122	5.672	4.706	2.224	304	184	199	202
487001	Discounts Earn/Lost-Gas		NO VALUE	1,166	(2,324)	0	0	3,487	0	3	0	0	0	0	0	0
488000	Misc Service Revenue-Gas		NO VALUE	35,079	584	1,850	732	2,312	2,089	1,514	4,333	4,333	4,333	4,333	4,333	4,333
488100	IC Misc Svc Reg Gas Reg		NO VALUE	604,439	51,997	51,997	51,997	307,166	70,641	70,641	0	0	0	0	0	0
489000	Transp Gas of Others	BOTHRV	Other Base Gas	1,427,692	108,350	114,408	114,717	110,130	104,234	87,995	135,240	128,131	129,558	128,734	128,958	137,237
489000	Transp Gas of Others	RCCHRG	Fixed Customer Charge	110,940	9,460	9,460	6,880	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460
489000	Transp Gas of Others		NO VALUE	0	0	0	0	0	0	0	0	0	0	0	0	0
489010	IC Gas Transp Rev Reg		NO VALUE	601.752	50.292	50.292	50.292	50.292	50.292	50.292	50.000	50.000	50.000	50.000	50.000	50.000
489020	Comm Gas Transp Only	BOTHRV	Other Base Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
489020	Comm Gas Transp Only	BFTARV	Firm Transportation agree Gas	1,379,241	84,306	106,270	133,748	211,873	253,518	259,391	114,008	73,258	48,130	34,494	29,004	31,241
489020	Comm Gas Transp Only	RCCHRG	Fixed Customer Charge	130,333	2,900	3,300	3,350	3,350	3,350	3,450	18,497	18,343	18,265	18,254	18,389	18,885
489020	Comm Gas Transp Only	RGGCA	Gas Cost Adjustment Clause	(11,996)	(1,027)	(857)	(1,500)	(1,957)	(2,429)	(4,226)	0	0	0	0	0	0
489025	Comm Gas Transp Unbilled	UNBILL	Unbill Total (inc base& rider)	17,092	(161)	17,762	28,867	(58,879)	(401)	82,587	(12,406)	(20,397)	(13,710)	(7,320)	1,833	(683)
489030	Indust Gas Transp Only	BOTHRV	Other Base Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
489030	Indust Gas Transp Only	BFTARV	Firm Transportation agree Gas	2.960.716	189.854	221.922	241.835	309.485	333.768	319.089	300.389	246.510	213.243	194.587	193.443	196.591
489030	Indust Gas Transp Only	RCCHRG	Fixed Customer Charge	37,390	1,950	1,950	1,950	1,950	1,950	1,950	4,295	4,321	4,237	4,309	4,246	4,282
489030	Indust Gas Transp Only	RGGCA	Gas Cost Adjustment Clause	(5.455)	(2.452)	(1.348)	(1.655)	0	0	0	0	0	0	0	0	0
489035	Indust Gas Transp Unbilled	UNBILL	Unbill Total (inc base& rider)	(5,079)	(1,564)	42,153	41,489	(180,887)	260	139,662	850	(45,509)	(7,487)	(3,337)	(2,014)	11,305
489040	OPA Gas Transp Only	BOTHRV	Other Base Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
489040	OPA Gas Transp Only	BFTARV	Firm Transportation agree Gas	230,878	(1,993)	15,695	25,199	44,465	43,684	24,651	35,405	26,115	9,417	3,073	2,660	2,507
489040	OPA Gas Transp Only	RCCHRG	Fixed Customer Charge	2,100	450	150	150	150	150	150	150	150	150	150	150	150
489040 489045	OPA Gas Transp Only	RGGCA LINBIL	Gas Cost Adjustment Clause	(62) 2 840	(62)	0 6 430	0 12 462	0	0 1 344	0	0 5.475	0	(3.948)		0 94	804
	OPA Gas Transp Unbilled	UNBILL	Unbill Total (inc base& rider)		(208)			(33,762)		28,127		(13,404)	(3,948)	(574)		
495031	Gas Losses Damaged Lines	DOTUC	NO VALUE	3.492	574	486	1.682	234	(279)	795	0	0	0		0	0
496020	Provision for rate refund - Ta	BOTHRV	Other Base Gas	25,068	4,178	4,178	4,178	4,178	4,178	4,178	U	U	0	U	0	U
				106,900,854	3,539,202	5,350,804	9,172,997	17,380,952	17,662,931	18,211,845	12,556,551	6,594,255	4,205,882	3,918,173	4,146,184	4,161,078
					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
					0	0	0	0	0	0	4,145	4,171	4,087	4,159	4,096	4,132
				Misc	85 694	101 961	467 634	1 244 069	1 032 053	(304 131)	4.333	4.333	4.333	4.333	4.333	4.333
				WIDC	85.694	101,961	467,634	1,244,069	1.032.053	(304,131)	4,333	4,333	4,333	4,333	4,333	4,333
					0	0	407,004	0	0	0	4,000	4,000	4,000	4,000	4,000	4,000

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

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

Account	Description	Code	FERC	Total	BUDGET Jan-22	BUDGET Feb-22	BUDGET Mar-22	BUDGET Apr-22	BUDGET May-22	BUDGET Jun-22	BUDGET Jul-22	BUDGET Aug-22	BUDGET Sep-22	BUDGET Oct-22	BUDGET Nov-22	BUDGET Dec-22
403002	Depreciation Expense	DEPR	403	18,225,075	1,508,685	1,508,891	1,509,390	1,511,558	1,512,155	1,513,387	1,523,836	1,523,960	1,525,252	1,527,766	1,529,309	1,530,886
404200	Amort Exp - Limited Term	DEPR	404	1,816,287	173,454	173,378	173,378	172,808	143,971	143,971	143,971	143,930	131,777	131,777	141,839	142,033
407305 407355	Reg Assest Amortization DSM Amortization	AMORT OTH	407 407	407,760	33,980 0	33,980 0	33,980 0	33,980 0	33,980 0	33,980 0	33,980 0	33,980 0	33,980 0	33,980 0	33,980 0	33,980 0
407333	Taxes Property-Operating	OTHTX	407	4,307,700	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975	358,975
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408470 408700	Franchise Tax Fed Social Security Tax-Elec	OTHTX OTHTX	408 408	0	0	0	0	0	0	0	0	0	0	0	0	0
408700	Sales and Use Expense	OTHTX	408	0	0	0	0	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	47,409	48,400	50,441	62,521
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	111,283	111,283	111,283	111,278
409160 410060	State/Local Inc Tax Exp Utility Op Inc Deferred FIT	FIT FIT	409 410	(21,854) 1.691.899	(1,821) 140,992	(1,821) 140,992	(1,821) 140,992	(1,821) 140,992	(1,821) 140,992	(1,821) 140,992	(1,821) 140,992	(1,821) 140,992	(1,821) 140,992	(1,821) 140,992	(1,821) 140,992	(1,823) 140,987
410060	Deferred SIT	FIT	410	775,543	64,629	64,629	64,629	64,629	64,629	64,629	64,629	64,629	64,629	64 629	64,629	64,624
411060	Deferred FIT - ARAM	FIT	411	(72,079)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,002)
411065	Amortization of Investment Tax Credit	FIT	411	(60,747)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,062)	(5,065)
411101	Deferred SIT - ARAM	FIT	411	0	0	0	0	0	0	0	0	0	0	0	0	0
411102 411113	DFIT - Other	FIT FIT	411 411	15,664	1,305	1,305	1,305	1,305	1,305 (6,216)	1,305 (6,216)	1,305	1,305 (6,216)	1,305 (6,216)	1,305 (6,216)	1,305 (6,216)	1,309 (6,213)
411115	DSIT: State Excess DIT Amort DFIT: Federal Excess DIT Amort	FIT	411	(74,589) (630,436)	(6,216) (52,536)	(6,216) (52,536)	(6,216) (52,536)	(6,216) (52,536)	(52,536)	(52,536)	(6,216) (52,536)	(52,536)	(52,536)	(52,536)	(52,536)	(52,540)
426509	Loss on Sale of A/R	co	426	1,057,564	109,284	135,772	89,105	43,896	83,222	75,840	67,417	67,422	78,463	76,256	94,402	136,485
426591	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	1,003	6,177	5,136	(68,048)
426891	IC Sale of AR Fees VIE	CO	426	212,185	19,552	20,652	18,367	16,843	13,784	12,658	19,942	19,151	18,248	17,603	0	35,385
480000 480990	Residential Sales-Gas Gas Residential Sales-Unbilled	REV REV	480 480	75,044,998 (774,382)	12,929,241 753,062	12,766,258 (1,895,936)	9,182,279 (794,906)	5,967,873 (1,639,844)	3,966,513 (1,257,027)	2,773,413 (216,186)	2,693,028 (48,417)	2,691,321 8,413	2,853,148 (521)	3,134,466 1,584,958	5,809,788 2,104,903	10,277,670 627,119
481000	Industrial Sales-Gas	REV	481	2,105,702	377,004	405,871	289,120	152,020	67,885	62,420	58.214	60,393	64,294	74,786	159,840	333,855
481090	Gas Industrial Sales Unbilled	REV	481	(82,139)	(522)	(63,224)	7,256	(22,029)	(2,039)	(15,639)	(7,525)	1,713	1,712	(3,556)	61,035	(39,321)
481200	Gas Commercial Sales	REV	481	25,234,664	4,031,751	4,239,582	3,139,386	1,877,029	1,153,002	978,266	951,689	907,111	1,011,266	1,307,672	1,985,419	3,652,491
481290 482000	Gas Commercial Sales Unbilled Other Sales to Public Auth-Gas	REV REV	481 482	(184,938) 2,458,046	5,952 461,337	(546,165) 488,215	(274,440) 289,415	(541,707) 204,018	(208,858) 95,934	(72,578) 60,309	42,583 53.089	(4,593) 44,430	17,826 56,152	476,843 93,698	946,616 199,580	(26,417) 411.869
482000	Gas OPA Unbilled	REV	482	2,458,046 (71,458)	(6,133)	(79,432)	46,250	(103,957)	(31,763)	(35,036)	(12,785)	6,447	6,218	30,871	136,545	(28,683)
482200	Gas Public St Hwy Ltng	REV	482	1,040	87	81	40,200	76	76	(00,000) 86	90	89	89	102	93	89
484000	Interdepartmental Sales	REV	484	28,527	5,199	6,221	4,660	2,094	291	176	187	190	266	1,642	3,365	4,236
487001	Discounts Earn/Lost-Gas	REV	487	0	0	0	0	0	0	0	0	0	0	0	0	0
488000 488100	Misc Service Revenue-Gas IC Misc Svc Reg Gas Reg	REV REV	488 488	51,996 847,692	4,333 70,641	4,333 70,641	4,333 70,641	4,333 70,641	4,333 70,641	4,333 70,641	4,333 70,641	4,333 70,641	4,333 70,641	4,333 70,641	4,333 70,641	4,333 70,641
489000	Transp Gas of Others	REV	489	1.782.711	160,027	145,319	147,466	140,574	142,100	141.362	141.623	149,869	142.486	160.481	160.800	150.604
489010	IC Gas Transp Rev Reg	REV	489	603,504	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292
489020	Comm Gas Transp Only	REV	489	1,379,384	299,981	165,472	134,138	94,366	70,570	57,728	52,373	55,474	63,540	89,754	119,076	176,912
489025 489030	Comm Gas Transp Unbilled Indust Gas Transp Only	REV REV	489 489	37,476 3,485,484	2,663 395,196	(13,430) 365,620	(11,795) 325,632	(20,326) 279,868	(13,672) 250,716	(7,169) 230,922	1,920 229,338	(394) 235,313	1,547 221,026	26,378 253,909	57,716 292,446	14,038 405,498
489030	Indust Gas Transp Unbilled	REV	489	3,465,464 10,497	395,196	(50,791)	7,851	(45,972)	(9,886)	(2,803)	(810)	11,834	(6,230)	68,873	292,440 84,040	(45,684)
489040	OPA Gas Transp Only	REV	489	396,332	88,977	64,989	39,260	30,485	13,726	7,387	6,927	6,823	9,554	20,127	39,556	68,521
489045	OPA Gas Transp Unbilled	REV	489	15,278	(883)	(8,909)	5,977	(13,392)	(3,961)	(525)	126	822	(18)	15,443	23,484	(2,886)
495031	Gas Losses Damaged Lines	REV	495	0	0	0	0	0	0	0	0	0	0	0	0	0
496020 711000	Provision for Rate Refund Gas Boiler Labor	REV PO	496 711	0	0	0	0	0	0	0	0	0	0	0	0	0
712000	Gas Production-Other Power Ex	PO	712	0	0	0	0	0	0	0	0	0	0	0	0	0
717000	Liq Petro Gas Exp-Vapor Proc	PO	717	336,370	30,950	25,328	25,328	25,328	25,606	25,834	37,330	25,834	25,834	25,834	25,834	37,330
728000	Liquid Petroleum Gas	PO	728	0	0	0	0	0	0	0	0	0	0	0	0	0
735000 742000	Gas Misc Production Exp Maint Gas Production Equipmen	PO PM	735 742	295,297 123,260	31,108 4,489	29,243 4,489	29,405 1,489	20,905 12,489	19,597 29,881	19,673 16,489	23,487 21,489	19,673 1,489	19,673 1,489	19,573 26,489	29,573 1,489	33,387 1,489
801000	Purchases Gas & NGL	Fuel	801	40,470,323	8,171,520	4,469 7,444,261	5,122,880	2,398,302	1,261,713	1,019,964	1,041,880	1,004,648	1,109,110	1,811,531	3,702,033	6,382,481
801001	Purchases Gas & NGL-Aff	Fuel	801	0	0	0	0	0	0	0	0	0	0	0	0	0
805002	Unrecovered Purchase Gas Adj	Fuel	805	0	0	0	0	0	0	0	0	0	0	0	0	0
805003	Purchase Gas Cost Unbilled Rev	Fuel PO	805	(716,846)	321,721	(1,588,101)	(468,029)	(1,196,981)	(553,343)	(200,266)	(33,798)	3,703	26,906	1,296,974	1,871,009	(196,641)
807000 807100	Gas Purchased Expenses I/C Gas Purchased Expenses	PO	807 807	565.774 0	46,732 0	46,138 0	47.161 0	47,184 0	47,188 0	47.185 0	47,710 0	47,191 0	47,188 0	47,193 0	47.190 0	47,714 0
850001	Operation Supv & Eng-Tran	то	850	0	ő	0	ő	ō	0	0	0	0	Ő	0	ő	0
859000	Other Expenses-Trans	TO	859	16,066	1,313	1,313	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344
863000	Transm-Maint of Mains	TM	863	519,821	12,150	13,800	34,232	70,016	52,320	74,798	75,380	60,172	61,226	41,645	14,731	9,351
871000 874000	Distribution Load Dispatching Mains And Services	DO DO	871 874	258,339 1,332,086	25,785 108,257	22,475 92,707	17,824 94,482	18,439 103,931	27,973 109,981	21,189 111,657	19,999 140,518	22,209 111,571	19,824 111,417	17,864 111,190	20,299 105,775	24,459 130,600
875000	Measuring And Reg Stations-Ge	DO	875	175,613	15,828	13,529	13,529	13,529	13,642	13,736	18,438	13,736	13,736	13,736	13,736	18,438
876000	Measuring & Reg Station-Indus	DO	876	(10,975)	(983)	(844)	(844)	(844)	(851)	(857)	(1,162)	(857)	(857)	(857)	(857)	(1,162)
878000	Meter And House Regulator Exp	DO	878	620,320	53,565	49,918	49,944	49,944	50,124	50,273	57,730	50,273	50,273	50,273	50,273	57,730
879000 880000	Customer Installation Expense Gas Distribution-Other Expense	DO DO	879 880	1,294,237 2,896,126	113,024 286,255	102,302 239,396	109,389 221,779	100,221 233,144	88,666 231,488	107,619 241,600	134,788 242,143	98,885 245,554	99,026 248,129	103,324 254,361	103,684 226,953	133,309 225,324
880000	Maintenance of Mains	DO	880	2,896,126	286,255 94,704	239,396 85,615	221,779 90,461	233,144 93,310	231,488 86,778	241,600 90,556	242,143	245,554 90,009	248,129 94,663	254,361 86,681	226,953 86,350	225,324
889000	Maint-Meas/Reg Stn Equip-Gas	DM	889	34,344	2,866	2,788	2,788	2,797	2,801	2,804	3,142	2,804	2,804	2,804	2,804	3,142
892000	Maintenance of Services	DM	892	647,372	53,906	53,844	53,933	53,933	53,936	53,938	54,065	53,938	53,938	53,938	53,938	54,065
893000	Maint - Meters And House Reg	DM	893	17,493	1,581	1,344	1,344	1,344	1,355	1,365	1,850	1,365	1,365	1,365	1,365	1,850
894000 901000	Maint-Other Distribution Equip Supervision-Cust Accts	DM CO	894 901	(24,928) 187,499	15,155 14,546	12,630 14,488	(35,133) 14,552	12,630 14,809	12,755 14,813	(34,907) 14,811	18,022 20,107	12,856 14,816	(34,907) 14,813	12,856 14,818	12,856 14,815	(29,741) 20,111
	Meter Reading Expense	co	902	950	87	72	72	72	72	73	105	73	73	73	73	105

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

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

					BUDGET											
Account	Description	Code	FERC	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
903000	Cust Records & Collection Exp	CO	903	3,206,743	415,171	298,445	341,104	381,520	273,563	274,918	238,738	207,881	210,678	207,843	156,538	200,344
903100	Cust Contracts & Orders-Local	co	903	291,549	24,352	24,309	24,300	24,247	24,203	24,245	24,304	24,186	24,186	24,368	24,395	24,454
903200	Cust Billing & Acct	co	903	426,150	35,219	35,178	35,332	35,129	35,088	35,321	36,963	34,987	34,987	35,232	35,536	37,178
903300	Cust Collecting-Local	co	903	344,361	27,981	27,948	27,991	28,209	28,176	28,206	31,396	28,162	28,162	28,300	28,320	31,510
903400	Cust Receiv & Collect Exp-Edp	co	903	33,216	2,768	2,768	2,768	2,768	2,768	2,768	2,768	2,768	2,768	2,768	2,768	2,768
903891	IC Collection Agent Revenue	CO	903	(51,166)	(5,136)	(4,949)	(4,103)	(3,413)	(3,505)	(3,924)	(4,392)	(4,021)	(4,081)	(3,736)	(4,665)	(5,241)
904001	BAD DEBT EXPENSE	CO	904	0	0	0	0	0	0	0	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0	0	0	0	0	0	0	0
908160	Cust Assist Exp-General	CSI	908	157,218	11,051	12,453	13,645	13,899	14,479	12,038	14,189	12,010	13,796	11,783	15,249	12,626
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0	0	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	113,220	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	118,752	9,896	9,896	9,896	9,896	9,896	9,896	9,896	9,896	9,896	9,896	9,896	9,896
912000	Demonstrating & Selling Exp	SE	912	413,912	34,678	40,669	33,104	37,347	37,574	34,061	31,124	35,701	32,238	30,452	34,950	32,014
913001	Advertising Expense	SE	913	0	0	0	0	0	0	0	0	0	0	0	0	0
920000	A & G Salaries	AGO	920	2,275,027	194,876	186,014	228,664	188,607	188,704	241,213	190,588	188,778	149.025	188,795	188,703	141,060
921100	Employee Expenses	AGO	921	198,795	17,405	16,490	16,490	16,490	16,490	16,490	16,490	16,490	16,490	16,490	16,490	16,490
921200	Office Expenses	AGO	921	253,535	26,007	19,352	21,490	22,076	20,702	20,136	19,937	19,741	19,490	24,662	19,298	20,644
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0	0	0	0	0	0	0	0
921400	Computer Services Expenses	AGO	921	227,053	18,848	18,848	18,905	18,889	18,848	19,458	18,850	18,852	18,848	18,883	18,976	18,848
921540	Computer Rent (Go Only)	AGO	921	2,424	202	202	202	202	202	202	202	202	202	202	202	202
921600	Other	AGO	921	120	10	10	10	10	10	10	10	10	10	10	10	10
921980	Office Supplies & Expenses	AGO	921	963,420	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285
923000	Outside Services Employed	AGO	923	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
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0	0	0	0	0	0	0	0
924000	Property Insurance	AGO	924	924	77	77	77	77	77	77	77	77	77	77	77	77
924050	Inter-Co Prop Ins Exp	AGO	924	5,880	490	490	490	490	490	490	490	490	490	490	490	490
924980	Property Insurance For Corp.	AGO	924	60,396	5,033	5,033	5,033	5,033	5,033	5,033	5,033	5,033	5,033	5,033	5,033	5,033
925000	Injuries & Damages	AGO	925	23,000	1,125	1,250	2,250	1,625	1,625	2,500	1,375	1,625	2,750	1,625	1,625	3,625
925051	INTER-CO GEN LIAB EXP	AGO	925	109,944	9,162	9,162	9,162	9,162	9,162	9,162	9,162	9,162	9,162	9,162	9,162	9,162
925200	Injuries And Damages-Other	AGO	925	0	0	0	0	0	0	0	0	0	0	0	0	0
925300	Environmental Inj & Damages	AGO	925	0	0	0	0	0	0	0	0	0	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	7,656	638	638	638	638	638	638	638	638	638	638	638	638
926000	EMPL PENSIONS AND BENEFITS	AGO	926	1,640,475	136,646	136,646	155,908	136,646	136,646	162,745	136,646	136,646	116,807	136,646	136,646	111,847
926600	Employee Benefits-Transferred	AGO	926	775,061	69,565	64,136	64,136	64,136	64,136	64,136	64,136	64,136	64,136	64,136	64,136	64,136
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(352,140)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)
928000	Regulatory Expenses (Go)	AGO	928	0	0	0	0	0	0	0	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	237,636	19,803	19,803	19,803	19,803	19,803	19,803	19,803	19,803	19,803	19,803	19,803	19,803
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	0	0	0	0	0	0	0	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(151,080)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)
930150	Miscellaneous Advertising Exp	AGO	930	34,032	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2,836
930200	Misc General Expenses	AGO	930	120,441	49,668	17,295	54,252	11,132	(2.028)	(2,499)	3,642	(2,445)	(1,316)	(2,111)	(2,576)	(2,573)
930220	Exp Of Servicing Securities	AGO	930	0	0	0	0	0	0	0	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	13,176	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098
930240	Director'S Expenses	AGO	930	19,836	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653
930250	Buy\Sell Transf Employee Homes	AGO	930	468	39	39	39	39	39	39	39	39	39	39	39	39
930700	Research & Development	AGO	930	0	0	0	0	0	0	0	0	0	0	0	0	0
930940	General Expenses	AGO	930	624	52	52	52	52	52	52	52	52	52	52	52	52
931001	Rents-A&G	AGO	931	57,120	4,692	4,692	4,692	4,692	4,692	4,692	4,692	4,692	4,692	4,692	4,692	5,508
931008	A&G Rents-IC	AGO	931	327,132	27,261	27,261	27,261	27,261	27,261	27,261	27,261	27,261	27,261	27,261	27,261	27,261
932000	Maintenance Of Gen Plant-Gas	AGO	932	1,260	5	5	305	5	5	5	305	5	305	5	5	305
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0	0	0	0	0	0	0	0

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DUKE ENERGY KENTUCKY, INC. CASE NO. 2021-00190 FORECASTED PERIOD REVENUES BY PRODUCT FORECASTED PERIOD

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

Account	Description	Code	Product	Product Desc.	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
480000	Residential Sales-Gas	P	BOTHRV	Other Base Gas	30.520.807	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
480000	Residential Sales-Gas		RCCHRG	Fixed Customer Charge	18.847.570	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
480000	Residential Sales-Gas	F	RGDSM	Demand Side Momt Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
480000	Residential Sales-Gas		RGGCA	Gas Cost Adjustment Clause	25.676.609	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
480000	Residential Sales-Gas		ROEASR	Accelerated Service Replacemen	0	0	0	0	0	0	0	0	0	0	0	0	0
480990	Gas Residential Sales-Unbilled		UNBILL	Unbill Total (inc base& rider)	(774.382)	753.062	(1.895.936)	(794,906)	(1.639.844)	(1.257.027)	(216,186)	(48,417)	8.413	(521)	1.584.958	2,104,903	627,119
481000	Industrial Sales-Gas		BOTHRV	Other Base Gas	785.829	137.314	168,475	118,551	71.973	29.097	19.472	15,937	16 402	18.518	16,715	46,308	127.067
481000	Industrial Sales-Gas		RCCHRG	Fixed Customer Charge	139,990	12 464	12 149	12 074	12,148	11 912	12 113	11,937	12 039	12 526	10,715	10 102	10 510
481000	Industrial Sales-Gas		RGGCA	Gas Cost Adjustment Clause	1.179.887	227,227	225.247	158,495	67,900	26.877	30,835	30.340	31,952	33,250	48.055	103.431	196.278
481000	Industrial Sales-Gas		ROEASR	Accelerated Service Replacemen		221,221	225,247	100,490	0,900	20,077	30,635	30,340	31,952	33,250	40,055	103,431	190,270
481090	Gas Industrial Sales-Gas		UNBILL	Unbill Total (inc base& rider)	(82.139)	(522)	(63.224)	7.256	(22.029)	(2.039)	(15.639)	(7.525)	1.713	1,712	(3.556)	61.035	(39.321)
481200	Gas Commercial Sales		BOTHRV	Other Base Gas	9.321.111	1.520.413	1.794.251	1.301.173	(22,029) 868,337	481,966	291.058	246 334	223 011	270.059	294 310	583 708	1.446.491
481200	Gas Commercial Sales		RCCHRG	Fixed Customer Charge	3,650,871	322,624	306,818	300,813	295,920	294,661	292,119	296,657	309,571	323,187	289,980	302,607	315,914
481200	Gas Commercial Sales		RGDSM	Demand Side Mgmt Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
481200	Gas Commercial Sales		RGGCA	Gas Cost Adjustment Clause	12,262,685	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
481200	Gas Commercial Sales		ROEASR	Accelerated Service Replacement		0	0	0	0	0	0	0	0	0	0	0	0
481290	Gas Commercial Sales Unbilled		UNBILL	Unbill Total (inc base& rider)	(184,938)	5,952	(546,165)	(274,440)	(541,707)	(208,858)	(72,578)	42,583	(4,593)	17,826	476,843	946,616	(26,417)
482000	Other Sales to Public Auth-Gas		BOTHRV	Other Base Gas	897,993	166,655	200,779	115,671	95,177	40,045	16,067	11,826	8,711	13,397	19,329	55,908	154,428
482000	Other Sales to Public Auth-Gas		RCCHRG	Fixed Customer Charge	226,450	18,900	19,000	19,100	19,050	18,900	18,800	18,750	18,750	18,700	18,800	18,800	18,900
482000	Other Sales to Public Auth-Gas		RGDSM	Demand Side Mgmt Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
482000	Other Sales to Public Auth-Gas		RGGCA	Gas Cost Adjustment Clause	1,333,606	275,782	268,437	154,644	89,791	36,989	25,442	22,514	16,970	24,055	55,569	124,872	238,541
482000	Other Sales to Public Auth-Gas		ROEASR	Accelerated Service Replacemen	0	0	0	0	0	0	0	0	0	0	0	0	0
482090	Gas OPA Unbilled		UNBILL	Unbill Total (inc base& rider)	(71,458)	(6,133)	(79,432)	46,250	(103,957)	(31,763)	(35,036)	(12,785)	6,447	6,218	30,871	136,545	(28,683)
482200	Gas Public St Hwy Ltng		BOTHRV	Other Base Gas	165	14	13	14	14	14	14	14	13	14	13	13	15
482200	Gas Public St Hwy Ltng	F	RCCHRG	Fixed Customer Charge	600	50	50	50	50	50	50	50	50	50	50	50	50
482200	Gas Public St Hwy Ltng		RGGCA	Gas Cost Adjustment Clause	276	23	18	18	13	13	22	26	26	25	38	30	24
482200	Gas Public St Hwy Ltng	F	ROEASR	Accelerated Service Replacemen	0	0	0	0	0	0	0	0	0	0	0	0	0
484000	Interdepartmental Sales			NO VALUE	28,527	5,199	6,221	4,660	2,094	291	176	187	190	266	1,642	3,365	4,236
487001	Discounts Earn/Lost-Gas			NO VALUE	0	0	0	0	0	0	0	0	0	0	0	0	0
488000	Misc Service Revenue-Gas			NO VALUE	51,996	4.333	4,333	4.333	4.333	4.333	4,333	4,333	4,333	4.333	4,333	4.333	4,333
488100	IC Misc Svc Reg Gas Reg			NO VALUE	847.692	70.641	70.641	70.641	70.641	70.641	70.641	70.641	70.641	70.641	70.641	70.641	70.641
489000	Transp Gas of Others	F	BOTHRV	Other Base Gas	1.669.191	150.567	135,859	138.006	131,114	132.640	131,902	132,163	140,409	133.026	151.021	151,340	141,144
489000	Transp Gas of Others		RCCHRG	Fixed Customer Charge	113.520	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460
489010	IC Gas Transp Rev Reg			NO VALUE	603.504	50.292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50.292	50,292	50,292	50,292
489020	Comm Gas Transp Only	F	BFTARV	Firm Transportation agree Gas	1.117.233	280,763	146.618	115,505	75,889	52,171	39,340	33,850	36,450	44,140	59 427	87,930	145,150
489020	Comm Gas Transp Only		RCCHRG	Fixed Customer Charge	262,150	19,218	18.854	18,633	18,478	18,399	18,388	18,524	19.023	19,399	30,327	31,146	31,761
489020	Comm Gas Transp Only		RGGCA	Gas Cost Adjustment Clause	202,100	10,210	10,004	10,000	10,410	10,000	10,000	10,024	10,020	10,000	00,021	01,140	01,701
489020	Comm Gas Transp Only		ROEASR	Accelerated Service Replacemen		ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
489025	Comm Gas Transp Unbilled		UNBILL	Unbill Total (inc base& rider)	37.476	2.663	(13,430)	(11,795)	(20.326)	(13.672)	(7,169)	1.920	(394)	1.547	26 378	57 716	14.038
489030	Indust Gas Transp Only		BFTARV	Firm Transportation agree Gas	3.130.251	369.211	339,748	299.787	253,996	224,929	205.062	203.542	209,480	195.019	213,482	251.857	364,138
489030	Indust Gas Transp Only		RCCHRG	Fixed Customer Charge	97.006	4,466	4,353	4.327	4,353	4,268	4.341	4,277	4.314	4,488	213,462	19.070	19.841
489030	Indust Gas Transp Only		ROEASR	Accelerated Service Replacemen		4,400	4,353	4,327	4,353	4,200	4,341	9,211	4,314	4,400	10,900	19,070	19,041
489030	Indust Gas Transp Only		AMZMU	Amazon Minimum Lise	258.228	21 519	21,519	21 519	21.519	21,519	21 519	21.519	21 519	21.519	21.519	21.519	21.519
489035	Indust Gas Transp Unbilled		UNBILL	Unbill Total (inc base& rider)	258,228	21,519	(50,791)	7.851	(45,972)	(9,886)	(2.803)	(810)	11.834	(6,230)	68.873	84.040	(45.684)
489035	OPA Gas Transp Onbiled OPA Gas Transp Only		UNBILL BFTARV	Firm Transportation agree Gas	342.509	84.511	(50,791) 60,636	34,933	(45,972) 26,132	(9,886) 9,458	(2,803) 3.046	(810)	2,509	(6,230) 5.066	15,253	34,691	(45,684) 63,624
489040	OPA Gas Transp Only OPA Gas Transp Only		RCCHRG	Firm Transportation agree Gas Fixed Customer Charge	342,509 53.823	4,466	4,353	4,933	4,353		4,341	2,650	2,509	4,488	4.874	4,691	4.897
			ROEASR		53,823	4,466	4,353	4,327	4,353	4,268	4,341	4,2//	4,314	4,488	4,874	4,865	4,897
489040	OPA Gas Transp Only OPA Gas Transp Unbilled			Accelerated Service Replacemen							(525)				15 443	23 484	
489045		L	UNBILL	Unbill Total (inc base& rider)	15,278	(883)	(8,909)	5,977	(13,392)	(3,961)		126	822	(18)			(2,886)
489200	Transportation Fees			NO VALUE	0	0	0	0	0	0	0	0	0	0	0	0	0
493010	Rent from Gas Properties - I/C			NO VALUE		0	0	0	0	0	0	0	0		0	0	0
495031	Gas Losses Damaged Lines		PDREV	NO VALUE	0	0	0	0	0	0	0	0	0	0	0	0	0
495031	Gas Losses Damaged Lines	F	PUREV	PD Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
496020	Provision for rate refund - Ta			NO VALUE	0	0	0	0	0	0	0	0	0	0	0	0	0
						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	16,105,176
					FP Tab	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
						-	-		-			-	-	-	-	-	(1)
						B4.05 -		84.05	B4.05 -	B4.05 -			B 4 6 - 1	B1 07 1			
					Misc	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974
					WPC-2d	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974
						0	0	0	0	0	0	0	0	0	0	0	0

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

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: SEE BELOW SCHEDULE A PAGE 1 OF 1 WITNESS RESPONSIBLE: J. P. BROWN

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

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

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

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

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

(1) Includes adjustment related to annualized depreciation expense, Schedule D-2.23, and

an adjustment from WPB-1a to avoid double counting in accumulated depreciation, the impact

of eliminating facilites devoted to other than KY customers on both Sch. B-3 and Sch. D-2.23.

(2) The Company is not requesting to include recovery of CWIP in base rates.

(3) The Company is not requesting to include cash working capital in base rates.

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

DATA: BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: SCHEDULE B-2.1 SCHEDULE B-2 PAGE 2 OF 2 WITNESS RESPONSIBLE: A. MOTSINGER / D. G. RAIFORD

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

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

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

COMMON PLANT

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

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

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

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

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

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

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
				\$		\$		
			duction Plant			/		
1	304	20400	Land and Land Rights	75,571	100.00		WPB-2.2g	Exclusion of
2	304	20401	Rights of Way	15,697	100.00		WPB-2.2g	gas facilities
3	305	20500	Structures & Improvements	3,084,673	100.00	, ,	WPB-2.2g	devoted to other
4	311	21100	Liquefied Petroleum Gas Equipment	5,119,170	100.00	5,119,170	-	than DE-Ky customers.
5	Total Manu	ufactured Ga	s Production Plant	8,295,111		8,295,111	-	customers.
	Distributior	n Plant						
6	374	27400	Land	107,404	100.00	107,404	WPB-2.2g	Exclusion of
7	374	27401	Rights of Way	258,484	100.00	258,484	WPB-2.2g	gas facilities
8	375	27500	Structures & Improvements	761,680	100.00	761,680	WPB-2.2g	devoted to other
9	376	27602	Mains-Steel	10,082	100.00	10,082	WPB-2.2g	than DE-Ky
10	376	27605	Mains-Steel Feeder Lines	17,251,220	100.00	17,251,220	WPB-2.2g	customers.
11	378	27800	System M & R Station Equip General	16,022,636	100.00	16,022,636	WPB-2.2g	
12	378	27801	System M & R Station Equip.	700,419	100.00	700,419	WPB-2.2g	
13	Total Distri	bution Plant		35,111,925		35,111,925	_	
14	General Pl 391	<u>ant</u> 29100	Office Eurpiture & Equipment	0	100.00	0	WPB-2.2g	Exclusion of
14	391 394	29100	Office Furniture & Equipment Tools, Shop & Garage Equipment	0 21,227	100.00		WPB-2.2g WPB-2.2g	gas facilities
16	394 397	29400	Communications Equipment	21,227	100.00		WPB-2.2g WPB-2.2g	devoted to other
17	397	29700	Miscellaneous Equipment	83,591	100.00		WPB-2.2g WPB-2.2g	than DE-Ky
17	290	29000		03,391	100.00	03,391	_vvr D-2.2y	customers.
18	Total Gene	eral Plant		105,055		105,055	_	
19	Total Gas I	Plant Devote	ed to Other than DE-KY Customers	43,512,091		43,512,091		

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

		Propane				Gas F	- eeder Lines						(1) Total
Account Number		Cavern & Proc Fac	AM	AM-1 River Crossing	AM-1 Other	AM-2 River		AM-7 River Crossing	AM-7 Other	UL-6 Other	Cold Springs Odor Plant	Alexandria Odor Plant	Other than KY Cust
	Production-Manufactured Gas Land and Land Rights Rights of Way	75,571 15,697 3,058,479 5,175,050											75,571 15,697 3,058,479 5,175,050
	Total	8,324,797											8,324,797
27401 27500 27602	Distribution Land Rights of Way Structures & Improvements Gas Mains - Dist Lines/Steel Mains-Steel Feeder Lines System M & R Station Equip General System M & R Station Equip. Total	0 2,837 5,332 10,741 18,910	13,237 558,789 572,026		1,628 10,497 0 1,592,421 1,604,546	561,888	59,333 429,300 791,535 1,280,168	231,295 231,295	55,674 55,687 196,949 11,980,010 12,288,320	37,688 90,063 103 5,450 1,154,870 11,976,060 308,060 13,572,294	85,299 47,059 91,415 223,773	49,995 49,293 188,729 288,017	94,990 228,817 761,646 8,287 16,870,808 12,077,744 598,945 30,641,237
29100 29400 29700 29800	General Office Furniture & Equipment #936 Tools, Shop & Garage Equipment #936 Communication Equipment Miscellaneous Equipment	0 21,227 237		0		41,786		41,805					0 21,227 237 83,591
	Total	21,464		0		41,786		41,805					105,055
	Grand Total Work Paper Reference from:	8,365,171 (WPB-2.2a)	572,026 (WPB-2.2a)		1,604,546 (WPB-2.2b)	603,674 (WPB-2.2c)	1,280,168 (WPB-2.2c)	273,100 (WPB-2.2d)	12,288,320 (WPB-2.2d)	13,572,294 (WPB-2.2e)	223,773 (WPB-2.2e)	288,017 (WPB-2.2e)	39,071,089

(1) To Schedule B-2.2

39,071,089

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

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
	Production-Manufactured Gas													
	Land and Land Rights	75,571	-		75,571	0.00%		-		75,571	0.00%	-	-	-
	Rights of Way	15,697	15,440		15,697	0.02%		15,442		15,697	0.02%	4	15,446	15,445
	Structures & Improvements	3,058,479	1,136,003	9,823	3,068,302	4.70%		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
	Distribution													
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
	General													
29100	Office Furniture & Equipment #936	-			-	5.00%	-	-		-	5.00%	-		-
	Tools, Shop & Garage Equipment #936	21,227	20.368		21,227	4.70%		20,867		21,227	4.70%	1,330	22,197	21,698
	Communication Equipment	237	110		237	6.76%		118		237	6.76%	21	139	131
	Miscellaneous Equipment	83,591	43,146		83,591	13.20%		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.				Ť			Ť		1				Ť
					To SCH. B-2.2			I To SCH. B-3.1		I To SCH. B-2.2				 To SCH. B-3.1

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

		Gas Production		(Gas Distribution			Gas General			Comr	non		Total
			Adjusted			Adjusted			Adjusted		Allocation at		Adjusted	Adjusted &
Month	Orig Cost	Adjustment	Jurisdiction	Orig Cost	Adjustment	Jurisdiction	Orig Cost	Adjustment	Jurisdiction	Orig Cost	26.80%	Adjustment	Jurisdiction	Allocated
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	133,798,330	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	10,352,987	60,808	10,292,179	771,808,162
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		To SCH. B-2.2			To SCH. B-2.2			To SCH. B-2.2				To SCH. B-2.2		

DUKE ENERGY KENTUCKY, INC. CASE NO. 2021-00190 Propane Plant Allocated to Other Than DEK Customers February 2021

Description	Code	Utility <u>Account</u>	Account Description	Allocated Cost	Allocated <u>Reserve</u>	Average KY <u>Alloc %</u>	Book <u>Cost</u>
Alexandria - Measuring & Regulating Stations	Alexandria Odorization Station	27500	Structures & Improvements -	49,995.00	2,766.94	49.1166%	101,788.72
Alexandria - Measuring & Regulating Stations	Alexandria Odorization Station	27800	System Meas & Reg Station	49,293.00	16,470.07	49.1166%	100,358.94
Alexandria - Measuring & Regulating Stations	Alexandria Odorization Station	27801	System M & R St. Electronic	188,729.00	54,420.70	49.1166%	384,247.61
Cold Springs - Measuring & Regulating Stations	Cold Springs Odorization Station	27500	Structures & Improvements -	85,299.00	2,873.35	49.1166%	173,666.21
Cold Springs - Measuring & Regulating Stations	Cold Springs Odorization Station	27800	System Meas & Reg Station	47,059.00	17,602.71	49.1166%	95,810.99
Cold Springs - Measuring & Regulating Stations	Cold Springs Odorization Station	27801	System M & R St. Electronic	91,415.00	16,494.62	49.1166%	186,117.52
Constance Cavern - Propane Gas Storage	Propane Cavern-Processing Facilities	20400	Non-depr Land & Land Rights	8,134.00	0.00	64.2000%	12,669.37
Constance Cavern - Propane Gas Storage	Propane Cavern-Processing Facilities	20500	Structures and Improvements	2,500,755.00	719,034.39	64.2000%	3,895,257.50
Constance Cavern - Propane Gas Storage	Propane Cavern-Processing Facilities	21100	Liquified Petroleum Gas Equ	742,163.00	410,461.18	64.2000%	1,156,017.43
Constance Cavern - Propane Gas Storage	Propane Cavern-Processing Facilities	27801	System M & R St. Electronic	10,741.00	4,167.74	64.2000%	16,729.78
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	20400	Non-depr Land & Land Rights	67,437.00	0.00	64.2000%	105,041.70
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	20500	Structures and Improvements	442,041.00	412,859.25	64.2000%	688,537.28
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	21100	Liquified Petroleum Gas Equ	2,075,766.00	1,442,943.66	64.2000%	3,233,279.89
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	27800	System Meas & Reg Station	5,332.00	447.17	64.2000%	8,304.71
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	29400	Tools, Shop & Garage Equip	21,227.00	20,367.84	64.2000%	33,063.96
Erlanger Gas Plant - Propane Gas Storage	Propane Cavern-Processing Facilities	29700	Communication Equipment	237.00	110.26	64.2000%	369.82
Kentucky Service Building, 19th & Augustine - General P		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		24,382,916.61
Three Mile Road - Measuring & Regulating Stations	Gas Feeder- Line UL-6	27801	System M & R St. Electronic	308,060.00	36,394.28	49.1166%	627,201.99

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

COMMON PLANT

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

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

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

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

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

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: SCHEDULE B-2.4 PAGE 1 OF 1 WITNESS RESPONSIBLE: A. MOTSINGER / D. G. RAIFORD

	FERC	Company					Commission		Explanation
Line No.	Acct. No.	Acct. No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adiustment	Approval Date (Docket No.)	Date of Acquisition	of Treatment
140.	140.	NO.	orriopenty	0031	Dasis	Aujustinent		Acquisition	ricathent

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

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

DATA: BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: SCHEDULE B-2.5 PAGE 2 OF 2 WITNESS RESPONSIBLE: A. MOTSINGER / D. G. RAIFORD

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

The company has no leased property.

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

DATA: BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: SCHEDULE B-2.6 PAGE 2 OF 2 WITNESS RESPONSIBLE: A. MOTSINGER / D. G. RAIFORD

	Description				Net	Re	evenue Rea	lized	E	xpenses Inc	urred
Line	and Location	Acquisition	Original	Accumulated	Original		Acct.			Acct.	
No.	of Property	Date	Cost	Depreciation	Cost	Amount	No.	Description	Amount	No.	Description

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

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

DATA: BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: SCHEDULE B-2.7 PAGE 2 OF 2 WITNESS RESPONSIBLE: A. MOTSINGER / D. G. RAIFORD

					Accum.		Fo	precasted P	eriod	
	Company				Depre.	Net	Rev	enue and E	xpense	
Line	Acct.	Description of	In-Service	Original	and	Original		Acct.		Reasons
No.	No.	Excluded Property	Date	Cost	Amort.	Cost	Amount	No.	Description	for Exclusion

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

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

COMMON PLANT

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

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

	FERC	Company		13 Month	10 M	onth Average F	precasted Period A	coursulated Balan	
Line	Acct.	Acct.		Average Forecasted	13 10	Allocation	Allocated		Adjusted
No.	No.	No.	Account Title	Period (1)	Total	%	Total	Adiustments	Jurisdiction
					\$		\$	\$	\$
1		10300	Miscellaneous Intangible Plant	22,334,460	22,374,229	100.00%	22,374,229		22,374,229
2		18900	Land and Land Rights	1,041,678	0	100.00%	0		0
3		19000	Structures & Improvements	6,431,019	(4,117,636)	100.00%	(4,117,636)		(4,117,636)
4		19100	Office Furniture & Equipment	792,351	265,552	100.00%	265,552		265,552
5		19100-URR	Office Furniture & Equipment	0 (2)	238	100.00%	238		238
6		19101	Electronic Data Processing	(516,542)	(300,586)	100.00%	(300,586)		(300,586)
7		19101-URR	Electronic Data Processing	0 (2)	(24,960)	100.00%	(24,960)		(24,960)
8		19300	Stores Equipment	0	0	100.00%	0		0
9		19400	Tools, Shop & Garage Equipment	113,181	67,206	100.00%	67,206		67,206
10		19400-URR	Tools, Shop & Garage Equipment	0 (2)	7,800	100.00%	7,800		7,800
11		19700	Communication Equipment	8,110,796	7,009,716	100.00%	7,009,716		7,009,716
12		19700-URR	Communication Equipment	0 (2)	1,631,933	100.00%	1,631,933		1,631,933
13		19800	Miscellaneous Equipment	96,709	37,308	100.00%	37,308		37,308
14		19800-URR	Miscellaneous Equipment	0 (2)	(1,863)	100.00%	(1,863)		(1,863)
15			Asset Retirement Cost Obligation	226,897	248,573	100.00%	248,573	(248,573)	0
16		108	Retirement Work in Progress	0	(64,507)	100.00%	(64,507)	. , ,	(64,507)
17			Total Common Plant	38,630,549	27,133,003		27,133,003	(248,573)	26,884,430
			Common Plant Allocated to Gas						
18		26.80	% Original Cost	10,352,987					
19			% Reserve for Depreciation	10,002,007	7,271,645		7,271,645	(66,618)	7,205,027
20			Total Gas Plant Including Allocated Common	819,940,112	218,463,795		218,463,795	(11,731,009)	206,732,786

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

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

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

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

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

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

	(Gas Production	on Gas Distribution Gas General				Com	mon		Total				
	Accum		Adjusted	Accum		Adjusted	Accum		Adjusted	Accum	Allocation at		Adjusted	Adjusted &
Month	Reserve	Adjustment	Jurisdiction	Reserve	Adjustment	Jurisdiction	Reserve	Adjustment	Jurisdiction	Reserve	26.80%	Adjustment	Jurisdiction	Allocated
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
		Ť			Ť			Ť				Ť		
		To SCH. B-3.1			To SCH. B-3.1			To SCH. B-3.1				To SCH. B-3.1		

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

COMMON PLANT

DATA: BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NOS.: SCHEDULE B-2.1, SCHEDULE B-3 SCHEDULE B-3.2 PAGE 4 OF 4 WITNESS RESPONSIBLE: A. MOTSINGER / D. G. RAIFORD

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

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

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

(3) This account is fully depreciated.

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

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

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

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

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

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

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

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

		<u>13 M</u>	ONTH AVERAGE FOR	
LINE			JURISDIC-	JURISDIC-
NO.	DESCRIPTION	TOTAL	TIONAL	TIONAL
		COMPANY	%	AMOUNT
		(1)	(2)	(3)
1	Cash Working Capital:			
2	N/A	<u>0</u>	N/A	<u>0</u>
3				
4				
5	Other Working Capital:			
6	Fuel Inventory			
7	Coal	15,977,231	0.000	0
8	Oil	8,982,329	0.000	0
9	Natural Gas	0	0.000	0
10	Propane - Woodsdale	<u>0</u>	0.000	<u>0</u> 0
11	Total Fuel Inventory	24,959,56 0		0
12				
13	Gas Enricher Liquids	4,986,469	35.800	1,785,156
14	·			
15	Gas Stored Underground	1,692,954	100.000	1,692,954
16	5			
17	Emission Allowances	0	0.000	0
18				
19	Materials and Supplies	17,560,015	Computed	422,179
20			·	
21	Prepayments	2,042,478	Computed	<u>101,112</u>
22		<u> </u>	·	
23	Total Other Working Capital	<u>51,241,476</u>		<u>4,001,401</u>
24	5 - 1			
25	Total Working Capital	<u>51,241,476</u>		<u>4,001,401</u>

Line <u>No.</u>	Month	SO2 EA 158170 (A)	NOx 158150 (A)	NOx <u>158183 (A)</u>	Total EA Inventory
<u></u>	month	\$	\$	\$	<u>=; (inventory</u> \$
1	Base Period	Ŷ	Ŧ	Ŷ	÷
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	C C C C C C C C C C C C C C C C C C C				
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	Мау	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
	-				



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

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

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

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

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PRORATED ACCUMULATED DEFERRED TAXES	UMULATED FERRED JURISDICTIONAL		JURIS. AMOUNT	ADJUSTMENT	ADJUSTED JURIS. AMOUNT
			(1)	(2	2)	(3)	(4)	(5)
1 2	252	Customers' Advances for Construction	<u>(1.643.017)</u>	DALL	100.000	<u>(1.643.017)</u>		<u>(1.643.017)</u> (A)
3	255	Investment Tax Credits: (B)						
4		3% Credit	0	DALL	100.000	0	0	0
5		4% Credit	(30)	DALL	100.000	(30)	30	0
6		10% Credit	(273,180)	DALL	100.000	(273,180)	273,180	0
7		30% Credit	0	DALL	100.000	0	0	0
8 9		Total Investment Tax Credits	(273,210)		=	(273,210)	273,210	0 (C)
10	190,	Deferred Income Taxes:						
11 12	282,283	Total Deferred Income Taxes	(72,948,025)	DALL	100.000 =	(72,948,025)	3,275,942 (F)	(69,672,083) (D)
13	254	Total Regulatory Liability - Excess Deferred Taxes	(30,956,086)	DALL	100.000 =	(30,956,086)	1,686,110 (G)	(29,269,976) (E)

Sources:

(A) Included on Schedule B-1 as Customers' Advances for Construction, Line 8.

(B) The company elected the ratable flow through option in 1971 as provided under Section 46(f)(2).

(C) Included on Schedule B-1 as Investment Tax Credits, Line 9.

(D) Included on Schedule B-1 as Deferred Income Taxes, Line 10.

(E) Included on Schedule B-1 as Excess Deferred Income Taxes, Line 11.

(F) Includes adjustments for the elimination of liberalized depreciation related to facilities devoted to non DE-Kentucky customers, and ADIT for items not included in rate base.

(G) Includes adjustments for the elimination of liberalized depreciation related to facilities devoted to non DE-Kentucky customers.

Note:

- Amounts are gas only

- Non-cash transactions not included in these amounts

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

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

Line No.	Account Number	Description	Adjustment
	190		
1		Other Noncurrent After-Tax DTA for R&D Credit	495,634
2		Bad Debts - Tax over Book	6,763
3		Unamortized Debt Premium	(1,833)
4		Accrued Vacation	150,335
5		MGP Sites	166,582
6		GAS SUPPLIER REFUNDS	5,181
7		UNBILLED REVENUE - FUEL	875,874
8		Cares Act Reserve	10,049
9		Rate Refunds	84,609
10		Demand Side Management (DSM) Defer	(324,078)
11		Charitable Contribution Carryover	42,969
12		Retirement Plan Expense - Underfunded	1,774,934
13		Non-qualified Pension - Accrual	8,779
14		ANNUAL INCENTIVE PLAN COMP	(11,663)
15		PAYABLE 401 (K) MATCH	1,752
16		OPEB Expense Accrual	189,949
17		FAS 112 Medical Expenses Accrual	19,207
18		190155_Other NC Federal NOLs	0
19			
20		Account 190 Total	3,495,043
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	(3,066,510)
35	100 000		
36	190, 283	Total Deferred Income Taxes Adjustment	428,533> To Sch B-6, Page 2

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

DATA: BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: SCHEDULE B-7.2 PAGE 1 OF 1 WITNESS RESPONSIBLE: J. E. ZIOLKOWSKI

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

Not Applicable - 100% Jurisdictional

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

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

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

											,	A. MUTSINGER / B.	MANGES		
		13 MONTH AVG.							MOST RECEN	T FIVE CALENDAR Y	EARS				
LINE		FORECASTED	%	BASE	%		%		%		%		%		%
NO.	DESCRIPTION	PERIOD	Change	PERIOD	Change	2020	Change	2019	Change	2018	Change	2017	Change	2016	Change
1	LIABILITIES AND NET WORTH														
2	PROPRIETARY CAPITAL														
3	COMMON STOCK ISSUED	8,779,995	-	8,779,995	-	8,779,995	-	8,779,995	-	8,779,995	-	8,779,995	-	8,779,995	-
4	PREMIUM ON CAPITAL STOCK	18,838,946	-	18,838,946	-	18,838,946	-	18,838,946	-	18,838,946	-	18,838,946	-	18,838,946	-
5	OTHER PAID-IN CAPITAL	589,132,472	-	589,132,472	163.41%	223,655,189	12.58%	198,655,189	-	198,655,189	21.39%	163,655,189	10.09%	148,655,189	-
6	RETAINED EARNINGS	245,109,931	81.11%	135,340,333	(71.02)%	466,962,760	11.49%	418,819,464	13.21%	369,949,518	15.56%	320,140,297	22.78%	260,741,367	14.28%
7	ACCUMULATED OTHER COMPREHENSIVE INCOME									-		-		-	-
8	TOTAL PROPRIETARY CAPITAL	861,861,344	14.60%	752,091,746	4.71%	718,236,890	11.34%	645,093,594	8.20%	596,223,648	16.58%	511,414,427	17.02%	437,015,497	8.06%
9	LONG TERM DEBT														
10	ADVANCES FROM ASSOCIATED COMPANIES	25,000,000	-	25,000,000	-	25,000,000	-	25,000,000	-	25,000,000	-	25,000,000	-	25,000,000	-
11	OTHER LONG TERM DEBT	772,489,231	17.63%	656,720,000	(7.07)%	706,720,000	10.99%	636,720,000	20.88%	526,720,000	23.43%	426,720,000	26.73%	336,720,000	15.43%
12	UNAMORTIZED PREMIUM ON LONG TERM DEBT		-		-	-	-	-	-	-	-	-		-	-
13	UNAMORTIZED DISCOUNT ON LONG TERM DEBT - DEBIT	(167,905)	5.74%	(178,125)	(195.61)%	186,301	(6.18)%	198,565	(16.85)%	238,808	(17.19)%	288,378	(14.67)%	337,948	(12.92)%
14	LESS: CURRENT PORTION OF LONG TERM DEBT					-		-		-		-	-	-	-
15	TOTAL LONG TERM DEBT	797,657,136	16.98%	681,898,125	(6.79)%	731,533,699	10.58%	661,521,435	19.95%	551,481,192	22.16%	451,431,622	24.92%	361,382,052	14.24%
16	OTHER NONCURRENT LIABILITIES														
17	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	-	-	-	(100.00)%	8,696,322	(3.26)%	8,989,259	4785.20%	184,010	(68.29)%	580,230	(60.41)%	1,465,571	(31.89)%
18	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES		-		100.00%	(83,933)	(8.84)%	(77,114)	(87.28)%	(41,175)	40.08%	(68,721)	(19.16)%	(57,669)	(42.23)%
19	ACCUMULATED PROVISION FOR PENSIONS & BENEFITS	33,314,426	3.76%	32,107,879	2.15%	31,431,080	10.83%	28,359,904	30.48%	21,734,353	24.78%	17,417,765	16.31%	14,974,925	28.55%
20	ACCUMULATED PROVISION FOR OPERATING PROVISIONS		-		-	-	-	-	100.00%	(555)	-	-	-	-	-
21	ACCUMULATED PROVISION FOR RATE REFUNDS		-		-	-	-	-	(100.00)%	250,709	-	-	-	-	-
22	LONG-TERM PORTION OF DERIVATIVE INSTRUMENT LIABILITIES		-		(100.00)%	5,290,232	15.57%	4,577,529	17.29%	3,902,779	(16.03)%	4,647,739	(9.06)%	5,110,664	(10.90)%
23	ASSET RETIREMENT OBLIGATIONS	72,898,793	(0.20)%	73,048,300	(4.03)%	76,111,813	52.90%	49,779,851	(20.77)%	62,826,300	15.11%	54,581,508	3.33%	52,822,086	(48.96)%
24	TOTAL OTHER NONCURRENT LIABILITIES	106,213,219	1.01%	105,156,179	(13.41)%	121,445,514	32.54%	91,629,429	3.12%	88,856,421	15.16%	77,158,521	3.83%	74,315,577	(39.58)%
25	CURRENT AND ACCRUED LIABILITIES														
26	NOTES PAYABLE		-		-	-	-	-	-	-	-	-		-	-
27	CURRENT PORTION OF LONG TERM DEBT	5,679,231	(88.64)%	50,000,000	21.75%	41,066,542	(25.06)%	54,795,775	-	-	-	-	-	-	-
28	ACCOUNTS PAYABLE	43,576,601	65.32%	26,358,317	(65.08)%	75,472,000	(8.53)%	82,509,000	80.15%	45,799,387	(5.85)%	48,645,825	53.60%	31,671,028	23.32%
29	NOTES PAYABLE TO ASSOCIATED COMPANIES	1,574,383	(98.57)%	109,952,989	562.56%	16,595,166	32.45%	12,529,754	(67.77)%	38,875,002	-	-	(100.00)%	19,656,000	(64.74)%
30	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	16,345,573	57.65%	10,368,316	13.48%	9,136,958	(12.43)%	10,434,274	(40.49)%	17,532,978	11.19%	15,768,299	25.39%	12,575,250	(12.78)%
31	CUSTOMER DEPOSITS		-		(100.00)%	18,784,698	42.26%	13,204,913	33.01%	9,927,601	0.69%	9,859,968	(3.99)%	10,269,585	1.37%
32	TAXES ACCRUED	19,559,936	79.13%	10,919,208	43.45%	7,611,627	6.59%	7,140,744	(48.24)%	13,796,235	(14.06)%	16,053,519	44.59%	11,102,968	370.84%
33	INTEREST ACCRUED	6,801,204	(24.62)%	9,022,532	-	-	-	-	(100.00)%	6,111,877	13.53%	5,383,681	27.35%	4,227,363	26.53%
34	TAX COLLECTIONS PAYABLE		-		(100.00)%	2,099,990	(4.16)%	2,191,217	4.00%	2,106,943	24.53%	1,691,919	(4.40)%	1,769,826	11.54%
35	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	15,382,710	(13.78)%	17,841,064	115.99%	8,260,083	(20.19)%	10,349,553	(28.23)%	14,419,733	72.81%	8,344,201	(50.72)%	16,932,837	63.05%
36	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT		-		(100.00)%	292,937	8.68%	269,544	(32.02)%	396,478	(55.22)%	885,342	29.00%	686,310	(54.84)%
37	DERIVATIVE INSTRUMENT LIABILITIES		-		(100.00)%	6,298,964	19.02%	5,292,525	17.95%	4,487,277	(16.40)%	5,367,483	(9.69)%	5,943,438	(10.63)%
38	(LESS) LONG-TERM PORTION OF DERIVATIVE INSTRUMENT LIABILITIES		-		100.00%	(5,290,232)	(15.57)%	(4,577,529)	(17.29)%	(3,902,779)	16.03%	(4,647,739)	9.06%	(5,110,664)	10.90%
39	TOTAL CURRENT AND ACCRUED LIABILITIES	108,919,638	(53.54)%	234,462,426	30.02%	180,328,733	(7.11)%	194,139,770	29.82%	149,550,732	39.31%	107,352,498	(2.16)%	109,723,941	(8.27)%
40	DEFERRED CREDITS						· · · —				_				
41	CUSTOMER ADVANCES FOR CONSTRUCTION	1,643,017		1,643,017	3.01%	1,595,027	(0.63)%	1,605,199	1.92%	1,574,916	0.77%	1,562,943	8.96%	1,434,379	46.15%
42	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	3,508,788	(1.53)%	3,563,137	(1.52)%	3,618,035	(1.66)%	3,679,210	4.46%	3,522,114	(8.21)%	3,836,961	459.86%	685,347	(22.70)%
43	OTHER DEFERRED CREDITS	19,294,151	(4.53)%	20,208,746	38.20%	14,622,647	1.99%	14,336,913	(3.65)%	14,880,299	(6.94)%	15,990,512	(20.23)%	20,046,049	(20.12)%
44	OTHER REGULATORY LIABILITIES	187,667,426	1.08%	185,656,693	1978.50%	8,932,230	(10.21)%	9,947,564	(8.99)%	10,929,696	78.88%	6,110,148	2.07%	5,986,078	57.87%
45	EXCESS DEFERRED INCOME TAXES	87,677,636	(5.08)%	92,370,478	(28.98)%	130,062,605	(4.15)%	135,690,203	(3.15)%	140,098,537	5.12%	133,277,803		-	
46	ACCUMULATED DEFERRED INCOME TAXES	292,447,906	1.43%	288,316,657	(8.65)%	315,601,856	4.73%	301,335,089	5.10%	286,717,000	17.12%	244,808,495	(28.76)%	343,648,042	4.15%
47	TOTAL DEFERRED CREDITS	592,238,924	0.08%	591,758,728	24.73%	474,432,400	1.68%	466,594,178	1.94%	457,722,562	12.85%	405,586,862	9.09%	371,799,895	3.08%
48															
49															
50	TOTAL LIABILITIES	2,466,890,261	0.04	2,365,367,204	6.26%	2,225,977,236	8.11%	2,058,978,406	11.67%	1,843,834,555	18.73%	1,552,943,930	14.67%	1,354,236,962	2.28%

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

DATA: _X_ BASE PERIODFORECASTED PERIOD	SCHEDULE M
TYPE OF FILING: _X_ ORIGINALUPDATED REVISED	PAGE 1 OF 1
WORK PAPER REFERENCE NO(S).:	WITNESS:
6 MOS ACTUAL/6MOS FORECASTED	J.L. Kern
INCLUDES ALL RIDERS	

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

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED INCLUDES ALL RIDERS

BASE PERIOD

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

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

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

SCHEDULE M-2.2

PAGE 1 OF 7

WITNESS:

J.L. Kern

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED INCLUDES ALL RIDERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE <i>(A)</i>	CLASS / DESCRIPTION <i>(B)</i>	CUSTOMER BILLS(1) (C)	SALES(2) <i>(D)</i>	MOST CURRENT RATES <i>(J)</i>	CURRENT REVENUE LESS GAS COST REVENUE(4) <i>(K)</i>	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) <i>(H)</i>	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
		2.405		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	<u>SALES SE</u> RS	RESIDENTIAL	1,127,969	6,297,481	8.1593	51,382,978	100.00	9,750,929	19.0	20,084,466	71,467,444	13.6
3		TOTAL RS	1,127,969	6,297,481	8.1593	51,382,978	69.82	9,750,929	19.0	20,084,466	71,467,444	13.6
4 (25	COMMERCIAL	79,106	2,990,502	4.2469	12,700,425	90.02	3,671,796	28.9	9,537,565	22,237,990	16.5
5 (INDUSTRIAL	2,106	164,923	3.5628	587,584	4.16	184,443	31.4	525,987	1,113,571	16.6
6		OTH PUB AUTH	2,509	237,644	3.4522	820,392	5.81	261,566	31.9	757,915	1,578,307	16.6
7		TOTAL GS	83,721	3,393,069	4.1580	14,108,401	19.17	4,117,805	29.2	10,821,467	24,929,868	16.5
8	TOTAL S	ALES SERVICE	1,211,690	9,690,550	6.7583	65,491,379	88.99	13,868,734	21.2	30,905,933	96,397,312	14.4
9	TRANSPO	RTATION SERVICE:										
10		FIRM TRANSP - LARGE	1.193	2.488.890	2.0271	5.045.259	74.09	778,773	15.4	(7,218)	5,038,041	15.5
11		INTERRUPTIBLE TRANSP	258	1,656,144	1.0652	1,764,103	25.91	263,492	14.9	0	1,764,103	14.9
12	TOTAL TI	RANSP SERVICE	1,451	4,145,034	1.6428	6,809,362	9.25	1,042,265	15.3	(7,218)	6,802,144	15.3
13	Т	TOTAL THROUGHPUT	1,213,141	13,835,584	5.2257	72,300,741	98.24	14,910,999	20.6	30,898,715	103,199,456	14.4
14	MISCELLA	NEOUS REVENUES:										
15	ATE PAY	MENT CHARGES	0	0		0	0.00	0		0	0	
16	BAD CHEC	K CHARGES	0	0		18,429	1.42	0		0	18,429	
17	RECONNE	CTION CHARGES	0	0		15,705	1.21	3,141		0	15,705	
18	FIELD COL	LECTION CHARGES	0	0		460	0.04	0		0	460	
19 I	NTERDEP	ARTMENTAL	0	3,393		24,264	1.87	4,995		9,322	33,586	
20	SPECIAL C	CONTRACTS	0	0		0	0.00	0		0	0	
21	REVENUE	TRANSP OF GAS-INTERCO	0	0		601,752	46.46	0		0	601,752	
22	PROVISIO	N FOR RATE REFUNDS	0	0		25,068	1.94	0		0	25,068	
23	OTHER MI	SC	0	0	_	609,581	47.06	0		0	609,581	_
24	TOTAL M	ISC	0	3,393	-	1,295,259	1.76	8,136	0.6	9,322	1,304,581	0.6
		COMPANY	1,213,141	13,838,977	5.3180	73,596,000						

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

(2) REFLECTS NORMALIZED VOLUMES.

DATA: _X_ BASE PERIOD ____FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED INCLUDES ALL RIDERS

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

PROPOSED ANNUALIZED

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

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

(1) DETAIL CONTAINED ON SCHEDULES M-2.3, PAGES 2 THROUGH 7.

(2) REFLECTS NORMALIZED VOLUMES.

SCHEDULE M-2.3

PAGE 2 OF 7

WITNESS:

J.L. Kern

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

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

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS. (2) REFLECTS NORMALIZED VOLUMES.

SCHEDULE M-2.3

PAGE 3 OF 7

WITNESS:

J.L. Kern

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

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

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS. (2) REFLECTS NORMALIZED VOLUMES.

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

LINE NO.	RATE CODE <i>(A)</i>	CLASS / DESCRIPTION <i>(B)</i>	CUSTOMER BILLS(1) <i>(C)</i>	SALES(2) <i>(D)</i>	PROPOSED RATES <i>(E)</i>	PROPOSED REVENUE LESS GAS COST REVENUE <i>(F)</i>	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) <i>(H)</i>	PROPOSED TOTAL REVENUE (F + H) (I)
1	GS	INDUSTRIAL		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
2	CUSTON	MER CHARGE:							
3	NON-RE	SIDENTIAL							
4	TOTA	L MONTHLY BILLS x :							
5	CUST	OMER CHARGE PER MONTH	2,106		\$58.00	122,148	15.8		122,148
6	соммо	DITY CHARGE:							
7	ALL C	CONSUMPTION		164,923	3.9405	649,879	84.2	525,987	1,175,866
8	RATE	GS INDUSTRIAL EXCLUDING RIDERS	2,106	164,923		772,027	100.0	525,987	1,298,014
9	RIDERS	:							
10	DEMA	AND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11	WEAT	THER NORMALIZATION ADJUSTMENT (WN	A)		0.000000	0	0.0		0
12	ΤΟΤΑ	L RIDERS				0	0.0		0
13	TOTAL F	RATE GS INDUSTRIAL INCLUDING RIDERS	2,106	164,923		772,027	100.0	525,987	1,298,014

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

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

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

LINE NO.	RATE CODE <i>(A)</i>	CLASS / DESCRIPTION <i>(B)</i>	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES <i>(E)</i>	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) <i>(H)</i>	PROPOSED TOTAL REVENUE (F + H) (I)
1	GS	OTHER PUBLIC AUTHORITIES		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
2 3	NON-RI	MER CHARGE: ESIDENTIAL							
4 5		AL MONTHLY BILLS X : TOMER CHARGE PER MONTH	2,509		\$58.00	145,522	13.4		145,522
6	соммо	DDITY CHARGE:							
7	ALL	CONSUMPTION		237,644	3.9405	936,436	86.6	757,915	1,694,351
8	RAT	E GS OPA EXCLUDING RIDERS	2,509	237,644		1,081,958	100.0	757,915	1,839,873
9	RIDERS	S:							
10	DEM	AND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11	WEA	THER NORMALIZATION ADJUSTMENT (WN	IA)		0.000000	0	0.0		0
12	тот,	AL RIDERS				0	0.0		0
13	TOTAL	RATE GS OPA INCLUDING RIDERS	2,509	237,644		1,081,958	100.0	757,915	1,839,873

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

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

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

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

(1) REFLECTS NORMALIZED VOLUMES.

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

5%

SCHEDULE M-2.3 PAGE 6 OF 7 WITNESS:

J.L. Kern

SCHEDULE M-2.3

PAGE 7 OF 7 WITNESS:

J.L. Kern

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

DATA: _X_ BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 6 MOS ACTUAL/6MOS FORECASTED

PROPOSED ANNUALIZED

LINE NO.	RATE CODE <i>(A)</i>	CLASS / DESCRIPTION <i>(B)</i>	CUSTOMER BILLS <i>(C)</i>	SALES (D)	PROPOSED RATES <i>(E)</i>	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE <i>(H)</i>	PROPOSED TOTAL REVENUE (F + H) (I)
1 2	IT INTERRU	IPTIBLE TRANSPORTATION		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
3	ADMINISTR	ATIVE CHARGE	258		\$430.00	110,940	5.5		110,940
4 5		TY CHARGE: ISUMPTION		1,656,144	1.1573	1,916,655	94.5		1,916,655
6	RATE IT	EXCLUDING RIDERS	258	1,656,144	-	2,027,595	100.0		2,027,595
7 8	RIDERS: N/A				0.0000	0	0.0		0
9	ΤΟΤΑΙ	L RIDERS				0	0.0		0
10	TOTAL RAT	TE IT TRANSPORTATION	258	1,656,144	_	2,027,595	100.0		2,027,595

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

DATA: _X_ BASE PERIODFORECASTED PERIOD	SCHEDULE N
TYPE OF FILING: _X_ ORIGINALUPDATED REVISED	PAGE 2 OF 2
WORK PAPER REFERENCE NO(S).:	WITNESS:
6 MOS ACTUAL/6MOS FORECASTED	J.L. Kern

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

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

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

DATA: BASE PERIOD _X_FORECASTED PERIOD	SCHEDULE M	
TYPE OF FILING: _X_ ORIGINALUPDATED REVISED		
WORK PAPER REFERENCE NO(S).:	WITNESS:	
12 MONTHS FORECASTED	J.L. Kern	
INCLUDES ALL RIDERS		

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

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

DATA: ____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED INCLUDES ALL RIDERS

TEST PERIOD

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

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

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

SCHEDULE M-2.2

PAGE 1 OF 7

WITNESS:

J.L. Kern

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

DATA: ____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED INCLUDES ALL RIDERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) <i>(C)</i>	SALES(2) <i>(D)</i>	MOST CURRENT RATES <i>(J)</i>	CURRENT REVENUE LESS GAS COST REVENUE(4) <i>(K)</i>	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) <i>(H)</i>	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
		D//05		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1 <u>3</u> 2 F	<u>SALES SEI</u> RS	RESIDENTIAL	1,130,041	6,481,298	8.0793	52,364,475	100.00	9,958,419	19.0	26,327,032	78,691,507	12.7
3		TOTAL RS	1,130,041	6,481,298	8.0793	52,364,475	70.49	9,958,419	19.0	26,327,032	78,691,507	12.7
4 0	3S	COMMERCIAL	78,612	2,857,007	4.3001	12,285,346	85.48	3,532,186	28.8	11,605,162	23,890,508	14.8
5 0	GS	INDUSTRIAL	2,879	331,485	3.3586	1,113,312	7.75	359,887	32.3	1,346,492	2,459,804	14.6
6 0	GS	OTH PUB AUTH	2,541	289,222	3.3636	972,822	6.77	314,235	32.3	1,174,820	2,147,642	14.6
7		TOTAL GS	84,032	3,477,714	4.1325	14,371,480	19.34	4,206,308	29.3	14,126,474	28,497,954	14.8
8	TOTAL S	ALES SERVICE	1,214,073	9,959,012	6.7011	66,735,955	89.83	14,164,727	21.2	40,453,506	107,189,461	13.2
9	TRANSPO	RTATION SERVICE:										
10 F		FIRM TRANSP - LARGE	1.092	2,736,182	1.9926	5,452,147	75.36	856,152	15.7	(7,935)	5,444,212	15.7
11 ľ	т	INTERRUPTIBLE TRANSP	264	1,672,200	1.0661	1,782,710	24.64	266,047	14.9	<u> </u>	1,782,710	14.9
12	TOTAL T	RANSP SERVICE	1,356	4,408,382	1.6412	7,234,857	9.74	1,122,199	15.5	(7,935)	7,226,922	15.5
13	т	TOTAL THROUGHPUT	1,215,429	14,367,394	5.1485	73,970,812	99.57	15,286,926	20.7	40,445,571	114,416,383	13.4
14 <u>/</u>	MISCELLA	NEOUS REVENUES:										
15 L	ATE PAY	MENT CHARGES	0	0		0	0.00	0		0	0	
16 F	BAD CHEC	CK CHARGES	0	0		27,420	8.54	0		0	27,420	
		CTION CHARGES	0	0		23,364	7.28	4,673		0	23,364	
		LECTION CHARGES	0	0		684	0.21	0		0	684	
		ARTMENTAL	0	4,158		10,875	3.39	4,129		16,890	27,765	
		USE CONTRACT	0	0		258,228	80.42	(67,567)		0	258,228	
		TRANSP OF GAS-INTERCO	0	0		0	0.00	0		0	0	
		N FOR RATE REFUNDS	0	0		0	0.00	0		0	0	
	OTHER MIS		0	0		528	0.16	0		0	528	-
	TOTAL M	ISC	0	4,158		321,099	0.43	(58,765)	(18.3)	16,890	337,989	(17.4)
24				,		· · · ·					,	

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

(2) REFLECTS NORMALIZED VOLUMES.

DATA: ____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED INCLUDES ALL RIDERS SCHEDULE M-2.3 PAGE 1 OF 7 WITNESS: J.L. Kern

PROPOSED ANNUALIZED

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

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

(1) DETAIL CONTAINED ON SCHEDULES M-2.3, PAGES 2 THROUGH 7.

(2) REFLECTS NORMALIZED VOLUMES.

DATA: ____ BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED

PROPOSED ANNUALIZED

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

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS. (2) REFLECTS NORMALIZED VOLUMES.

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

SCHEDULE M-2.3 PAGE 2 OF 7 WITNESS:

J.L. Kern

SCHEDULE M-2.3

PAGE 3 OF 7

WITNESS:

J.L. Kern

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

DATA: ____ BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED

PROPOSED ANNUALIZED

LINE NO.	RATE CODE <i>(A)</i>	CLASS / DESCRIPTION <i>(B)</i>	CUSTOMER BILLS(1) <i>(C)</i>	SALES(2) <i>(D)</i>	PROPOSED RATES <i>(E)</i>	PROPOSED REVENUE LESS GAS COST REVENUE <i>(F)</i>	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) <i>(H)</i>	PROPOSED TOTAL REVENUE (F + H) (I)
1	GS COMM	ERCIAL		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
•	00 000								
2	CUSTOMER CI	HARGE:							
3	NON-RESIDEN	TIAL							
4	TOTAL MON	THLY BILLS x :							
5	CUSTOMER	CHARGE PER MONTH	78,612		\$58.00	4,559,496	28.8		4,559,496
6	COMMODITY C	CHARGE:							
7	ALL CONSU	IMPTION		2,857,007	3.9405	11,258,036	71.2	11,605,162	22,863,198
8	RATE GS C	OMMERCIAL EXCLUDING RIDERS	78,612	2,857,007		15,817,532	100.0	11,605,162	27,422,694
9	RIDERS:								
10	DEMAND SI	DE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11	WEATHER N	NORMALIZATION ADJUSTMENT (WNA	.)		0.000000	0	0.0		0
12	TOTAL RIDI	ERS				0	0.0		0
13	TOTAL RATE O	GS COMMERCIAL INCLUDING RIDERS	78,612	2,857,007		15,817,532	100.0	11,605,162	27,422,694

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS. (2) REFLECTS NORMALIZED VOLUMES.

DATA: ____ BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED

PROPOSED ANNUALIZED

LINE NO.	RATE CODE <i>(A)</i>	CLASS / DESCRIPTION <i>(B)</i>	CUSTOMER BILLS(1) (C)	SALES(2) <i>(D)</i>	PROPOSED RATES <i>(E)</i>	PROPOSED REVENUE LESS GAS COST REVENUE <i>(F)</i>	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) <i>(H)</i>	PROPOSED TOTAL REVENUE (F + H) (I)
1	GS	INDUSTRIAL		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
-									
2	CUSTO	MER CHARGE:							
3		SIDENTIAL							
4	-	L MONTHLY BILLS x :							
5	CUST	TOMER CHARGE PER MONTH	2,879		\$58.00	166,982	11.3		166,982
6	соммс	DDITY CHARGE:							
7	ALL (CONSUMPTION		331,485	3.9405	1,306,217	88.7	1,346,492	2,652,709
8	RATE	EGS INDUSTRIAL EXCLUDING RIDERS	2,879	331,485		1,473,199	100.0	1,346,492	2,819,691
9	RIDERS	:							
10	DEM	AND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11	WEAT	THER NORMALIZATION ADJUSTMENT (WN	A)		0.000000	0	0.0		0
12	τοτΑ	AL RIDERS				0	0.0		0
13	TOTAL	RATE GS INDUSTRIAL INCLUDING RIDERS	2,879	331,485		1,473,199	100.0	1,346,492	2,819,691

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

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

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

DATA: ____ BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED

PAGE 5 OF 7 WITNESS: J.L. Kern

SCHEDULE M-2.3

PROPOSED ANNUALIZED

LINE NO.	RATE CODE <i>(A)</i>	CLASS / DESCRIPTION <i>(B)</i>	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES <i>(E)</i>	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) <i>(H)</i>	PROPOSED TOTAL REVENUE (F + H) (I)
1	GS	OTHER PUBLIC AUTHORITIES		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
_		MER CHARGE:							
3	-								
4		AL MONTHLY BILLS X : TOMER CHARGE PER MONTH	2,541		\$58.00	4 47 270	11.5		4 47 370
5	003	TOMER CHARGE PER MONTH	2,541		\$30.00	147,378	11.5		147,378
6	соммо	DDITY CHARGE:							
7	ALL	CONSUMPTION		289,222	3.9405	1,139,679	88.5	1,174,820	2,314,499
8	RAT	E GS OPA EXCLUDING RIDERS	2,541	289,222	-	1,287,057	100.0	1,174,820	2,461,877
9	RIDERS	S:							
10	DEM	AND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		THER NORMALIZATION ADJUSTMENT (WM	IA)		0.000000	0	0.0		0
12	тотл	AL RIDERS				0	0.0		0
13	TOTAL	RATE GS OPA INCLUDING RIDERS	2,541	289,222		1,287,057	100.0	1,174,820	2,461,877

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

SCHEDULE M-2.2 PAGE 6 OF 7

WITNESS:

J.L. Kern

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

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

CURRENT ANNUALIZED

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

(1) REFLECTS NORMALIZED VOLUMES.

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

DATA: ____ BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS FORECASTED

SCHEDULE M-2.3 PAGE 7 OF 7 WITNESS:

J.L. Kern

PROPOSED ANNUALIZED

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

Ку

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

DATA:BASE PERIOD _X_FORECASTED PERIOD	SCHEDULE N
TYPE OF FILING: _X_ ORIGINALUPDATED REVISED	PAGE 2 OF 2
WORK PAPER REFERENCE NO(S).:	WITNESS:
12 MONTHS FORECASTED	J.L. Kern

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

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

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

STAFF-DR-01-055

REQUEST:

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

RESPONSE:

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

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

PERSON RESPONSIBLE:

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