

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

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

**CASE NO. 2021-00190**

**BASE PERIOD UPDATE**

**Duke Energy Kentucky, Inc.**  
**Case No. 2021-00190**  
**Base Period Update**  
**Table of Contents**

<b>Tab #</b>	<b>Filing Requirement</b>	<b>Description</b>	<b>Sponsoring Witness</b>
35	807 KAR 5:001 Section 16(7)(o)	Complete monthly budget variance reports, with narrative explanations, for the 12 months prior to base period, each month of base period, and subsequent months, as available.	Bryan T. Manges Abby L. Motsinger
44	807 KAR 5:001 Section 16(8)(a)	Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase.	Jay P. Brown
45	807 KAR 5:001 Section 16(8)(b)	Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base.	Jay P. Brown David G. Raiford Abby L. Motsinger John R. Panizza James E. Ziolkowski Bryan T. Manges
46	807 KAR 5:001 Section 16(8)(c)	Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account.	Jay P. Brown
47	807 KAR 5:001 Section 16(8)(d)	Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.	Jay P. Brown David G. Raiford Abby L. Motsinger James E. Ziolkowski
48	807 KAR 5:001 Section 16(8)(e)	Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.	John R. Panizza
49	807 KAR 5:001 Section 16(8)(f)	Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases.	Jay P. Brown
50	807 KAR 5:001 Section 16(8)(g)	Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.	Jay P. Brown Jake J. Stewart
51	807 KAR 5:001 Section 16(8)(h)	Computation of gross revenue conversion factor for forecasted period.	Jay P. Brown
52	807 KAR 5:001 Section 16(8)(i)	Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period.	Bryan T. Manges Abby L. Motsinger
53	807 KAR 5:001 Section 16(8)(j)	Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure.	Chris R. Bauer
54	807 KAR 5:001 Section 16(8)(k)	Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period.	David G. Raiford Abby L. Motsinger Bryan T. Manges

**Duke Energy Kentucky, Inc.**  
**Case No. 2021-00190**  
**Base Period Update**  
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55	807 KAR 5:001 Section 16(8)(l)	Narrative description and explanation of all proposed tariff changes.	Jeff L. Kern
56	807 KAR 5:001 Section 16(8)(m)	Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes.	Jeff L. Kern
57	807 KAR 5:001 Section 16(8)(n)	Typical bill comparison under present and proposed rates for all customer classes.	Jeff L. Kern
-	-	Workpapers	Various

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(7)(o)**

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**807 KAR 5:001, SECTION 16(7)(o)**

**Description of Filing Requirement:**

Complete monthly budget variance reports, with narrative explanations, for the twelve (12) months immediately prior to the base period, each month of the base period, and any subsequent months, as they become available.

**Response:**

See attached for the following:

1. Monthly Confidential Duke Energy Kentucky Gas Operations Financial Results Summaries (FRS). The Company did not prepare any FRS statements in the months of January 2020 and January 2021. The narrative explanations for those months are included in the year-to-date explanations in the subsequent month's report. The Company will provide this data for upcoming months as it becomes available.
2. Monthly Confidential Duke Energy Kentucky Gas Operations Regulated O&M and Capital Reports (ROCR). These reports were not prepared for January 2020 and January 2021. The narrative explanations for those months are included in the year-to-date explanations in the subsequent month's report. The Company will provide this data for upcoming months as it becomes available.

All confidential information is being provided under seal pursuant to a Petition for Confidential Treatment that is being filed simultaneously with this Application.

**Base Period Update Response:**

See attached for the monthly reports from May 2021 through August 2021, including Duke Energy Kentucky's monthly Company-specific Confidential Regulatory O&M and Capital Reports (ROCR). The Company did not prepare an FRS statement for the month of July 2021. The confidential reports are being provided under seal pursuant to the Petition for Confidential Treatment submitted on June 1, 2021. The Company will provide this data for the remaining periods requested in the upcoming months as it becomes available.

**Witness Responsible:**

Abby L Motsinger  
Bryan T. Manges

**CONFIDENTIAL PROPRIETARY TRADE SECRET**

**BASE PERIOD UPDATE**

**FR 16(7)(o) Confidential Attachments**

**FILED UNDER SEAL**

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(a)**

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**807 KAR 5:001, SECTION 16(8)(a)**

**Description of Filing Requirement:**

Jurisdictional financial summary for both base and forecasted period that details how the utility derived the amount of the requested revenue increase.

**Response:**

See Schedule A of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**        Jay P. Brown

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION A



SECTION A  
REVENUE REQUIREMENTS  
DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

Schedule

A Overall Financial Summary

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

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

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

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	JURISDICTIONAL REVENUE REQUIREMENTS	
			BASE PERIOD	FORECASTED PERIOD
1	Rate Base	B-1	449,034,516	468,321,206
2	Operating Income	C-2	21,700,392	21,653,814
3	Earned Rate of Return (Line 2 / Line 1)		4.830%	4.620%
4	Required Rate of Return	J-1	6.946%	7.060%
5	Required Operating Income (Line 1 x Line 4)		31,189,937	33,063,477
6	Operating Income Deficiency (Line 5 - Line 2)		9,489,545	11,409,663
7	Gross Revenue Conversion Factor	H	1.3346730	1.3346730
8	Revenue Deficiency (Line 6 x Line 7)		12,665,439	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**  
**CASE NO. 2021-00190**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(b)**

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**807 KAR 5:001, SECTION 16(8)(b)**

**Description of Filing Requirement:**

A jurisdictional rate base summary for both the base and forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.

**Response:**

See Schedule B-1 through B-8 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**

Jay P. Brown – Schedule B-1

David G. Raiford – Schedules B-2 thru B-2.7, B-3 thru B-3.2, B-4

Bryan T. Manges – Schedules B-5, B-5.1, B-8

John R. Panizza – Schedule B-6

James E. Ziolkowski – Schedules B-7 thru B-7.2

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION B

SECTION B

RATE BASE

DUKE ENERGY KENTUCKY

Base Period: As of August 31, 2021

Forecasted Period: Thirteen Month Average Ended December 31, 2022

Schedules

- B-1 Jurisdictional Rate Base Summary
- B-2 Plant in Service by Major Property Groups or Major Account (Original Cost)
- B-2.1 Plant in Service by Accounts and Sub-accounts
- B-2.2 Adjustments to Plant in Service
- B-2.3 Gross Additions, Retirements and Transfer (Original Cost)
- B-2.4 Property Merged or Acquired from Other Utilities (Other than Affiliates)
- B-2.5 Leased Property
- B-2.6 Property Held for Future Use Included in Rate Base
- B-2.7 Property Excluded from Rate Base
- B-3 Accumulated Depreciation and Amortization
- B-3.1 Adjustments to Accumulated Depreciation and Amortization
- B-3.2 Depreciation and Amortization Accrual Rates and Jurisdictional Accumulated Balance by Accounts, Functional Class or Major Property Group
- B-4 Construction Work in Progress
- B-5 Allowance for Working Capital
- B-5.1 Working Capital Components
- B-6 Certain Deferred Credits and Accumulated Deferred Income Taxes
- B-7 Jurisdictional Percentage
- B-7.1 Jurisdictional Statistics - Rate Base
- B-7.2 Explanation of Changes in Jurisdictional Procedures - Rate Base
- B-8 Comparative Balance Sheets (Total Company)

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	\$ 744,172,202	\$ 771,808,162
2	Accumulated Depreciation and Amortization	B-3 / B-3.2	<u>(200,270,385)</u>	<u>(206,903,281)</u> (1)
3	Net Plant in Service (Line 1 + Line 2)		543,901,817	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	5,386,472	4,001,401
7	Other Items:			
8	Customers' Advances for Construction	B-6	(1,636,730)	(1,643,017)
9	Investment Tax Credits	B-6	0	0
10	Deferred Income Taxes	B-6	(68,656,029)	(69,672,083)
11	Excess Deferred Income Taxes	B-6	(29,961,014)	(29,269,976)
12	Other Rate Base Adjustments	B-6	<u>0</u>	<u>0</u>
13	Jurisdictional Rate Base (Line 3 through Line 12)		<u>\$ 449,034,516</u>	<u>\$ 468,321,206</u>

(1) Includes adjustment related to annualized depreciation expense, Schedule D-2.23, and an adjustment from WPB-1a to avoid double counting in accumulated depreciation, the impact of eliminating facilities devoted to other than KY customers on both Sch. B-3 and Sch. D-2.23.

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

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

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

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

SCHEDULE B-2  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	Major Property Groupings	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1	Production	\$ 12,836,100	100.00	\$ 12,836,100	\$ (8,240,777)	\$ 4,595,323
2	Distribution	730,166,998	100.00	730,166,998	(34,963,366)	695,203,632
3	General	32,542,516	100.00	32,542,516	(104,375)	32,438,141
4	Common (Allocated to Gas)	11,995,914	100.00	11,995,914	(60,808)	11,935,106
5	Completed Construction Not Classified (1)					
6	Other (specify)					
7	TOTAL	\$ 787,541,528		\$ 787,541,528	\$ (43,369,326)	\$ 744,172,202

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

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

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

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

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

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



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

MANUFACTURED GAS PRODUCTION PLANT

DATA: "X" BASE PERIOD 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 1 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct No.	Company Acct No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
				\$		\$	\$	\$
1	304	20400	Land and Land Rights	117,711	100.00%	117,711	(75,571)	42,140
2	304	20401	Rights of Way	24,438	100.00%	24,438	(15,690)	8,748
3	305	20500	Structures & Improvements	4,747,117	100.00%	4,747,117	(3,047,649)	1,699,468
4	311	21100	Liquefied Petroleum Gas Equipment	7,946,834	100.00%	7,946,834	(5,101,867)	2,844,967
5			Total Manufactured Gas Production Plant	12,836,100		12,836,100	(8,240,777)	4,595,323

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

DISTRIBUTION PLANT

DATA: "X" BASE PERIOD 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 2 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct No.	Company Acct No.	Account Title	Base Period \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$
1	374	27400	Land and Land Rights	8,363,211	100.00%	8,363,211	(67,984)	8,295,227
2	374	27401	Rights of Way	1,092,373	100.00%	1,092,373	(224,074)	868,299
3	375	27500	Structures & Improvements	4,294,305	100.00%	4,294,305	(1,376,118)	2,918,187
4	376	27601	Mains - Cast Iron & Copper	982,737	100.00%	982,737		982,737
5	376	27602,27607	Mains - Steel	85,022,448	100.00%	85,022,448	(8,287)	85,014,161
6	376	27603,27608	Mains - Plastic	165,954,980	100.00%	165,954,980		165,954,980
7	376	27605	Mains - Feeder	150,453,435	100.00%	150,453,435	(16,831,954)	133,621,481
8	378	27800	System Meas. & Reg. Station Equipment - General	52,757,991	100.00%	52,757,991	(11,981,392)	40,776,599
9	378	27801	System Meas. & Reg. Station Equipment - Electric	1,399,281	100.00%	1,399,281	(333,905)	1,065,376
10	378	27802	District Regulating Equipment	2,194,324	100.00%	2,194,324		2,194,324
11	380	28001	Services- Cast Iron & Copper	25,624	100.00%	25,624		25,624
12	380	28002,28004	Services-Steel	5,403,786	100.00%	5,403,786		5,403,786
13	380	28003,28005-28007	Services-Plastic	202,792,279	100.00%	202,792,279		202,792,279
14	381	28100,28101	Meters	15,442,789	100.00%	15,442,789		15,442,789
15	382	28200,28201	Meter Installations	15,801,431	100.00%	15,801,431		15,801,431
16	383	28300,283001	House Regulators	7,367,619	100.00%	7,367,619		7,367,619
17	384	28400,28401	House Regulator Installations	6,075,846	100.00%	6,075,846		6,075,846
18	385	28500	Large Industrial Meas. & Reg. Equipment	455,027	100.00%	455,027		455,027
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	64,791	100.00%	64,791		64,791
20	387	28700	Other Equipment - Other	54,779	100.00%	54,779		54,779
21	387	28701	Street Lighting Equipment	28,290	100.00%	28,290		28,290
22			Asset Retirement Cost Obligation	4,139,652	100.00%	4,139,652	(4,139,652)	0
23			Total Distribution Plant	730,166,998		730,166,998	(34,963,366)	695,203,632

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

GENERAL PLANT

DATA: "X" BASE PERIOD 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 3 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$
1	303	20300	Miscellaneous Intangible Plant	15,722,842	100.00%	15,722,842		15,722,842
2	303	20310	Misc Intangible Plt - 10 Yr	2,674,076	100.00%	2,674,076		2,674,076
3	391	29100	Office Furniture & Equipment	0	100.00%	0	0	0
4	391	29101	Electronic Data Processing	1,485,188	100.00%	1,485,188		1,485,188
5	392	29200	Transportation Equipment	0	100.00%	0		0
6	392	29201	Trailers	69,948	100.00%	69,948		69,948
7	394	29400	Tools, Shop & Garage Equipment	1,600,414	100.00%	1,600,414	(20,547)	1,579,867
8	396	29600	Power Operated Equipment	168,272	100.00%	168,272		168,272
9	397	29700	Communication Equipment	10,738,185	100.00%	10,738,185	(237)	10,737,948
10	398	29800	Miscellaneous Equipment	83,591	100.00%	83,591	(83,591)	0
11			Total General Plant	32,542,516		32,542,516	(104,375)	32,438,141
12			Total Gas Plant	775,545,614		775,545,614	(43,308,518)	732,237,096

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

COMMON PLANT

DATA: "X" BASE PERIOD 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 4 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$
1		10300	Miscellaneous Intangible Plant	22,366,609	100.00%	22,366,609		22,366,609
2		18900	Land and Land Rights	1,041,678	100.00%	1,041,678		1,041,678
3		19000	Structures & Improvements	13,708,490	100.00%	13,708,490		13,708,490
4		19100	Office Furniture & Equipment	788,869	100.00%	788,869		788,869
5		19101	Electronic Data Processing	5,177	100.00%	5,177		5,177
6		19300	Stores Equipment	0	100.00%	0		0
7		19400	Tools, Shop & Garage Equipment	113,850	100.00%	113,850		113,850
8		19700	Communication Equipment	6,414,003	100.00%	6,414,003		6,414,003
9		19800	Miscellaneous Equipment	95,301	100.00%	95,301		95,301
10			Asset Retirement Cost Obligation	226,897	100.00%	226,897	(226,897)	0
11			Total Common Plant	44,760,874		44,760,874	(226,897)	44,533,977
12			26.80% Common Plant Allocated to Gas	11,995,914		11,995,914	(60,808)	11,935,106
13			Total Gas Plant Including Allocated Common	787,541,528		787,541,528	(43,369,326)	744,172,202

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

MANUFACTURED GAS PRODUCTION 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 5 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	304	20400	Land and Land Rights	117,711	100.00%	117,711	(75,571)	42,140
2	304	20401	Rights of Way	24,450	100.00%	24,450	(15,697)	8,753
3	305	20500	Structures & Improvements	4,804,786	100.00%	4,804,786	(3,084,673)	1,720,113
4	311	21100	Liquefied Petroleum Gas Equipment	7,973,786	100.00%	7,973,786	(5,119,170)	2,854,616
5			Total Manufactured Gas Production Plant	12,920,733		12,920,733	(8,295,111)	4,625,622

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

DISTRIBUTION 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 6 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	374	27400	Land and Land Rights	6,526,239	100.00%	6,526,239	(107,404)	6,418,835
2	374	27401	Rights of Way	1,223,054	100.00%	1,223,054	(258,484)	964,570
3	375	27500	Structures & Improvements	5,032,438	100.00%	5,032,438	(761,680)	4,270,758
4	376	27601	Mains - Cast Iron & Copper	1,082,301	100.00%	1,082,301		1,082,301
5	376	27602,27607	Mains - Steel	93,598,184	100.00%	93,598,184	(10,082)	93,588,102
6	376	27603,27608	Mains - Plastic	177,835,435	100.00%	177,835,435		177,835,435
7	376	27605	Mains - Feeder	141,741,157	100.00%	141,741,157	(17,251,220)	124,489,937
8	378	27800	System Meas. & Reg. Station Equipment - General	55,824,550	100.00%	55,824,550	(16,022,636)	39,801,914
9	378	27801	System Meas. & Reg. Station Equipment - Electric	2,140,797	100.00%	2,140,797	(700,419)	1,440,378
10	378	27802	District Regulating Equipment	2,724,163	100.00%	2,724,163		2,724,163
11	380	28001	Services- Cast Iron & Copper	(199,512)	100.00%	(199,512)		(199,512)
12	380	28002,28004	Services-Steel	5,801,205	100.00%	5,801,205		5,801,205
13	380	28003,28005-28007	Services-Plastic	220,515,027	100.00%	220,515,027		220,515,027
14	381	28100,28101	Meters	15,152,456	100.00%	15,152,456		15,152,456
15	382	28200,28201	Meter Installations	15,613,757	100.00%	15,613,757		15,613,757
16	383	28300,283001	House Regulators	8,054,798	100.00%	8,054,798		8,054,798
17	384	28400,28401	House Regulator Installations	6,676,569	100.00%	6,676,569		6,676,569
18	385	28500	Large Industrial Meas. & Reg. Equipment	495,565	100.00%	495,565		495,565
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	71,355	100.00%	71,355		71,355
20	387	28700	Other Equipment - Other	60,329	100.00%	60,329		60,329
21	387	28701	Street Lighting Equipment	31,156	100.00%	31,156		31,156
22			Asset Retirement Cost Obligation	4,559,051	100.00%	4,559,051	(4,559,051)	0
23			Total Distribution Plant	764,560,074		764,560,074	(39,670,976)	724,889,098

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

GENERAL 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 7 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	303	20300	Miscellaneous Intangible Plant	15,051,457	100.00%	15,051,457		15,051,457
2	303	20310	Misc Intangible Plt - 10 Yr	2,742,336	100.00%	2,742,336		2,742,336
3	391	29100	Office Furniture & Equipment	0	100.00%	0	0	0
4	391	29101	Electronic Data Processing	1,407,874	100.00%	1,407,874		1,407,874
5	392	29200	Transportation Equipment	0	100.00%	0		0
6	392	29201	Trailers	71,734	100.00%	71,734		71,734
7	394	29400	Tools, Shop & Garage Equipment	1,598,228	100.00%	1,598,228	(21,227)	1,577,001
8	396	29600	Power Operated Equipment	172,567	100.00%	172,567		172,567
9	397	29700	Communication Equipment	10,976,397	100.00%	10,976,397	(237)	10,976,160
10	398	29800	Miscellaneous Equipment	85,725	100.00%	85,725	(83,591)	2,134
11			Total General Plant	32,106,318		32,106,318	(105,055)	32,001,263
12			Total Gas Plant	809,587,125		809,587,125	(48,071,142)	761,515,983

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

COMMON PLANT

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

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

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



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

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

SCHEDULE B-2.2  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
				\$		\$		
<u>Manufactured Gas Production Plant</u>								
1	304	20400	Land and Land Rights	75,571	100.00	75,571	WPB-2.2f	Exclusion of gas facilities devoted to other than DE-Ky customers.
2	304	20401	Rights of Way	15,690	100.00	15,690	WPB-2.2f	
3	305	20500	Structures & Improvements	3,047,649	100.00	3,047,649	WPB-2.2f	
4	311	21100	Liquefied Petroleum Gas Equipment	5,101,867	100.00	5,101,867	WPB-2.2f	
5	Total Manufactured Gas Production Plant			<u>8,240,777</u>		<u>8,240,777</u>		
<u>Distribution Plant</u>								
6	374	27400	Land	67,984	100.00	67,984	WPB-2.2f	Exclusion of gas facilities devoted to other than DE-Ky customers.
7	374	27401	Rights of Way	224,074	100.00	224,074	WPB-2.2f	
8	375	27500	Structures & Improvements	1,376,118	100.00	1,376,118	WPB-2.2f	
9	376	27602	Gas Mains - Dist Lines/Steel	8,287	100.00	8,287	WPB-2.2f	
10	376	27605	Mains-Steel Feeder Lines	16,831,954	100.00	16,831,954	WPB-2.2f	
11	378	27800	System M & R Station Equip. - General	11,981,392	100.00	11,981,392	WPB-2.2f	
12	378	27801	System M & R Station Equip.	333,905	100.00	333,905	WPB-2.2f	
13	Total Distribution Plant			<u>30,823,714</u>		<u>30,823,714</u>		
<u>General Plant</u>								
14	391	29100	Office Furniture & Equipment	0	100.00	0	WPB-2.2f	Exclusion of gas facilities devoted to other than DE-Ky customers.
15	394	29400	Tools, Shop & Garage Equipment	20,547	100.00	20,547	WPB-2.2f	
16	397	29700	Communications Equipment	237	100.00	237	WPB-2.2f	
17	398	29800	Miscellaneous Equipment	83,591	100.00	83,591	WPB-2.2f	
18	Total General Plant			<u>104,375</u>		<u>104,375</u>		
19	Total Gas Plant Devoted to Other than DE-KY Customers			<u>39,168,866</u>		<u>39,168,866</u>		
20	<u>Asset Retirement Cost Obligations</u>							
21	Distribution Plant			4,139,652	100.00	4,139,652	Sch. B-2.1	Remove ARO
22	Common Plant			60,808	100.00	60,808	Sch. B-2.1	
23	Total Adjustment to ARO			<u>4,200,460</u>		<u>4,200,460</u>		
24	Total Adjustments to Plant in Service			<u>43,369,326</u>		<u>43,369,326</u>		

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

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

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

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
				\$		\$		
<u>Manufactured Gas Production Plant</u>								
1	304	20400	Land and Land Rights	75,571	100.00	75,571	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
2	304	20401	Rights of Way	15,697	100.00	15,697	WPB-2.2g	
3	305	20500	Structures & Improvements	3,084,673	100.00	3,084,673	WPB-2.2g	
4	311	21100	Liquefied Petroleum Gas Equipment	5,119,170	100.00	5,119,170		
5	Total Manufactured Gas Production Plant			<u>8,295,111</u>		<u>8,295,111</u>		
<u>Distribution Plant</u>								
6	374	27400	Land	107,404	100.00	107,404	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
7	374	27401	Rights of Way	258,484	100.00	258,484	WPB-2.2g	
8	375	27500	Structures & Improvements	761,680	100.00	761,680	WPB-2.2g	
9	376	27602	Mains-Steel	10,082	100.00	10,082	WPB-2.2g	
10	376	27605	Mains-Steel Feeder Lines	17,251,220	100.00	17,251,220	WPB-2.2g	
11	378	27800	System M & R Station Equip. - General	16,022,636	100.00	16,022,636	WPB-2.2g	
12	378	27801	System M & R Station Equip.	700,419	100.00	700,419	WPB-2.2g	
13	Total Distribution Plant			<u>35,111,925</u>		<u>35,111,925</u>		
<u>General Plant</u>								
14	391	29100	Office Furniture & Equipment	0	100.00	0	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
15	394	29400	Tools, Shop & Garage Equipment	21,227	100.00	21,227	WPB-2.2g	
16	397	29700	Communications Equipment	237	100.00	237	WPB-2.2g	
17	398	29800	Miscellaneous Equipment	83,591	100.00	83,591	WPB-2.2g	
18	Total General Plant			<u>105,055</u>		<u>105,055</u>		
19	Total Gas Plant Devoted to Other than DE-KY Customers			<u>43,512,091</u>		<u>43,512,091</u>		
20	<u>Asset Retirement Cost Obligations</u>							
21	Distribution Plant			4,559,051	100.00	4,559,051	Sch. B-2.1	Remove ARO
22	Common Plant			60,808	100.00	60,808	Sch. B-2.1	
23	Total Adjustment to ARO			<u>4,619,859</u>		<u>4,619,859</u>		
24	Total Adjustments to Plant in Service			<u>48,131,950</u>		<u>48,131,950</u>		

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM SEPTEMBER 1, 2020 TO AUGUST 31, 2021

MANUFACTURED GAS PRODUCTION PLANT

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

SCHEDULE B-2.3  
PAGE 1 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
				\$	\$	\$	\$		\$
1	304	20400	Land and Land Rights	117,711	0	0	0		117,711
2	304	20401	Rights of Way	24,450	(12)	0	0		24,438
3	305	20500	Structures & Improvements	4,763,986	(108,701)	(91,832)	0		4,747,117
4	311	21100	Liquefied Petroleum Gas Equipment	8,039,976	(29,144)	63,998	0		7,946,834
5	Total Manufactured Gas Production Plant			12,946,123	(137,857)	(27,834)	0		12,836,100

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM SEPTEMBER 1, 2020 TO AUGUST 31, 2021

DISTRIBUTION PLANT

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

SCHEDULE B-2.3  
PAGE 2 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
				\$	\$	\$	\$		\$
1	374	27400	Land and Land Rights	996,978	7,400,233	0	(34,000)		8,363,211
2	374	27401	Rights of Way	1,106,348	(13,975)	0	0		1,092,373
3	375	27500	Structures & Improvements	3,057,414	1,525,669	12,954	(275,824)		4,294,305
4	376	27601	Mains - Cast Iron & Copper	982,737	0	0	0		982,737
5	376	27602,27607	Mains - Steel	84,887,272	713,692	578,516	0		85,022,448
6	376	27603,27608	Mains - Plastic	163,518,837	535,811	(1,900,332)	0		165,954,980
7	376	27605	Mains - Feeder	81,478,088	70,697,557	118,827	(1,603,383)		150,453,435
8	378	27800	System Meas. & Reg. Station Equipment - General	50,000,257	3,498,233	(210,395)	(950,894)		52,757,991
9	378	27801	System Meas. & Reg. Station Equipment - Electric	1,933,038	50,507	(53,269)	(637,533)		1,399,281
10	378	27802	District Regulating Equipment	2,485,461	21,218	312,355	0		2,194,324
11	380	28001	Services- Cast Iron & Copper	28,169	0	2,545	0		25,624
12	380	28002,28004	Services-Steel	4,412,228	1,009,799	18,241	0		5,403,786
13	380	28003,28005-28007	Services-Plastic	199,426,043	4,769,490	1,403,254	0		202,792,279
14	381	28100,28101	Meters	13,749,741	1,693,048	0	0		15,442,789
15	382	28200,28201	Meter Installations	14,606,188	1,195,243	0	0		15,801,431
16	383	28300,283001	House Regulators	7,249,298	118,321	0	0		7,367,619
17	384	28400,28401	House Regulator Installations	6,044,362	31,484	0	0		6,075,846
18	385	28500	Large Industrial Meas. & Reg. Equipment	455,084	(57)	0	0		455,027
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	64,791	0	0	0		64,791
20	387	28700	Other Equipment - Other	54,779	0	0	0		54,779
21	387	28701	Street Lighting Equipment	28,290	0	0	0		28,290
22			Asset Retirement Cost Obligation <sup>(1)</sup>	3,568,943	407,281	(163,428)	0		4,139,652
23			<b>Total Distribution Plant</b>	<b>640,134,346</b>	<b>93,653,554</b>	<b>119,268</b>	<b>(3,501,634)</b>		<b>730,166,998</b>

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

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM SEPTEMBER 1, 2020 TO AUGUST 31, 2021

GENERAL PLANT

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

SCHEDULE B-2.3  
PAGE 3 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
				\$	\$	\$	\$		\$
1	303	20300	Miscellaneous Intangible Plant	13,590,111	2,122,716	0	10,015		15,722,842
2	303	20310	Misc Intangible Plt - 10 Yr	2,674,076	0	0	0		2,674,076
3	391	29100	Office Furniture & Equipment	0	0	0	0		0
4	391	29101	Electronic Data Processing	1,322,924	181,166	18,902	0		1,485,188
5	392	29200	Transportation Equipment	0	0	0	0		0
6	392	29201	Trailers	69,948	0	0	0		69,948
7	394	29400	Tools, Shop & Garage Equipment	1,529,545	107,108	36,239	0		1,600,414
8	396	29600	Power Operated Equipment	168,272	0	0	0		168,272
9	397	29700	Communication Equipment	10,379,417	358,768	0	0		10,738,185
10	398	29800	Miscellaneous Equipment	83,591	0	0	0		83,591
11			<b>Total General Plant</b>	<b>29,817,884</b>	<b>2,769,758</b>	<b>55,141</b>	<b>10,015</b>		<b>32,542,516</b>
12			<b>Total Gas Plant</b>	<b>682,898,353</b>	<b>96,285,455</b>	<b>146,575</b>	<b>(3,491,619)</b>		<b>775,545,614</b>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM SEPTEMBER 1, 2020 TO AUGUST 31, 2021

COMMON PLANT

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

SCHEDULE B-2.3  
PAGE 4 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
							Amount	Other Accts. Involved	
				\$	\$	\$	\$		\$
1		10300	Miscellaneous Intangible Plant	22,334,460	32,149	0	0		22,366,609
2		18900	Land and Land Rights	1,041,678	0	0	0		1,041,678
3		19000	Structures & Improvements	12,675,408	121,576	(911,506)	0		13,708,490
4		19100	Office Furniture & Equipment	790,251	-1,382	0	0		788,869
5		19101	Electronic Data Processing	40,535	0	35,358	0		5,177
6		19300	Stores Equipment	0	0	0	0		0
7		19400	Tools, Shop & Garage Equipment	116,843	0	2,993	0		113,850
8		19700	Communication Equipment	8,110,796	0	1,696,793	0		6,414,003
9		19800	Miscellaneous Equipment	41,504	53,797	0	0		95,301
10			Asset Retirement Cost Obligation <sup>(1)</sup>	226,897	0	0	0		226,897
11			<b>Total Common Plant</b>	<b>45,378,372</b>	<b>206,140</b>	<b>823,638</b>	<b>0</b>		<b>44,760,874</b>
12			26.80% Common Plant Allocated to Gas	12,161,403	55,246	220,735	0		11,995,914
13			<b>Total Gas Plant Including Allocated Common</b>	<b>695,059,756</b>	<b>96,340,701</b>	<b>367,310</b>	<b>(3,491,619)</b>		<b>787,541,528</b>

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

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

MANUFACTURED GAS PRODUCTION PLANT

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

SCHEDULE B-2.3  
PAGE 5 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance	13 Month Average
							Amount	Other Accts. Involved		
				\$	\$	\$	\$		\$	\$
1	304	20400	Land and Land Rights	117,711		0			117,711	117,711
2	304	20401	Rights of Way	24,450		0			24,450	24,450
3	305	20500	Structures & Improvements	4,789,486		0	(30,600)		4,820,086	4,804,786
4	311	21100	Liquefied Petroleum Gas Equipment	8,006,426		0	65,280		7,941,146	7,973,786
<b>Total Manufactured Gas Production Plant</b>				<b>12,938,073</b>		<b>0</b>	<b>34,680</b>	<b>0</b>	<b>12,903,393</b>	<b>12,920,733</b>

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

DISTRIBUTION PLANT

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

SCHEDULE B-2.3  
PAGE 6 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance	13 Month Average
							Amount	Explanation of Transfer		
				\$	\$	\$	\$		\$	\$
1	374	27400	Land and Land Rights	6,427,004	377,986	0			6,804,990	6,526,239
2	374	27401	Rights of Way	1,204,457	70,837	0			1,275,294	1,223,054
3	375	27500	Structures & Improvements	4,961,386	292,348	11,400			5,242,334	5,032,438
4	376	27601	Mains - Cast Iron & Copper	1,065,844	62,685	0			1,128,529	1,082,301
5	376	27602,27607	Mains - Steel	92,350,322	5,449,231	365,520			97,434,033	93,598,184
6	376	27603,27608	Mains - Plastic	175,582,793	10,372,515	941,040			185,014,268	177,835,435
7	376	27605	Mains - Feeder	139,783,535	8,241,155	411,960			147,612,730	141,741,157
8	378	27800	System Meas. & Reg. Station Equipment - General	55,122,619	3,256,886	306,240			58,073,265	55,824,550
9	378	27801	System Meas. & Reg. Station Equipment - Electric	2,140,771	129,226	67,800			2,202,197	2,140,797
10	378	27802	District Regulating Equipment	2,683,605	157,917	1,800			2,839,722	2,724,163
11	380	28001	Services- Cast Iron & Copper	(114,100)	1,706	171,720			(284,114)	(199,512)
12	380	28002,28004	Services-Steel	5,729,402	338,634	34,200			6,033,836	5,801,205
13	380	28003,28005-28007	Services-Plastic	217,413,661	12,812,269	524,640			229,701,290	220,515,027
14	381	28100,28101	Meters	15,229,463	927,083	640,800			15,515,746	15,152,456
15	382	28200,28201	Meter Installations	15,754,788	965,235	788,880			15,931,143	15,613,757
16	383	28300,283001	House Regulators	7,935,775	467,073	7,200			8,395,648	8,054,798
17	384	28400,28401	House Regulator Installations	6,575,796	386,813	1,560			6,961,049	6,676,569
18	385	28500	Large Industrial Meas. & Reg. Equipment	488,030	28,702	0			516,732	495,565
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	70,270	4,133	0			74,403	71,355
20	387	28700	Other Equipment - Other	59,411	3,494	0			62,905	60,329
21	387	28701	Street Lighting Equipment	30,682	1,804	0			32,486	31,156
22			Asset Retirement Cost Obligation <sup>(1)</sup>	4,489,728	264,050	0			4,753,778	4,559,051
23			Total Distribution Plant	754,985,242	44,611,782	4,274,760	0		795,322,264	764,560,074

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



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

GENERAL PLANT

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

SCHEDULE B-2.3  
PAGE 7 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance	13 Month Average
							Amount	Explanation of Transfer Other Accts. Involved		
				\$	\$	\$	\$	\$	\$	
1	303	20300	Miscellaneous Intangible Plant	14,821,266	1,180,269	0			16,001,535	15,051,457
2	303	20310	Misc Intangible Plt - 10 Yr	2,700,396	215,042	0			2,915,438	2,742,336
3	391	29100	Office Furniture & Equipment	0	0	0			0	0
4	391	29101	Electronic Data Processing	1,404,472	114,351	37,800			1,481,023	1,407,874
5	392	29200	Transportation Equipment	0	0	0			0	0
6	392	29201	Trailers	70,636	5,625	0			76,261	71,734
7	394	29400	Tools, Shop & Garage Equipment	1,595,656	130,094	45,600			1,680,150	1,598,228
8	396	29600	Power Operated Equipment	169,928	13,532	0			183,460	172,567
9	397	29700	Communication Equipment	10,808,529	860,721	0			11,669,250	10,976,397
10	398	29800	Miscellaneous Equipment	84,414	6,722	0			91,136	85,725
11			Total General Plant	31,655,297	2,526,356	83,400	0		34,098,253	32,106,318
12			Total Gas Plant	799,578,612	47,138,138	4,392,840	0		842,323,910	809,587,125

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

COMMON PLANT

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

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

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

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

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

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

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

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Line No.	FERC Acct. No.	Company Acct. No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date (Docket No.)	Date of Acquisition	Explanation of Treatment
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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 AUGUST 31, 2021

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

SCHEDULE B-2.5  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Identification or Reference Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization
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The company has no leased property.

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

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

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

Identification or Reference Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization
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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 AUGUST 31, 2021

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

SCHEDULE B-2.6  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

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

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

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

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

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

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

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

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

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

SCHEDULE B-2.7  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

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

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



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
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 REVISD  
WORK PAPER REFERENCE NO(S):

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

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

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

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

MANUFACTURED GAS PRODUCTION PLANT

DATA: "X" BASE PERIOD 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 1 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total (1) \$	Base Period Accumulated Balances				Adjusted Jurisdiction \$
					Total \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	
1	304	20400	Land and Land Rights	117,711	0	100.00%	0	0	0
2	304	20401	Rights of Way	24,438	24,450	100.00%	24,450	(15,188)	9,262
3	305	20500	Structures & Improvements	4,747,117	2,015,548	100.00%	2,015,548	(1,255,310)	760,238
4	311	21100	Liquefied Petroleum Gas Equipment	7,946,834	4,426,110	100.00%	4,426,110	(2,756,810)	1,669,300
5		108	Retirement Work in Progress	0	(193,042)	100.00%	(193,042)	0	(193,042)
6			Total Manufactured Gas Production Plant	12,836,100	6,273,066		6,273,066	(4,027,308)	2,245,758

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

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

DISTRIBUTION PLANT

DATA: "X" BASE PERIOD 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 2 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total (1)	Base Period Accumulated Balances				
					Total \$	Allocation %	Allocated Total \$	Adjustments \$	Adjusted Jurisdiction \$
1	374	27400	Land and Land Rights	8,363,211	4	100.00%	4		4
2	374	27401	Rights of Way	1,092,373	688,934	100.00%	688,934	(138,204)	550,730
3	375	27500	Structures & Improvements	4,294,305	131,621	100.00%	131,621	(35,096)	96,525
4	376	27601	Mains - Cast Iron & Copper	982,737	76,384	100.00%	76,384		76,384
5	376	27602,27607	Mains - Steel	85,022,448	42,795,502	100.00%	42,795,502	(796)	42,794,706
6	376	27603,27608	Mains - Plastic	165,954,980	54,866,675	100.00%	54,866,675		54,866,675
7	376	27605	Mains - Feeder	150,453,435	16,113,093	100.00%	16,113,093	(3,824,076)	12,289,017
8	378	27800	System Meas. & Reg. Station Equipment - General	52,757,991	2,016,253	100.00%	2,016,253	(287,011)	1,729,242
9	378	27801	System Meas. & Reg. Station Equipment - Electric	1,399,281	444,514	100.00%	444,514	(46,637)	397,877
10	378	27802	District Regulating Equipment	2,194,324	787,864	100.00%	787,864		787,864
11	380	28001	Services- Cast Iron & Copper	25,624	(1,402,267)	100.00%	(1,402,267)		(1,402,267)
12	380	28002,28004	Services-Steel	5,403,786	2,464,880	100.00%	2,464,880		2,464,880
13	380	28003,28005-28007	Services-Plastic	202,792,279	57,093,253	100.00%	57,093,253		57,093,253
14	381	28100,28101	Meters	15,442,789	(1,921,135)	100.00%	(1,921,135)		(1,921,135)
15	382	28200,28201	Meter Installations	15,801,431	1,290,143	100.00%	1,290,143		1,290,143
16	383	28300,283001	House Regulators	7,367,619	2,802,649	100.00%	2,802,649		2,802,649
17	384	28400,28401	House Regulator Installations	6,075,846	2,926,042	100.00%	2,926,042		2,926,042
18	385	28500	Large Industrial Meas. & Reg. Equipment	455,027	450,605	100.00%	450,605		450,605
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	64,791	54,878	100.00%	54,878		54,878
20	387	28700	Other Equipment - Other	54,779	22,499	100.00%	22,499		22,499
21	387	28701	Street Lighting Equipment	28,290	22,400	100.00%	22,400		22,400
22			Asset Retirement Cost Obligation	4,139,652	1,921,017	100.00%	1,921,017	(1,921,017)	0
23		108	Retirement Work in Progress		(3,500,907)	100.00%	(3,500,907)		(3,500,907)
24			Completed Construction not Classified	0	0	100.00%	0		0
25			Total Distribution Plant	730,166,998	180,144,901		180,144,901	(6,252,837)	173,892,064

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

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

GENERAL PLANT

DATA: "X" BASE PERIOD 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 3 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total (1)	Base Period Accumulated Balances				
					Total	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
					\$		\$	\$	\$
1	303	20300	Miscellaneous Intangible Plant	15,722,842	11,310,802	100.00%	11,310,802		11,310,802
2	303	20310	Misc Intangible Plt - 10 Yr	2,674,076	1,069,630	100.00%	1,069,630		1,069,630
3	391	29100	Office Furniture & Equipment	0	54	100.00%	54	0	54
4	391	29101	Electronic Data Processing	1,485,188	729,742	100.00%	729,742		729,742
5	392	29200	Transportation Equipment	0	0	100.00%	0		0
6	392	29201	Trailers	69,948	53,010	100.00%	53,010		53,010
7	394	29400	Tools, Shop & Garage Equipment	1,600,414	1,045,699	100.00%	1,045,699	(20,547)	1,025,152
8	396	29600	Power Operated Equipment	168,272	50,992	100.00%	50,992		50,992
9	397	29700	Communication Equipment	10,738,185	1,998,290	100.00%	1,998,290	(105)	1,998,185
10	398	29800	Miscellaneous Equipment	83,591	49,552	100.00%	49,552	(49,733)	(181)
11		108	Retirement Work in Progress		12,219	100.00%	12,219		12,219
12			Completed Construction not Classified	0	0	100.00%	0		0
<b>Total General Plant</b>				<b>32,542,516</b>	<b>16,319,990</b>		<b>16,319,990</b>	<b>(70,385)</b>	<b>16,249,605</b>
<b>Total Gas Plant</b>				<b>775,545,614</b>	<b>202,737,957</b>		<b>202,737,957</b>	<b>(10,350,530)</b>	<b>192,387,427</b>

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

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

COMMON PLANT

DATA: "X" BASE PERIOD 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 4 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period Total (1)	Base Period Accumulated Balances				
					Total	Allocation %	Allocated Total	Adjusted Jurisdiction	
					\$		\$	\$	\$
1		10300	Miscellaneous Intangible Plant	22,366,609	22,343,585	100.00%	22,343,585		22,343,585
2		18900	Land and Land Rights	1,041,678	0	100.00%	0		0
3		19000	Structures & Improvements	13,708,490	640,692	100.00%	640,692		640,692
4		19100	Office Furniture & Equipment	788,869	229,012	100.00%	229,012		229,012
5		19100-URR	Office Furniture & Equipment	0 (2)	183	100.00%	183		183
6		19101	Electronic Data Processing	5,177	5,177	100.00%	5,177		5,177
7		19101-URR	Electronic Data Processing	0 (2)	(19,200)	100.00%	(19,200)		(19,200)
8		19300	Stores Equipment	0	0	100.00%	0		0
9		19400	Tools, Shop & Garage Equipment	113,850	62,633	100.00%	62,633		62,633
10		19400-URR	Tools, Shop & Garage Equipment	0 (2)	6,000	100.00%	6,000		6,000
11		19700	Communication Equipment	6,414,003	4,861,538	100.00%	4,861,538		4,861,538
12		19700-URR	Communication Equipment	0 (2)	1,255,333	100.00%	1,255,333		1,255,333
13		19800	Miscellaneous Equipment	95,301	30,500	100.00%	30,500		30,500
14		19800-URR	Miscellaneous Equipment	0 (2)	(1,433)	100.00%	(1,433)		(1,433)
15			Asset Retirement Cost Obligation	226,897	244,748	100.00%	244,748	(244,748)	0
16		108	Retirement Work in Progress	0	0	100.00%	0		0
17			<b>Total Common Plant</b>	<b>44,760,874</b>	<b>29,658,768</b>		<b>29,658,768</b>	<b>(244,748)</b>	<b>29,414,020</b>
18			Common Plant Allocated to Gas						
		26.80%	Original Cost	11,995,914					
19		26.80%	Reserve for Depreciation		7,948,550		7,948,550	(65,592)	7,882,958
20			<b>Total Gas Plant Including Allocated Common</b>	<b>787,541,528</b>	<b>210,686,507</b>		<b>210,686,507</b>	<b>(10,416,122)</b>	<b>200,270,385</b>

(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  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF DECEMBER 31, 2022

MANUFACTURED GAS PRODUCTION 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 5 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period (1) \$	13 Month Average Forecasted Period Accumulated Balances				
					Total \$	Jurisdictional %	Jurisdictional Total \$	Adjustments \$	Adjusted Jurisdiction \$
1	304	20400	Land and Land Rights	117,711	0	100.00%	0	0	0
2	304	20401	Rights of Way	24,450	24,448	100.00%	24,448	(15,445)	9,003
3	305	20500	Structures & Improvements	4,804,786	2,126,949	100.00%	2,126,949	(1,328,604)	798,345
4	311	21100	Liquefied Petroleum Gas Equipment	7,973,786	4,975,919	100.00%	4,975,919	(3,229,376)	1,746,543
5		108	Retirement Work in Progress		0	100.00%	0		0
6			Total Manufactured Gas Production Plant	12,920,733	7,127,316		7,127,316	(4,573,425)	2,553,891

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)

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

DISTRIBUTION 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 6 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period (1)	13 Month Average Forecasted Period Accumulated Balances				
					Total \$	Allocation %	Allocated Total \$	Adjustments \$	Adjusted Jurisdiction \$
1	374	27400	Land and Land Rights	6,526,239	9,443	100.00%	9,443		9,443
2	374	27401	Rights of Way	1,223,054	700,286	100.00%	700,286	(139,550)	560,736
3	375	27500	Structures & Improvements	5,032,438	173,033	100.00%	173,033	(41,733)	131,300
4	376	27601	Mains - Cast Iron & Copper	1,082,301	128,967	100.00%	128,967		128,967
5	376	27602,27607	Mains - Steel	93,598,184	44,278,445	100.00%	44,278,445	(904)	44,277,541
6	376	27603,27608	Mains - Plastic	177,835,435	55,447,119	100.00%	55,447,119		55,447,119
7	376	27605	Mains - Feeder	141,741,157	17,655,361	100.00%	17,655,361	(4,179,596)	13,475,765
8	378	27800	System Meas. & Reg. Station Equipment - General	55,824,550	2,691,824	100.00%	2,691,824	(596,280)	2,095,544
9	378	27801	System Meas. & Reg. Station Equipment - Electric	2,140,797	651,024	100.00%	651,024	(165,041)	485,983
10	378	27802	District Regulating Equipment	2,724,163	1,211,353	100.00%	1,211,353		1,211,353
11	380	28001	Services- Cast Iron & Copper	(199,512)	(1,630,558)	100.00%	(1,630,558)		(1,630,558)
12	380	28002,28004	Services-Steel	5,801,205	2,532,186	100.00%	2,532,186		2,532,186
13	380	28003,28005-28007	Services-Plastic	220,515,027	60,408,691	100.00%	60,408,691		60,408,691
14	381	28100,28101	Meters	15,152,456	(1,592,501)	100.00%	(1,592,501)		(1,592,501)
15	382	28200,28201	Meter Installations	15,613,757	697,071	100.00%	697,071		697,071
16	383	28300,283001	House Regulators	8,054,798	2,934,578	100.00%	2,934,578		2,934,578
17	384	28400,28401	House Regulator Installations	6,676,569	3,013,669	100.00%	3,013,669		3,013,669
18	385	28500	Large Industrial Meas. & Reg. Equipment	495,565	453,205	100.00%	453,205		453,205
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	71,355	56,662	100.00%	56,662		56,662
20	387	28700	Other Equipment - Other	60,329	30,453	100.00%	30,453		30,453
21	387	28701	Street Lighting Equipment	31,156	22,860	100.00%	22,860		22,860
22			Asset Retirement Obligation	4,559,051	1,888,175	100.00%	1,888,175	(1,888,175)	0
23		108	Retirement Work in Progress		(3,530,184)	100.00%	(3,530,184)		(3,530,184)
24			Total Distribution Plant	764,560,074	188,231,162		188,231,162	(7,011,279)	181,219,883

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

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

GENERAL 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 7 OF 8  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period (1)	13 Month Average Forecasted Period Accumulated Balances				
					Total	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
					\$		\$	\$	\$
1	303	20300	Miscellaneous Intangible Plant	15,051,457	10,051,356	100.00%	10,051,356		10,051,356
2	303	20310	Misc Intangible Plt - 10 Yr	2,742,336	943,506	100.00%	943,506		943,506
3	391	29100	Office Furniture & Equipment	0	54	100.00%	54	0	54
4	391	29101	Electronic Data Processing	1,407,874	952,835	100.00%	952,835		952,835
5	392	29200	Transportation Equipment	0	0	100.00%	0		0
6	392	29201	Trailers	71,734	54,141	100.00%	54,141		54,141
7	394	29400	Tools, Shop & Garage Equipment	1,598,228	1,081,124	100.00%	1,081,124	(21,698)	1,059,426
8	396	29600	Power Operated Equipment	172,567	43,820	100.00%	43,820		43,820
9	397	29700	Communication Equipment	10,976,397	2,635,633	100.00%	2,635,633	(131)	2,635,502
10	398	29800	Miscellaneous Equipment	85,725	58,984	100.00%	58,984	(57,858)	1,126
11		108	Retirement Work in Progress	0	12,219	100.00%	12,219		12,219
<b>Total General Plant</b>				<b>32,106,318</b>	<b>15,833,672</b>		<b>15,833,672</b>	<b>(79,687)</b>	<b>15,753,985</b>
<b>Total Gas Plant</b>				<b>809,587,125</b>	<b>211,192,150</b>		<b>211,192,150</b>	<b>(11,664,391)</b>	<b>199,527,759</b>

(1) Plant Investment Includes Completed Construction Not Classified (Account 106)



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

COMMON PLANT

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

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

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

(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 AUGUST 31, 2021

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NOS.: WPB-2.2g

SCHEDULE B-3.1  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
<u>Manufactured Gas Production Plant</u>								
1	304	20401	Rights of Way	15,188	100.00	15,188	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
2	305	20500	Structures & Improvements	1,255,310	100.00	1,255,310	WPB-2.2g	
3	311	21100	Liquefied Petroleum Gas Equipment	2,756,810	100.00	2,756,810	WPB-2.2g	
4		108	Retirement Work in Progress	0	100.00	0		
5	Total Manufactured Gas Production Plant			<u>4,027,308</u>		<u>4,027,308</u>		
<u>Distribution Plant</u>								
6	374	27401	Rights of Way	138,204	100.00	138,204	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
7	375	27500	Structures & Improvements	35,096	100.00	35,096	WPB-2.2g	
8	376	27602	Gas Mains - Dist Lines/Steel	796	100.00	796	WPB-2.2g	
9	376	27605	Mains-Steel Feeder Lines	3,824,076	100.00	3,824,076	WPB-2.2g	
10	378	27800	System M & R Station Equip. - General	287,011	100.00	287,011	WPB-2.2g	
11	378	27801	System M & R Station Equip.	<u>46,637</u>	100.00	<u>46,637</u>	WPB-2.2g	
12	Total Distribution Plant			<u>4,331,820</u>		<u>4,331,820</u>		
<u>General Plant</u>								
13	391	29100	Office Furniture & Equipment	0	100.00	0	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
14	394	29400	Tools, Shop & Garage Equipment	20,547	100.00	20,547	WPB-2.2g	
15	397	29700	Communication Equipment	105	100.00	105	WPB-2.2g	
16	398	29800	Miscellaneous Equipment	<u>49,733</u>	100.00	<u>49,733</u>	WPB-2.2g	
17	Total General Plant			<u>70,385</u>		<u>70,385</u>		
18	Total Gas Plant Devoted to Other than DE-KY Customers			<u>8,429,513</u>		<u>8,429,513</u>		
20	<u>Asset Retirement Cost Obligations</u>							
21	Distribution Plant			1,921,017	100.00	1,921,017	Sch. B-3	Remove ARO
22	Common Plant			65,592	100.00	65,592	Sch. B-3	
23	Total Adjustment to ARO			<u>1,986,609</u>		<u>1,986,609</u>		
24	Total Adjustments to Plant in Service			<u>10,416,122</u>		<u>10,416,122</u>		

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

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

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

Line No.	FERC Acct. No.	Company Acct. No.	Account Title	13 Month Average Forecasted Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
<u>Manufactured Gas Production Plant</u>								
1	304	20401	Rights of Way	15,445	100.00	15,445	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
2	305	20500	Structures & Improvements	1,328,604	100.00	1,328,604	WPB-2.2g	
3	311	21100	Liquefied Petroleum Gas Equipment	3,229,376	100.00	3,229,376	WPB-2.2g	
4		108	Retirement Work in Progress	0	100.00	0		
5	Total Manufactured Gas Production Plant			<u>4,573,425</u>		<u>4,573,425</u>		
<u>Distribution Plant</u>								
6	374	27401	Rights of Way	139,550	100.00	139,550	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
7	375	27500	Structures & Improvements	41,733	100.00	41,733	WPB-2.2g	
8	376	27602	Gas Mains - Dist Lines/Steel	904	100.00	904	WPB-2.2g	
9	376	27605	Mains-Steel Feeder Lines	4,179,596	100.00	4,179,596	WPB-2.2g	
10	378	27800	System M & R Station Equip. - General	596,280	100.00	596,280	WPB-2.2g	
11	378	27801	System M & R Station Equip.	<u>165,041</u>	100.00	<u>165,041</u>	WPB-2.2g	
12	Total Distribution Plant			<u>5,123,104</u>		<u>5,123,104</u>		
<u>General Plant</u>								
13	391	29100	Office Furniture & Equipment	0	100.00	0	WPB-2.2g	Exclusion of gas facilities devoted to other than DE-Ky customers.
14	394	29400	Tools, Shop & Garage Equipment	21,698	100.00	21,698	WPB-2.2g	
15	397	29700	Communication Equipment	131	100.00	131	WPB-2.2g	
16	398	29800	Miscellaneous Equipment	<u>57,858</u>	100.00	<u>57,858</u>	WPB-2.2g	
17	Total General Plant			<u>79,687</u>		<u>79,687</u>		
18	Total Gas Plant Devoted to Other than DE-KY Customers			<u>9,776,216</u>		<u>9,776,216</u>		
20	<u>Asset Retirement Cost Obligations</u>							
21	Distribution Plant			1,888,175	100.00	1,888,175	Sch. B-3	Remove ARO
22	Common Plant			66,618	100.00	66,618	Sch. B-3	
23	Total Adjustment to ARO			<u>1,954,793</u>		<u>1,954,793</u>		

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

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

Month	Gas Production			Gas Distribution			Gas General			Common			Total Adjusted & Allocated	
	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Allocation at 26.60%	Adjusted Jurisdiction		
Dec-21	6,725,349	4,273,575	2,451,774	183,611,387	6,713,343	176,898,044	15,278,926	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	2,466,892	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	185,139,547	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	2,587,968	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	7,328,216	4,723,350	2,604,868	190,548,679	7,160,247	183,388,432	16,108,385	82,699	16,025,688	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	26,168,856	7,012,717	66,618	6,946,099	210,662,339
Dec-22	7,528,688	4,873,275	2,655,413	192,907,230	7,309,215	185,598,015	16,405,130	85,711	16,319,419	25,977,117	6,961,867	66,618	6,895,249	211,468,096
<b>Total</b>	<b>92,655,106</b>	<b>59,454,525</b>	<b>33,200,581</b>	<b>2,447,005,080</b>	<b>91,146,627</b>	<b>2,355,856,453</b>	<b>205,837,741</b>	<b>1,035,931</b>	<b>204,801,810</b>	<b>352,729,048</b>	<b>94,531,384</b>	<b>666,034</b>	<b>93,665,350</b>	<b>2,687,526,194</b>
<b>13 Month Average</b>	<b>7,127,316</b>	<b>4,573,425</b>	<b>2,553,891</b>	<b>188,231,160</b>	<b>7,011,279</b>	<b>181,219,881</b>	<b>15,833,672</b>	<b>79,687</b>	<b>15,753,985</b>	<b>27,133,004</b>	<b>7,271,645</b>	<b>66,618</b>	<b>7,205,027</b>	<b>206,732,784</b>

↑  
To SCH. B-3.1

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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

MANUFACTURED GAS PRODUCTION 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 1 OF 4  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	Accumulated Balance (E)					
				\$	\$		\$			
1	304	20400	Land and Land Rights	42,140	0	0.00%	0	Perpetual Life		
2	304	20401	Rights of Way	8,753	9,003	0.02%	2	0.00%	50	SQ
3	305	20500	Structures & Improvements	1,720,113	798,345	4.70%	80,845	-10.00%	55	R4
4	311	21100	Liquefied Petroleum Gas Equipment	2,854,616	1,746,543	6.88%	252,919	-10.00%	55	R2.5
<b>5 Total Manufactured Gas Production Plant</b>				<b>4,625,622</b>	<b>2,553,891</b>		<b>333,766</b>			

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

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

DISTRIBUTION 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 2 OF 4  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	FERC Acct. No.	Company Acct. No.	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	Accumulated Balance (E)					
(A)	(B-1)	(B-2)	(C)	\$	\$	(F)	\$	(H)	(I)	(J)
1	374	27400	Land and Land Rights	6,418,835	9,443	0	0	Perpetual Life	70	R4
2	374	27401	Rights of Way	964,570	560,736	1.04%	10,032	0.00%	60	R2
3	375	27500	Structures & Improvements	4,270,758	131,300	1.44%	61,499	-5.00%	47	R2.5
4	376	27601	Mains - Cast Iron & Copper	1,082,301	128,967	8.70%	94,160	-20.00%	65	R2.5
5	376	27602,27607	Mains - Steel	93,588,102	44,277,541	1.54%	1,534,845	-20.00%	70	R3
6	376	27603,27608	Mains - Plastic	177,835,435	55,447,119	1.53%	2,720,882	-20.00%	65	R2.5
7	376	27605	Mains - Feeder	124,489,937	13,475,765	1.49%	1,854,900	-20.00%	52	R1.5
8	378	27800	System Meas. & Reg. Station Equipment - General	39,801,914	2,095,544	2.04%	811,959	-25.00%	25	S2
9	378	27801	System Meas. & Reg. Station Equipment - Electric	1,440,378	485,983	6.37%	91,752	-25.00%	55	R2
10	378	27802	District Regulating Equipment	2,724,163	1,211,353	1.65%	44,949	-25.00%	40	R2
11	380	28001	Services- Cast Iron & Copper	(199,512)	(1,630,558)	5.27%	(10,514)	-25.00%	42	R2
12	380	28002,28004	Services-Steel	5,801,205	2,532,186	3.34%	193,760	-25.00%	48	S0.5
13	380	28003,28005-28007	Services-Plastic	220,515,027	60,408,691	2.39%	5,270,309	-25.00%	17	L0
14	381	28100,28101	Meters	15,152,456	(1,592,501)	10.77%	1,631,920	0.00%	30	S0
15	382	28200,28201	Meter Installations	15,613,757	697,071	3.82%	596,446	0.00%	50	R3
16	383	28300,283001	House Regulators	8,054,798	2,934,578	2.15%	173,178	0.00%	42	R1.5
17	384	28400,28401	House Regulator Installations	6,676,569	3,013,669	1.59%	106,157	0.00%	42	R2
18	385	28500	Large Industrial Meas. & Reg. Equipment	495,565	453,205	0.60%	2,973	-10.00%	25	R2.5
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	71,355	56,662	3.64%	2,597	-10.00%	17	R3
20	387	28700	Other Equipment - Other	60,329	30,453	0.00% (2)	0	0.00%	35	S2.5
21	387	28701	Street Lighting Equipment	31,156	22,860	1.76%	548	0.00%		
22		108	Retirement Work in Progress		(3,530,184)					
23			Total Distribution Plant	724,889,098	181,219,883		15,192,352			

(1) Plant Investment includes Completed Construction Not Classified (Account 106).  
(2) This account is fully depreciated.

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

GENERAL 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 3 OF 4  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No. (A)	FERC Acct. No. (B-1)	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed Accrual Rate (F)	Calculated Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
				Plant Investment (1) (D)	Accumulated Balance (E)					
				\$	\$		\$			
1	303	20300	Miscellaneous Intangible Plant	15,051,457	10,051,356	Various	2,118,172			
2	303	20310	Misc Intangible Plt - 10 Yr	2,742,336	943,506	10.00%	267,408		Amortizes over 120 months	
3	391	29100	Office Furniture & Equipment	0	54	5.00%	0	0	20	SQ
4	391	29101	Electronic Data Processing	1,407,874	952,835	22.95%	323,107	0	5	SQ
5	392	29200	Transportation Equipment	0	0	0.00%	0	0	Depr. Charged to Transp. Expense	
6	392	29201	Trailers	71,734	54,141	0.00%	0	0	Depr. Charged to Transp. Expense	
7	394	29400	Tools, Shop & Garage Equipment	1,577,001	1,059,426	4.70%	74,119	0.00%	25	SQ
8	396	29600	Power Operated Equipment	172,567	43,820	0.00%	0	0	Depr. Charged to Transp. Expense	
9	397	29700	Communication Equipment	10,976,160	2,635,502	6.76%	741,988	0.00%	15	SQ
10	398	29800	Miscellaneous Equipment	2,134	1,126	13.20%	282	0.00%	20	SQ
11		108	Retirement Work in Progress		12,219					
<hr/>										
12			Total General Plant	32,001,263	15,753,985		3,525,076			
<hr/>										
13			Total Gas Plant	761,515,983	199,527,759		19,051,194			

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

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

COMMON PLANT

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

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

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

(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  
AS OF AUGUST 31, 2021

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

SCHEDULE B-4  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	Major Property Groupings	Jurisdictional %	Total	
			Gross \$	Jurisdictional \$
1	Manufactured Gas Production	100.00%	2,654,705	2,654,705
2	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0
3	Net Manufactured Gas Production	100.00%	2,654,705	2,654,705
4	Distribution	100.00%	19,053,900	19,053,900
5	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	0	0
6	Net Distribution	100.00%	19,053,900	19,053,900
7	General & Intangible	100.00%	4,887,308	4,887,308
8	Total Common	100.00%	207,263	207,263
9	26.80% Common Allocated to Gas	100.00%	55,546	55,546
10	Total Gas Including Common Allocated		26,651,459	26,651,459

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

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

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

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

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

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

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ALLOWANCE FOR WORKING CAPITAL  
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

SCHEDULE B-5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION of METHODOLOGY USED to DETERMINE JURISDICTIONAL REQUIREMENT	WORK PAPER REFERENCE NUMBER	TOTAL COMPANY		JURISDICTIONAL	
				BASE PERIOD	FORECASTED PERIOD	BASE PERIOD	FORECASTED PERIOD
1	Cash Element of	N/A	N/A	\$ 0	\$ 0	\$ 0	\$ 0
2	Working Capital						
3							
4							
5	Other Working Capital:						
6	Fuel Inventory						
7	Coal	(1)	WPB-5.1g	10,613,953	15,977,231	0	0
8	Oil	(1)	WPB-5.1g	8,785,221	8,982,329	0	0
9	Natural Gas	(1)	WPB-5.1g	0	0	0	0
10	Propane - Woodsdale	(1)	WPB-5.1g	0	0	0	0
11	Total Fuel Inventory			19,399,174	24,959,560	0	0
12							
13	Gas Enricher Liquids	(1)	WPB-5.1a	4,944,231	4,986,469	1,770,035	1,785,156
14							
15	Gas Stored Underground	(1)	WPB-5.1e	3,128,390	1,692,954	3,128,390	1,692,954
16							
17	Emission Allowances	(1)	WPB-5.1h	0	0	0	0
18							
19	Materials and Supplies	(1)	WPB-5.1b	17,407,427	17,560,015	447,602	422,179
20							
21	Prepayments	(1)	WPB-5.1d	1,081,594	2,042,478	40,445	101,112
22							
23	Total Other Working Capital			45,960,816	51,241,476	5,386,472	4,001,401
24							
25	Total Working Capital			45,960,816	51,241,476	5,386,472	4,001,401

N.C - Not calculated

(1) The Base Period is the ending period balance. The Forecasted Period is a 13 month average balance.

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

DATA: "X" BASE PERIOD 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 1 OF 2  
WITNESS RESPONSIBLE:  
A. MOTSINGER

LINE NO.	DESCRIPTION	END OF BASE PERIOD BALANCE		
		TOTAL COMPANY (1)	JURISDICTIONAL % (2)	JURISDICTIONAL AMOUNT (3)
1	Cash Working Capital:			
2	N/A	0	N/A	0
3				
4				
5	Other Working Capital:			
6	Fuel Inventory			
7	Coal	10,613,953	0.000	0
8	Oil	8,785,221	0.000	0
9	Natural Gas	0	0.000	0
10	Propane - Woodsdale	0	0.000	0
11	Total Fuel Inventory	19,399,174		0
12				
13	Gas Enricher Liquids	4,944,231	35.800	1,770,035
14				
15	Gas Stored Underground	3,128,390	100.000	3,128,390
16				
17	Emission Allowances	0	0.000	0
18				
19	Materials and Supplies	17,407,427	Computed	447,602
20				
21	Prepayments	<u>1,081,594</u>	Computed	<u>40,445</u>
22				
23	Total Other Working Capital	<u>45,960,816</u>		<u>5,386,472</u>
24				
25	Total Working Capital	<u>45,960,816</u>		<u>5,386,472</u>

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

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

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

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY (1)	JURISDICTIONAL % (2)	JURISDICTIONAL AMOUNT (3)
1	Cash Working Capital:			
2	N/A	<u>0</u>	N/A	<u>0</u>
3				
4				
5	Other Working Capital:			
6	Fuel Inventory			
7	Coal	15,977,231	0.000	0
8	Oil	8,982,329	0.000	0
9	Natural Gas	0	0.000	0
10	Propane - Woodsdale	<u>0</u>	0.000	<u>0</u>
11	Total Fuel Inventory	24,959,580		0
12				
13	Gas Enricher Liquids	4,986,469	35.800	1,785,156
14				
15	Gas Stored Underground	1,692,954	100.000	1,692,954
16				
17	Emission Allowances	0	0.000	0
18				
19	Materials and Supplies	17,560,015	Computed	422,179
20				
21	Prepayments	<u>2,042,478</u>	Computed	<u>101,112</u>
22				
23	Total Other Working Capital	<u>51,241,476</u>		<u>4,001,401</u>
24				
25	Total Working Capital	<u>51,241,476</u>		<u>4,001,401</u>

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

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

SCHEDULE B-6  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
J. R. PANIZZA

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	TOTAL COMPANY	JURISDICTIONAL CODE	%	JURIS. AMOUNT	ADJUSTMENT	ADJUSTED JURIS. AMOUNT
			(1)	(2)		(3)	(4)	(5)
1	252	Customers' Advances for Construction	(1,636,730)	DALL	100.000	(1,636,730)		(1,636,730) (A)
2								
3	255	Investment Tax Credits: (B)						
4		3% Credit	0	DALL	100.000	0	0	0
5		4% Credit	(1,334)	DALL	100.000	(1,334)	1,334	0
6		10% Credit	(337,128)	DALL	100.000	(337,128)	337,128	0
7		30% Credit	0	DALL	100.000	0	0	0
8		Total Investment Tax Credits	<u>(338,462)</u>			<u>(338,462)</u>	<u>338,462</u>	<u>0</u> (C)
9								
10	190,	Deferred Income Taxes:						
11	282,283	Total Deferred Income Taxes	<u>(71,106,552)</u>	DALL	100.000	<u>(71,106,552)</u>	<u>2,450,523</u> (F)	<u>(68,656,029)</u> (D)
12								
13	254	Total Regulatory Liability - Excess Deferred Taxes	<u>(31,509,957)</u>	DALL	100.000	<u>(31,509,957)</u>	<u>1,548,943</u> (G)	<u>(29,961,014)</u> (E)

Sources:

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

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	JURISDICTIONAL	%	JURIS.	ADJUSTMENT	ADJUSTED
			ACCUMULATED DEFERRED TAXES					CODE
			(1)	(2)		(3)	(4)	(5)
1	252	Customers' Advances for Construction	(1,643,017)	DALL	100.000	(1,643,017)		(1,643,017) (A)
2								
3	255	Investment Tax Credits: (B)						
4		3% Credit	0	DALL	100.000	0	0	0
5		4% Credit	(30)	DALL	100.000	(30)	30	0
6		10% Credit	(273,180)	DALL	100.000	(273,180)	273,180	0
7		30% Credit	0	DALL	100.000	0	0	0
8		Total Investment Tax Credits	<u>(273,210)</u>			<u>(273,210)</u>	<u>273,210</u>	<u>0</u> (C)
9								
10	190,	Deferred Income Taxes:						
11	282,283	Total Deferred Income Taxes	<u>(72,948,025)</u>	DALL	100.000	<u>(72,948,025)</u>	<u>3,275,942</u> (F)	<u>(69,672,083)</u> (D)
12								
13	254	Total Regulatory Liability - Excess Deferred Taxes	<u>(30,956,086)</u>	DALL	100.000	<u>(30,956,086)</u>	<u>1,686,110</u> (G)	<u>(29,269,976)</u> (E)

Sources:

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

Note:

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

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
JURISDICTIONAL PERCENTAGE  
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  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	JURISDICTIONAL CODE	%	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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Not Applicable - 100% Jurisdictional



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
JURISDICTIONAL STATISTICS - 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-7.1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

LINE NO.	DESCRIPTION BY MAJOR GROUPINGS OR ACCOUNT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E = C+D)	(F)	(G = F / E)

Not Applicable - 100% Jurisdictional

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

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LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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Not Applicable - 100% Jurisdictional





**DUKE ENERGY KENTUCKY  
CASE NO. 2021-00190  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(c)**

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**807 KAR 5:001, SECTION 16(8)(c)**

**Description of Filing Requirement:**

A jurisdictional operating income summary for both the base and forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.

**Response:**

See Schedules C-1 through C-2.1 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**        Jay P. Brown

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION C

SECTION C  
OPERATING INCOME  
DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

Schedules

- C-1 Jurisdictional Operating Income Summary
- C-2 Jurisdictional Adjusted Operating Income Statement
- C-2.1 Jurisdictional Operating Revenue and Expenses by Accounts

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
JURISDICTIONAL OPERATING INCOME SUMMARY  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISIED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2, SCHEDULE M, WPC-1a

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

LINE NO.	DESCRIPTION	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(\$)	(\$)	(\$)
1	Operating Revenues	<u>111,453,759</u>	<u>15,228,161</u>	<u>126,681,920</u>
2				
3	Operating Expenses			
4	Operation & Maintenance	62,796,024	0	62,796,024
5	Depreciation	19,004,235	0	19,004,235
6	Taxes - Other	<u>4,686,340</u>	<u>30,456</u>	<u>4,716,796</u>
7	Operating Expenses before Income Taxes	86,486,599	30,456	86,517,055
8				
9	State Income Taxes	749,754	755,098	1,504,852
10	Federal Income Taxes	<u>2,563,592</u>	<u>3,032,947</u>	<u>5,596,539</u>
11				
12	Total Operating Expenses	<u>89,799,945</u>	<u>3,818,501</u>	<u>93,618,446</u>
13				
14	Income Available for Fixed Charges	<u>21,653,814</u>	<u>11,409,660</u>	<u>33,063,474</u>
15				
16	Jurisdictional Rate Base	468,321,206		468,321,206
17	Rate of Return on Rate Base	4.62%		7.080%



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT  
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): SCHEDULE C-2.1, SCHEDULE D-1, WPC-2a through WPC-2e

SCHEDULE C-2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD	ADJUSTMENTS TO BASE PERIOD		FORECASTED PERIOD	PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD		PRO FORMA FORECASTED PERIOD
			AMOUNT	SCHEDULE REFERENCE		AMOUNT	SCHEDULE REFERENCE	
1	OPERATING REVENUE							
2	Base	71,957,256	(1,101,747)	D-2.1	70,855,509	(182,576)	WPC-2e	70,672,933
3	Gas Cost	34,861,948	4,891,537	D-2.1	39,753,485	717,117	WPC-2e	40,470,602
4	Other Revenue	1,721,256	40,164	D-2.1	1,761,420	(1,451,196)	WPC-2e	310,224
5	Total Revenue	108,540,460	3,829,954		112,370,414	(916,655)		111,453,759
6								
7	OPERATING EXPENSES							
8	Operation and Maintenance Expenses							
9	Production Expenses							
10	Liquefied Petroleum Gas	31,207	305,163	D-2.2	336,370	0		336,370
11	Other	238,875	179,682	D-2.3	418,557	(45,985)	WPC-2e	372,572
12	Total Production Expense	270,082	484,845		754,927	(45,985)		708,942
13								
14	Other Gas Supply Expenses							
15	Purchased Gas	35,900,754	3,852,723	D-2.2	39,753,477	717,125	WPC-2e	40,470,602
16	Other	0	565,774	D-2.4	565,774	0		565,774
17	Total Other Gas Supply Expenses	35,900,754	4,418,497		40,319,251	717,125		41,036,376
18	Transmission Expense	131,835	404,252	D-2.5	535,887	(35)		535,852
19	Distribution Expense	7,689,446	679,184	D-2.6	8,368,630	(54,749)	WPC-2e	8,313,881
20	Customer Accounts Expense	2,930,931	2,680,253	D-2.7	5,611,184	(1,256,392)	WPC-2e	4,354,792
21	Customer Service & Information Expense	310,144	79,046	D-2.8	389,190	(180)	WPC-2e	389,010
22	Sales Expense	306,570	107,342	D-2.9	413,912	(14,352)	WPC-2e	399,560
23	Administrative & General Expense	8,567,079	(1,202,480)	D-2.10	7,364,599	(714,748)	WPC-2e	6,649,851
24	Other	2,322,316	(1,914,556)	D-2.11	407,760	0		407,760
25	Total Operation and Maintenance Expense	58,428,957	5,736,383		64,185,340	(1,369,316)		62,796,024
26								
27	Depreciation Expense	19,697,467	343,895	D-2.12	20,041,362	(1,037,127)	WPC-2e	19,004,235
28								
29	Taxes Other Than Income Taxes							
30	Other Federal Taxes	255,561	(255,561)	D-2.13	0	0	WPC-2e	0
31	State and Other Taxes	3,883,434	1,044,568	D-2.13	4,928,002	(241,662)	WPC-2e	4,686,340
32	Total Taxes Other Than Income Taxes	4,138,995	789,007		4,928,002	(241,662)		4,686,340
33								
34	State Income Taxes							
35	State Income Tax - Current	235,181	(257,035)	D-1, E-1	(21,854)	138,924	D-1, E-1	117,070
36	Provision for Deferred Income Taxes - Net	795,612	(94,658)	D-1, E-1	700,954	(68,270)	D-1, E-1	632,684
37	Total State Income Tax Expense	1,030,793	(351,693)		679,100	70,654		749,754
38								
39	Federal Income Taxes							
40	Federal Income Tax - Current	3,242,416	(1,907,025)	D-1, E-1	1,335,391	558,006	D-1, E-1	1,893,397
41	Provision for Deferred Income Taxes - Net	392,561	612,487	D-1, E-1	1,005,048	(274,106)	D-1, E-1	730,942
42	Amortization of Investment Tax Credit	(91,121)	30,374	D-1, E-1	(60,747)	0	D-1, E-1	(60,747)
43	Total Federal Income Tax Expense	3,543,856	(1,264,164)		2,279,692	283,900		2,563,592
44								
45	Total Operating Expenses and Taxes	86,840,068	5,253,428		92,093,496	(2,293,551)		89,799,945
46								
47	Net Operating Income	21,700,392	(1,423,474)		20,276,918	1,376,896		21,653,814

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE C-2.1  
PAGE 1 OF 16  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>REVENUE</b>				
2						
3		<b>Retail Revenue</b>				
4	480000	Residential Sales Gas	71,380,675	100.000	71,380,675	DALL
5	480990	Residential Unbilled Gas	105,173	100.000	105,173	DALL
6	481200	Commercial Sales Gas	26,476,034	100.000	26,476,034	DALL
7	481290	Commercial Unbilled Gas	58,339	100.000	58,339	DALL
8	481000	Industrial Sales Gas	1,837,826	100.000	1,837,826	DALL
9	481090	Industrial Unbilled Gas	11,433	100.000	11,433	DALL
10	482200	Public Str/Hgwy Lighting Gas	240	100.000	240	DALL
11	482000	Other Sales To Pub Authority Gas	695,038	100.000	695,038	DALL
12	482090	Other Sales To Pub Auth Unbill	(3,320)	100.000	(3,320)	DALL
13	484000	Interdepartmental Sales	26,760	100.000	26,760	DALL
14		Total Retail Revenue	<u>100,588,198</u>		<u>100,588,198</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE C-2.1  
PAGE 2 OF 16  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>Other Revenues</b>				
2	487001	Late Payment Charges	1,166	100.000	1,166	DALL
3	488000	Miscellaneous Service Revenue	21,228	100.000	21,228	DALL
4	488100	Miscellaneous Service Rev - I/C	1,034,527	100.000	1,034,527	DALL
5	489000	Rev Transp Gas of Others	1,319,906	100.000	1,319,906	DALL
6	489010	Rev Transp Gas of Others - Inter Co.	603,504	100.000	603,504	DALL
7	489020	Com Gas Transp Only	1,669,325	100.000	1,669,325	DALL
8	489025	Com Gas Transp Unbilled	693	100.000	693	DALL
9	489030	Ind Gas Transp Only	3,026,847	100.000	3,026,847	DALL
10	489035	Ind Gas Transp Unbilled	(8,761)	100.000	(8,761)	DALL
11	489040	OPA Gas Transp Only	222,866	100.000	222,866	DALL
12	489045	OPA Gas Transp Unbilled	130	100.000	130	DALL
13	495031	Gas Losses Damaged Lines	10,695	100.000	10,695	DALL
14	496020	Provision for Rate Refunds	50,136	100.000	50,136	DALL
15		Total Other Revenues	<u>7,952,262</u>		<u>7,952,262</u>	
16						
17		Total Revenue	<u>108,540,460</u>		<u>108,540,460</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE C-2.1  
PAGE 3 OF 16  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDIC- TIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>OPERATING EXPENSES</b>				
2		<b>Production Expense</b>				
3		<b>Manufactured Gas Expense</b>				
4		<b>Operation</b>				
5	711000	Steam Expenses	4,051	100.000	4,051	DALL
6	712000	Other Power Expenses	2,930	100.000	2,930	DALL
7	717000	Liquefied Petroleum Expense	105,614	100.000	105,614	DALL
8	728000	Liquefied Petroleum Gas	31,207	100.000	31,207	DALL
9	735000	Miscellaneous Production Expense	99,020	100.000	99,020	DALL
10		Total Operation	<u>242,822</u>		<u>242,822</u>	
11						
12		<b>Maintenance</b>				
13	742000	Maintenance of Production Expense	27,260	100.000	27,260	DALL
14		Total Maintenance	<u>27,260</u>		<u>27,260</u>	
15		Total Production Expense	<u>270,082</u>		<u>270,082</u>	
16						
17		<b>Other Gas Supply Expense</b>				
18		<b>Purchased Gas Expense</b>				
19	801	Purchases Gas & NGL	40,122,983	100.000	40,122,983	DALL
20	805000	Unrecovered Purchase Gas Cost Adj.	(5,071,531)	100.000	(5,071,531)	DALL
21	805200	Purchased Gas Costs - Unbilled	219,631	100.000	219,631	DALL
22	807	Gas Purchased Expense	629,671	100.000	629,671	DALL
23		Total Other Gas Supply Expense	<u>35,900,754</u>		<u>35,900,754</u>	
24						
25		<b>Transmission Expense</b>				
26		<b>Operation</b>				
27	850001	Supervision and Engineering	3,424	100.000	3,424	DALL
28	859000	Other Expenses-Trans	39,683	100.000	39,683	DALL
29		Total Operation	<u>43,107</u>		<u>43,107</u>	
30						
31		<b>Maintenance</b>				
32	863000	Supervision and Engineering	88,528	100.000	88,528	DALL
33		Total Maintenance	<u>88,528</u>		<u>88,528</u>	
34		Total Transmission Expense	<u>131,635</u>		<u>131,635</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

SCHEDULE C-2.1  
PAGE 4 OF 18  
WITNESS RESPONSIBLE:  
J. P. BROWN

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>Distribution Expenses</b>				
2						
3		<b>Operation</b>				
4	871000	Load Dispatching	261,379	100.000	261,379	DALL
5	874000	Mains and Services	1,598,182	100.000	1,598,182	DALL
6	875000	Measuring and Reg. Stations - General	202,909	100.000	202,909	DALL
7	876000	Measuring and Reg. Stations - Industrial	32,529	100.000	32,529	DALL
8	878000	Meters and House Regulators	1,109,379	100.000	1,109,379	DALL
9	879000	Customer Installations	1,098,331	100.000	1,098,331	DALL
10	880000	Other Expenses	<u>1,508,021</u>	100.000	<u>1,508,021</u>	DALL
11		Total Operation	<u>5,810,730</u>		<u>5,810,730</u>	
12						
13						
14		<b>Maintenance</b>				
15	887000	Mains	943,623	100.000	943,623	DALL
16	889000	Measuring and Regulating Stations - General	101,492	100.000	101,492	DALL
17	892000	Services	516,295	100.000	516,295	DALL
18	893000	Meters	188,140	100.000	188,140	DALL
19	894000	Other	<u>129,166</u>	100.000	<u>129,166</u>	DALL
20		Total Maintenance	<u>1,878,716</u>		<u>1,878,716</u>	
21		Total Distribution Expenses	<u>7,689,446</u>		<u>7,689,446</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

SCHEDULE C-2.1  
PAGE 5 OF 16  
WITNESS RESPONSIBLE:  
J. P. BROWN

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

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>Customer Accounts Expense</b>				
2						
3		<b>Operation</b>				
4	901	Supervision & Engineering	186,310	100.000	186,310	DALL
5	902	Meter Reading Expense	17,148	100.000	17,148	DALL
6	903	Customer Records & Collections	2,659,437	100.000	2,659,437	DALL
7	904	Uncollectible Accounts	(228,241)	100.000	(228,241)	DALL
8	426	Sale of A/R	296,171	100.000	296,171	DALL
9	905000	Cust Relations Billg & Coll-Gas	106	100.000	106	DALL
10		Total Customer Accounts Expense	<u>2,930,931</u>		<u>2,930,931</u>	
11						
12		<b>Customer Services &amp; Information Expense</b>				
13						
14		<b>Operation</b>				
15	908	Customer Assistance	126,187	Alloc Sch F-3	126,187	DALL
16	909650	Information and Instructional Advertising	2,331	Alloc Sch F-3	2,331	DALL
17	910	Misc Cust Serv and Info - Gas	181,626	Alloc Sch F-3	181,626	DALL
18		Total Customer Services & Information Expense	<u>310,144</u>		<u>310,144</u>	
19						
20						
21		<b>Sales Expense</b>				
22						
23		<b>Operation</b>				
24	912000	Demonstrating & Selling	304,184	Alloc Sch F-3	304,184	DALL
25	913001	Advertising Expense	2,386	Alloc Sch F-3	2,386	DALL
26		Total Sales Expense	<u>306,570</u>		<u>306,570</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE C-2.1  
PAGE 6 OF 16  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>Administrative &amp; General Expense</b>				
2						
3		<b>Operation</b>				
4	920000	Administrative & General Salaries	2,816,911	100.000	2,816,911	DALL
5	921	Office Supplies & Expenses	1,485,434	100.000	1,485,434	DALL
6	923	Outside Services Employed	1,700,082	100.000	1,700,082	DALL
7	924	Property Insurance	64,008	100.000	64,008	DALL
8	925	Injuries & Damages	146,354	100.000	146,354	DALL
9	926	Employee Pension & Benefits	1,670,748	100.000	1,670,748	DALL
10	928	State Reg. Commission Expense	251,668	100.000	251,668	DALL
11	929	Duplicate Charges-Credit	(212,250)	100.000	(212,250)	DALL
12	930150	Miscellaneous Advertising Exp	20,164	100.000	20,164	DALL
13	930200	Misc General Expenses	195,080	100.000	195,080	DALL
14	930220	Exp Of Servicing Securities	99	100.000	99	DALL
15	930230	Dues To Various Organizations	26,493	100.000	26,493	DALL
16	930240	Director's Expenses	16,422	100.000	16,422	DALL
17	930250	Buy/Sell Transf Employee Homes	930	100.000	930	DALL
18	930700	Research & Development	84	100.000	84	DALL
19	930940	General Expenses	1,124	100.000	1,124	DALL
20	931	Rents	376,216	100.000	376,216	DALL
21		Total Operation	<u>8,559,567</u>		<u>8,559,567</u>	
22						
23		<b>Maintenance</b>				
24	935000	Maintenance of General Plant	7,512	100.000	7,512	DALL
25		Total Administrative & General	<u>8,567,079</u>		<u>8,567,079</u>	
26		Total Operating Expense	<u>56,106,641</u>		<u>56,106,641</u>	
27						
28		<b>Other Expense</b>				
29		<b>Operation</b>				
30	407	Amortization Expense	2,322,316	100.000	2,322,316	DALL
31						
32		<b>Depreciation Expense</b>				
33	403	Depreciation Expense	15,305,398	100.000	15,305,398	DALL
34	404	Amortization Expense	4,392,069	100.000	4,392,069	DALL
35		Total Depreciation Expense	<u>19,697,467</u>		<u>19,697,467</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE C-2.1  
PAGE 7 OF 16  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>TAXES OTHER THAN INCOME TAXES</b>				
2						
3		<b>Other Federal Taxes</b>				
4	408152	Insurance Contribution	253,504	100.000	253,504	DALL
5	408151	Unemployment Compensation	2,057	100.000	2,057	DALL
6		Total Other Federal	<u>255,561</u>		<u>255,561</u>	
7						
8		<b>State and Other Taxes</b>				
9	408150	Unemployment Compensation	5,218	100.000	5,218	DALL
10	408121	Property Tax	3,609,113	100.000	3,609,113	DALL
11	408470	Franchise Tax	7,463	100.000	7,463	DALL
12	408851	Sales and Use Tax	(24,132)	100.000	(24,132)	DALL
13	48960	Allocated Payroll Taxes	285,772	100.000	285,772	DALL
14		Total State & Other	<u>3,883,434</u>		<u>3,883,434</u>	
15						
16		Total Taxes Other Than				
17		Income Taxes	<u>4,138,995</u>		<u>4,138,995</u>	



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

DATA: "X" BASE PERIOD FORECASTED PERIOD  
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WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>State Income Tax Expense</b>				
2	409160	Normal and Surtax	177,542	COMPUTED	177,542	
3	409104	Prior Year Adjustments	57,639	100.000	57,639	DALL
4		State Income Tax - Current	235,181		235,181	
5						
6	410101	Deferred State Income Taxes	948,790	100.000	948,790	DALL
7	411101	Deferred State Income Taxes - ARAM	(92,502)	100.000	(92,502)	DALL
8	411113	Deferred State Income Taxes - Excess DIT	(60,676)	100.000	(60,676)	DALL
9		Total State Income Taxes	1,030,793		1,030,793	
10						
11						
12		<b>Federal Income Tax Expense</b>				
13	409060	Normal and Surtax	3,242,416	COMPUTED	3,242,416	
14		Federal Income Tax - Current	3,242,416		3,242,416	
15						
16	410060	Deferred Federal Income Taxes	1,197,211	100.000	1,197,211	DALL
17	411060	Deferred Federal Income Taxes - ARAM	2,009	100.000	2,009	DALL
18	411102	Deferred Federal Income Taxes - Other	58,085	100.000	58,085	DALL
19	411115	Deferred Federal Income Taxes - Excess DIT	(864,744)	100.000	(864,744)	DALL
20						
21	411065	Amortization of Investment Tax Credit	(91,121)	100.000	(91,121)	DALL
22						
23		Total Federal Income Taxes	3,543,856		3,543,856	
24		Total Operating Expenses & Taxes	86,840,068		86,840,068	
25		Net Operating Income	21,700,392		21,700,392	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		REVENUE				
2						
3		Retail Revenue				
4	480000	Residential Sales Gas	75,044,998	100.000	75,044,998	DALL
5	480990	Residential Unbilled Gas	(774,382)	100.000	(774,382)	DALL
6	481200	Commercial Sales Gas	25,234,664	100.000	25,234,664	DALL
7	481290	Commercial Unbilled Gas	(184,938)	100.000	(184,938)	DALL
8	481000	Industrial Sales Gas	2,105,702	100.000	2,105,702	DALL
9	481090	Industrial Unbilled Gas	(82,139)	100.000	(82,139)	DALL
10	482200	Public Str/Hgwy Lighting Gas	1,040	100.000	1,040	DALL
11	482000	Other Sales To Pub Authority Gas	2,458,046	100.000	2,458,046	DALL
12	482090	Other Sales To Pub Auth Unbill	(71,458)	100.000	(71,458)	DALL
13	484000	Interdepartmental Sales	28,527	100.000	28,527	DALL
14		Total Retail Revenue	<u>103,760,060</u>		<u>103,760,060</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Other Revenues				
2	487001	Late Payment Charges	0	100.000	0	DALL
3	488000	Miscellaneous Service Revenue	51,996	100.000	51,996	DALL
4	488100	Miscellaneous Service Rev - I/C	847,692	100.000	847,692	DALL
5	489000	Rev Transp Gas of Others	1,782,711	100.000	1,782,711	DALL
6	489010	Rev Transp Gas of Others - Inter Co.	603,504	100.000	603,504	DALL
7	489020	Com Gas Transp Only	1,379,384	100.000	1,379,384	DALL
8	489025	Com Gas Transp Unbilled	37,476	100.000	37,476	DALL
9	489030	Ind Gas Transp Only	3,485,484	100.000	3,485,484	DALL
10	489035	Ind Gas Transp Unbilled	10,497	100.000	10,497	DALL
11	489040	OPA Gas Transp Only	396,332	100.000	396,332	DALL
12	489045	OPA Gas Transp Unbilled	15,278	100.000	15,278	DALL
13	495031	Gas Losses Damaged Lines	0	100.000	0	DALL
14	496020	Provision for Rate Refunds	0	100.000	0	DALL
15		Total Other Revenues	<u>8,610,354</u>		<u>8,610,354</u>	
16						
17		Total Revenue	<u>112,370,414</u>		<u>112,370,414</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		OPERATING EXPENSES				
2		Production Expense				
3		Manufactured Gas Expense				
4		Operation				
5	711000	Steam Expenses	0	100.000	0	DALL
6	712000	Other Power Expenses	0	100.000	0	DALL
7	717000	Liquefied Petroleum Expense	336,370	100.000	336,370	DALL
8	728000	Liquefied Petroleum Gas	0	100.000	0	DALL
9	735000	Miscellaneous Production Expense	295,297	100.000	295,297	DALL
10		Total Operation	<u>631,667</u>		<u>631,667</u>	
11						
12		Maintenance				
13	742000	Maintenance of Production Expense	123,260	100.000	123,260	DALL
14		Total Maintenance	<u>123,260</u>		<u>123,260</u>	
15		Total Production Expense	<u>754,927</u>		<u>754,927</u>	
16						
17		Other Gas Supply Expense				
18		Purchased Gas Expense				
19	801	Purchases Gas & NGL	40,470,323	100.000	40,470,323	DALL
20	805002	Unrecovered Purchase Gas Cost Adj.	0	100.000	0	DALL
21	805003	Purchased Gas Costs - Unbilled	(716,846)	100.000	(716,846)	DALL
22	807	Gas Purchased Expense	565,774	100.000	565,774	DALL
23		Total Other Gas Supply Expense	<u>40,319,251</u>		<u>40,319,251</u>	
24						
25		Transmission Expense				
26		Operation				
27	850001	Supervision and Engineering	0	100.000	0	DALL
28	859000	Other Expenses-Trans	16,066	100.000	16,066	DALL
29		Total Operation	<u>16,066</u>		<u>16,066</u>	
30						
31		Maintenance				
32	863000	Supervision and Engineering	519,821	100.000	519,821	DALL
33		Total Maintenance	<u>519,821</u>		<u>519,821</u>	
34		Total Transmission Expense	<u>535,887</u>		<u>535,887</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Distribution Expenses				
2						
3		Operation				
4	871000	Load Dispatching	258,339	100.000	258,339	DALL
5	874000	Mains and Services	1,332,086	100.000	1,332,086	DALL
6	875000	Measuring and Reg. Stations - General	175,613	100.000	175,613	DALL
7	876000	Measuring and Reg. Stations - Industrial	(10,975)	100.000	(10,975)	DALL
8	878000	Meters and House Regulators	620,320	100.000	620,320	DALL
9	879000	Customer Installations	1,294,237	100.000	1,294,237	DALL
10	880000	Other Expenses	2,896,126	100.000	2,896,126	DALL
11		Total Operation	<u>6,565,746</u>		<u>6,565,746</u>	
12						
13						
14		Maintenance				
15	887000	Mains	1,128,603	100.000	1,128,603	DALL
16	889000	Measuring and Regulating Stations - General	34,344	100.000	34,344	DALL
17	892000	Services	647,372	100.000	647,372	DALL
18	893000	Meters	17,493	100.000	17,493	DALL
19	894000	Other	(24,928)	100.000	(24,928)	DALL
20		Total Maintenance	<u>1,802,884</u>		<u>1,802,884</u>	
21		Total Distribution Expenses	<u>8,368,630</u>		<u>8,368,630</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Customer Accounts Expense				
2						
3		Operation				
4	901000	Supervision & Engineering	187,499	100.000	187,499	DALL
5	902000	Meter Reading Expense	950	100.000	950	DALL
6	903	Customer Records & Collections	4,250,853	100.000	4,250,853	DALL
7	904	Uncollectible Accounts	0	100.000	0	DALL
8	426	Sale of A/R	1,171,882	100.000	1,171,882	DALL
9	905000	Cust Relations Billg & Coll-Gas	0	100.000	0	DALL
10		Total Customer Accounts Expense	<u>5,611,184</u>		<u>5,611,184</u>	
11						
12		Customer Services & Information Expense				
13						
14		Operation				
15	908	Customer Assistance	157,218	Alloc Sch F-3	157,218	DALL
16	909	Information and Instructional Advertising	0	Alloc Sch F-3	0	DALL
17	910	Misc Cust Serv and Info - Gas	231,972	Alloc Sch F-3	231,972	DALL
18		Total Customer Services & Information Expense	<u>389,190</u>		<u>389,190</u>	
19						
20		Sales Expense				
21						
22		Operation				
23						
24	912000	Demonstrating & Selling	413,912	Alloc Sch F-3	413,912	DALL
25	913001	Advertising Expense	0	Alloc Sch F-3	0	DALL
26		Total Sales Expense	<u>413,912</u>		<u>413,912</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDIC- TIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Administrative & General Expense				
2						
3		Operation				
4	920000	Administrative & General Salaries	2,275,027	100.000	2,275,027	DALL
5	921	Office Supplies & Expenses	1,645,347	100.000	1,645,347	DALL
6	923	Outside Services Employed	512,384	100.000	512,384	DALL
7	924	Property Insurance	67,200	100.000	67,200	DALL
8	925	Injuries & Damages	140,600	100.000	140,600	DALL
9	926	Employee Pension & Benefits	2,063,396	100.000	2,063,396	DALL
10	928	State Reg. Commission Expense	237,636	100.000	237,636	DALL
11	929	Duplicate Charges-Credit	(151,080)	100.000	(151,080)	DALL
12	930150	Miscellaneous Advertising Exp	34,032	100.000	34,032	DALL
13	930200	Misc. General Expenses	120,441	100.000	120,441	DALL
14	930220	Exp Of Servicing Securities	0	100.000	0	DALL
15	930230	Dues To Various Organizations	13,176	100.000	13,176	DALL
16	930240	Director's Expenses	19,836	100.000	19,836	DALL
17	930250	Buy/Sell Transf Employee Homes	468	100.000	468	DALL
18	930700	Research & Development	0	100.000	0	DALL
19	930940	General Expenses	624	100.000	624	DALL
20	931	Rents	384,252	100.000	384,252	DALL
21		Total Operation	<u>7,363,339</u>		<u>7,363,339</u>	
22						
23		Maintenance				
24	935000	Maintenance of General Plant	1,260	100.000	1,260	DALL
25		Total Administrative & General	<u>7,364,599</u>		<u>7,364,599</u>	
26		Total Operating Expense	<u>63,757,580</u>		<u>63,757,580</u>	
27						
28		Other Expense				
29		Operation				
30	407	Amortization Expense	407,760	100.000	407,760	DALL
31						
32		Depreciation Expense				
33	403	Depreciation Expense	18,225,075	100.000	18,225,075	DALL
34	404	Amortization Expense	1,816,287	100.000	1,816,287	DALL
35		Total Depreciation Expense	<u>20,041,362</u>		<u>20,041,362</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		<b>TAXES OTHER THAN INCOME TAXES</b>				
2						
3		<b>Other Federal Taxes</b>				
4	408152	Insurance Contribution	0	100.000	0	DALL
5	408151	Unemployment Compensation	0	100.000	0	DALL
6		Total Other Federal	<u>0</u>		<u>0</u>	
7						
8		<b>State and Other Taxes</b>				
9	408150	Unemployment Compensation	0	100.000	0	DALL
10	408121	Property Tax	4,307,700	100.000	4,307,700	DALL
11	408470	Franchise Tax	0	100.000	0	DALL
12	408851	Sales and Use Tax	0	100.000	0	DALL
13	408960	Allocated Payroll Taxes	620,302	100.000	620,302	DALL
14		Total State & Other	<u>4,928,002</u>		<u>4,928,002</u>	
15						
16		Total Taxes Other Than				
17		Income Taxes	<u>4,928,002</u>		<u>4,928,002</u>	



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE C-2.1  
PAGE 16 OF 16  
WITNESS RESPONSIBLE:  
J. P. BROWN

DATA: BASE PERIOD "X" FORECASTED PERIOD  
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LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS (1)	JURISDICTIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		State Income Taxes				
2	409160	Normal and Surtax	(21,854)	COMPUTED	(21,854)	
3		State Income Tax - Current	(21,854)		(21,854)	
4						
5	410101	Deferred State Income Taxes	775,543	100.000	775,543	DALL
6	411101	Deferred State Income Taxes - ARAM	0	100.000	0	DALL
7	411113	Deferred State Income Taxes - Excess DIT	(74,589)	100.000	(74,589)	DALL
8		Total State Income Taxes	679,100	300	679,100	
9						
10						
11		Federal Income Tax Expense				
12	409060	Normal and Surtax	1,335,391	COMPUTED	1,335,391	
13		Federal Income Tax - Current	1,335,391		1,335,391	
14						
15	410060	Deferred Federal Income Taxes	1,691,899	100.000	1,691,899	DALL
16	411060	Deferred Federal Income Taxes - ARAM	(72,079)	100.000	(72,079)	DALL
17	411102	Deferred Federal Income Taxes - Other	15,664	100.000	15,664	DALL
18	411115	Deferred Federal Income Taxes - Excess DIT	(630,436)	100.000	(630,436)	DALL
19						
20	411065	Amortization of Investment Tax Credit	(60,747)	100.000	(60,747)	DALL
21						
22		Total Federal Income Taxes	2,279,692		2,279,692	
23		Total Operating Expenses & Taxes	92,093,496		92,093,496	
24		Net Operating Income	20,276,918		20,276,918	

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(d)**

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**807 KAR 5:001, SECTION 16(8)(d)**

**Description of Filing Requirement:**

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.

**Response:**

See Schedules D-1 through D-5 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**

Jay P. Brown– Schedules D-1, D-2.15, D-2.16, D-2.18, D-2.19, D-2.22, D-2.24 and D-2.26

David G. Raiford – Schedule D-2.23

Abby L. Motsinger – Schedules D-2.1 thru D-2.14 and D-2.25

James E. Ziolkowski – Schedules D-3, D-4, and D-5

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION D

SECTION D

OPERATING INCOME ADJUSTMENTS

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

Schedules

D-1	Summary of Utility Jurisdictional Adjustments
D-2.1	Adjust Revenue
D-2.2	Adjust Purchased Gas Cost
D-2.3	Adjust Other Production Expense
D-2.4	Adjust Other Gas Supply Expense
D-2.5	Adjust Transmission Expense
D-2.6	Adjust Distribution Expense
D-2.7	Adjust Customer Account Expense
D-2.8	Adjust Customer Service and Information Expense
D-2.9	Adjust Sales Expense
D-2.10	Adjust A&G Expense
D-2.11	Adjust Other Operating Expense
D-2.12	Adjust Depreciation Expense
D-2.13	Adjust Other Tax Expense
D-2.14	Adjust Income Tax Expense
D-2.15	Adjust Uncollectible Expense
D-2.16	Rate Case Expense
D-2.17	Reserved for Future Use
D-2.18	Interest Expense
D-2.19	Eliminate Non-Kentucky Customer
D-2.20	Reserved for Future Use
D-2.21	Reserved for Future Use
D-2.22	Eliminate Miscellaneous Expenses
D-2.23	Annualize Depreciation Expense
D-2.24	Eliminate Unbilled Revenue & Gas Costs
D-2.25	Adjust Revenue
D-2.26	Incentive Compensation
D-3	Summary of Jurisdictional Factors
D-4	Jurisdictional Statistics
D-5	Explanation of Changes in Jurisdictional Procedures

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
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 D-1  
PAGE 1 OF 7  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ELEMENT of OPERATING INCOME SCHEDULE REFERENCE	TOTAL SCHEDULE D-1	TOTAL ADJ. TO BASE PERIOD SCH D-1, PG. 2	TOTAL PRO FORMA ADJ. TO FORECASTED PERIOD SCH D-1, PG. 5
1	<b>Operating Revenue</b>			
2	Base	(1,284,323)	(1,101,747)	(182,576)
3	Gas Cost	5,608,654	4,891,537	717,117
4	Other Revenue	(1,411,032)	40,164	(1,451,196)
5	Total Revenue	<u>2,913,299</u>	<u>3,829,954</u>	<u>(916,655)</u>
6				
7	<b>Operating Expenses</b>			
8	Operation and Maint. Expenses			
9	Production Expenses			
10	Liquefied Petroleum Gas	305,163	305,163	0
11	Other	133,697	179,682	(45,985)
12	Total Production Expense	<u>438,860</u>	<u>484,845</u>	<u>(45,985)</u>
13				
14	Other Gas Supply Expenses			
15	Purchased Gas	4,569,848	3,852,723	717,125
16	Other	565,774	565,774	0
17	Total Other Gas Supply Expenses	<u>5,135,622</u>	<u>4,418,497</u>	<u>717,125</u>
18	Transmission Expense	404,217	404,252	(35)
19	Distribution Expense	624,435	679,184	(54,749)
20	Customer Accounts Expense	1,423,861	2,680,253	(1,256,392)
21	Customer Serv & Info Expense	78,866	79,046	(180)
22	Sales Expense	92,990	107,342	(14,352)
23	Admin & General Expense	(1,917,228)	(1,202,480)	(714,748)
24	Other	(1,914,556)	(1,914,556)	0
25	Total Oper and Maint Expenses	<u>4,367,067</u>	<u>5,736,383</u>	<u>(1,369,316)</u>
26				
27	Depreciation Expense	(693,232)	343,895	(1,037,127)
28				
29	Taxes Other Than Income Taxes			
30	Other Federal Taxes	(255,561)	(255,561)	0
31	State and Other Taxes	802,906	1,044,568	(241,662)
32	Total Taxes Other Than Income Tax	<u>547,345</u>	<u>789,007</u>	<u>(241,662)</u>
33				
34	State Income Taxes			
35	Normal and Surtax	(118,111)	(257,035)	138,924
36	Deferred Inc Tax - Net	(162,928)	(94,658)	(68,270)
37	Total State Income Tax Expense	<u>(281,039)</u>	<u>(351,693)</u>	<u>70,654</u>
38				
39	Federal Income Taxes			
40	Normal and Surtax	(1,349,019)	(1,907,025)	558,006
41	Deferred Inc Tax - Net	338,381	612,487	(274,106)
42	Amortization of Investment Tax Credit	30,374	30,374	0
43	Total Federal Income Tax Expense	<u>(980,264)</u>	<u>(1,264,164)</u>	<u>283,900</u>
44				
45	Total Oper. Expenses and Tax	<u>2,959,877</u>	<u>5,253,428</u>	<u>(2,293,551)</u>
46				
47	Net Operating Income	<u>(46,578)</u>	<u>(1,423,474)</u>	<u>1,376,896</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
ADJUSTMENTS TO THE BASE PERIOD  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE D-1  
PAGE 2 OF 7  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ELEMENT of OPERATING INCOME	TOTAL	ADJUST	ADJUST	ADJUST	ADJUST	ADJUST
		ADJ. TO BASE PERIOD D-2.1 thru D-2.14	REVENUE D-2.1	PURCHASED GAS COST D-2.2	OTHER PROD. EXP. D-2.3	OTHER GAS SUPPLY EXP. D-2.4	TRANSMISSION EXPENSE D-2.5
SCHEDULE REFERENCE							
1	<b>Operating Revenue</b>						
2	Base	(1,101,747)	(1,101,747)				
3	Gas Cost	4,891,537	4,891,537				
4	Other Revenue	40,164	40,164				
5	Total Revenue	3,829,954	3,829,954	0	0	0	0
6							
7	<b>Operating Expenses</b>						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Liquefied Petroleum Gas	305,163		305,163			
11	Other	179,682			179,682		
12	Total Production Expense	484,845	0	305,163	179,682	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas	3,852,723		3,852,723			
16	Other	565,774				565,774	
17	Total Other Gas Supply Expenses	4,418,497	0	3,852,723	0	565,774	0
18	Transmission Expense	404,252					404,252
19	Distribution Expense	679,184					
20	Customer Accounts Expense	2,680,253					
21	Customer Serv & Info Expense	79,046					
22	Sales Expense	107,342					
23	Admin. & General Expense	(1,202,480)					
24	Other	(1,914,556)					
25	Total Oper and Maint Expenses	5,736,383	0	4,157,886	179,682	565,774	404,252
26							
27	Depreciation Expense	343,895	0	0	0	0	0
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes	(255,561)					
31	State and Other Taxes	1,044,568					
32	Total Taxes Other Than Income Tax	789,007	0	0	0	0	0
33							
34	State Income Taxes						
35	Normal and Surtax	(257,035)	190,291	(206,585)	(8,928)	(28,110)	(20,085)
36	Deferred Inc Tax - Net	(94,658)					
37	Total State Income Tax Expense	(351,693)	190,291	(206,585)	(8,928)	(28,110)	(20,085)
38							
39	Federal Income Taxes						
40	Normal and Surtax	(1,907,025)	764,329	(829,773)	(35,858)	(112,909)	(80,675)
41	Deferred Inc Tax - Net	612,487					
42	Amortization of Investment Tax Credit	30,374					
43	Total Federal Income Tax Expense	(1,264,164)	764,329	(829,773)	(35,858)	(112,909)	(80,675)
44							
45	Total Oper. Expenses and Tax	5,253,428	954,620	3,121,528	134,896	424,755	303,492
46							
47	Net Operating Income	(1,423,474)	2,875,334	(3,121,528)	(134,896)	(424,755)	(303,492)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
**ADJUSTMENTS TO THE BASE PERIOD**  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

DATA: "X" BASE PERIOD FORECASTED PERIOD  
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SCHEDULE D-1  
PAGE 3 OF 7  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ELEMENT of OPERATING INCOME	ADJUST DISTRIBUTION EXPENSE D-2.6	ADJUST CUSTOMER ACCOUNTS EXP. D-2.7	ADJUST CUST. SERV. & INFO. EXP. D-2.8	ADJUST SALES EXPENSE D-2.9	ADJUST A&G EXPENSE D-2.10	ADJUST OTHER OPER. EXPENSE D-2.11
	SCHEDULE REFERENCE						
1	<b>Operating Revenue</b>						
2	Base						
3	Gas Cost						
4	Other Revenue						
5	Total Revenue	0	0	0	0	0	0
6							
7	<b>Operating Expenses</b>						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Liquefied Petroleum Gas						
11	Other						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas						
16	Other						
17	Total Other Gas Supply Expenses	0	0	0	0	0	0
18	Transmission Expense						
19	Distribution Expense	679,184					
20	Customer Accounts Expense		2,680,253				
21	Customer Serv & Info Expense			79,046			
22	Sales Expense				107,342		
23	Admin & General Expense					(1,202,480)	
24	Other						(1,914,556)
25	Total Oper and Maint Expenses	679,184	2,680,253	79,046	107,342	(1,202,480)	(1,914,556)
26							
27	Depreciation Expense						
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes						
31	State and Other Taxes						
32	Total Taxes Other Than Income Tax	0	0	0	0	0	0
33							
34	State Income Taxes						
35	Normal and Surtax	(33,745)	(133,168)	(3,927)	(5,333)	59,745	95,125
36	Deferred Inc Tax - Net						
37	Total State Income Tax Expense	(33,745)	(133,168)	(3,927)	(5,333)	59,745	95,125
38							
39	Federal Income Taxes						
40	Normal and Surtax	(135,542)	(534,888)	(15,775)	(21,422)	239,974	382,081
41	Deferred Inc Tax - Net						
42	Amortization of Investment Tax Credit						
43	Total Federal Income Tax Expense	(135,542)	(534,888)	(15,775)	(21,422)	239,974	382,081
44							
45	Total Oper. Expenses and Tax	509,897	2,012,197	59,344	80,587	(902,761)	(1,437,350)
46							
47	Net Operating Income	(509,897)	(2,012,197)	(59,344)	(80,587)	902,761	1,437,350

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
ADJUSTMENTS TO THE BASE PERIOD  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

DATA: "X" BASE PERIOD FORECASTED PERIOD  
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SCHEDULE D-1  
PAGE 4 OF 7  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ELEMENT of OPERATING INCOME SCHEDULE REFERENCE	ADJUST DEPRECIATION EXPENSE D-2 12	ADJUST OTHER TAX EXP. D-2 13	ADJUST INCOME TAXES D-2 14
1	<b>Operating Revenue</b>			
2	Base			
3	Gas Cost			
4	Other Revenue			
5	Total Revenue	0	0	0
6				
7	<b>Operating Expenses</b>			
8	Operation and Maint. Expenses			
9	Production Expenses			
10	Liquefied Petroleum Gas			
11	Other			
12	Total Production Expense	0	0	0
13				
14	Other Gas Supply Expenses			
15	Purchased Gas			
16	Other			
17	Total Other Gas Supply Expenses	0	0	0
18	Transmission Expense			
19	Distribution Expense			
20	Customer Accounts Expense			
21	Customer Serv & Info Expense			
22	Sales Expense			
23	Admin & General Expense			
24	Other			
25	Total Oper and Maint Expenses	0	0	0
26				
27	Depreciation Expense	343,895	0	0
28				
29	Taxes Other Than Income Taxes			
30	Other Federal Taxes		(255,561)	
31	State and Other Taxes		1,044,568	
32	Total Taxes Other Than Income Tax	0	789,007	0
33				
34	State Income Taxes			
35	Normal and Surtax	(17,086)	(39,202)	(106,027)
36	Deferred Inc Tax - Net			(94,658)
37	Total State Income Tax Expense	(17,086)	(39,202)	(200,685)
38				
39	Federal Income Taxes			
40	Normal and Surtax	(68,630)	(157,459)	(1,300,478)
41	Deferred Inc Tax - Net			612,487
42	Amortization of Investment Tax Credit			30,374
43	Total Federal Income Tax Expense	(68,630)	(157,459)	(657,617)
44				
45	Total Oper. Expenses and Tax	258,179	592,346	(858,302)
46				
47	Net Operating Income	(258,179)	(592,346)	858,302



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
PRO FORMA ADJUSTMENTS TO THE FORECASTED PERIOD  
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).. SEE BELOW

SCHEDULE D-1  
PAGE 5 OF 7  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ELEMENT of OPERATING INCOME	SCHEDULE REFERENCE	TOTAL	ADJUST	RATE	RESERVED	INTEREST	ELIM NON-
			PRO FORMA	UNCOLLECTIBLE	CASE		EXPENSE	KY CUST
			ADJUSTMENTS	EXPENSE	EXPENSE			PORTION
			D-2.15 thru D-2.27	D-2.15	D-2.16	D-2.17	D-2.18	D-2.19
1	<b>Operating Revenue</b>							
2	Base		(182,576)					
3	Gas Cost		717,117					
4	Other Revenue		(1,451,196)					(1,451,196)
5	<b>Total Revenue</b>		<u>(916,655)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,451,196)</u>
7	<b>Operating Expenses</b>							
8	Operation and Maint. Expenses							
9	Production Expenses							
10	Liquefied Petroleum Gas		0					
11	Other		(45,985)					(45,985)
12	<b>Total Production Expense</b>		<u>(45,985)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(45,985)</u>
13								
14	Other Gas Supply Expenses							
15	Purchased Gas		717,125					
16	Other		0					
17	<b>Total Other Gas Supply Expenses</b>		<u>717,125</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18	Transmission Expense		(35)					
19	Distribution Expense		(54,749)					(53,783)
20	Customer Accounts Expense		(1,256,392)	(1,227,152)				
21	Customer Serv & Info Expense		(180)					
22	Sales Expense		(14,352)					
23	Admin. & General Expense		(714,748)		70,692			
24	Other		0					
25	<b>Total Oper and Maint Expenses</b>		<u>(1,369,316)</u>	<u>(1,227,152)</u>	<u>70,692</u>	<u>0</u>	<u>0</u>	<u>(99,766)</u>
26								
27	Depreciation Expense		(1,037,127)	0	0	0	0	0
28								
29	Taxes Other Than Income Taxes							
30	Other Federal Taxes		0					
31	State and Other Taxes		(241,662)					(241,662)
32	<b>Total Taxes Other Than Income Tax</b>		<u>(241,662)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(241,662)</u>
33								
34	State Income Taxes							
35	Normal and Surtax		138,924	60,971	(3,512)	0	(15,374)	29,045
36	Deferred Inc Tax - Net		(68,270)					(64,184)
37	<b>Total State Income Tax Expense</b>		<u>70,654</u>	<u>60,971</u>	<u>(3,512)</u>	<u>0</u>	<u>(15,374)</u>	<u>(55,139)</u>
38								
39	Federal Income Taxes							
40	Normal and Surtax		558,006	244,898	(14,108)	0	(61,751)	116,664
41	Deferred Inc Tax - Net		(274,106)					(338,023)
42	Amortization of Investment Tax Credit		0					
43	<b>Total Federal Income Tax Expense</b>		<u>283,900</u>	<u>244,898</u>	<u>(14,108)</u>	<u>0</u>	<u>(61,751)</u>	<u>(221,359)</u>
44								
45	<b>Total Oper. Expenses and Tax</b>		<u>(2,293,551)</u>	<u>(921,283)</u>	<u>53,072</u>	<u>0</u>	<u>(77,125)</u>	<u>(617,928)</u>
46								
47	<b>Net Operating Income</b>		<u>1,376,896</u>	<u>921,283</u>	<u>(53,072)</u>	<u>0</u>	<u>77,125</u>	<u>(833,288)</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO:  
OPERATING INCOME BY MAJOR ACCOUNTS  
PRO FORMA ADJUSTMENTS TO THE FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-1  
PAGE 6 OF 7  
WITNESS RESPONSIBLE  
J. P. BROWN

LINE NO.	ELEMENT of OPERATING INCOME	RESERVED		ELIMINATE	ANNUALIZE	ELIMINATE	ADJUST
		SCHEDULE REFERENCE	D-2.20	D-2.21	MISCELLANEOUS EXPENSES D-2.22	DEPRECIATION D-2.23	UNBILLED REVENUE & GAS COSTS D-2.24
1	<b>Operating Revenue</b>						
2	Base					332,823	(515,399)
3	Gas Cost					716,842	275
4	Other Revenue						0
5	Total Revenue	0	0	0	0	1,049,665	(515,124)
6							
7	<b>Operating Expenses</b>						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Liquefied Petroleum Gas						
11	Other						
12	Total Production Expense	0	0	0	0	0	0
13							
14	Other Gas Supply Expenses						
15	Purchased Gas					716,846	279
16	Other						
17	Total Other Gas Supply Expenses	0	0	0	0	716,846	279
18	Transmission Expense			(35)			
19	Distribution Expense			(966)			
20	Customer Accounts Expense			(29,240)			
21	Customer Serv & Info Expense			(180)			
22	Sales Expense			(14,352)			
23	Admin & General Expense			(202,083)			
24	Other						
25	Total Oper and Maint Expenses	0	0	(246,856)	0	716,846	279
26							
27	Depreciation Expense				(1,037,127)		
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes						
31	State and Other Taxes						
32	Total Taxes Other Than Income Tax	0	0	0	0	0	0
33							
34	State Income Taxes						
35	Normal and Surtax	0	0	12,265	0	52,153	(25,608)
36	Deferred Inc Tax - Net				51,530	(35,816)	
37	Total State Income Tax Expense	0	0	12,265	51,530	16,537	(25,608)
38							
39	Federal Income Taxes						
40	Normal and Surtax	0	0	49,264	0	209,478	(102,857)
41	Deferred Inc Tax - Net				208,975	(143,058)	
42	Amortization of Investment Tax Credit						
43	Total Federal Income Tax Expense	0	0	49,264	208,975	66,420	(102,857)
44							
45	Total Oper. Expenses and Tax	0	0	(185,327)	(778,622)	799,803	(128,186)
46							
47	Net Operating Income	0	0	185,327	778,622	249,862	(388,938)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO  
OPERATING INCOME BY MAJOR ACCOUNTS  
PRO FORMA ADJUSTMENTS TO THE FORECASTED PERIOD  
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) : SEE BELOW

SCHEDULE O-1  
PAGE 7 OF 7  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ELEMENT of OPERATING INCOME	SCHEDULE REFERENCE	INCENTIVE	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
			COMPENSATION					
			D-2.26	D-2.27	D-2.28	D-2.29	D-2.30	D-2.31
1	<b>Operating Revenue</b>							
2	Base							
3	Gas Cost							
4	Other Revenue							
5	Total Revenue		0	0	0	0	0	0
7	<b>Operating Expenses</b>							
8	Operation and Maint. Expenses							
9	Production Expenses							
10	Liquefied Petroleum Gas							
11	Other							
12	Total Production Expense		0	0	0	0	0	0
13								
14	Other Gas Supply Expenses							
15	Purchased Gas							
16	Other							
17	Total Other Gas Supply Expenses		0	0	0	0	0	0
18	Transmission Expense							
19	Distribution Expense							
20	Customer Accounts Expense							
21	Customer Serv & Info Expense							
22	Sales Expense							
23	Admin & General Expense		(583,357)					0
24	Other							
25	Total Oper and Maint Expenses		(583,357)	0	0	0	0	0
26								
27	Depreciation Expense		0	0	0	0	0	0
28								
29	Taxes Other Than Income Taxes							
30	Other Federal Taxes							
31	State and Other Taxes		0					
32	Total Taxes Other Than Income Tax		0	0	0	0	0	0
33								
34	State Income Taxes							
35	Normal and Surtax		28,984	0	0	0	0	0
36	Deferred Inc Tax - Net							
37	Total State Income Tax Expense		28,984	0	0	0	0	0
38								
39	Federal Income Taxes							
40	Normal and Surtax		116,418	0	0	0	0	0
41	Deferred Inc Tax - Net							
42	Amortization of Investment Tax Credit							
43	Total Federal Income Tax Expense		116,418	0	0	0	0	0
44								
45	Total Oper. Expenses and Tax		(437,955)	0	0	0	0	0
46								
47	Net Operating Income		437,955	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC  
CASE NO. 2021-00190  
ADJUST BASE PERIOD REVENUE TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-2.1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period revenue to the level of revenue in the forecasted period.

Base Revenue	To Sch D-1 Summary <--	\$ (1,101,747)
Gas Cost Revenue	To Sch D-1 Summary <--	4,891,537
Other Revenue	To Sch D-1 Summary <--	<u>40,164</u>
Total Revenue Adjustment		\$ 3,829,954
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount		<u>\$ 3,829,954</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD PURCHASED GAS COST TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE D-2.2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period purchase gas costs to the level of costs in the forecasted period.

Liquefied Petroleum Gas	\$	305,163
Purchased Gas		<u>3,852,723</u>
Total Purchased Gas Cost Expenses	\$	4,157,886
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 4,157,886</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD OTHER PRODUCTION EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2

SCHEDULE D-2.3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period other production expenses to the level of expenses in the forecasted period.

Forecasted Period		\$ 418,557
Base Period		<u>238,875</u>
Adjustment to Other Production Expenses		\$ 179,682
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 179,682</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD OTHER GAS SUPPLY EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2

SCHEDULE D-2.4  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period other gas supply expenses to the level of expenses in the forecasted period.	
Forecasted Period	\$ 565,774
Base Period	<u>-</u>
Adjustment to Other Gas Supply Expenses	\$ 565,774
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 565,774</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD TRANSMISSION EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2

SCHEDULE D-2.5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period transmission expenses to the level of expenses in the forecasted period.	
Forecasted Period	\$ 535,887
Base Period	<u>131,635</u>
Adjustment to Transmission Expenses	\$ 404,252
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 404,252</u>

(A) Allocation Code - DALL



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD DISTRIBUTION EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2

SCHEDULE D-2.6  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period distribution expenses to the level of expenses in the forecasted period.

Forecasted Period		\$ 8,368,630
Base Period		<u>7,689,446</u>
Adjustment to Distribution Expenses		\$ 679,184
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 679,184</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD CUSTOMER ACCOUNTS EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2

SCHEDULE D-2.7  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period customer accounts expenses to the level of expenses in the forecasted period.	
Forecasted Period	\$ 5,611,184
Base Period	<u>2,930,931</u>
Adjustment to Customer Accounts Expenses	\$ 2,680,253
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 2,680,253</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD CUSTOMER SERVICE & INFORMATION EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2

SCHEDULE D-2.8  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period customer service & information expense to the level of expenses in the forecasted period.	
Forecasted Period	\$ 389,190
Base Period	<u>310,144</u>
Adjustment to Customer Service & Information Expenses	\$ 79,046
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 79,046</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD SALES EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):: SCHEDULE C-2

SCHEDULE D-2.9  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period sales  
expense to the level of expenses in the forecasted period.

Forecasted Period	\$	413,912
Base Period		<u>306,570</u>
Adjustment to Sales Expenses	\$	107,342
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 107,342</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD A&G EXPENSES TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2

SCHEDULE D-2.10  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period A&G expense to the level of expenses in the forecasted period.

Forecasted Period		\$ 7,364,599
Base Period		<u>8,567,079</u>
Adjustment to A&G Expenses		\$ (1,202,480)
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary ←	<u>\$ (1,202,480)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST OTHER OPERATING EXPENSE TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2

SCHEDULE D-2.11  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period other operating expense to the level in the forecasted period.

Forecasted Period		\$ 407,760
Base Period		<u>2,322,316</u>
Adjustment to Other Operating Expense		\$ (1,914,556)
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary ←	<u>\$ (1,914,556)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD DEPRECIATION EXPENSE TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): SCHEDULE C-2

SCHEDULE D-2.12  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period depreciation expense to the level of expenses in the forecasted period.

Forecasted Period		\$ 20,041,362
Base Period		<u>19,697,467</u>
Adjustment to Depreciation Expense		\$ 343,895
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 343,895</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD OTHER TAX EXPENSE TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.13a

SCHEDULE D-2.13  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To adjust base period other tax expense to the level of the forecasted period.

Other Federal Taxes		\$ (255,561)
State and Other Taxes		<u>1,044,568</u>
Total Taxes Other than Income Taxes		\$ 789,007
Jurisdictional allocation percentage (A)		<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---	<u>\$ 789,007</u>

(A) Allocation Code - DALL



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST BASE PERIOD INCOME TAX EXPENSE TO FORECASTED PERIOD  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPD-2.14a

SCHEDULE D-2.14  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To adjust base period income tax expense to the level of the forecasted period.	
State Income Taxes	
Current	\$ (106,027)
Deferrals	(94,658)
Federal Income Taxes	
Current	\$ (1,300,478)
Deferrals	612,487
Amortization of ITC	30,374
<b>Total Income Taxes</b>	<b>\$ (858,302)</b>
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u><u>\$ (858,302)</u></u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST UNCOLLECTIBLE EXPENSE  
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): WPD-2.15a, WPD-2.15b

SCHEDULE D-2.15  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the reclassification of the "time value of money" portion of the total discount expense from uncollectible expense to interest expense.	
Time Value of Money Reclassification	\$ (1,395,476)
Uncollectible Expense Annualization	<u>168,324</u>
Total Uncollectible Expense Adjustment	\$ (1,227,152)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary ← <u>\$ (1,227,152)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
RATE CASE EXPENSE  
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 F-6, WPD-2.16a

SCHEDULE D-2.16  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To amortize the estimated cost of presenting this current case as reflected on Schedule F-6, over a five year period.	
Total	\$ 70,692
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 70,692</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
RESERVED FOR FUTURE USE  
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 D-2.17  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

---

PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: Reserved for future use.

Total \$ 0

Jurisdictional allocation percentage (A) 100.000%

Jurisdictional amount To Sch D-1 Summary <--- \$ 0

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
INTEREST EXPENSE DEDUCTIBLE  
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): WPD-2.18a

SCHEDULE D-2.18  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect federal income taxes at 21% due to interest deductible for tax purposes being based on allocated interest costs based on Proforma interest charges as contained on Schedule J-1	
Total	\$ (61,751)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (61,751)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
INTEREST EXPENSE DEDUCTIBLE  
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): WPD-2.18a

SCHEDULE D-2.18  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
J. P. BROWN

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PURPOSE AND DESCRIPTION	AMOUNT
<hr/>	
PURPOSE AND DESCRIPTION: To reflect state income taxes at 5.00% due to interest deductible for tax purposes being based on allocated interest costs based on Proforma interest charges as contained on Schedule J-1.	
Total	\$ (15,374)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <-- <u>\$ (15,374)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ELIMINATE REVENUES RELATED TO FACILITIES DEVOTED  
TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS  
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): WPD-2.19a through WPD-2.19f

SCHEDULE D-2.19  
PAGE 1 OF 4  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of revenues related to facilities devoted to other than Duke Energy Kentucky customers.	
Other Revenue	\$ (1,451,196)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---- <u>\$ (1,451,196)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ELIMINATE O&M RELATED TO FACILITIES DEVOTED  
TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS  
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): WPD-2.19a through WPD-2.19f

SCHEDULE D-2.19  
PAGE 2 OF 4  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of O&M expenses and associated payroll overheads related to facilities devoted to other than Duke Energy Kentucky customers.	
Production Expenses	To Sch D-1 Summary <--- \$ (45,985)
Distribution Expenses	To Sch D-1 Summary <--- (53,783)
Total	<u>\$ (99,768)</u>
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	<u>\$ (99,768)</u>

(A) Allocation Code - DALL



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ELIMINATE PROPERTY TAX RELATED TO FACILITIES DEVOTED  
TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS  
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):: WPD-2.19a through WPD-2.19f

SCHEDULE D-2.19  
PAGE 3 OF 4  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of Property Tax related to facilities devoted to other than Duke Energy Kentucky customers	
State and Other Taxes	\$ (241,662)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <---- <u>\$ (241,662)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ELIMINATE DEFERRED TAXES RELATED TO FACILITIES DEVOTED  
TO OTHER THAN DUKE ENERGY KENTUCKY CUSTOMERS  
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): WPD-2.19a through WPD-2.19f

SCHEDULE D-2.19  
PAGE 4 OF 4  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the elimination of state and federal deferred taxes which are related to facilities devoted to other than Duke Energy Kentucky customers.	
<b>State</b>	
Deferrals:	
Liberalized Depreciation	\$ 84,184
To Sch D-1 Summary <---	<u>\$ 84,184</u>
<b>Federal</b>	
Deferrals:	
Liberalized Depreciation	\$ 338,023
To Sch D-1 Summary <---	<u>\$ 338,023</u>
Total Deferred Taxes	\$ 422,207
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	<u>\$ 422,207</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
RESERVED FOR FUTURE USE  
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 D-2.20  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: Reserved for future use.	
Total	\$ 0
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <-- \$ <u>0</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
RESERVED FOR FUTURE USE  
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 D-2.21  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION AMOUNT

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PURPOSE AND DESCRIPTION: Reserved for future use.

Total \$ 0

Jurisdictional allocation percentage (A) 100.000%

Jurisdictional amount To Sch D-1 Summary <--- \$ 0

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ELIMINATE MISCELLANEOUS EXPENSES  
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): WPD-2.22a

SCHEDULE D-2.22  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To eliminate miscellaneous expenses from the forecasted test period based on past Commission precedent.	
Transmission Expense	\$ (35)
Distribution Expense	(966)
Customer Accounts Expense	(29,240)
Customer Service & Information Expense	(180)
Sales Expense	(14,352)
A&G Expense	<u>(202,083)</u>
Total Miscellaneous Expense Adjustment	To Sch D-1 Summary <-- \$ (246,856)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	<u>\$ (246,856)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ANNUALIZE DEPRECIATION EXPENSE  
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): WPD-2.23a

SCHEDULE D-2.23  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
D. G. RAIFORD

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To reflect the adjustment to annualized depreciation expense as calculated on Schedule B-3.2 based on 13 month average plant at December 31, 2022.	
Total	\$ (1,037,127)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary ← <u>\$ (1,037,127)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ELIMINATE UNBILLED REVENUE AND GAS COSTS  
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): WPC-2b, WPD-2.24a

SCHEDULE D-2.24  
PAGE 1 OF 3  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To eliminate unbilled revenue and gas costs.	
Unbilled Base Revenue	\$ 332,823
Unbilled GCA Revenue	716,842
Total Unbilled Revenue	<u>\$ 1,049,665</u>
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 1,049,665</u>
Unbilled Gas Costs	\$ 716,846
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ 716,846</u>

(A) Allocation Code -

DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ELIMINATE UNBILLED REVENUE AND GAS COSTS  
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): WPD-2.24b

SCHEDULE D-2.24  
PAGE 2 OF 3  
WITNESS RESPONSIBLE:  
J. P. BROWN

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To reflect the adjustment to state deferred taxes as a result of the elimination of unbilled gas costs.

Deferred State Income Tax	\$ (35,616)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- \$ <u>(35,616)</u>

(A) Allocation Code - DALL



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ELIMINATE UNBILLED REVENUE AND GAS COSTS  
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): WPD-2.24b

SCHEDULE D-2.24  
PAGE 3 OF 3  
WITNESS RESPONSIBLE:  
J. P. BROWN

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PURPOSE AND DESCRIPTION	AMOUNT
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PURPOSE AND DESCRIPTION: To reflect the adjustment to federal deferred taxes as a result of the elimination of unbilled gas costs.

Deferred Federal Income Tax	\$ (143,058)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <— <u>\$ (143,058)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUST REVENUE  
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 M, WPD-2.25a

SCHEDULE D-2.25  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE and DESCRIPTION: To reconcile retail revenue calculated on Schedule M with revenue included in the forecast, and to synch gas cost expense and gas revenue.	
Base	\$ (515,399)
Gas Cost	275
Other Revenue	<u>-</u>
Total Revenue	\$ (515,124)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary <--- <u>\$ (515,124)</u>
Purchased Gas Cost Expense	To Sch D-1 Summary <--- <u>\$ 279</u>
(A) Allocation Code -	DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
INCENTIVE COMPENSATION  
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):: WPD-2.26a - WPD-2.26c

SCHEDULE D-2.26  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

PURPOSE AND DESCRIPTION	AMOUNT
PURPOSE AND DESCRIPTION: To eliminate incentive compensation associated with earnings metrics and stock based compensation.	
Short Term Incentive	\$ (332,484)
Long Term Incentive	(103,927)
Restricted Stock Units	<u>(146,946)</u>
Total	\$ (583,357)
Jurisdictional allocation percentage (A)	<u>100.000%</u>
Jurisdictional amount	To Sch D-1 Summary ← <u>\$ (583,357)</u>

(A) Allocation Code - DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
SUMMARY OF JURISDICTIONAL FACTORS  
OPERATING INCOME  
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 D-3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

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LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	ALLOCATION CODE	JURISDICTIONAL FACTOR %	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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Not Applicable - 100% Jurisdictional

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
JURISDICTIONAL STATISTICS  
OPERATING INCOME  
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 D-4  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

LINE NO.	ALLOCATION FACTOR	STATISTIC TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %	WORK PAPER REFERENCE
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Not Applicable - 100% Jurisdictional

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES  
OPERATING INCOME  
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 D-5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI

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LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURE APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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The procedures used are the same as those used in the Company's prior proceeding, Case No. 2018-00261.

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(e)**

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**807 KAR 5:001, SECTION 16(8)(e)**

**Description of Filing Requirement:**

A jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes.

**Response:**

See Schedules E-1 and E-2 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**            John R. Panizza

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION E



SECTION E  
INCOME TAXES  
DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

Schedules

- E-1 Adjusted Jurisdictional Federal and State Income Taxes
- E-2 Development of Jurisdictional Federal and State Income Taxes

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
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): WPE-1a, WPE-1b

SCHEDULE E-1  
PAGE 1 OF 3  
WITNESS RESPONSIBLE:  
J. R. PANIZZA

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJ. TO FORECAST	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	ADJUSTED
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Operating Income before Federal and State Income Taxes	26,275,041	(3,039,331)	23,235,710	1,731,450	24,967,160	15,197,705	40,164,865
2								
3								
4	Reconciling Items:							
5	Interest Charges	(2,369,999)	(5,930,958)	(8,300,957)	(309,425)	(8,610,382)	0	(8,610,382)
6	Net Interest Charges	(2,369,999)	(5,930,958)	(8,300,957)	(309,425)	(8,610,382)	0	(8,610,382)
7								
8	Permanent Differences	190,024	44,578	234,602		234,602		234,602
9								
10	Tax Depreciation	(29,168,155)	(1,034,221)	(30,202,376)	1,694,353	(28,508,023)	0	(28,508,023)
11	Book Depreciation	19,351,415	689,947	20,041,362	(1,037,127)	19,004,235	0	19,004,235
12	Excess of Tax over Book Depreciation	(9,816,740)	(344,274)	(10,161,014)	657,226	(9,503,788)	0	(9,503,788)
13								
14	Other Reconciling Items:							
15	Unbilled Revenue - Fuel	(1,960,661)	1,960,661	0	716,846	716,846	0	716,846
16	Other	2,672,739	(1,343,931)	1,328,808	0	1,328,808	0	1,328,808
17	Total Other Reconciling Items	712,078	616,730	1,328,808	716,846	2,045,654	0	2,045,654
18	Total Reconciling Items	(11,284,637)	(5,613,924)	(16,898,561)	1,064,647	(15,833,914)	0	(15,833,914)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
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): WPE-1a, WPE-1b

SCHEDULE E-1  
PAGE 2 OF 3  
WITNESS RESPONSIBLE:  
J. R. PANIZZA

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES		
		BASE PERIOD (1) (\$)	ADJUSTMENTS (2) (\$)	FORECASTED PERIOD (3) (\$)	PRO FORMA ADJ. TO FORECAST (4)	PRO FORMA FORECASTED PERIOD (5)	ADJUSTMENTS (6) (\$)	ADJUSTED (7) (\$)
1	Operating Income before Federal and State Income Tax from Page 1	26,275,041	(3,039,331)	23,235,710	1,731,450	24,967,160	15,197,705	40,164,865
4	Total Reconciling Items from Page 1	(11,284,637)	(5,613,924)	(16,898,561)	1,064,647	(15,833,914)	0	(15,833,914)
6	Federal Taxable Income before State Income Tax to Page 3	14,990,404	(8,653,255)	6,337,149	2,796,097	9,133,246	15,197,705	24,330,951
9	Kentucky Income Tax Adjustments:							
10	Kentucky Tax Inc. Adjustment - Misc	(11,417,049)	4,640,049	(6,777,000)	0	(6,777,000)	0	(6,777,000)
11	Total Kentucky Income Tax Adjustments	(11,417,049)	4,640,049	(6,777,000)	0	(6,777,000)	0	(6,777,000)
13	Kentucky Taxable Income - Gas	3,573,355	(4,013,206)	(439,851)	2,796,097	2,356,246	15,197,705	17,553,951
15	Percent of Business Taxable in State	99.3700%	99.3700%	99.3700%	99.3700%	99.3700%	99.3700%	99.3700%
17	Kentucky Taxable Income - Other	0	0	0	0	0	0	0
18	Total Kentucky Taxable Income	3,550,843	(3,987,923)	(437,080)	2,778,482	2,341,402	15,101,959	17,443,361
20	Kentucky Income Tax @ 5.000% (A)	177,542	(199,396)	(21,854)	138,924	117,070	755,098	872,168
21	Prior Year Adjustments	57,639	(57,639)	0	0	0	0	0
22	State Income Tax - Current to Page 3	235,181	(257,035)	(21,854)	138,924	117,070	755,098	872,168

(A) Calculation may be different due to rounding.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
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): WPE-1a, WPE-1b

SCHEDULE E-1  
PAGE 3 OF 3  
WITNESS RESPONSIBLE:  
J. R. PANIZZA

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJ. TO FORECAST	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	ADJUSTED
		(1) (\$)	(2) (\$)	(3) (\$)	(4)	(5)	(6) (\$)	(7) (\$)
1	State Income Tax - Current from Page 2	235,181	(257,035)	(21,854)	138,924	117,070	755,098	872,168
2								
3	Deferred State Income Taxes	1,009,091	(233,548)	775,543	(68,270)	707,273	0	707,273
4	Deferred State Income Tax Adjustment - ARAM	(92,502)	92,502	0		0		0
5	Deferred State Income Taxes - Amort. of Excess Def. Taxes	(60,676)	(13,913)	(74,589)		(74,589)		(74,589)
6	Deferred State Income Taxes - Prior Year	(60,301)	60,301	0		0		0
7	Deferred State Income Taxes - Net	795,612	(94,658)	700,954	(68,270)	632,684	0	632,684
8								
9	Total State Income Tax Expense	1,030,793	(351,693)	679,100	70,654	749,754	755,098	1,504,852
10								
11								
12	Federal Taxable Income							
13	before State Income Tax from Page 2	14,990,404	(8,653,255)	6,337,149	2,796,097	9,133,246	15,197,705	24,330,951
14								
15	State Income Tax Deductible from Page 2	177,542	(199,396)	(21,854)	138,924	117,070	755,098	872,168
16	Federal Taxable Income	14,812,862	(8,453,859)	6,359,003	2,657,173	9,016,176	14,442,607	23,458,783
17								
18	Federal Income Tax @ 21% (A)	3,110,701	(1,775,310)	1,335,391	558,006	1,893,397	3,032,947	4,926,344
19	Prior Year Adjustments	131,715	(131,715)	0		0		0
20	Federal Income Tax - Current	3,242,416	(1,907,025)	1,335,391	558,006	1,893,397	3,032,947	4,926,344
21								
22	Deferred Federal Income Taxes	1,655,563	36,336	1,691,899	(274,106)	1,417,793	0	1,417,793
23	Deferred Federal Income Tax - ARAM	2,009	(74,088)	(72,079)		(72,079)		(72,079)
24	Deferred Federal Income Tax - Amort. Of Excess Def. Taxes	(864,744)	234,308	(630,436)		(630,436)		(630,436)
25	Deferred Federal Income Tax - Other	58,085	(42,421)	15,664		15,664		15,664
26	Deferred Federal Income Tax - Prior Year	(458,352)	458,352	0		0		0
27	Deferred Federal Income Tax - Net	392,561	612,487	1,005,048	(274,106)	730,942	0	730,942
28								
29	Amortization of Investment Tax Credit	(91,121)	30,374	(60,747)	0	(60,747)	0	(60,747)
30								
31	Total Federal Income Tax Expense	3,543,856	(1,264,164)	2,279,692	283,900	2,563,592	3,032,947	5,596,539

(A) Calculation may be different due to rounding.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
BEFORE ADJUSTMENTS  
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 E-2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. R. PANIZZA

LINE NO.	ACCOUNT TITLE	TOTAL UTILITY (1)	JURISDICTIONAL % (2)	JURISDICTION (3)	JURISDICTIONAL CODE/EXPLANATION (4)
		(\$)		(\$)	

Not Applicable - 100% Jurisdictional

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(f)**

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**807 KAR 5:001, SECTION 16(8)(f)**

**Description of Filing Requirement:**

Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditure at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.

**Response:**

See Schedules F-1 through F-7 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**        Jay P. Brown

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION F

SECTION F

OTHER EXPENSES

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

Schedules

- F-1 Social and Service Club Dues
- F-2.1 Charitable Contributions
- F-2.2 Initiation Fees/Country Club Expense
- F-2.3 Employee Party, Outing, and Gift Expense
- F-3 Customer Service and Informational Sales and General Advertising Expense
- F-4 Advertising
- F-5 Professional Services Expenses
- F-6 Rate Case Expense
- F-7 Civic, Political and Related Expenses



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
SOCIAL AND SERVICE CLUB DUES  
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):

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

LINE NO.	ACCOUNT NO.	SOCIAL ORGANIZATION/ SERVICE CLUB	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL		TOTAL UTILITY	JURISDICTIONAL	
			(\$)	PERCENT	AMOUNT	(\$)	PERCENT	AMOUNT
1	863000	Various Budgeted Items	0	100.00	0	35	100.00	35
2	874000	Various Budgeted Items	0	100.00	0	300	100.00	300
3	880000	Various Budgeted Items	0	100.00	0	666	100.00	666
4	903000	Various Budgeted Items	0	100.00	0	8	100.00	8
5	908160	Various Budgeted Items	0	100.00	0	180	100.00	180
6	921100	Various Budgeted Items	0	100.00	0	2,904	100.00	2,904
7	921200	Various Budgeted Items	0	100.00	0	1,561	100.00	1,561
8	930200	American Gas Association	33,733	100.00	33,733	50,000	100.00	50,000
9	930200	Interstate Natural Gas Assoc. of America	5,295	100.00	5,295	5,000	100.00	5,000
10	930200	Various Budgeted Items	0	100.00	0	122	100.00	122
11	930230	Cincinnati USA Regional Chamber	1,139	100.00	1,139	0	100.00	0
12	930230	Kentucky Chamber of Commerce	985	100.00	985	0	100.00	0
13	930200	Midwest Energy Association	0	100.00	0	20,000	100.00	20,000
14	930230	Northern Kentucky Chamber of Commerce	123	100.00	123	0	100.00	0
15	930230	Northern Kentucky Regional Alliance	11,800	100.00	11,800	0	100.00	0
16	930200	Operations Technology Development	50,000	100.00	50,000	50,000	100.00	50,000
17	930230	Utility Economic Development Assoc.	15	100.00	15	0	100.00	0
18	930230	Miscellaneous	3,677	100.00	3,677	0	100.00	0
19	930230	Various Budgeted Items	0	100.00	0	13,176	100.00	13,176
20			<u>106,767</u>		<u>106,767</u>	<u>143,952</u>		<u>143,952</u>

(A) Allocation Code DALL

(B) No Initiation Fees/Country Club Expenses are included in the forecasted period operating expenses.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
CHARITABLE CONTRIBUTIONS  
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):

SCHEDULE F-2.1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	CHARITABLE ORGANIZATION	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL		TOTAL UTILITY	JURISDICTIONAL	
				PERCENT	AMOUNT		PERCENT	AMOUNT
			(\$)	(A) %	(\$)	(\$)	(A) %	(\$)
1	426100	American National Red Cross	175	100.00	175	0	100.00	0
2	426100	Bowles Center For Diversity Outreach	2,050	100.00	2,050	0	100.00	0
3	426100	Brighton Center Inc.	3,075	100.00	3,075	0	100.00	0
4	426100	Catalytic Development Funding Corp	10,250	100.00	10,250	0	100.00	0
5	426100	Cincinnati Business Committee	2,522	100.00	2,522	0	100.00	0
6	426100	Cincinnati Regional Business Committee	1,658	100.00	1,658	0	100.00	0
7	426100	Commonwealth Fund for KET Inc	615	100.00	615	0	100.00	0
8	426100	Covington Business Council	390	100.00	390	0	100.00	0
9	426100	Covington Partners Inc	943	100.00	943	0	100.00	0
10	426100	FC Cincinnati Holdings LLC	8,400	100.00	8,400	0	100.00	0
11	426512	HEAP	25,000	100.00	25,000	0	100.00	0
12	426100	Kentucky Association Of Manufacturers	982	100.00	982	0	100.00	0
13	426100	Kentucky Coal Association	732	100.00	732	0	100.00	0
14	426100	Kings Daughters Health Foundation	256	100.00	256	0	100.00	0
15	426100	Leadership Kentucky Foundation	410	100.00	410	0	100.00	0
16	426100	Learning Grove	615	100.00	615	0	100.00	0
17	426100	Metropolitan Club	820	100.00	820	0	100.00	0
18	426100	National Association For The Advancement	1,066	100.00	1,066	0	100.00	0
19	426100	Northern Kentucky Chamber of Commerce	154	100.00	154	0	100.00	0
20	426512	Northern Kentucky Community Action	26,937	100.00	26,937	0	100.00	0
21	426100	Northern Kentucky Education Council	2,460	100.00	2,460	0	100.00	0
22	426100	Northern Kentucky University Foundation	1,025	100.00	1,025	0	100.00	0
23	426512	Various Budgeted Items	0	100.00	0	34,992	100.00	34,992
24	426100	Redi Cincinnati LLC	6,250	100.00	6,250	0	100.00	0
25	426100	Young Women Lead Inc	4,100	100.00	4,100	0	100.00	0
26	426100	Miscellaneous	36,993	100.00	36,993	0	100.00	0
27	426100	Various Budgeted Items	0	100.00	0	120,876	100.00	120,876
28								
29		Total Charitable Contributions	137,878		137,878	155,868		155,868

(A) Allocation Code DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
INITIATION FEES/COUNTRY CLUB EXP.  
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):

SCHEDULE F-2.2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	PAYEE ORGANIZATION	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL		TOTAL UTILITY	JURISDICTIONAL	
				PERCENT (A)	AMOUNT		PERCENT (A)	AMOUNT
			(\$)	%	(\$)	(\$)	%	(\$)

Initiation Fees/Country Club Expenses are included on Schedule F-1.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
EMPLOYEE PARTY, OUTING, & GIFT EXPENSE  
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):

SCHEDULE F-2.3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	EMPLOYEE EXPENDITURES	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL		TOTAL UTILITY	JURISDICTIONAL	
				(A)	AMOUNT		(A)	AMOUNT
			(\$)	%	(\$)	(\$)	%	(\$)
1	926000	Budgeted Service/Safety Awards	5,079	100.00	5,079	4,800	100.00	4,800
2								
3		Total Employee Party & Gift Expense	5,079		5,079	4,800		4,800

(A) Alloc Code DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
CUSTOMER SERVICE AND INFORMATIONAL EXPENSE, SALES EXPENSE AND GENERAL ADVERTISING EXPENSE  
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): SCHEDULE C-2.1

SCHEDULE F-3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	DESCRIPTION OF EXPENSES	BASE PERIOD			FORECASTED PERIOD		
			TOTAL GAS	JURISDICTIONAL		TOTAL GAS	JURISDICTIONAL	
				PERCENT (A)	AMOUNT		PERCENT (A)	AMOUNT
			(\$)	%	(\$)	(\$)	%	(\$)
1		<b>Customer Service And Informational Expenses</b>						
2	908	Customer Assistance	126,187	100.000	126,187	157,218	100.000	157,218
3	909	Information and Instructional Advertising	2,331	100.000	2,331	0	100.000	0
4	910	Misc Cust Serv and Info - Gas	181,626	100.000	181,626	231,972	100.000	231,972
5		Total Customer Service and Informational Expenses	<u>310,144</u>		<u>310,144</u>	<u>389,190</u>		<u>389,190</u>
6								
7		<b>Sales Expense</b>						
8	912	Demonstrating & Selling	304,184	100.000	304,184	413,912	100.000	413,912
9	913	Advertising Expense	2,386	100.000	2,386	0	100.000	0
10		Total Sales Expense	<u>306,570</u>		<u>306,570</u>	<u>413,912</u>		<u>413,912</u>
11								
12		<b>General Advertising Expense</b>						
13	930150	Miscellaneous Advertising Exp	20,164	100.000	20,164	34,032	100.000	34,032
14		Total General Advertising Expense	<u>20,164</u>		<u>20,164</u>	<u>34,032</u>		<u>34,032</u>

(A) Alloc Code DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADVERTISING  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPF-4a, WPF-4b

SCHEDULE F-4  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ITEM (A)	SALES OR PROMOTIONAL ADVERTISING (B)	INSTITUTIONAL ADVERTISING (C)	CONSERVATION ADVERTISING (D)	SAFETY (E)	RATE CASE (F)	OTHER (G)	TOTAL (H)
1	<u>Newspaper</u>						0	0
2								
3	<u>Magazines and Other</u>						0	0
4								
5	<u>Television</u>						0	0
6								
7	<u>Radio</u>						0	0
8								
9	<u>Direct Mail</u>			0	2,331			2,331
10								
11	<u>Sales Aids</u>						2,382	2,382
12								
13	<u>Undetermined</u>						20,168	20,168
14								
15	Total	0	0	0	2,331	0	22,550	24,881
16								
17	Amount Assigned to							
18	KY Retail	0	0	0	2,331	0	22,550	24,881

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
ADVERTISING  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISIONS  
WORK PAPER REFERENCE NO(S): WPF-4a, WPF-4b

SCHEDULE F-4  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ITEM (A)	SALES OR PROMOTIONAL ADVERTISING (B)	INSTITUTIONAL ADVERTISING (C)	CONSERVATION ADVERTISING (D)	SAFETY (E)	RATE CASE (F)	OTHER (G)	TOTAL <sup>(1)</sup> (H)
1	<u>Newspaper</u>						0	0
2								
3	<u>Magazines and Other</u>						0	0
4								
5	<u>Television</u>						0	0
6								
7	<u>Radio - Safety Advertising</u>						0	0
8								
9	<u>Direct Mail</u>						0	0
10								
11	<u>Sales Aids</u>						0	0
12								
13	<u>Undetermined</u>						34,032	34,032
14								
15	Total	0	0	0	0	0	34,032	34,032
16								
17	Amount Assigned to							
18	KY Retail	0	0	0	0	0	34,032	34,032

Notes:

<sup>(1)</sup> Eliminated on Schedule D-2.22

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
PROFESSIONAL SERVICES EXPENSES  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

DATA: "X" BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): WPF-5a, WPF-5b

SCHEDULE F-5  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
J. P. BROWN

Line No.	Description	Expense Breakdown			Total Gas Unadjusted	Juris. Allocation %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted	Allocation Code
		Rate Case	Annual Audit	Other						
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
1										
2	Legal	0	0	0	0	100.000	0	0	0	DALL
3										
4	Engineering	0	0	0	0	100.000	0	0	0	DALL
5										
6	Accounting	0	0	0	0	100.000	0	0	0	DALL
7										
8	Other	0	0	<u>1,700,082</u>	<u>1,700,082</u>	100.000	<u>1,700,082</u>	0	<u>1,700,082</u>	DALL
9										
10	Total	0	0	<u>1,700,082</u>	<u>1,700,082</u>		<u>1,700,082</u>	0	<u>1,700,082</u>	



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
PROFESSIONAL SERVICES EXPENSES  
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): WPF-5a, WPF-5b

SCHEDULE F-5  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
J. P. BROWN

Line No.	Description	Expense Breakdown			Total Gas Unadjusted	Juris. Allocation %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted	Allocation Code
		Rate Case	Annual Audit	Other						
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)		
1										
2	Legal	0	0	0	0	100.000	0	0	0	DALL
3										
4	Engineering	0	0	0	0	100.000	0	0	0	DALL
5										
6	Accounting	0	0	0	0	100.000	0	0	0	DALL
7										
8	Other	<u>0</u>	<u>0</u>	<u>512,384</u>	<u>512,384</u>	100.000	<u>512,384</u>	<u>0</u>	<u>512,384</u>	DALL
9										
10	Total	<u>0</u>	<u>0</u>	<u>512,384</u>	<u>512,384</u>		<u>512,384</u>	<u>0</u>	<u>512,384</u>	

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
RATE CASE EXPENSE  
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 F-6  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

COMPARISON OF PROJECTED EXPENSES ASSOCIATED WITH THE CURRENT CASE TO PRIOR RATE CASES						
LINE NO.	ITEM OF EXPENSE	CASE NO.	CASE NO.	CASE NO.	JUSTIFICATION	
		2021-00190	2019-00271 (ELEC)	2018-00261 (GAS)	OF SIGNIFICANT CHANGE	
		ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE
1	Legal	163,460	114,758	276,675	75,204	266,000
2	Depreciation Study	0	57,844	60,000	44,167	75,000
3	Demolition Study	0	0	0	9,500	9,500
4	Depreciation Consultant	15,000	0	0	0	0
5	Rate of Return Studies	50,000	66,000	70,000	56,246	80,000
6	Cost of Service Studies	0	0	0	0	0
7	Publish Legal Notice	85,000	76,983	210,000	58,057	100,000
8	Transportation, Lodging, Meals	30,000	23,583	50,000	11,147	35,000
9	Miscellaneous	10,000	0	10,000	155	10,000
10	Total	<u>353,460</u>	<u>339,168</u>	<u>676,675</u>	<u>254,476</u>	<u>575,500</u>

11  
12

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

13  
14  
15

RATE CASE	TOTAL TO BE AMORTIZED	OPINION / ORDER DATE	AMORTIZATION PERIOD	AMOUNT AMORTIZED TO DATE	AMORT. DURING FORECASTED PERIOD
21 CURRENT CASE	353,460	-	5 YEAR	0	70,692
23 CASE NO. 2018-00261	254,476	3/27/2019	5 YEAR	140,161	0
25 State Fuel Hearings and Other					0
26 Total Rate Case Expense Amortization			To WPD-2.16a <-----		<u>70,692 (A)</u>

(A) Represents rate case expense included on Schedule C-2, as adjusted.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
CIVIC, POLITICAL AND RELATED ACTIVITIES  
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):

SCHEDULE F-7  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	ACCOUNT NO.	ORGANIZATION	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL		TOTAL UTILITY	JURISDICTIONAL	
				PERCENT	AMOUNT		PERCENT	AMOUNT
			(\$)	(A) %	(\$)	(\$)	(A) %	(\$)
1	426400	American Gas Association	1,332	100.00	1,332	0	100.00	0
2	426400	McBrayer McGinnis Leslie & Kirkland	26,036	100.00	26,036	0	100.00	0
3	426400	Other Items	122,782	100.00	122,782	0	100.00	0
4	426400	Various Budgeted Items	0	100.00	0	230,222	100.00	230,222
5								
6		Total Civic, Political & Related Activities	<u>150,150</u>		<u>150,150</u>	<u>230,222</u>		<u>230,222</u>

(A) Allocation Code: DALL

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(g)**

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**807 KAR 5:001, SECTION 16(8)(g)**

**Description of Filing Requirement:**

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

**Response:**

See Schedules G-1 through G-3 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**

Jay P. Brown– Schedule G-1  
Jake J. Stewart – Schedules G-2, G-3

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION G

SECTION G  
PAYROLL COSTS AND ANALYSIS  
DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

Schedules

- G-1 Payroll Costs
- G-2 Payroll Analysis
- G-3 Executive Compensation

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
PAYROLL COSTS  
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):

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

LINE NO.	PAYROLL COSTS	OPERATION AND MAINTENANCE EXPENSES				
		TOTAL GAS UNADJUSTED	JURISDICTIONAL % (A)	JURISDICTIONAL UNADJUSTED	ADJUSTMENTS	JURISDICTIONAL ADJUSTED
1	<b>Base Period:</b>					
2	Labor	\$ 7,155,302	100.000	\$ 7,155,302	\$ -	\$ 7,155,302
3	Incentives	1,117,506	100.000	1,117,506	(657,723)	459,783
4	Employee Benefits	1,670,748	100.000	1,670,748	-	1,670,748
5	Payroll Taxes	285,772	100.000	285,772	-	285,772
6	Total Payroll Costs	<u>\$ 10,229,328</u>		<u>\$ 10,229,328</u>	<u>\$ (657,723)</u>	<u>\$ 9,571,605</u>
7						
8	<b>Forecasted Period:</b>					
9	Labor	\$ 7,873,364	100.000	\$ 7,873,364	\$ -	\$ 7,873,364
10	Incentives	968,296	100.000	968,296	(583,357)	384,939
11	Employee Benefits	2,063,396	100.000	2,063,396	-	2,063,396
12	Payroll Taxes	620,302	100.000	620,302	-	620,302
13	Total Payroll Costs	<u>\$ 11,525,358</u>		<u>\$ 11,525,358</u>	<u>\$ (583,357)</u>	<u>\$ 10,942,001</u>

(A) Allocation Code: DALL

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
PAYROLL ANALYSIS  
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):

SCHEDULE G-2  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. STEWART

LINE NO.	DESCRIPTION	BASE PERIOD	% CHANGE	FORECASTED PERIOD
1	<b>MANHOURS</b>			
2	STRAIGHT TIME HOURS	213,123	5.58%	225,012
3	OVERTIME HOURS	18,687	(16.67)%	15,572
4	TOTAL MANHOURS	<u>231,810</u>	3.78%	<u>240,584</u>
5				
6	RATIO OF OVERTIME HOURS TO			
7	STRAIGHT TIME HOURS	8.77		6.92

Note: The Forecasted Period is based on 2020 labor hours. The Company does not budget or forecast labor hours but does not expect to deviate materially from 2020.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
EXECUTIVE COMPENSATION  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

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

SCHEDULE G-3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
J. STEWART

LINE NO.	DESCRIPTION	BASE PERIOD	DIFFERENCE	FORECASTED PERIOD
1	<u>Base Period includes 15 Officers, Forecast Period includes 11 Officers</u>			
2				
3	<u>Gross Payroll</u>			
4	Salary	\$ 7,152,295	\$ 322,048	\$ 7,474,343
5	Other Compensation	25,622,962	2,631,271	28,254,233
6	Total Salary and Compensation	<u>\$ 32,775,257</u>	<u>\$ 2,953,319</u>	<u>\$ 35,728,576</u>

NOTE: This schedule contains confidential information, detail of these numbers are available upon request.

- (1) The Base Period includes officer changes or additions as of May 2021.
- (2) The Company's forecast assumes an annual salary adjustment of 3.0%.
- (3) Other compensation includes cash based short-term incentives and stock based long term incentives. The Company's forecast includes the value of other compensation at target.

Positions included on this schedule are:

Chair, President & CEO  
EVP & Chief Operating Officer  
EVP, External Affairs and President, Carolinas Region  
EVP and CEO, Duke Energy Carolinas  
EVP, Chief Legal Officer and Corporate Secretary  
EVP and CFO  
SVP, Chief Accounting Officer, Tax and Controller  
VP, Chief Accounting Officer & Controller  
SVP Corporate Development & Treasurer  
SVP, Chief Transformation and Administrative Officer  
EVP, Chief Strategy & Commercial Officer  
SVP, Customer Experience & Services  
EVP, Customer Experience, Solutions & Services  
State President - OH/KY  
SVP and Chief Administrative Officer  
SVP and CEO, Duke Energy Florida and Midwest  
SVP, External Affairs & Communications  
SVP and Chief Human Resources Officer

These costs are total costs for Duke Energy Corporation, a portion of which are allocated to Kentucky.

**DUKE ENERGY KENTUCKY  
CASE NO. 2021-00190  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(h)**

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**807 KAR 5:001, SECTION 16(8)(h)**

**Description of Filing Requirement:**

A computation of the gross revenue conversion factor for the forecasted period.

**Response:**

See Schedule H of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**      Jay P. Brown

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION H

SECTION H

GROSS REVENUE CONVERSION FACTOR

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

Schedules

H Computation of Gross Revenue Conversion Factor

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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

SCHEDULE H  
PAGE 1 OF 2  
WITNESS RESPONSIBLE  
J. P. BROWN

LINE NO.	DESCRIPTION	PERCENT OF INCREMENTAL GROSS REVENUE
1	Operating Revenues	100.0000%
2		
3		
4	Less: KPSC Maintenance Tax	0.2000%
5	Subtotal	<u>0.2000%</u>
6		
7	Income before Income Tax (Line 1 - Line 5)	99.8000%
8		
9	Income Taxes - State of Kentucky	
10	(5.000% * 99.8% * 99.37%)	<u>4.9586%</u>
11		
12	Income before Federal Income Tax (Line 7 - Line 10)	94.8414%
13		
14	Federal Income Tax (21% x 94.8414%)	<u>19.9167%</u>
15		
16	Operating Income Percentage (Line 12 - Line 14)	<u>74.9247%</u>
17		
18	Gross Revenue Conversion Factor (100% / 74.9247%)	<u>1.3346730</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00180  
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR  
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 H  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
J. P. BROWN

LINE NO.	DESCRIPTION	PERCENT OF INCREMENTAL GROSS REVENUE
1	Operating Revenues	100.0000%
2		
3		
4	Less: KPSC Maintenance Tax	0.2000%
5	Subtotal	<u>0.2000%</u>
6		
7	Income before Income Tax (Line 1 - Line 5)	99.8000%
8		
9	Income Taxes - State of Kentucky	
10	(5.00% * 99.8% * 99.37%)	<u>4.9586%</u>
11		
12	Income before Federal Income Tax (Line 7 - Line 10)	94.8414%
13		
14	Federal Income Tax (21% x 94.8414%)	<u>19.9167%</u>
15		
16	Operating Income Percentage (Line 12 - Line 14)	<u>74.9247%</u>
17		
18	Gross Revenue Conversion Factor (100% / 74.9247%)	<u>1.3346730</u>

**DUKE ENERGY KENTUCKY  
CASE NO. 2021-00190  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(i)**

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**807 KAR 5:001, SECTION 16(8)(i)**

**Description of Filing Requirement:**

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for five (5) calendar years prior to application filing date, the base period, forecasted period, and two (2) calendar years beyond forecast period.

**Response:**

See Schedule I-1 through I-5 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**

Bryan T. Manges  
Abby L. Motsinger

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION I



SECTION I

STATISTICAL DATA

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

Schedules

- I-1 Total Company Comparative Income Statements
- I-1 Electric Income Statements
- I-2.1 Revenue Statistics - Total Company
- I-3 Revenue Statistics - Jurisdictional
- I-4 Sales Statistics - Total Company
- I-5 Sales Statistics - Jurisdictional





DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
REVENUE STATISTICS-TOTAL COMPANY  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE I-2.1  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER / B. MANGES

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

LINE NO.	DESCRIPTION	TWO PROJECTED CALENDAR YEARS		FORECASTED PERIOD	BASE PERIOD	MOST RECENT FIVE CALENDAR YEARS					
		2024	2023			2020	2019	2018	2017	2016	
1	REVENUE BY CUSTOMER										
2	CLASS-\$ (A)										
3	RETAIL -										
4	RESIDENTIAL	74,853,401	73,731,790	75,044,988	71,380,675	64,795,883	66,811,688	69,420,719	61,825,880	62,214,854	
5	COMMERCIAL	25,563,208	25,351,077	25,234,864	26,478,034	22,170,242	24,801,558	25,114,988	21,472,263	20,343,213	
6	INDUSTRIAL	1,958,708	1,998,210	2,105,702	1,837,826	1,862,760	1,901,794	1,767,492	1,584,623	1,346,659	
7	OTHER	2,320,894	2,356,286	2,487,613	722,038	1,476,948	2,296,136	2,480,941	2,328,378	2,145,080	
8	TOTAL RETAIL	104,696,011	103,437,363	104,672,977	100,416,573	90,105,833	95,411,158	98,794,140	87,210,944	86,049,608	
9	TRANSPORTATION -										
10	COMMERCIAL	1,611,052	1,573,096	1,379,384	1,689,325	1,328,403	1,235,248	1,178,798	1,029,849	1,083,520	
11	INDUSTRIAL	4,019,681	3,964,235	3,485,484	3,026,847	2,835,245	3,400,918	2,907,879	2,871,189	2,920,394	
12	OTHER	418,858	417,180	386,332	222,966	370,494	389,513	370,610	880,183	903,685	
13	OTHER END USERS	1,843,741	1,818,407	2,396,215	1,823,410	1,269,667	1,351,412	1,467,832	1,570,337	1,499,024	
14	TOTAL TRANSPORTATION	7,893,342	7,772,918	7,847,415	6,842,448	5,923,809	6,377,091	5,824,919	6,351,568	6,408,623	
15	TOTAL REVENUES	112,589,353	111,210,281	112,520,392	107,259,021	96,029,642	101,788,247	104,719,059	93,562,512	92,456,229	
16											
17	NO. OF CUSTOMERS BY										
18	CLASS (YEAR END)										
19	RETAIL -										
20	RESIDENTIAL	95,873	95,181	94,502	94,121	94,183	93,349	92,510	91,702	90,896	
21	COMMERCIAL	7,420	7,386	7,313	6,996	7,418	7,248	7,230	7,154	7,294	
22	INDUSTRIAL	220	219	217	206	216	210	212	208	210	
23	OTHER	249	247	245	321	99	356	387	363	372	
24	TOTAL RETAIL	103,762	103,013	102,277	101,644	101,916	101,163	100,319	99,427	98,772	
25	TRANSPORTATION -										
26	COMMERCIAL	45	44	44	53	67	46	44	44	44	
27	INDUSTRIAL	39	38	38	37	39	39	38	37	38	
28	OTHER	10	10	10	20	3	13	11	13	13	
29	OTHER END USERS	22	22	22	21	22	22	22	22	22	
30	TOTAL TRANSPORTATION	116	114	115	131	131	120	115	116	117	
31	TOTAL CUSTOMERS	103,878	103,127	102,392	101,775	102,047	101,283	100,434	99,543	98,889	
32											
33	NO. OF CUSTOMERS BY										
34	CLASS (AVERAGE)										
35	RETAIL -										
36	RESIDENTIAL	94,929	94,244	93,572	94,135	93,602	92,448	91,648	90,736	89,990	
37	COMMERCIAL	7,251	7,199	7,148	7,312	7,166	7,091	7,047	7,022	7,131	
38	INDUSTRIAL	215	214	212	208	207	206	205	207	205	
39	OTHER	243	242	240	133	269	362	384	386	367	
40	TOTAL RETAIL	102,638	101,899	101,172	101,788	101,244	100,107	98,284	98,331	97,693	
41	TRANSPORTATION -										
42	COMMERCIAL	44	43	43	67	53	44	44	44	44	
43	INDUSTRIAL	38	38	38	39	39	40	38	38	39	
44	OTHER	10	10	10	5	14	13	13	13	14	
45	OTHER END USERS	22	22	22	21	22	23	22	22	22	
46	TOTAL TRANSPORTATION	114	114	113	132	128	120	115	117	119	
47	TOTAL CUSTOMERS	102,752	102,013	101,285	101,920	101,372	100,227	99,379	98,448	97,812	
48											
49	AVERAGE REVENUE PER										
50	CUSTOMER										
51	RETAIL -										
52	RESIDENTIAL	789	782	802	758	692	721	757	681	691	
53	COMMERCIAL	3,525	3,521	3,530	3,621	3,094	3,489	3,564	3,058	2,853	
54	INDUSTRIAL	9,110	9,337	9,933	8,836	8,033	9,232	8,622	7,655	6,569	
55	TRANSPORTATION -										
56	COMMERCIAL	36,615	36,584	32,079	24,915	25,064	28,074	26,791	23,406	24,625	
57	INDUSTRIAL	105,761	104,322	91,723	77,611	75,263	85,023	80,769	75,558	74,862	
58	OTHER END USERS	83,808	82,655	106,464	91,591	58,621	58,757	66,720	71,379	68,137	

(A) Contains Billed Sales

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
REVENUE STATISTICS-JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022.

SCHEDULE I-3  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER / B. MANGES

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

LINE NO	DESCRIPTION	TWO PROJECTED CALENDAR YEARS		FORECASTED PERIOD	BASE PERIOD	MOST RECENT FIVE CALENDAR YEARS				
		2024	2023			2020	2019	2018	2017	2016
1	REVENUE BY CUSTOMER									
2	CLASS- <u>\$ (A)</u>									
3	RETAIL -									
4	RESIDENTIAL									
5	COMMERCIAL									
6	INDUSTRIAL									
7	OTHER									
8	TOTAL RETAIL									
9	TRANSPORTATION -									
10	COMMERCIAL									
11	INDUSTRIAL									
12	OTHER									
13	OTHER END USERS									
14	TOTAL TRANSPORTATION									
15	TOTAL REVENUES									
16										
17	NO. OF CUSTOMERS BY									
18	CLASS ( <u>YEAR END</u> )									
19	RETAIL -									
20	RESIDENTIAL									
21	COMMERCIAL									
22	INDUSTRIAL									
23	OTHER									
24	TOTAL RETAIL									
25	TRANSPORTATION -									
26	COMMERCIAL									
27	INDUSTRIAL									
28	OTHER									
29	OTHER END USERS									
30	TOTAL TRANSPORTATION									
31	TOTAL CUSTOMERS									
32										
33	NO. OF CUSTOMERS BY									
34	CLASS ( <u>AVERAGE</u> )									
35	RETAIL -									
36	RESIDENTIAL									
37	COMMERCIAL									
38	INDUSTRIAL									
39	OTHER									
40	TOTAL RETAIL									
41	TRANSPORTATION -									
42	COMMERCIAL									
43	INDUSTRIAL									
44	OTHER									
45	OTHER END USERS									
46	TOTAL TRANSPORTATION									
47	TOTAL CUSTOMERS									
48										
49	AVERAGE REVENUE PER									
50	<u>CUSTOMER</u>									
51	RETAIL -									
52	RESIDENTIAL									
53	COMMERCIAL									
54	INDUSTRIAL									
55	TRANSPORTATION -									
56	COMMERCIAL									
57	INDUSTRIAL									
58	OTHER END USERS									

SAME AS SCHEDULE I-2 100% OF TOTAL COMPANY OPERATIONS ARE JURISDICTIONAL

(A) Contains Billed and Unbilled Sales.



DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
SALES STATISTICS-JURISDICTIONAL  
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE I-5  
PAGE 1 OF 1  
WITNESS RESPONSIBLE:  
A. MOTSINGER / B. MANGES

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

LINE NO.	DESCRIPTION	TWO PROJECTED CALENDAR YEARS		FORECASTED PERIOD	BASE PERIOD	MOST RECENT FIVE CALENDAR YEARS				
		2024	2023			2020	2019	2018	2017	2016
1	SALES BY CUSTOMER									
2	CLASS-MCF (A)									
3	RETAIL -									
4	RESIDENTIAL									
5	COMMERCIAL									
6	INDUSTRIAL									
7	OTHER									
8	TOTAL RETAIL									
9	TRANSPORTATION -									
10	COMMERCIAL -									
11	INDUSTRIAL									
12	OTHER									
13	OTHER END USERS									
14	TOTAL TRANSPORTATION									
15	TOTAL SALES									
16										
17	NO. OF CUSTOMERS BY									
18	CLASS (YEAR END)									
19	RETAIL -									
20	RESIDENTIAL									
21	COMMERCIAL									
22	INDUSTRIAL									
23	OTHER									
24	TOTAL RETAIL									
25	TRANSPORTATION -									
26	COMMERCIAL									
27	INDUSTRIAL									
28	OTHER									
29	OTHER END USERS									
30	TOTAL TRANSPORTATION									
31	TOTAL CUSTOMERS									
32										
33	NO. OF CUSTOMERS BY									
34	CLASS (AVERAGE)									
35	RETAIL -									
36	RESIDENTIAL									
37	COMMERCIAL									
38	INDUSTRIAL									
39	OTHER									
40	TOTAL RETAIL									
41	TRANSPORTATION -									
42	COMMERCIAL									
43	INDUSTRIAL									
44	OTHER									
45	OTHER END USERS									
46	TOTAL TRANSPORTATION									
47	TOTAL CUSTOMERS									
48										
49	AVERAGE SALES PER									
50	CUSTOMER-MCF									
51	RETAIL -									
52	RESIDENTIAL									
53	COMMERCIAL									
54	INDUSTRIAL									
55	TRANSPORTATION -									
56	COMMERCIAL									
57	INDUSTRIAL									
58	OTHER END USERS									

SAME AS SCHEDULE I-4 - 100% OF TOTAL COMPANY OPERATIONS ARE JURISDICTIONAL

(A) Contains Billed and Unbilled Sales.

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(j)**

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**807 KAR 5:001, SECTION 16(8)(j)**

**Description of Filing Requirement:**

A cost of capital summary for both the base and forecasted period with supporting schedules, which provide details on each component of the capital structure.

**Response:**

See Schedules J-1 through J-4 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Witness Responsible:**      Chris R. Bauer



Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION J

SECTION J

RATE OF RETURN

DUKE ENERGY KENTUCKY

Base Period: As of August 31, 2021

Forecasted Period: Thirteen Month Average Ended December 31, 2022

Schedules

- J-1 Cost of Capital Summary
- J-2 Embedded Cost of Short-Term Debt
- J-3 Embedded Cost of Long-Term Debt
- J-4 Embedded Cost of Preferred Stock  
(Not Included per KyPSC Standard Filing Requirements)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
COST OF CAPITAL SUMMARY  
AS OF AUGUST 31, 2021

DATA: "X" BASE PERIOD FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE J-1  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
C. BAUER

LINE NO.	CLASS OF CAPITAL	REFERENCE	AMOUNT (\$)	% OF TOTAL	% COST	WEIGHTED COST %
1	Common Equity		810,213,009	50.403%	10.300%	5.192%
2	Long-Term Debt	J-3	678,348,024	42.199%	4.024%	1.698%
3	Short-Term Debt	J-2	<u>118,918,301</u>	<u>7.398%</u>	0.757%	<u>0.056%</u>
4						
5	Total Capital		<u>1,607,479,334</u>	<u>100.000%</u>		<u>6.946%</u>

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
COST OF CAPITAL SUMMARY  
THIRTEEN MONTH AVERAGE BALANCE ENDING DECEMBER 31, 2022

DATA: BASE PERIOD "X" FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF FORECASTED PERIOD  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE J-1  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
C. BAUER

LINE NO.	CLASS OF CAPITAL	REFERENCE	13 MONTH AVG. BALANCE (\$)	% OF TOTAL	% COST	WEIGHTED COST %
1	Common Equity		661,861,344	50.695%	10.300%	5.222%
2	Long-Term Debt	J-3	794,320,510	46.721%	3.843%	1.795%
3	Short-Term Debt	J-2	<u>43,936,209</u>	<u>2.584%</u>	1.667%	<u>0.043%</u>
4						
5	Total Capital		<u>1,700,118,063</u>	<u>100.000%</u>		<u>7.06000%</u>





DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
EMBEDDED COST OF LONG-TERM DEBT  
AS OF AUGUST 31, 2021  
(CORPORATE)

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

SCHEDULE J-3  
PAGE 1 OF 2  
WITNESS RESPONSIBLE:  
C. BAUER

LINE NO.	DEBT ISSUE TYPE, COUPON RATE	DATE ISSUED (DAY/MO/YR) (A)	MATURITY DATE (DAY/MO/YR) (B)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) OR PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST(*) (I)	
				(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	<u>Unamortized Loss on Reacquired Debt</u>										
2	7.65% due 7/15/2025							247,581	(247,581)	63,938	
3	5.5% due 1/1/2024							90,192	(90,192)	38,854	
4	6.5% due 1/15/2022							5,501	(5,501)	4,563	
5	Variable rate PCB, due 8/1/2027							92,115	(92,115)	15,569	
6											
7	<u>Other Long Term Debt</u>										
8											
9	LT Commercial Paper	0.171%	Series		25,000,000	25,000,000	-	-	25,000,000	42,850	
10	Debentures	3.860%	Series	26-Jul-06	26,720,000	26,720,000	-	117,854	26,602,146	1,051,311	
11	Debentures	1.039%	Series	03-Dec-08	50,000,000	50,000,000	-	31,046	49,968,954	705,567	
12	Debentures	6.200%	Series	10-Mar-06	65,000,000	65,000,000	(178,125)	316,433	64,505,442	4,064,048	
13	Debentures	3.420%	Series	05-Jan-16	45,000,000	45,000,000	-	104,107	44,895,893	1,582,811	
14	Debentures	4.450%	Series	05-Jan-16	50,000,000	50,000,000	-	216,082	49,783,918	2,233,866	
15	Debentures	3.350%	Series	07-Sep-17	30,000,000	30,000,000	-	83,233	29,916,767	1,015,354	
16	Debentures	4.110%	Series	07-Sep-17	30,000,000	30,000,000	-	107,960	29,892,040	1,237,146	
17	Debentures	4.260%	Series	07-Sep-17	30,000,000	30,000,000	-	112,086	29,887,914	1,281,110	
18	Debentures	4.010%	Series	03-Oct-18	25,000,000	25,000,000	-	47,021	24,952,979	1,024,657	
19	Debentures	4.180%	Series	03-Oct-18	40,000,000	40,000,000	-	111,108	39,888,892	1,687,600	
20	Debentures	4.620%	Series	12-Dec-18	35,000,000	35,000,000	-	126,697	34,871,303	1,621,716	
21	Debentures	4.320%	Series	17-Jul-19	40,000,000	40,000,000	-	182,445	39,817,555	1,734,546	
22	Debentures	3.230%	Series	26-Sep-19	95,000,000	95,000,000	-	281,834	94,718,166	3,137,521	
23	Debentures	3.560%	Series	26-Sep-19	75,000,000	75,000,000	-	270,482	74,729,518	2,703,462	
24	Debentures	2.650%	Series	15-Sep-20	35,000,000	35,000,000	-	115,050	34,884,950	940,228	
25	Debentures	3.660%	Series	15-Sep-20	35,000,000	35,000,000	-	123,205	34,876,795	1,285,243	
26											
27	MCF Fees							424,290	(424,290)	93,422	
28	LOC Fees							16,575	(16,575)	11,409	
29	Other fees (\$26.720M - remarketing, insurance, Bilateral LC)									449,011	
30											
31	<u>Current Maturities</u>										
32	Debentures	0.913%	Series	03-Dec-08		(50,000,000)		(31,046)	(49,968,954)	(705,567)	
33											
34			Totals		731,720,000	681,720,000	(178,125)	2,758,462	435,389	678,348,024	27,300,035
35											
36											
37			Embedded Cost of Long-Term Debt (I / H)							4.024%	

(\*) Annualized interest cost plus (or minus) amortization of discount or premium plus amortization of issue costs minus (or plus) amortization of gain (or loss) on reacquired debt.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
EMBEDDED COST OF LONG-TERM DEBT  
THIRTEEN MONTH AVERAGE BALANCE ENDING DECEMBER 31, 2022  
(CORPORATE)

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

SCHEDULE J-3  
PAGE 2 OF 2  
WITNESS RESPONSIBLE:  
C. BAUER

LINE NO.	DEBT ISSUE TYPE, COUPON RATE	DATE ISSUED (DAY/MO/YR) (A)	MATURITY DATE (DAY/MO/YR) (B)	PRINCIPAL AMOUNT (C)	FACE AMOUNT OUTSTANDING (D)	UNAMORT. (DISCOUNT) OR PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	ANNUAL INTEREST COST(*) (I)	
				(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
1	<u>Unamortized Loss on Reacquired Debt</u>										
2											
3	7.85% due 7/15/2025							194,299	(194,299)	83,938	
4	5.5% due 1/1/2024							57,980	(57,980)	38,654	
5	6.5% due 1/15/2022							-	-	2,102	
6	Variable rate PCB, due 8/1/2027							82,634	(82,634)	15,569	
7											
8	<u>Other Long Term Debt</u>										
9	LT Commercial Paper	0.541%	Series		25,000,000	25,000,000	-	-	25,000,000	135,133	
10	Debentures	3.860%	Series	26-Jul-06	26,720,000	26,720,000	-	101,255	26,618,745	1,051,311	
11	Debentures	Variable	Series	03-Dec-08	50,000,000	50,000,000	-	127,000	49,873,000	681,713	
12	Debentures	6.200%	Series	10-Mar-06	65,000,000	65,000,000	(167,905)	298,276	64,533,817	4,064,049	
13	Debentures	3.420%	Series	05-Jan-16	45,000,000	45,000,000	-	84,265	44,915,735	1,562,811	
14	Debentures	4.450%	Series	05-Jan-16	50,000,000	50,000,000	-	208,694	49,791,306	2,233,886	
15	Debentures	3.350%	Series	07-Sep-17	30,000,000	30,000,000	-	74,605	29,925,395	1,015,354	
16	Debentures	4.110%	Series	07-Sep-17	30,000,000	30,000,000	-	104,505	29,895,495	1,237,146	
17	Debentures	4.260%	Series	07-Sep-17	30,000,000	30,000,000	-	109,494	29,890,506	1,281,110	
18	Debentures	4.010%	Series	03-Oct-18	25,000,000	25,000,000	-	28,558	24,971,442	1,024,857	
19	Debentures	4.180%	Series	03-Oct-18	40,000,000	40,000,000	-	98,108	39,901,892	1,687,600	
20	Debentures	4.620%	Series	12-Dec-18	35,000,000	35,000,000	-	124,767	34,875,233	1,621,716	
21	Debentures	4.320%	Series	17-Jul-19	40,000,000	40,000,000	-	176,990	39,823,010	1,734,546	
22	Debentures	3.230%	Series	26-Sep-19	95,000,000	95,000,000	-	224,317	94,775,683	3,137,521	
23	Debentures	3.560%	Series	26-Sep-19	75,000,000	75,000,000	-	242,598	74,757,402	2,703,462	
24	Debentures	2.650%	Series	15-Sep-20	35,000,000	35,000,000	-	104,443	34,895,557	940,228	
25	Debentures	3.660%	Series	15-Sep-20	35,000,000	35,000,000	-	119,670	34,880,330	1,285,243	
26	Future Debentures	3.686%	Series	15-Sep-21	50,000,000	50,000,000	-	144,817	49,855,183	1,850,351	
27	Future Debentures	3.896%	Series	15-Sep-22	70,000,000	21,538,462	-	48,166	21,490,296	841,473	
28											
29	MCF Fees							242,766	(242,766)	89,837	
30	LOC Fees							7,067	(7,067)	11,409	
31	Other fees (\$26.720M - remarketing, insurance, Bilateral LC)										
32										449,011	
33	<u>Current Maturities</u>										
34	Debentures	4.010%	Series	03-Oct-18		(5,769,231)		(4,460)	(5,764,771)	(236,459)	
35											
36	<b>Totals</b>				<b>851,720,000</b>	<b>797,489,231</b>	<b>(167,905)</b>	<b>2,665,903</b>	<b>334,913</b>	<b>794,320,510</b>	<b>30,523,151</b>
37											
38	<b>Embedded Cost of Long-Term Debt (I / H)</b>										
39										<b>3.843%</b>	

(\*) Annualized interest cost plus (or minus) amortization of discount or premium plus amortization of issue costs minus (or plus) amortization of gain (or loss) on reacquired debt.



**DUKE ENERGY KENTUCKY**  
**CASE NO. 2021-00190**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(k)**

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**807 KAR 5:001, SECTION 16(8)(k)**

**Description of Filing Requirement:**

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.

**Response:**

See Schedule K of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Sponsoring Witness:**

Abby L. Motsinger – Pages 1 through 5

David G. Raiford – Page 1

Bryan T. Manges – Pages 2, 4, and 5

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION K

SECTION K

FINANCIAL DATA

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

K Schedules

Page 1

Plant Data

Composite Depreciation Rates

Page 2

Capital Structure

Condensed Income Statement

Income Available for Fixed Charges

Cost of Capital

Page 3

Stock and Bond Ratings

Fixed Charge Coverage

Percentage of Construction Expenditures Financed Internally

Page 4

Common Stock Related Data

Rate of Return Measures - Return on Equity

Rate of Return Measures - Return on Total Capital

Rate of Return Measures - Return on Net Plant

Page 5

Other Financial and Operating Data - Mix of Sales

Other Financial and Operating Data - Mix of Fuel

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
COMPARATIVE FINANCIAL DATA

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

SCHEDULE K  
PAGE 1 OF 5  
WITNESS RESPONSIBLE:  
A. MOTSINGER / D. G. RAIFORD

Line No.	Description	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS										
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	
1	<b>PLANT DATA (\$000 omitted): (a)</b>													
2	Gas Plant													
3	Intangible	17,794	18,397	17,338	15,468	14,504	11,279	8,221	3,970	3,915	3,529	3,473	2,744	
4	Production-Mfg. Gas	12,921	12,836	12,940	12,670	7,747	7,820	7,820	7,589	7,793	7,809	7,136	6,229	
5	Underground Storage													
6	Storage-Local													
7	Transmission													
8	Distribution	784,560	730,167	695,389	606,476	546,414	482,331	452,451	431,131	421,026	414,138	406,387	393,816	
9	General	14,312	14,148	14,015	13,290	11,789	1,798	1,683	3,207	3,159	3,048	3,286	3,203	
10	Total Gas Plant-Gross	809,587	775,546	739,682	647,904	580,454	503,228	468,175	445,877	435,893	428,524	420,262	405,992	
11	Less: Accum. Provision for Depr. and Amort.	211,192	202,738	193,652	176,470	171,513	165,758	156,558	152,368	142,929	134,248	125,356	118,161	
12	Gas Plant in Service-Net	598,395	572,808	546,030	471,434	408,941	337,470	311,617	293,509	292,964	294,276	294,906	287,831	
13														
14	Electric Plant													
15	Intangible	22,850	28,053	26,954	23,314	21,019	17,750	12,343	9,915	9,098	6,000	5,324	5,785	
16	Production Plant-Steam	947,579	1,000,894	998,936	942,588	885,448	797,504	748,258	771,471	550,669	522,424	520,107	509,889	
17	Production Plant-Hydro													
18	Production Plant-Other	396,120	361,552	358,974	357,358	310,263	308,242	290,913	290,067	287,989	284,817	281,758	277,770	
19	Transmission	103,145	91,068	94,400	85,186	58,283	57,966	55,492	55,729	51,015	44,032	39,301	29,694	
20	Distribution	629,794	612,694	591,716	530,273	484,361	453,884	426,636	414,589	392,222	382,031	369,753	353,975	
21	General	37,163	18,279	25,456	20,423	9,770	8,445	7,872	5,953	5,610	5,250	5,139	5,414	
22	Total Electric Plant-Gross	2,136,851	2,110,540	2,096,436	1,939,142	1,769,144	1,643,591	1,541,514	1,547,704	1,296,803	1,244,554	1,221,382	1,182,527	
23	Less: Accum. Provision for Depr. and Amort.	845,029	840,618	820,694	797,521	783,463	828,066	807,691	790,467	638,666	633,187	607,591	597,583	
24	Electric Plant in Service-Net	1,291,822	1,269,922	1,275,742	1,141,621	985,681	815,525	733,823	757,237	657,937	611,367	613,791	584,944	
25														
26	Common Plant													
27	Common Plant	38,631	44,761	45,373	46,026	49,780	43,854	42,694	42,816	42,789	41,257	41,731	41,143	
28	Less: Accum. Provision for Depr. and Amort.	27,133	29,859	30,397	31,252	37,585	38,204	36,759	35,358	33,825	31,539	28,705	28,537	
29	Common Plant in Service-Net	11,498	15,102	14,976	14,774	12,195	5,650	5,935	7,458	8,964	9,718	13,026	12,606	
30														
31	Plant Held for Future Use					80	70							
32														
33	Construction Work in Progress	144,528	90,811	70,446	114,642	118,766	109,390	83,833	43,361	15,303	26,970	20,861	27,612	
34														
35	Net Utility Plant	2,046,043	1,948,643	1,907,194	1,742,471	1,525,663	1,268,105	1,115,208	1,101,565	975,168	942,331	942,584	912,993	
36														
37	Composite depreciation rates:													
38	Gas (%)	N/A	N/A	2.18%	2.27%	2.28%	2.36%	2.41%	2.43%	2.42%	2.42%	2.45%	2.39%	
39	Electric (%)	N/A	N/A	2.42%	2.48%	2.22%	2.12%	2.22%	2.38%	2.39%	2.48%	2.42%	2.46%	
40	Common (%)	N/A	N/A	3.74%	3.84%	5.32%	10.04%	10.55%	5.43%	9.48%	9.14%	9.52%	9.40%	

(a) Completed Construction Not Classified is included with Plant in Service by function.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
COMPARATIVE FINANCIAL DATA

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

SCHEDULE K  
PAGE 2 OF 5  
WITNESS RESPONSIBLE:  
A. MOTSINGER / B. MANGES

Line No.	Description	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS									
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>1</b>	<b>CAPITAL STRUCTURE:</b>												
2	Long-term debt (\$000)	794,321	678,348	731,534	661,521	551,481	451,432	361,382	316,332	317,131	332,042	331,952	331,881
3	Preferred stock (\$000)	-	-	-	-	-	-	-	-	-	-	-	-
4	Common equity (\$000)	861,881	810,213	718,237	645,094	596,224	511,414	437,015	404,432	413,256	377,954	372,685	354,664
<b>5</b>	<b>CONDENSED INCOME STATEMENT DATA:</b>												
6	Operating revenues (\$000,000)	498.5	485.2	445.7	478.7	488.0	429.1	440.8	486.8	486.7	443.6	427.6	458.7
7	Operating expenses (excluding FIT and SIT) (\$000,000)	415.5	395.0	361.5	400.2	407.5	356.2	385.8	378.1	416.6	360.5	365.8	396.3
9	Operating income (\$000,000)	83.0	90.2	84.2	78.5	80.5	72.9	75.0	88.7	72.1	83.3	61.8	62.4
10	Federal income taxes (current) (\$000,000)	4.3	4.5	2.0	(4.6)	(16.8)	(15.3)	(3.7)	1.6	(0.5)	15.1	1.4	3.7
11	State income taxes (current) (\$000,000)	0.1	1.1	0.3	(0.8)	(2.1)	(0.4)	(0.9)	(0.8)	1.8	1.1	3.3	1.4
12	Total income taxes (current) (\$000,000)	4.4	5.6	2.3	(5.4)	(18.9)	(15.7)	(4.6)	0.8	1.3	16.2	4.7	5.1
13	Investment tax credits - net (\$000,000)	0.0	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
14	AFUDC - Debt and Equity (\$000,000)	4.5	(0.4)	(0.1)	4.5	5.1	4.7	1.9	0.8	0.7	0.7	0.5	0.8
15	Other income - net (\$000,000) (a)	(27.0)	(28.6)	(26.9)	(26.4)	(24.8)	2.1	(17.3)	(15.5)	(15.9)	(14.3)	(17.2)	(12.9)
16	Extraordinary item (\$000,000)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	Net income (\$000,000)	49.8	50.7	48.1	48.9	49.8	59.4	42.6	46.2	35.3	45.1	28.2	24.3
18	Net income applicable to Common Stock (\$000,000)	49.8	50.7	48.1	48.9	49.8	59.4	42.6	46.2	35.3	45.1	28.2	24.3
<b>19</b>	<b>INCOME AVAILABLE FOR FIXED CHARGES:</b>												
20	Interest charges (\$000)	28,374	28,314	27,347	24,982	20,025	15,725	15,952	14,573	16,345	15,989	17,520	17,492
21	Net income before preferred dividend requirements of subsidiaries (\$000)	49,781	50,719	48,143	48,870	49,809	59,399	42,584	46,176	35,302	45,069	28,221	24,310
22	Preferred dividend requirements of subsidiaries (\$000)	-	-	-	-	-	-	-	-	-	-	-	-
24	Cost of reacquisition of Preferred Stock (\$000)	-	-	-	-	-	-	-	-	-	-	-	-
25	Earnings available for common equity (\$000)	49,781	50,719	48,143	48,870	49,809	59,399	42,584	46,176	35,302	45,069	28,221	24,310
26	AFUDC - % of net income before preferred dividend requirements of subsidiaries	0.09	-0.01	0.00	0.09	0.10	0.08	0.04	0.02	0.02	0.02	0.02	0.03
28	AFUDC - % of earnings available for common equity	0.09	-0.01	0.00	0.09	0.10	0.08	0.04	0.02	0.02	0.02	0.02	0.03
<b>29</b>	<b>COST OF CAPITAL:</b>												
30	Embedded cost of long-term debt (%)	3.84	4.02	3.55	3.88	3.74	3.46	4.15	4.12	4.66	4.49	4.51	4.33
31	Embedded cost of preferred stock (%)	-	-	-	-	-	-	-	-	-	-	-	-

(a) Includes Interest Charges and income tax on Other Income & Deductions.

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
COMPARATIVE FINANCIAL DATA

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

SCHEDULE K  
PAGE 3 OF 5  
WITNESS RESPONSIBLE:  
A. MOTSINGER

Line No.	Description	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS									
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
1	<b>STOCK AND BOND RATINGS:</b>												
2	<u>ULHEP</u>												
3	Moody's Unsecured Debt	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1
4	S&P's Unsecured Debt	BBB+	BBB+	BBB+	A-	A-	A-	A-	A-	BBB+	BBB+	BBB+	A-
5													
6	<b>FIXED CHARGE COVERAGE:</b>												
7	Pre-tax interest coverage	3.00	3.20	3.12	3.15	3.79	4.28	4.45	5.81	4.26	5.23	3.42	3.48
8	Pre-tax interest coverage (excluding AFUDC)	3.02	3.22	3.11	2.99	3.57	4.02	4.37	5.75	4.22	5.19	3.40	3.44
9	After tax interest coverage	2.64	2.82	2.76	2.81	3.20	4.35	3.47	3.99	3.04	3.67	2.53	2.30
10	Indenture provision coverage (a)	-	-	-	-	-	-	-	-	-	-	-	-
11	Fixed charge coverage	3.00	3.20	3.12	3.15	3.79	4.28	4.45	5.81	4.26	5.23	3.42	3.48
12													
13	Percentage of Construction Expenditures												
14	Financed Internally	62	62	81	42	40	60	90	73	78	81	98	(44)

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
COMPARATIVE FINANCIAL DATA

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

SCHEDULE K  
PAGE 4 OF 5  
WITNESS RESPONSIBLE:  
A. MOTSINGER / B. MANGES

Line No.	Description	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS										
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	
1	<b>COMMON STOCK RELATED DATA:</b>													
2	Shares outstanding - year end (000)	585	585	585	585	585	585	585	585	585	585	585	585	585
3	Shares outstanding - weighted average (monthly) (000)	585	585	585	585	585	585	585	585	585	585	585	585	585
4	Dividends Paid (\$000,000)	-	-	-	-	-	-	10	55	-	40	10	135	
5	Earnings per share - weighted average (\$)	85.1	86.7	82.3	83.54	85.14	101.54	72.79	78.93	60.35	77.04	48.24	41.56	
6	Earnings per share - weighted average - assuming dilution (\$)	85.1	86.7	82.3	83.54	85.14	101.54	72.79	78.93	60.35	77.04	48.24	41.56	
7	Dividends paid per share (\$)	N/A	N/A	0.00	0.00	0.00	0.00	17.09	94.02	0.00	68.38	17.09	230.77	
8	Dividends declared per share (\$)	N/A	N/A	0.00	0.00	0.00	0.00	17.09	94.02	0.00	68.38	17.09	230.77	
9	Dividend pay out ratio (declared basis) (%)	N/A	N/A	0%	0%	0%	0%	23%	119%	0%	89%	35%	555%	
10	Market price - High-Low (\$)													
11	1st quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	- Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
13	2nd quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
14	- Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
15	3rd quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
16	- Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
17	4th quarter - High	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
18	- Low	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
19	Book value per share (year-end) (\$)	1,473.27	1,384.98	1,227.76	1,102.72	1,019.19	874.21	747.04	691.34	705.42	646.08	837.41	605.26	
20														
21	<b>RATE OF RETURN MEASURES:</b>													
22	Return on common equity (average) (%)	5.96	6.63	7.06	7.88	8.99	12.53	10.13	11.30	8.92	12.01	7.75	13.70	
23	Return on total capital (average) (%)	3.17	3.45	3.49	3.98	4.72	6.75	5.61	6.37	4.90	6.38	4.05	7.08	
24	Return on net plant in service (average) - Total Company %	3.88	3.58	4.34	4.66	5.42	4.76	5.50	6.03	5.43	6.39	4.98	4.16	
25	- Gas %	2.97	3.95	4.53	4.38	4.04	3.69	4.41	4.90	5.74	5.29	(0.16)	2.13	
26	- Electric %	4.02	3.43	4.26	4.79	5.99	5.22	5.95	6.50	5.28	6.92	7.48	5.16	





**DUKE ENERGY KENTUCKY  
CASE NO. 2021-00190  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(I)**

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**807 KAR 5:001, SECTION 16(8)(I)**

**Description of Filing Requirement:**

A narrative description and explanation of all proposed tariff changes.

**Response:**

See Schedules L through L-2.2 of Schedule Book.

**Base Period Update Response:**

No update is required for this section.

**Sponsoring Witness:**        Jeff L. Kern

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION L

SECTION L

RATES AND TARIFFS

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

Schedules

- L Narrative Rationale for Tariff Changes
- L-1 Clean Copy of Proposed Rate Schedules
- L-2.1 Copy of Present Rate Schedules
- L-2.2 Scored Copy of Proposed Rate Schedules

**DUKE ENERGY KENTUCKY  
CASE NO. 2021-00190  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(m)**

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**807 KAR 5:001, SECTION 16(8)(m)**

**Description of Filing Requirement:**

A revenue summary for both the base and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes.

**Response:**

See Schedules M through M-2.3 of Schedule Book.

**Base Period Update Response:**

See attached for the updated base period to reflect 12 months of actuals.

**Sponsoring Witness:**        Jeff L. Kern

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

SECTION M

SECTION M

REVENUES AT PRESENT AND PROPOSED RATES

DUKE ENERGY KENTUCKY

Base Period: Twelve Months Ended August 31, 2021

Forecasted Period: Twelve Months Ended December 31, 2022

Schedules

M	Revenues at Present and Proposed Rates
M-2.1	Base Period Revenues at Average Rates
M-2.2	Revenues at Current Rates
M-2.3	Revenues at Proposed Rates

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

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

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

INCLUDES ALL RIDERS

LINE NO.	RATE CLASSIFICATION (A)	REVENUE AT PRESENT RATES (B) (\$)	REVENUE AT PROPOSED RATES (C) (\$)	REVENUE CHANGE (AMOUNT) (D=C-B) (\$)	% OF REVENUE CHANGE (E=D / B)
1	<u>SALES SERVICE:</u>				
2	RS RESIDENTIAL	69,702,393	79,222,880	9,520,487	13.66%
3	TOTAL RS	69,702,393	79,222,880	9,520,487	13.66%
4	GS COMMERCIAL	23,148,917	26,971,674	3,822,757	16.51%
5	GS INDUSTRIAL	1,409,876	1,643,449	233,573	16.57%
6	GS OTHER PUB AUTH	624,528	727,847	103,319	16.54%
7	TOTAL GS	25,183,321	29,342,970	4,159,649	16.52%
8	TOTAL SALES SERVICE	94,885,714	108,565,850	13,680,136	14.42%
9	<u>TRANSPORTATION:</u>				
10	FT-L	4,964,828	5,721,381	756,553	15.24%
11	IT	1,756,333	2,018,725	262,392	14.94%
12	TOTAL TRANSPORTATION	6,721,161	7,740,106	1,018,945	15.16%
13	TOTAL THROUGHPUT	101,606,875	116,305,956	14,699,081	14.47%
14	<u>MISCELLANEOUS REVENUES:</u>				
15	LATE PAYMENT CHARGES	0	0	0	0.00%
16	BAD CHECK CHARGES	12,292	12,292	0	0.00%
17	RECONNECTION CHARGES	8,138	9,766	1,628	20.00%
18	FIELD COLLECTION CHARGES	163	163	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	603,504	603,504	0	0.00%
22	PROVISION FOR RATE REFUNDS	50,136	50,136	0	0.00%
23	OTHER MISC	1,047,023	1,047,023	0	0.00%
24	TOTAL MISCELLANEOUS	1,754,842	1,761,465	6,623	0.38%
25	TOTAL COMPANY REVENUE	103,361,717	118,067,421	14,705,704	14.23%

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

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

INCLUDES ALL RIDERS

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

BASE PERIOD

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	BASE PERIOD REVENUE LESS GAS COST REVENUE (E)		CURRENT AVERAGE RATE (F=E/D)	% OF REV TO TOTAL EXCLUSIVE OF GAS COST (G)		GAS COST REVENUE (H)	BASE PERIOD REVENUE TOTAL (I)		% OF REV TO TOTAL (J)
					(\$)	(MCF)		(%)	(%)		(\$)	(%)	
1	RS	RESIDENTIAL SERVICE	1,136,809	6,068,022	50,349,737	8.2976	68.89		19,352,656	69,702,393	67.44		
2	GS	GENERAL SERVICE COMMERCIAL	80,565	3,127,570	13,174,203	4.2123	18.03		9,974,714	23,148,917	22.40		
3	GS	GENERAL SERVICE INDUSTRIAL	2,496	210,200	739,488	3.5180	1.01		670,388	1,409,876	1.36		
4	GS	GENERAL SERVICE OTHER PUB AUTH	1,575	89,273	339,811	3.8064	0.47		284,717	624,528	0.60		
5	FT-L	FIRM TRANSPORTATION-LARGE	1,323	2,417,875	4,971,840	2.0563	6.80		(7,012)	4,964,828	4.80		
6	IT	INTERRUPTIBLE TRANSPORTATION	256	1,649,222	1,756,333	1.0649	2.40		0	1,756,333	1.70		
7		LATE PAYMENT CHARGES	0	0	0	-	-		0	0	-		
8		BAD CHECK CHARGES	0	0	12,292	-	0.02		0	12,292	0.01		
9		RECONNECTION CHARGES	0	0	8,138	-	0.01		0	8,138	0.01		
10		FIELD COLLECTION CHARGES	0	0	163	-	-		0	163	-		
11		INTERDEPARTMENTAL	0	4,044	22,188	5.4866	0.03		11,398	33,586	0.03		
12		SPECIAL CONTRACTS	0	0	0	-	-		0	0	-		
13		REVENUE TRANSP OF GAS-INTERCO	0	0	603,504	-	0.83		0	603,504	0.58		
14		PROVISION FOR RATE REFUNDS	0	0	50,136	-	0.07		0	50,136	0.05		
15		OTHER MISCELLANEOUS	0	0	1,047,023	-	1.43		0	1,047,023	1.01		
16	TOTAL		1,223,024	13,566,206	73,074,856	5.3865	99.99		30,286,861	103,361,717	99.99		

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



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

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

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

INCLUDES ALL RIDERS

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE(4) (I)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - I) (M)	% INCR IN REV LESS GAS COST REV (M / I) (N)	GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
<b>1 SALES SERVICE:</b>												
2	RS	RESIDENTIAL	1,136,809	6,068,022	8.2976	50,349,737	100.00	9,520,487	18.9	19,352,656	69,702,393	13.7
3		<b>TOTAL RS</b>	<b>1,136,809</b>	<b>6,068,022</b>	<b>8.2976</b>	<b>50,349,737</b>	<b>68.90</b>	<b>9,520,487</b>	<b>18.9</b>	<b>19,352,656</b>	<b>69,702,393</b>	<b>13.7</b>
4	GS	COMMERCIAL	80,565	3,127,570	4.2123	13,174,203	92.43	3,822,757	29.0	9,974,714	23,148,917	16.5
5	GS	INDUSTRIAL	2,496	210,200	3.5180	739,488	5.19	233,573	31.6	670,388	1,409,876	16.6
6	GS	OTH PUB AUTH	1,575	89,273	3.8064	339,811	2.38	103,319	30.4	284,717	624,528	16.5
7		<b>TOTAL GS</b>	<b>84,636</b>	<b>3,427,043</b>	<b>4.1591</b>	<b>14,253,502</b>	<b>19.51</b>	<b>4,159,649</b>	<b>29.2</b>	<b>10,929,819</b>	<b>25,183,321</b>	<b>16.5</b>
8		<b>TOTAL SALES SERVICE</b>	<b>1,221,445</b>	<b>9,495,065</b>	<b>6.8039</b>	<b>64,603,239</b>	<b>88.40</b>	<b>13,680,136</b>	<b>21.2</b>	<b>30,282,475</b>	<b>94,885,714</b>	<b>14.4</b>
<b>9 TRANSPORTATION SERVICE:</b>												
10	FT-L	FIRM TRANSP - LARGE	1,323	2,417,875	2.0553	4,971,840	73.90	756,553	15.2	(7,012)	4,964,828	15.2
11	IT	INTERRUPTIBLE TRANSP	256	1,649,222	1.0649	1,756,333	26.10	262,392	14.9	0	1,756,333	14.9
12		<b>TOTAL TRANSP SERVICE</b>	<b>1,579</b>	<b>4,067,097</b>	<b>1.6543</b>	<b>6,728,173</b>	<b>9.21</b>	<b>1,018,945</b>	<b>15.1</b>	<b>(7,012)</b>	<b>6,721,161</b>	<b>15.2</b>
13		<b>TOTAL THROUGHPUT</b>	<b>1,223,024</b>	<b>13,562,162</b>	<b>5.2596</b>	<b>71,331,412</b>	<b>97.61</b>	<b>14,699,081</b>	<b>20.6</b>	<b>30,275,463</b>	<b>101,606,875</b>	<b>14.5</b>
<b>14 MISCELLANEOUS REVENUES:</b>												
15		LATE PAYMENT CHARGES	0	0		0	0.00	0		0	0	
16		BAD CHECK CHARGES	0	0		12,292	0.71	0		0	12,292	
17		RECONNECTION CHARGES	0	0		8,138	0.47	1,628		0	8,138	
18		FIELD COLLECTION CHARGES	0	0		163	0.01	0		0	163	
19		INTERDEPARTMENTAL	0	4,044		22,188	1.27	4,995		11,398	33,586	
20		SPECIAL CONTRACTS	0	0		0	0.00	0		0	0	
21		REVENUE TRANSP OF GAS-INTERCO	0	0		603,504	34.62	0		0	603,504	
22		PROVISION FOR RATE REFUNDS	0	0		50,136	2.88	0		0	50,136	
23		OTHER MISC	0	0		1,047,023	60.05	0		0	1,047,023	
24		<b>TOTAL MISC</b>	<b>0</b>	<b>4,044</b>		<b>1,743,444</b>	<b>2.39</b>	<b>6,623</b>	<b>0.4</b>	<b>11,398</b>	<b>1,754,842</b>	<b>0.4</b>
25		<b>TOTAL COMPANY</b>	<b>1,223,024</b>	<b>13,566,206</b>	<b>5.3865</b>	<b>73,074,856</b>	<b>100.00</b>	<b>14,705,704</b>	<b>20.1</b>	<b>30,286,861</b>	<b>103,361,717</b>	<b>14.2</b>

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

DUKE ENERGY KENTUCKY  
CASE NO. 2021-00190  
ANNUALIZED TEST YEAR 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: \_\_\_ ORIGINAL X\_UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):  
12 MONTHS ACTUAL

SCHEDULE M-2.2  
PAGE 2 OF 7  
WITNESS:  
J.L. Kern

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	RS	RESIDENTIAL										
2		CUSTOMER CHARGE:										
3		RESIDENTIAL										
4		TOTAL MONTHLY BILLS x 12										
5		CUSTOMER CHARGE PER MONTH	1,136,809		\$16.50	18,757,349	37.3	2,842,022	15.2		18,757,349	15.2
6		COMMODITY CHARGE:										
7		ALL CONSUMPTION		5,068,022	4.8920	28,471,159	56.5	6,678,465	23.5	19,352,656	47,823,815	14.0
8		RATE RS EXCLUDING RIDERS	1,136,809	5,068,022		47,228,508	93.8	9,520,487	20.2	19,352,656	66,581,164	14.3
9		RIDERS:										
10		HOME ENERGY ASSISTANCE PROGRAM (HEA)			\$0.30	341,043	0.7	0	0.0		341,043	0.0
11		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.458170	2,780,186	5.5	0	0.0		2,780,186	0.0
12		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0	0	0.0		0	0.0
13		TOTAL RIDERS				3,121,229	6.2	0	0.0		3,121,229	0.0
14		TOTAL RATE RS RESIDENTIAL INCLUDING RIDERS	1,136,809	5,068,022		50,349,737	100.0	9,520,487	18.9	19,352,656	69,702,393	13.7

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

DUKE ENERGY KENTUCKY  
CASE NO. 2021-00190  
ANNUALIZED TEST YEAR 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:        ORIGINAL   X   UPDATED        REVISED  
WORK PAPER REFERENCE NO(S):  
12 MONTHS ACTUAL

SCHEDULE M-2.2  
PAGE 3 OF 7  
WITNESS:  
J.L. Kern

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J) (\$/MCF)	CURRENT REVENUE LESS GAS COST REVENUE (K) (\$)	% OF REV TO TOTAL LESS GAS COST REVENUE (L) (%)	REVENUE INCR LESS GAS COST REV (F - I) (M) (\$)	% INCR IN REV LESS GAS COST REV (M / I) (N) (%)	GAS COST REVENUE(3) (H) (\$)	CURRENT TOTAL REVENUE (K + H) (K1) (\$)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	GS	COMMERCIAL										
2		CUSTOMER CHARGE:										
3		NON-RESIDENTIAL										
4		TOTAL MONTHLY BILLS x :										
5		CUSTOMER CHARGE PER MONTH	80,565		\$50.00	4,028,250	30.6	644,520	16.0		4,028,250	16.0
6		COMMODITY CHARGE:										
7		ALL CONSUMPTION		3,127,570	2.9243	9,145,953	69.4	3,178,237	34.8	9,974,714	19,120,867	18.6
8		RATE GS COMMERCIAL EXCLUDING RIDERS	80,565	3,127,570		13,174,203	100.0	3,822,757	29.0	9,974,714	23,148,917	16.5
9		RIDERS:										
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0	0	0.0		0	0.0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0	0	0.0		0	0.0
12		TOTAL RIDERS				0	0.0	0	0.0		0	0.0
13		TOTAL RATE GS COMMERCIAL INCLUDING RIDERS	80,565	3,127,570		13,174,203	100.0	3,822,757	29.0	9,974,714	23,148,917	16.5

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

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

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

SCHEDULE M-2.2  
PAGE 4 OF 7  
WITNESS:  
J.L. Kern

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	GS	INDUSTRIAL										
2		CUSTOMER CHARGE:										
3		NON-RESIDENTIAL										
4		TOTAL MONTHLY BILLS x :										
5		CUSTOMER CHARGE PER MONTH	2,496		\$50.00	124,800	16.9	19,968	16.0		124,800	16.0
6		COMMODITY CHARGE:										
7		ALL CONSUMPTION		210,200	2.9243	614,688	83.1	213,605	34.8	670,388	1,285,076	16.6
8		RATE GS INDUSTRIAL EXCLUDING RIDERS	2,496	210,200		739,488	100.0	233,573	31.6	670,388	1,409,876	16.6
9		RIDERS:										
10		TOTAL RATE GS INDUSTRIAL INCLUDING RIDERS			0.000000	0	0.0	0	0.0		0	0.0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0	0	0.0		0	0.0
12		TOTAL RIDERS				0	0.0	0	0.0		0	0.0
13		TOTAL RATE GS INDUSTRIAL INCLUDING RIDERS	2,496	210,200		739,488	100.0	233,573	31.6	670,388	1,409,876	16.6

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

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

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

SCHEDULE M-2.2  
PAGE 5 OF 7  
WITNESS:  
J.L. Kern

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
			(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)	
1	GS	OTHER PUBLIC AUTHORITIES										
2	CUSTOMER CHARGE:											
3	NON-RESIDENTIAL											
4	TOTAL MONTHLY BILLS x :											
5		CUSTOMER CHARGE PER MONTH	1,575		\$50.00	78,750	23.2	12,600	16.0		78,750	16.0
6	COMMODITY CHARGE:											
7		ALL CONSUMPTION		89,273	2.9243	261,061	76.8	90,719	34.8	284,717	545,778	16.6
8		RATE GS OPA EXCLUDING RIDERS	1,575	89,273		339,811	100.0	103,319	30.4	284,717	624,528	16.5
9	RIDERS:											
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0	0	0.0		0	0.0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0	0	0.0		0	0.0
12		TOTAL RIDERS				0	0.0	0	0.0		0	0.0
13		TOTAL RATE GS OPA INCLUDING RIDERS	1,575	89,273		339,811	100.0	103,319	30.4	284,717	624,528	16.5

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

DUKE ENERGY KENTUCKY  
CASE NO. 2021-00190  
ANNUALIZED TEST YEAR 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:  ORIGINAL  X UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
12 MONTHS ACTUAL

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

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES(1) (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1	FT - L											
2	FIRM TRANSPORTATION - LARGE											
3	ADMINISTRATIVE CHARGE		1,323		\$430.00	568,890	11.4	0	0.0		568,890	0.0
4	TRANSPORTATION CHARGE:											
5	ALL CONSUMPTION			2,417,875	1.8210	4,402,950	88.6	756,553	17.2		4,402,950	17.2
6	RATE FT-LARGE EXCLUDING RIDERS		1,323	2,417,875		4,971,840	100.0	756,553	15.2		4,971,840	15.2
7	RIDERS:											
8	GAS COST ADJUSTMENT TRANSITION (GCAT)				(0.0580)		0.0	0	0.0	(7,012)	(7,012)	0.0
9	TOTAL RIDERS					0	0.0	0	0.0	(7,012)	(7,012)	0.0
10	TOTAL RATE FT - L INCLUDING RIDERS		1,323	2,417,875		4,971,840	100.0	756,553	15.2	(7,012)	4,964,828	15.2

(1) REFLECTS NORMALIZED VOLUMES.

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

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

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

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

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE(3) (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)
1		RATE IT										
2		INTERRUPTIBLE TRANSPORTATION										
3		ADMINISTRATIVE CHARGE	256		\$430.00	110,080	6.3	0	0.0		110,080	0.0
4		COMMODITY CHARGE:										
5		ALL CONSUMPTION		1,649,222	0.9982	1,646,253	93.6	262,392	15.9		1,646,253	15.9
6		RATE IT EXCLUDING RIDERS	256	1,649,222		1,756,333	99.9	262,392	14.9		1,756,333	14.9
7		RIDERS:										
8		N/A			0.0000	0	0.0	0	0.0		0	0.0
9		TOTAL RIDERS				0	0.0	0	0.0		0	0.0
10		TOTAL RATE IT TRANSPORTATION	256	1,649,222		1,756,333	100.0	262,392	14.9		1,756,333	14.9

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

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

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

INCLUDES ALL RIDERS

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE(4) (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	<b>SALES SERVICE:</b>								
2	RS	RESIDENTIAL	1,136,809	6,068,022	9.8665	59,870,224	100.00	19,352,656	79,222,880
3		TOTAL RS	1,136,809	6,068,022	9.8665	59,870,224	68.20	19,352,656	79,222,880
4	GS	COMMERCIAL	80,565	3,127,570	5.4346	16,996,960	92.30	9,974,714	26,971,674
5	GS	INDUSTRIAL	2,496	210,200	4.6292	973,061	5.28	670,388	1,643,449
6	GS	OTH PUB AUTH	1,575	89,273	4.9638	443,130	2.41	284,717	727,847
7		TOTAL GS	84,636	3,427,043	5.3729	18,413,151	20.98	10,929,819	29,342,970
8		TOTAL SALES SERVICE	1,221,445	9,495,065	8.2446	78,283,375	89.18	30,282,475	108,565,850
9	<b>TRANSPORTATION SERVICE:</b>								
10	FT-L	FIRM TRANSP - LARGE	1,323	2,417,875	2.3692	5,728,393	73.94	(7,012)	5,721,381
11	IT	INTERRUPTIBLE TRANSP	256	1,649,222	1.2240	2,018,725	26.06	0	2,018,725
12		TOTAL TRANSP SERVICE	1,579	4,067,097	1.9048	7,747,118	8.83	(7,012)	7,740,106
13		TOTAL THROUGHPUT	1,223,024	13,562,162	6.3434	86,030,493	98.01	30,275,463	116,305,956
14	<b>MISCELLANEOUS REVENUES:</b>								
15		LATE PAYMENT CHARGES	0	0		0	0.00	0	0
16		BAD CHECK CHARGES	0	0		12,292	0.70	0	12,292
17		RECONNECTION CHARGES	0	0		9,766	0.56	0	9,766
18		FIELD COLLECITON CHARGES	0	0		163	0.01	0	163
19		INTERDEPARTMENTAL	0	4,044		27,183	1.55	11,398	38,581
20		SPECIAL CONTRACTS	0	0		0	0.00	0	0
21		REVENUE TRANSP OF GAS-INTERCO	0	0		603,504	34.48	0	603,504
22		PROVISION FOR RATE REFUNDS	0	0		50,136	2.87	0	50,136
23		OTHER MISC	0	0		1,047,023	59.83	0	1,047,023
24		TOTAL MISC	0	4,044		1,750,067	1.99	11,398	1,761,465
25		TOTAL COMPANY	1,223,024	13,566,206	6.4705	87,780,560	100.00	30,286,861	118,067,421

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



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

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

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

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	RS	RESIDENTIAL							
2		CUSTOMER CHARGE:							
3		RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	1,136,809		\$19.00	21,599,371	36.1		21,599,371
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		6,068,022	5.7926	35,149,624	58.7	19,352,656	54,502,280
8		RATE RS EXCLUDING RIDERS	1,136,809	6,068,022		56,748,995	94.8	19,352,656	76,101,651
9		RIDERS:							
10		HOME ENERGY ASSISTANCE PROGRAM (HEA)			\$0.30	341,043	0.6		341,043
11		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.458170	2,780,186	4.7		2,780,186
12		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
13		TOTAL RIDERS				3,121,229	5.2		3,121,229
14		TOTAL RATE RS RESIDENTIAL INCLUDING RIDERS	1,136,809	6,068,022		59,870,224	100.0	19,352,656	79,222,880

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

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

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

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

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	COMMERCIAL							
2		CUSTOMER CHARGE:							
3		NON-RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	80,565		\$58.00	4,672,770	27.5		4,672,770
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		3,127,570	3.9405	12,324,190	72.5	9,974,714	22,298,904
8		RATE GS COMMERCIAL EXCLUDING RIDERS	80,565	3,127,570		16,996,960	100.0	9,974,714	26,971,674
9		RIDERS:							
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS COMMERCIAL INCLUDING RIDERS	80,565	3,127,570		16,996,960	100.0	9,974,714	26,971,674

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

(2) REFLECTS NORMALIZED VOLUMES.

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

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

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

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

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	INDUSTRIAL							
2	CUSTOMER CHARGE:								
3	NON-RESIDENTIAL								
4	TOTAL MONTHLY BILLS x :								
5		CUSTOMER CHARGE PER MONTH	2,496		\$58.00	144,768	14.9		144,768
6	COMMODITY CHARGE:								
7		ALL CONSUMPTION		210,200	3.9405	828,293	85.1	670,388	1,498,681
8		RATE GS INDUSTRIAL EXCLUDING RIDERS	2,496	210,200		973,061	100.0	670,388	1,643,449
9	RIDERS:								
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS INDUSTRIAL INCLUDING RIDERS	2,496	210,200		973,061	100.0	670,388	1,643,449

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

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

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

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

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE(3) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	GS	OTHER PUBLIC AUTHORITIES							
2		CUSTOMER CHARGE:							
3		NON-RESIDENTIAL							
4		TOTAL MONTHLY BILLS x :							
5		CUSTOMER CHARGE PER MONTH	1,575		\$58.00	91,350	20.6		91,350
6		COMMODITY CHARGE:							
7		ALL CONSUMPTION		89,273	3.9405	351,780	79.4	284,717	636,497
8		RATE GS OPA EXCLUDING RIDERS	1,575	89,273		443,130	100.0	284,717	727,847
9		RIDERS:							
10		DEMAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11		WEATHER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12		TOTAL RIDERS				0	0.0		0
13		TOTAL RATE GS OPA INCLUDING RIDERS	1,575	89,273		443,130	100.0	284,717	727,847

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

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

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

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

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES(1) (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	FT - L								
2	FIRM TRANSPORTATION - LARGE								
3	ADMINISTRATIVE CHARGE		1,323		\$430.00	568,890	9.9		568,890
4	TRANSPORTATION CHARGE:								
5	ALL CONSUMPTION			2,417,875	2.1339	5,159,503	90.1		5,159,503
6	RATE FT-LARGE EXCLUDING RIDERS		1,323	2,417,875		5,728,393	100.0		5,728,393
7	RIDERS:								
8	GAS COST ADJUSTMENT TRANSITION (GCAT)(2)				(0.0580)		0.0	(7,012)	(7,012)
9	TOTAL RIDERS					0	0.0	(7,012)	(7,012)
10	TOTAL RATE FT - L INCLUDING RIDERS		1,323	2,417,875		5,728,393	100.0	(7,012)	5,721,381

(1) REFLECTS NORMALIZED VOLUMES.

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

5%

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

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

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

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS GAS COST REVENUE (F)	% OF REV TO TOTAL LESS GAS COST REVENUE (G)	GAS COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
1	IT								
2		INTERRUPTIBLE TRANSPORTATION							
3		ADMINISTRATIVE CHARGE	256		\$430.00	110,080	5.5		110,080
4		COMMODITY CHARGE:							
5		ALL CONSUMPTION		1,649,222	1.1573	1,908,645	94.5		1,908,645
6		RATE IT EXCLUDING RIDERS	256	1,649,222		2,018,725	100.0		2,018,725
7		RIDERS:							
8		N/A			0.0000	0	0.0		0
9		TOTAL RIDERS				0	0.0		0
10		TOTAL RATE IT TRANSPORTATION	256	1,649,222		2,018,725	100.0		2,018,725

**DUKE ENERGY KENTUCKY  
CASE NO. 2021-00190  
FORECASTED TEST PERIOD FILING REQUIREMENTS  
FR 16(8)(n)**

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**807 KAR 5:001, SECTION 16(8)(n)**

**Description of Filing Requirement:**

A typical bill comparison under present and proposed rates for all customer classes.

**Response:**

See Schedule N of Schedule Book.

**Base Period Update Response:**

No update is required for this section.

**Sponsoring Witness:**        Jeff L. Kern

Before

KENTUCKY PUBLIC SERVICE COMMISSION

GAS CASE NO. 2021-00190

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

**WORK PAPERS**



SECTION A

WORKPAPERS  
(not applicable)

**SECTION B**

**WORKPAPERS**

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

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

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

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

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
AS OF AUGUST 31, 2021

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
<b>Propane Cavern-Processing Facilities</b>				
<u>Production-Manufactured Gas</u>				
20400	Land and Land Rights	117,711	64.20%	75,571
20401	Rights of Way	24,439	64.20%	15,690
20500	Structures & Improvements	4,747,117	64.20%	3,047,649
21100	Liquefied Petroleum Gas Equipment	7,946,834	64.20%	5,101,867
<u>Distribution</u>				
27400	Land U-119	-	49.12%	-
27602	Gas Mains - Dist Lines/Steel	4,419	64.20%	2,837
27800	System M & R Station Equip. - General	8,305	64.20%	5,332
27801	System M&R Equipment #149	-	64.20%	-
<u>General</u>				
29100	Office Furniture & Equipment #936	-	64.20%	-
29400	Tools, Shop & Garage Equipment #936	32,004	64.20%	20,547
29700	Communication Equipment	370	64.20%	237
Total		12,881,198		8,269,730
<b>Gas Feeder- Line AM</b>				
<u>Distribution</u>				
27401	Rights of Way	26,951	49.12%	13,237
27605	Mains-Steel Feeder Lines	1,137,679	49.12%	558,789
Total		1,164,630		572,026

(1) Includes account 106

(2) To WPB-2.2f

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

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
AS OF AUGUST 31, 2021

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
<b>Gas Feeder- Line AM-1-River Crossing</b>				
<u>Distribution</u>				
27400	Land	-	100.00%	-
27605	Mains-Steel Feeder Lines	-	100.00%	-
<u>General</u>				
29800	Miscellaneous Equipment	-	100.00%	-
Total		-		-
<b>Gas Feeder- Line AM-1-Other</b>				
<u>Distribution</u>				
27400	Land	3,315	49.12%	1,628
27401	Rights of Way	21,371	49.12%	10,497
27602	Gas Mains - Dist Lines/Steel	-	49.12%	-
27605	Mains-Steel Feeder Lines	<u>3,210,590</u>	49.12%	<u>1,576,933</u>
Total		3,235,276		1,589,058

(1) Includes account 106

(2) To WPB-2.2f

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

DUKE ENERGY KENTUCKY, INC.  
 CASE NO. 2021-00190  
 GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
 AS OF AUGUST 31, 2021

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
<b>Gas Feeder- Line AM-2-River Crossing</b>				
Distribution				
27605	Mains-Steel Feeder Lines	561,888	100.00%	561,888
General				
29800	Miscellaneous Equipment	41,786	100.00%	41,786
Total		603,674		603,674
<b>Gas Feeder- Line AM-2-Other</b>				
Distribution				
27401	Rights of Way	120,800	49.12%	59,333
27500	Structures & Improvements	874,044	49.12%	429,300
27605	Mains-Steel Feeder Lines	1,574,530	49.12%	773,356
Total		2,569,374		1,261,989

(1) Includes account 106

(2) To WPB-2.2f

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

DUKE ENERGY KENTUCKY, INC.  
 CASE NO. 2021-00190  
 GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
 AS OF AUGUST 31, 2021

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
<b>Gas Feeder- Line AM-7-River Crossing</b>				
Distribution				
27605	Mains-Steel Feeder Lines	231,295	100.00%	231,295
General				
29800	Miscellaneous Equipment	41,805	100.00%	41,805
	Total	273,100		273,100
<b>Gas Feeder- Line AM-7-Other</b>				
Distribution				
27400	Land	113,350	49.12%	55,674
27401	Rights of Way	103,720	49.12%	50,944
27500	Structures & Improvements	400,982	49.12%	196,949
27605	Mains-Steel Feeder Lines	24,390,960	49.12%	11,980,010
	Total	25,009,012		12,283,577

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

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

DUKE ENERGY KENTUCKY, INC.  
CASE NO. 2021-00190  
GAS FACILITIES DEVOTED TO OTHER THAN KENTUCKY CUSTOMERS  
AS OF AUGUST 31, 2021

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
<b>Gas Feeder- Line UL-6</b>				
Distribution				
27400	Land (Three Mile Station)	21,748	49.12%	10,682
27401	Rights of Way	183,365	49.12%	90,063
27500	Struc. & Improv. (Three Mile Station)	1,526,712	49.12%	749,869
27602	Gas Mains - Dist Lines/Steel	11,096	49.12%	5,450
27605	Mains-Steel Feeder Lines	2,340,722	49.12%	1,149,683
27800	System M & R Station Equip. - General	24,382,917	49.12%	11,976,060
27801	System M & R Station Equip.	679,822	49.12%	333,905
	<b>Total</b>	<b>29,146,382</b>		<b>14,315,712</b>

<b>Cold Springs Odorization Station</b>				
Distribution				
27500	Structures & Improvements	-	49.12%	-
27800	System M & R Station Equip. - General	-	49.12%	-
27801	System M & R Station Equip.	-	49.12%	-
	<b>Total</b>	<b>-</b>		<b>-</b>

<b>Alexandria Odorization Station</b>				
Distribution				
27500	Structures & Improvements U-119 (3)	-	49.12%	-
27800	System M & R Station Equip. - General	-	49.12%	-
27801	System M & R Station Equip.	-	49.12%	-
	<b>Total</b>	<b>-</b>		<b>-</b>

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





Account Number	Title	Original Cost Other than KY Customers 8/21	Accum Reserve 8/21	Originally Forecasted Cost 8/21	Rate	Forecasted Accum Reserve 8/21	Additions / Retirements	Original Cost 12/22	Rate	Sept 21 - Dec 22 Expense	Accum Reserve 12/22	Thirteen Month Average
<u>Production-Manufactured Gas</u>												
20400	Land and Land Rights	75,571	-	75,571	0.00%	-		75,571	0.00%	-	-	-
20401	Rights of Way	15,690	15,188	15,697	0.02%	15,442		15,697	0.02%	4	15,446	15,445
20500	Structures & Improvements	3,047,649	1,255,310	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	5,101,867	2,756,810	5,154,095	8.86%	2,850,121	(34,925)	5,119,170	8.86%	606,808	3,456,929	3,229,376
	<b>Total</b>	<b>8,240,777</b>	<b>4,027,308</b>	<b>8,313,665</b>		<b>4,073,671</b>	<b>(18,554)</b>	<b>8,295,111</b>		<b>799,605</b>	<b>4,873,276</b>	<b>4,573,425</b>
<u>Distribution</u>												
27400	Land	67,984	-	94,990	0.00%	-	12,414	107,404	0.00%	-	-	-
27401	Rights of Way	224,074	138,204	228,817	1.04%	137,438	29,667	258,484	1.04%	3,379	140,817	139,550
27500	Structures & Improvements	1,376,118	35,096	761,646	1.44%	32,593	34	761,680	1.44%	14,624	47,217	41,733
27602	Gas Mains - Dist Lines/Steel	8,287	796	8,287	1.64%	778	1,795	10,082	1.64%	201	979	904
27605	Mains-Steel Feeder Lines	16,831,954	3,824,076	16,870,808	1.49%	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	11,981,392	287,011	12,077,744	2.04%	357,427	3,944,892	16,022,636	2.04%	382,165	739,592	596,280
27801	System M & R Station Equip.	333,905	46,637	598,945	6.37%	130,553	101,474	700,419	6.37%	55,180	185,733	165,041
	<b>Total</b>	<b>30,823,714</b>	<b>4,331,820</b>	<b>30,641,237</b>		<b>4,626,544</b>	<b>4,470,688</b>	<b>35,111,925</b>		<b>794,494</b>	<b>5,421,038</b>	<b>5,123,104</b>
<u>General</u>												
29100	Office Furniture & Equipment #936	-	-	-	5.00%	-		-	5.00%	-	-	-
29400	Tools, Shop & Garage Equipment #936	20,547	20,547	21,227	4.70%	20,867		21,227	4.70%	1,330	22,197	21,698
29700	Communication Equipment	237	105	237	6.76%	118		237	6.76%	21	139	131
29800	Miscellaneous Equipment	83,591	49,733	83,591	13.20%	48,663		83,591	13.20%	14,712	63,375	57,858
	<b>Total</b>	<b>104,375</b>	<b>70,385</b>	<b>105,055</b>		<b>69,648</b>	<b>-</b>	<b>105,055</b>		<b>16,063</b>	<b>85,711</b>	<b>79,687</b>
	<b>Grand Total</b>	<b>39,168,866</b>	<b>8,429,513</b>	<b>39,059,957</b>		<b>8,769,863</b>	<b>4,452,134</b>	<b>43,512,091</b>		<b>1,610,162</b>	<b>10,380,025</b>	<b>9,776,216</b>

Assumes additions are spread evenly over months.

↑  
To SCH. B-2.2

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To SCH. B-3.1

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To SCH. B-2.2

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To SCH. B-3.1

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

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

Month	Gas Production			Gas Distribution			Gas General			Common			Total Adjusted & Allocated	
	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Allocation at 26.80%	Adjustment		Adjusted Jurisdiction
Dec-21	12,938,073	8,306,243	4,631,830	754,985,241	39,670,976	715,314,265	31,655,296	105,055	31,550,241	42,817,303	11,475,037	60,808	11,414,229	762,910,565
Jan-22	12,935,183	8,304,387	4,630,796	755,398,430	39,670,976	715,727,454	31,648,346	105,055	31,543,291	39,707,143	10,641,514	60,808	10,580,706	762,482,247
Feb-22	12,932,293	8,302,532	4,629,751	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	39,189,783	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	716,385,225	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	767,853,580	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	35,856,168	9,877,453	60,808	9,816,645	804,080,537
<b>Total</b>	<b>167,969,529</b>	<b>107,836,437</b>	<b>60,133,092</b>	<b>9,939,280,955</b>	<b>515,722,688</b>	<b>9,423,558,267</b>	<b>417,382,128</b>	<b>1,365,715</b>	<b>416,016,413</b>	<b>502,197,144</b>	<b>134,588,834</b>	<b>790,504</b>	<b>133,798,330</b>	<b>10,033,506,102</b>
<b>13 Month Average</b>	<b>12,920,733</b>	<b>8,295,111</b>	<b>4,625,622</b>	<b>764,560,074</b>	<b>39,670,976</b>	<b>724,889,098</b>	<b>32,106,318</b>	<b>105,055</b>	<b>32,001,263</b>	<b>38,630,549</b>	<b>10,352,987</b>	<b>80,808</b>	<b>10,292,179</b>	<b>771,808,182</b>
		↑			↑			↑			↑			
		To SCH. B-2.2			To SCH. B-2.2			To SCH. B-2.2			To SCH. B-2.2			

Description	Utility Account	Account Description	Allocated Cost	Allocated Reserve	Average KY Alloc %	Book Cost
Constance Cavern - Propane Gas Storage	20500	Structures and Improvements	2,421,386.04	765,275.65	64.2000%	3,771,629.35
Constance Cavern - Propane Gas Storage	21100	Liquified Petroleum Gas Equ	709,669.60	423,409.09	64.2000%	1,105,404.36
Constance Cavern - Propane Gas Storage	20400	Non-depr Land & Land Rights	8,133.74	0.00	64.2000%	12,669.37
Erlanger Gas Plant - Propane Gas Storage	21100	Liquified Petroleum Gas Equ	2,118,735.35	1,494,780.54	64.2000%	3,300,210.82
Erlanger Gas Plant - Propane Gas Storage	20500	Structures and Improvements	451,624.14	484,584.22	64.2000%	703,464.39
Erlanger Gas Plant - Propane Gas Storage	20400	Non-depr Land & Land Rights	87,436.77	0.00	64.2000%	105,041.70
Erlanger Gas Plant - Propane Gas Storage	29400	Tools, Shop & Garage Equip	20,546.54	20,546.54	64.2000%	32,003.95
Erlanger Gas Plant - Propane Gas Storage	27800	System Meas & Reg Station	5,331.62	327.48	64.2000%	8,304.71
Erlanger Gas Plant - Propane Gas Storage	29700	Communication Equipment	237.42	105.00	64.2000%	369.82
Kentucky Service Building, 19th & Augustine - General Plant	20500	Liquified Petroleum Gas Equ	(1,918.71)	(1,925.25)	64.2000%	(2,988.64)
Lafarge/DXB - Propane Gas Storage	21100	Liquified Petroleum Gas Equ	27,220.58	23,902.15	64.2000%	42,399.66
Feeder Line AM-0 - Gas Feeder Lines	27605	Gas Mains - Feeder Lines/St	558,789.22	321,721.26	49.1166%	1,137,678.95
Feeder Line AM-0 - Gas Feeder Lines	27401	Rights of Way	13,237.25	9,691.70	49.1166%	26,950.67
Feeder Line AM-1 - Gas Feeder Lines - KY	27605	Gas Mains - Feeder Lines/St	1,576,932.66	619,060.27	49.1166%	3,210,590.02
Feeder Line AM-1 - Gas Feeder Lines - KY	27401	Rights of Way	10,496.94	8,886.73	49.1166%	21,371.48
Feeder Line AM-1 - Gas Feeder Lines - KY	27400	Non-depr Land & Land Rights	1,827.97	0.04	49.1166%	3,314.50
Feeder Line AM-2 - Gas Feeder Lines	27605	Gas Mains - Feeder Lines/St	773,355.80	517,546.48	49.1166%	1,574,530.41
Feeder Line AM-2 - Gas Feeder Lines	27500	Structures & Improvements -	429,300.46	15,213.78	49.1166%	874,043.53
Feeder Line AM-2 - Gas Feeder Lines	27401	Rights of Way	59,332.98	31,447.60	49.1166%	120,800.25
Feeder Line AM-2 - Gas Feeder Lines - River Crossing	27605	Gas Mains - Feeder Lines/St	561,888.46	362,584.16	100.0000%	561,888.46
Feeder Line AM-2 - Gas Feeder Lines - River Crossing	29800	Miscellaneous Equipment	41,785.66	24,860.76	100.0000%	41,785.66
Feeder Line AM-7 - Gas Feeder Lines - KY	27605	Gas Mains - Feeder Lines/St	11,980,010.48	1,632,144.59	49.1166%	24,390,960.45
Feeder Line AM-7 - Gas Feeder Lines - KY	27500	Structures & Improvements -	196,948.88	7,202.24	49.1166%	400,982.31
Feeder Line AM-7 - Gas Feeder Lines - KY	27400	Non-depr Land & Land Rights	55,673.77	0.04	49.1166%	113,350.22
Feeder Line AM-7 - Gas Feeder Lines - KY	27401	Rights of Way	50,943.71	43,054.41	49.1166%	103,719.94
Feeder Line AM-7 - Gas Feeder Lines - River Crossing	27605	Gas Mains - Feeder Lines/St	231,295.49	198,539.83	100.0000%	231,295.49
Feeder Line AM-7 - Gas Feeder Lines - River Crossing	29800	Miscellaneous Equipment	41,805.05	24,872.30	100.0000%	41,805.05
Feeder Line UL-6 - Gas Feeder Lines	27605	Gas Mains - Feeder Lines/St	1,149,683.09	172,479.50	49.1166%	2,340,722.05
Feeder Line UL-6 - Gas Feeder Lines	27401	Rights of Way	90,062.78	45,123.51	49.1166%	183,365.26
Feeder Line UL-6 - Gas Feeder Lines	27602	Gas Mains - Dist Lines/Stee	5,449.80	316.44	49.1166%	11,095.64
Gas Distribution Lines - Kentucky	20500	Structures and Improvements	58,956.14	410.57	64.2000%	91,832.00
Gas Distribution Lines - Kentucky	21100	Liquified Petroleum Gas Equ	(58,956.14)	(401.11)	64.2000%	(91,832.00)
Gas Feeder Lines Kentucky	21100	Liquified Petroleum Gas Equ	662,686.33	32,817.22	64.2000%	1,032,224.82
Line LP-3 - Propane Gas Storage	21100	Liquified Petroleum Gas Equ	1,642,509.70	782,302.36	64.2000%	2,558,426.32
Line LP-3 - Propane Gas Storage	20500	Structures and Improvements	117,601.56	6,964.72	64.2000%	183,180.00
Line LP-3 - Propane Gas Storage	20401	Rights of Way	15,689.55	15,188.47	64.2000%	24,438.55
Line LP-3 - Propane Gas Storage	27602	Gas Mains - Dist Lines/Stee	2,836.77	479.11	64.2000%	4,418.64
Three Mile Road - Measuring & Regulating Stations	27800	System Meas & Reg Station	11,976,059.62	286,683.31	49.1166%	24,382,916.61
Three Mile Road - Measuring & Regulating Stations	27500	Structures & Improvements -	749,868.98	12,679.90	49.1166%	1,526,711.90
Three Mile Road - Measuring & Regulating Stations	27801	System M & R St. Electronic	333,905.28	46,636.90	49.1166%	679,821.64
Three Mile Road - Measuring & Regulating Stations	27400	Non-depr Land & Land Rights	10,682.10	0.02	49.1166%	21,748.46

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

WPB-5.1a  
 WITNESS RESPONSIBLE:  
 A. MOTSINGER

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

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

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

WPB-5.1b  
 WITNESS: RESPONSIBLE:  
 A. MOTSINGER

LINE NO.	ACCOUNT NO. and DESCRIPTION	DE-KY	ALLOCATED TO GAS DEPT		ALLOCATED TO JURISDICTION		
		INVENTORY (A) \$	%	AMOUNT \$	ALLOC CODE	%	AMOUNT \$
1	<u>Base Period - Ending Balance</u>						
2	154100 M&S Inventory - Gas	271,718	100.00%	271,718	DALL	100.000	271,718
3	154100 M&S Inventory - Electric	14,923,412	0.00%	0	DALL	100.000	0
4	154200 Limestone Inventory - Electric	1,743,157	0.00%	0	DALL	100.000	0
5	154410 Working Stock - Gas	<u>79,983</u>	100.00%	<u>79,983</u>	DALL	100.000	<u>79,983</u>
6		17,018,270		351,701			351,701
7	163110 Stores Expense - Gas	95,901	100.00%	95,901	DALL	100.000	95,901
8	163110 Stores Expense - Electric	<u>293,256</u>	0.00%	0	DALL	100.000	0
9	Total	<u>17,407,427</u>		<u>447,602</u>			<u>447,602</u>
10							
11	<u>Forecasted Period - 13 Month Average Balance</u>						
12							
13	154100 M&S Inventory - Gas	312,178	100.00%	312,178	DALL	100.000	312,178
14	154100 M&S Inventory - Electric	15,633,843	0.00%	0	DALL	100.000	0
15	154200 Limestone Inventory - Electric	1,581,489	0.00%	0	DALL	100.000	0
16	154410 Working Stock - Gas	<u>48,596</u>	100.00%	<u>48,596</u>	DALL	100.000	<u>48,596</u>
17		17,576,106		360,774			360,774
18	163110 Stores Expense - Gas	61,405	100.00%	61,405	DALL	100.000	61,405
19	163110 Stores Expense - Electric	<u>(77,496)</u>	0.00%	0	DALL	100.000	0
20	Total	<u>17,560,015</u>		<u>422,179</u>			<u>422,179</u>

Source:  
 (A) WPB-5.1c

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

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

LINE NO.	MONTH	ACCOUNT 154100 - Gas \$	ACCOUNT 154100 - Elec \$	ACCOUNT 154200 - Elec \$	ACCOUNT 154410 - Gas \$	ACCOUNT 154990 - Elec \$	ACCOUNT 163110 - Gas \$	ACCOUNT 163110 - Elec \$
1	<b>Base Period</b>							
2	September 2020	271,316	15,757,702	1,706,347	79,502	0	(571,210)	482,418
3	October	301,252	15,646,429	1,706,347	86,266	0	(516,487)	305,856
4	November	312,638	15,633,197	2,191,125	86,266	0	(499,750)	213,763
5	December	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
6	January 2021	268,409	15,626,144	2,051,245	53,263	0	54,543	(124,238)
7	February	314,830	15,616,391	1,804,348	56,497	0	88,798	(125,272)
8	March	269,210	15,477,183	1,815,925	64,221	0	83,003	(115,565)
9	April	267,132	15,443,691	2,075,436	66,346	0	(53,317)	(48,484)
10	May	311,071	15,593,956	1,863,894	68,779	0	(16,275)	46,230
11	June	298,099	15,890,463	1,684,673	68,779	0	22,406	213,050
12	July	276,338	16,203,141	2,015,870	74,973	0	69,982	276,501
13	August	271,718	14,923,412	1,743,157	79,983	0	95,901	293,256
14								
15	<b>Forecasted Period</b>							
16	December 2021	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
17	January 2022	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
18	February	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
19	March	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
20	April	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
21	May	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
22	June	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
23	July	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
24	August	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
25	September	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
26	October	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
27	November	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
28	December	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
29	Total	4,058,314	203,239,959	20,559,357	631,748	0	798,265	(1,007,448)
30								
31	Thirteen Month Average Balance	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
		 v	 v	 v	 v	 v	 v	 v
		To WPB-5.1b	To WPB-5.1b	To WPB-5.1b	To WPB-5.1b	To WPB-5.1b	To WPB-5.1b	To WPB-5.1b

Note: Source is Company general ledger.

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

WPB-5.1d  
 WITNESS RESPONSIBLE:  
 A. MOTSINGER

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	ALLOC. TO GAS DEPT. %	AMOUNT	JURIS. ALLOCATION CODE	%	JURISDIC. AMOUNT
1	<u>Base Period - Ending Balance</u>						
2	Inter-Co Prepaid Insurance - Gas	40,445	100.00%	40,445	DALL	100.000	40,445
3	Inter-Co Prepaid Insurance - Elec	391,675	0.00%	0	DALL	100.000	0
4	KPSC Maintenance Tax - Gas	152,630	100.00% (2)	152,630	DNON	0.000	0
5	KPSC Maintenance Tax - Electric	553,733	0.00% (2)	0	DNON	0.000	0
6	Collateral Asset	(56,889)	0.00%	0	DALL	100.000	0
7	Total	<u>1,081,594</u>		<u>193,075</u>			<u>40,445</u>
8							
9	<u>Forecasted Period - 13 Month Average Balance</u>						
10	Inter-Co Prepaid Insurance - Gas	101,112	100.00%	101,112	DALL	100.000	101,112
11	Inter-Co Prepaid Insurance - Elec	979,187	0.00%	0	DALL	100.000	0
12	KPSC Maintenance Tax - Gas	144,362	100.00% (2)	144,362	DNON	0.000	0
13	KPSC Maintenance Tax - Electric	861,285	0.00% (2)	0	DNON	0.000	0
14	Collateral Asset	(43,468)	0.00%	0	DALL	100.000	0
15	Total	<u>2,042,478</u>		<u>245,474</u>			<u>101,112</u>

(1) WPB-5.1f.

(2) Not allowed due to Commission precedent.



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

WPB-5.1e  
 WITNESS RESPONSIBLE:  
 A. MOTSINGER

LINE NO.	MONTH	AMOUNT (A) \$
1	<b>Base Period</b>	
2	September 2020	2,163,369
3	October	2,515,040
4	November	2,236,907
5	December	1,692,954
6	January 2021	1,412,580
7	February	929,271
8	March	496,603
9	April	917,404
10	May	1,536,372
11	June	1,948,243
12	July	2,482,712
13	August	3,128,390
14		
15	<b>Forecasted Period</b>	
16	December 2021	1,692,954
17	January 2022	1,692,954
18	February	1,692,954
19	March	1,692,954
20	April	1,692,954
21	May	1,692,954
22	June	1,692,954
23	July	1,692,954
24	August	1,692,954
25	September	1,692,954
26	October	1,692,954
27	November	1,692,954
28	December	1,692,954
29	Total	<u>22,008,402</u>
30		
31	Thirteen Month Average Balance	<u>1,692,954</u>

(A) Company Records

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

WPB-5.1f  
 WITNESS RESPONSIBLE:  
 A. MOTSINGER

Line No.	Month	Prepaid Insurance - Gas 165075 (A) \$	Prepaid Insurance - Elec 165075 (A) \$	Public Utility Fees - Gas 165400 (A) \$	Public Utility Fees - Elec 165400 (A) \$	Collateral Asset 165520 (A) \$
1	<b>Base Period</b>					
2	September 2020	20,607	253,721	153,106	531,705	530,304
3	October	13,738	169,147	136,095	476,183	580,653
4	November	6,869	84,574	119,083	417,105	98,452
5	December	0	0	102,071	358,027	(43,330)
6	January 2021	111,223	1,077,105	85,059	295,392	(43,468)
7	February	101,112	979,187	68,047	237,738	(43,468)
8	March	91,001	881,268	51,035	177,235	(43,468)
9	April	80,889	783,349	34,024	119,581	142,090
10	May	70,778	685,431	17,012	60,502	(42,723)
11	June	60,667	587,512	183,156	664,479	(42,723)
12	July	50,556	489,593	167,893	609,106	(42,723)
13	August	40,445	391,675	152,630	553,733	(56,889)
14						
15	<b>Forecasted Period</b>					
16	December 2021	101,112	979,187	102,071	370,129	(43,468)
17	January 2022	101,112	979,187	91,890	251,887	(43,468)
18	February	101,112	979,187	203,882	1,552,542	(43,468)
19	March	101,112	979,187	193,701	1,434,301	(43,468)
20	April	101,112	979,187	183,520	1,316,060	(43,468)
21	May	101,112	979,187	173,339	1,197,818	(43,468)
22	June	101,112	979,187	163,158	1,079,577	(43,468)
23	July	101,112	979,187	152,977	961,335	(43,468)
24	August	101,112	979,187	142,796	843,094	(43,468)
25	September	101,112	979,187	132,614	724,853	(43,468)
26	October	101,112	979,187	122,433	606,611	(43,468)
27	November	101,112	979,187	112,252	488,370	(43,468)
28	December	101,112	979,187	102,071	370,129	(43,468)
29	Total	1,314,456	12,729,431	1,876,704	11,196,706	(565,084)
30						
31	Thirteen Month Average Balance	101,112	979,187	144,362	861,285	(43,468)

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 To WPB-5.1d

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(A) Company Records

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

WPB-5.1g  
 WITNESS RESPONSIBLE:  
 A. MOTSINGER

FOR THE BASE PERIOD AND FORECASTED PERIOD

Line No.	Month	Coal Stocks		Diesel Fuel East Bend	Natural Gas Woodsdale	Propane Woodsdale
		151130 (A)	151131 (A)	151140 (A)	151660 (A)	151700 (A)
		\$	\$	\$	\$	\$
1	<b>Base Period</b>					
2	September 2020	11,461,103	0	9,005,998	0	0
3	October	11,694,776	1,301,896	8,937,046	0	0
4	November	12,104,002	2,849,383	8,916,661	0	0
5	December	11,996,537	3,980,694	8,982,329	0	0
6	January 2021	11,539,791	4,008,479	8,711,058	0	0
7	February	9,828,379	2,434,124	8,695,604	0	0
8	March	8,713,274	3,515,691	9,217,986	0	0
9	April	7,791,588	2,893,026	9,123,686	0	0
10	May	6,481,989	2,552,877	9,108,847	0	0
11	June	5,522,551	4,263,212	9,016,252	0	0
12	July	5,475,583	3,585,558	8,844,198	0	0
13	August	7,850,546	2,763,407	8,785,221	0	0
14						
15	<b>Forecasted Period</b>					
16	December 2021	11,996,537	3,980,694	8,982,329	0	0
17	January 2022	11,996,537	3,980,694	8,982,329	0	0
18	February	11,996,537	3,980,694	8,982,329	0	0
19	March	11,996,537	3,980,694	8,982,329	0	0
20	April	11,996,537	3,980,694	8,982,329	0	0
21	May	11,996,537	3,980,694	8,982,329	0	0
22	June	11,996,537	3,980,694	8,982,329	0	0
23	July	11,996,537	3,980,694	8,982,329	0	0
24	August	11,996,537	3,980,694	8,982,329	0	0
25	September	11,996,537	3,980,694	8,982,329	0	0
26	October	11,996,537	3,980,694	8,982,329	0	0
27	November	11,996,537	3,980,694	8,982,329	0	0
28	December	11,996,537	3,980,694	8,982,329	0	0
29	Total	155,954,981	51,749,022	116,770,277	0	0
30						
31	Thirteen Month Average Balance	11,996,537	3,980,694	8,982,329	0	0

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 To SCH B-5.1

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(A) Company Records

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

WPB-5.1h  
 WITNESS RESPONSIBLE:  
 A. MOTSINGER

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

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 To SCH B-5.1

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

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	FEBRUARY 2021	MARCH 2021	APRIL 2021	MAY 2021	JUNE 2021	JULY 2021	AUGUST 2021
1	<b>GAS</b>								
2	252050	Customers' Advances for Construction	(1,643,017)	(1,643,017)	(1,643,017)	(1,643,017)	(1,643,017)	(1,636,730)	(1,636,730)
3									
4	255	Investment Tax Credits:							
5		3% Credit	0	0	0	0	0	0	0
6		4% Credit	(2,039)	(1,861)	(1,861)	(1,861)	(1,334)	(1,334)	(1,334)
7		10% Credit	(356,445)	(353,116)	(353,116)	(353,116)	(337,128)	(337,128)	(337,128)
8		30% Credit	0	0	0	0	0	0	0
9		Total Investment Tax Credits	(360,484)	(354,977)	(354,977)	(354,977)	(338,462)	(338,462)	(338,462)
10									
11		Accumulated Deferred Income Taxes:							
12	190	Total Account 190	4,416,539	4,484,455	4,484,455	4,484,455	4,337,621	4,337,621	4,337,621
13									
14	282	Account 282 - Other	(9,371,733)	(9,461,632)	(9,461,632)	(9,461,632)	(9,565,085)	(9,565,085)	(9,565,085)
15	282	Liberalized Depreciation	(61,399,940)	(62,023,757)	(62,023,757)	(62,023,757)	(62,602,245)	(62,602,245)	(62,602,245)
16	283	Account 283 - Other	(3,308,714)	(3,290,041)	(3,290,041)	(3,290,041)	(3,276,843)	(3,276,843)	(3,276,843)
17	283	Unrecovered Purchased Gas Cost	0	0	0	0	0	0	0
18		Total Deferred Income Taxes	(69,663,848)	(70,310,975)	(70,310,975)	(70,310,975)	(71,106,552)	(71,106,552)	(71,106,552)
19									
20		Regulatory Liability - Excess Deferred Taxes:							
21	254	Protected	(31,155,441)	(31,155,441)	(31,155,441)	(31,155,441)	(30,958,441)	(30,905,441)	(30,855,441)
22	254	Unprotected	700,072	709,280	684,887	677,294	669,702	662,109	654,516
23		Total Regulatory Liability - Excess Deferred Tax	(31,655,313)	(31,847,921)	(31,840,328)	(31,832,735)	(31,625,143)	(31,567,550)	(31,509,957)
24									
25	<b>ELECTRIC</b>								
26	252	Customers' Advances for Construction	0	0	0	0	0	0	0
27									
28	255	Investment Tax Credits:							
29		3% Credit	0	0	0	0	0	0	0
30		4% Credit	0	0	0	0	0	0	0
31		10% Credit	(314)	(280)	(280)	(280)	(245)	(245)	(245)
32		30% Credit	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)
33		Total Investment Tax Credits	(3,235,892)	(3,235,858)	(3,235,858)	(3,235,858)	(3,235,823)	(3,235,823)	(3,235,823)
34									
35		Accumulated Deferred Income Taxes:							
36	190	Total Account 190	16,276,818	15,976,596	15,976,596	15,976,596	14,656,521	14,656,521	14,656,521
37	281	Total Account 281	0	0	0	0	0	0	0
38	282	Account 282 - Other	(99,785,018)	(102,420,061)	(102,420,061)	(102,420,061)	(104,846,390)	(104,846,390)	(104,846,390)
39	282	Liberalized Depreciation	(68,752,758)	(68,949,750)	(68,949,750)	(68,949,750)	(68,888,023)	(68,888,023)	(68,888,023)
40	283	Total Account 283	(18,015,210)	(18,637,178)	(18,637,178)	(18,637,178)	(19,510,394)	(19,510,394)	(19,510,394)
41		Total Deferred Income Taxes	(170,316,166)	(173,930,413)	(173,930,413)	(173,930,413)	(178,568,286)	(178,568,286)	(178,568,286)
42									
43		Regulatory Liability - Excess Deferred Taxes:							
44	254	Protected	(46,507,856)	(46,457,856)	(46,407,856)	(46,357,856)	(46,307,856)	(46,257,856)	(46,207,856)
45	254	Unprotected	(17,600,419)	(17,187,232)	(16,900,899)	(16,614,566)	(16,328,233)	(16,041,900)	(15,755,568)
46		Total Regulatory Liability - Excess Deferred Tax	(64,108,275)	(63,645,088)	(63,308,755)	(62,972,422)	(62,636,089)	(62,299,756)	(61,963,424)
47									
48	<b>NON-UTILITY</b>								
49									
50	255	Investment Tax Credits:							
51		3% Credit	0	0	0	0	0	0	0
52		4% Credit	0	0	0	0	0	0	0
53		10% Credit	0	0	0	0	0	0	0
54		Total Investment Tax Credits	0	0	0	0	0	0	0
55									
56		Accumulated Deferred Income Taxes:							
57	190	Total Account 190	148,854	(172,940)	(172,940)	(172,940)	(80,614)	(80,614)	(80,614)
58	282	Account 282 - Other	2,162,763	2,152,117	2,152,117	2,152,117	1,843,385	1,843,385	1,843,385
59	282	Liberalized Depreciation	(26,009,121)	(25,529,423)	(25,529,423)	(25,529,423)	(25,049,724)	(25,049,724)	(25,049,724)
60	283	Total Account 283	0	0	0	0	0	0	0
60	283	Unrecovered Purchased Gas	0	0	0	0	0	0	0
61		Total Deferred Income Taxes	(23,697,504)	(23,550,246)	(23,550,246)	(23,550,246)	(23,295,953)	(23,295,953)	(23,295,953)
62									
63		Regulatory Liability - Excess Deferred Taxes:							
64	254	Protected							
65	254	Unprotected							
66		Total Regulatory Liability - Excess Deferred Tax							

Table with columns: LINE NO., ACCOUNT NUMBER, DESCRIPTION, and monthly columns (DECEMBER 2021 to DECEMBER 2022), plus TOTAL and PRORATED ADIT columns. Rows are categorized into GAS, ELECTRIC, and NON-UTILITY sections.

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

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

LINE NO.	Description	WPB-6a (1)	Allocation % (A) (2)	To Be Eliminated (Col. 1 * Col. 2) (3)
1	Investment tax Credit - 3%	0	5.02%	0 --> To Sch B-6, Page 1
2				
3	Liberalized Depreciation	(62,602,245)	5.02%	(3,142,633) --> To Sch B-6, Page 1
4				
5	Excess Deferred Taxes	(30,855,441)	5.02%	(1,548,943) --> To Sch B-6, Page 1

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

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

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

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

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



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

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

Line No.	Account Number	Description	Adjustment
	190		
1		Other Noncurrent After-Tax DTA for R&D Credit	495,634
2		Bad Debts - Tax over Book	6,763
3		Unamortized Debt Premium	(1,833)
4		Accrued Vacation	150,335
5		MGP Sites	166,582
6		GAS SUPPLIER REFUNDS	5,181
7		UNBILLED REVENUE - FUEL	875,874
8		Cares Act Reserve	10,049
9		Rate Refunds	84,609
10		Demand Side Management (DSM) Defer	(324,078)
11		Charitable Contribution Carryover	42,969
12		Retirement Plan Expense - Underfunded	1,774,934
13		Non-qualified Pension - Accrual	8,779
14		ANNUAL INCENTIVE PLAN COMP	(11,663)
15		PAYABLE 401 (K) MATCH	1,752
16		OPEB Expense Accrual	189,949
17		FAS 112 Medical Expenses Accrual	19,207
18		190155_Other NC Federal NOLs	414,953
19			
20		Account 190 Total	<u>3,909,996</u>
21			
22	283		
23		Loss on Reacquired Debt-Amort	(5,588)
24		Reg Liab RSLI & Other Misc Dfd Costs	(528,939)
25		Reg Asset - Rate Case Expense	(41,339)
26		Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	(1,948,646)
27		Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	1,428
28		Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	(136,291)
29		Reg Asset - Accr Pension FAS158 - FAS87NQ	368,914
30		Reg Asset - Accr Pension FAS158 - FAS 106/112	11,049
31		Vacation Carryover - Reg Asset	(87,666)
32		Retirement Plan Expense - Overfunded	(850,808)
33			
34		Account 283 Total	<u>(3,217,886)</u>
35			
36	190, 283	Total Deferred Income Taxes Adjustment	<u>692,110</u> --> To Sch B-6, Page 1

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

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

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

**SECTION C**

**WORKPAPERS**

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

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

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

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

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

LINE NO.	TITLE of ACCOUNT	BASE PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	GAS COST	OTHER	
1	Total Billed Revenue (A)	71,563,231	35,065,526		106,628,757
2					
3	Total Unbilled Revenue (A)	384,573	(220,886)		163,687
4					
5	Other Revenue: (B)				
6	Late Payment Charge			1,166	1,166
7	Bad Check Charges			12,292	12,292
8	Reconnection Charges			8,138	8,138
9	Field Collection Charges			163	163
10	Erlanger Gas Plant			1,034,527	1,034,527
11	Inter-Company Gas Transp Rev			603,504	603,504
12	Provision for Rate Refunds			50,136	50,136
13	Interdepartmental Sales	9,452	17,308		26,760
14	Other Gas Revenue			11,330	11,330
15	Total Other Revenue			1,721,256	1,748,016
16					
17	Total Revenues	71,957,256	34,861,948	1,721,256	108,540,460

Notes:

(A) Source: WPC-2c.

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

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

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

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

Notes:

(A) Source: WPC-2d.

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







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

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

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





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

WPC-2.1a  
WITNESS RESPONSIBLE:  
J. P. BROWN  
Page 3 of 3

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
932000	Maintenance Of Gen Plant-Gas	AGO	932	1,280	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
				204,463,910	32,738,490	26,303,833	21,781,876	12,180,793	9,424,976	9,327,157	9,794,839	9,593,515	9,878,830	14,861,473	22,064,987	26,533,541
	Revenues	REV		112,370,414	19,828,280	16,115,007	12,862,897	6,486,442	4,358,873	4,087,399	4,266,916	4,300,521	4,567,621	7,461,713	12,309,568	16,105,177
	<u>Operating Expenses</u>															
	Gas Purchased Expense	Fuel		39,753,477	8,463,241	5,856,180	4,654,851	1,201,321	708,370	819,898	1,008,082	1,008,351	1,136,016	3,108,505	5,573,042	6,185,840
	<u>Operation</u>															
	Production	PO		1,197,441	108,790	100,709	101,894	93,417	92,391	92,692	108,527	92,898	92,695	92,600	102,597	118,431
	Customer Accounts	CO		5,811,184	607,708	478,528	530,834	576,144	488,267	486,798	445,668	405,868	409,300	409,702	357,318	415,051
	Customer Service & Information	CSI		389,190	30,382	31,784	32,978	33,230	33,610	31,369	33,520	31,341	33,127	31,114	34,580	31,857
	Sales Expense	SE		413,912	34,678	40,869	33,104	37,347	37,574	34,061	31,124	35,701	32,238	30,452	34,950	32,014
	Transmission	TO		16,088	1,313	1,313	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344
	Distribution	DO		6,565,748	601,731	519,483	506,103	518,364	521,023	545,217	812,454	541,371	541,548	549,891	519,883	588,898
	A&G	AGO		7,364,599	671,403	613,784	716,228	613,384	598,908	878,032	605,727	597,806	540,403	602,908	597,081	529,136
	Other	OTH		0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Maintenance</u>															
	Production	PM		123,280	4,489	4,489	1,489	12,489	29,881	16,489	21,489	1,489	1,489	26,489	1,489	1,489
	Transmission	TM		519,821	12,150	13,600	34,232	70,016	52,320	74,798	75,380	60,172	61,226	41,845	14,731	9,351
	Distribution	DM		1,802,884	168,212	158,221	113,393	164,014	157,625	113,756	195,788	160,972	117,863	157,644	157,313	140,103
	A&G	AGM		0	0	0	0	0	0	0	0	0	0	0	0	0
	Operation & Maintenance Expense			24,004,103	2,240,854	1,960,780	2,071,597	2,119,749	2,013,141	2,074,556	2,131,001	1,928,562	1,831,233	1,943,790	1,821,268	1,867,574
	Depreciation Expense	DEPR		20,041,362	1,682,139	1,682,269	1,682,768	1,684,366	1,656,126	1,657,358	1,667,807	1,667,890	1,657,029	1,659,543	1,671,148	1,672,919
	Amortization of Deferred Expenses	AMORT		407,760	33,980	33,980	33,980	33,980	33,980	33,980	33,980	33,980	33,980	33,980	33,980	33,980
	Taxes Other Than Income Taxes	OTHTX		4,928,002	413,429	408,870	409,016	408,388	407,918	407,599	420,486	407,644	406,384	407,375	409,418	421,496
	Income Taxes	FIT		2,958,792	246,567	246,567	246,567	246,567	246,567	246,567	246,567	246,567	246,567	246,567	246,567	246,555
	Operating Income			20,276,918	6,518,070	5,926,381	3,564,118	792,091	(707,230)	(1,152,359)	(1,221,007)	(992,473)	(743,588)	81,953	2,554,149	5,876,813







**SECTION D**

**WORKPAPERS**



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

WPD-2.1a  
WITNESS RESPONSIBLE:  
A. MOTSINGER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Base	\$ 71,957,256	\$ 70,855,509	\$ (1,101,747)
2				
3	Gas Cost	34,861,948	39,753,485	4,891,537
4				
5	Other Revenue	<u>1,721,256</u>	<u>1,761,420</u>	<u>40,164</u>
6				
7	Total Revenue	<u>\$ 108,540,460</u>	<u>\$ 112,370,414</u>	<u>\$ 3,829,954</u>

↑  
To Schedule D-1

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

WPD-2.2a  
WITNESS RESPONSIBLE:  
A. MOTSINGER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Liquefied Petroleum Gas	\$ 31,207	\$ 336,370	\$ 305,163
2				
3	Purchased Gas	<u>35,900,754</u>	<u>39,753,477</u>	<u>3,852,723</u>
4				
5	Total Purchased Gas Cost Expenses	<u>\$ 35,931,961</u>	<u>\$ 40,089,847</u>	<u>\$ 4,157,886</u>

↑  
To Schedule D-1

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

WPD-2.13a  
WITNESS RESPONSIBLE:  
A. MOTSINGER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Federal Taxes	\$ 255,561	\$ -	\$ (255,561)
2				
3	State and Other Taxes	<u>3,883,434</u>	<u>4,928,002</u>	<u>1,044,568</u>
4				
5	Total Taxes Other than Income Taxes	<u>\$ 4,138,995</u>	<u>\$ 4,928,002</u>	<u>\$ 789,007</u>

↑  
To Schedule D-1

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

WPD-2.14a  
 WITNESS RESPONSIBLE:  
 A. MOTSINGER

Line No.	Description	Adjustments to		Amount
		Base Period	Forecasted Period	
1	<u>Schedule D-1</u>			
2	State	\$ (151,008)	\$ 138,924	\$ (12,084)
3	Federal	(606,547)	558,006	(48,541)
4				
5	<u>Schedule E-1</u>			
6	State	(257,035)	138,924	(118,111)
7	Federal	(1,907,025)	558,006	(1,349,019)
8				
9	<u>Difference</u>			
10	State	(106,027)	0	(106,027)
11	Federal	(1,300,478)	0	(1,300,478)

↑  
 To Schedule D-1

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(A) Source: Schedule H



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

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

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

(A) Source: Schedule H

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

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

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

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

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

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

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

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

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

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

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

(1) Source: WPD-2.19e.

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

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

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

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

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

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

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

(2) Per forecast.

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

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

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

↑  
To WPD-2.19c

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

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

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

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

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

↑  
To Schedule D-1



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

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

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

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

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

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

(A) To Schedule D-1

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

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

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

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

WPD-2.25a  
WITNESS RESPONSIBLE:  
A. MOTSINGER

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

<sup>(1)</sup> Excluding Schedule D-2.25 adjustment.

<sup>(2)</sup> Schedule M-2.2

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

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

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

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

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

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

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

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

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

**SECTION E**  
**WORKPAPERS**



Line No.	Description	BASE PERIOD	FORECASTED PERIOD
		Twelve Months Ended August 31, 2021	Twelve Months Ended December 31, 2022
1	Oper Income Before Federal & State Income Taxes	26,275,041	23,235,710
2			
3	1107 Interest Charges Allocated	(2,369,999)	(8,300,957)
4			
5	PERM Permanent Differences	190,024	234,602
6			
7	Temporary Differences:		
8	T13A08 Accounting Depreciation	19,351,415	20,041,362
9	T13A28 Tax Depreciation	(29,168,155)	(30,202,376)
10	T19A94 Unbilled Revenue - Fuel	(1,960,661)	0
11	OTH Other	2,672,739	1,328,808
12			
13			
14	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	14,990,404	6,337,149
15			
16	Ky Tax Inc Adj - Misc:		
17	Kentucky Tax Inc. Adjustment - Misc	(11,417,049)	(6,777,000)
18			
19	Gross State Taxable Income	3,573,355	(439,851)
20			
21	Percent of Business Taxable in State	99.3700%	99.3700%
22			
23	Kentucky Taxable Income	3,550,843	(437,080)
24			
25	Kentucky Income Tax Expense @ 5.000%	177,542	(21,854)
26			
27	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	14,990,404	6,337,149
28	Kentucky Income Tax	177,542	(21,854)
29			
30	Federal Taxable Income - Ordinary	14,812,862	6,359,003
31			
32	Federal Income Tax Before Credits @ 21%	3,110,701	1,335,391

Line No.	Description	Actual				Actual	
		6 Months Ended August 2020	12 Months Ended December 2020	4 Months Ended December 2020	2 Months Ended February 2021	6 Months Ended August 2021	12 Months Ended August 2021
1	Operating Income Before Federal & State Income Tax			8,677,534	13,048,622	4,548,885	26,275,041
2							
3	Interest Expense	(4,504,297)	(6,874,296)	(2,369,999)	0	0	(2,369,999)
4							
5	P11A20 Lobbying	0	0	0	0	0	0
6	P11A23 Entertainment	0	0	0	0	0	0
7	P11A77 AFUDC Equity	0	0	0	0	0	0
8	P11A95 After Tax ADC, MAE, ITC Permanent	67,245	190,024	122,779	0	67,245	190,024
9	T11A02 Bad Debts - Tax over Book	285,097	6,856	(278,241)	0	0	(278,241)
10	T11B16 OFFSITE GAS STORAGE COSTS	(1,120,199)	147,744	1,267,943	0	359,155	1,627,098
11	T13A04 AFUDC Interest	0	0	0	0	0	0
12	T13A08 Book Depreciation/Amortization	9,012,914	18,395,851	9,382,937	0	9,968,478	19,351,415
13	T13A19 After Tax ADC, MAE, ITC Temporary	(50,434)	(190,024)	(139,590)	0	(50,434)	(190,024)
14	T13A26 Tax Interest Capitalized	485,828	985,368	499,540	0	171,717	671,257
15	T13A28 Tax Depreciation/Amortization	(13,423,995)	(27,600,000)	(14,378,005)	0	(14,792,150)	(29,166,155)
16	T13A30 Tax Gains/Losses	(140,000)	(1,417,000)	(1,277,000)	0	(355,000)	(1,632,000)
17	T13B08 ASSET RETIREMENT OBLIGATION	0	0	0	0	211,938	211,938
18	T13B23 Non-Cash Overhead Basis Adj	(630,869)	97,761	928,630	0	133,663	1,062,283
19	T13B31 Impairment of Plant Assets	0	0	0	0	327,811	327,811
20	T15B83 Reg Asset - Rate Case Expense - Amortization - NC	0	0	0	0	(42,254)	(42,254)
21	T15A24 Loss on Reacquired Debt-Amort	28,284	50,385	22,081	0	18,912	40,993
22	T15B17 Reg Liab RSLI & Other Misc Dfd Costs	120,342	243,330	122,968	0	125,695	248,683
23	T15B28 Reg Asset - Rate Case Expense	25,456	51,031	25,575	0	25,516	51,091
24	T15B29 Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	87,198	(285,900)	(373,098)	0	0	(373,098)
25	T15B37 Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	0	(3,105)	(3,105)	0	0	(3,105)
26	T15B41 Reg Asset - Accr Pension FAS158 - FAS 106/112	0	55,759	55,759	0	0	55,759
27	T17A01 Vacation Carryover - Reg Asset	0	(24,970)	(24,970)	0	0	(24,970)
28	T17A02 Accrued Vacation	(14,902)	53,789	68,691	0	(16,626)	52,065
29	T17A54 MGP Sites	0	(1,360)	(1,360)	0	0	(1,360)
30	T19A89 GAS SUPPLIER REFUNDS	24,412	2,647	(21,565)	0	(195,913)	(217,476)
31	T19A94 UNBILLED REVENUE - FUEL	(27,111)	(784,819)	(757,708)	0	(1,202,953)	(1,960,661)
32	T20A41 Rate Refunds	582,313	(149,749)	(732,062)	0	(25,071)	(757,133)
33	T20C02 Demand Side Management (DSM) Defer	(184,977)	465,561	670,538	0	1,266,288	1,936,826
34	T22A07 Charitable Contribution Carryover	0	71,863	71,863	0	(49,860)	22,003
35	T22A23 Retirement Plan Expense - Overfunded	0	(1,054,774)	(1,054,774)	0	0	(1,054,774)
36	T22A26 Retirement Plan Expense - Underfunded	0	1,427,872	1,427,872	0	0	1,427,872
37	T22A29 Non-qualified Pension - Accrual	0	3,105	3,105	0	0	3,105
38	T22E02 OPEB Expense Accrual	(75,628)	(211,391)	(135,763)	0	(54,622)	(190,585)
39	T22E06 FAS 112 Medical Expenses Accrual	(1,359)	9,051	10,410	0	(327,105)	(318,895)
40	T13A14 Contributions in Aid (CIAC's)	(20,901)	1,933,866	1,954,867	0	9,702	1,964,569
41	T13A16 Cost of Removal	(194,451)	(763,445)	(568,995)	0	(1,173,054)	(1,742,049)
42	T13A18 Capitalized Hardware/Software	0	(441)	(441)	0	0	(441)
43	T13B09 Book Depreciation Charged to Other Accounts	10,312	20,081	9,769	0	8,593	18,362
44	T19B02 Cares Act Reserve	0	40,318	40,318	0	0	40,318
45	T22B13 ANNUAL INCENTIVE PLAN COMP	0	(187,155)	11,385	0	(65,405)	(54,040)
46	T22B15 PAYABLE 401 (K) MATCH	(9,071)	(3,681)	5,190	0	(4,310)	880
47	T22H11 Asset Retirement Costs - ARO	0	0	0	0	49,109	49,109
48	T22H12 ARO Regulatory Asset	0	0	0	0	(252,046)	(252,046)
49							
50	Federal Taxable Income Adjustments - Net	(10,067,313)	(15,479,789)	(5,412,456)	0	(5,672,181)	(11,284,637)
51							
52	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward			3,265,078	13,048,622	(1,323,296)	14,990,404
53							
54	Ky Tax Inc Adj - Misc:						
55	Kentucky Tax Inc. Adjustment - Bonus Depr			(11,417,049)	0	0	(11,417,049)
56							
57	Gross State Business Taxable Income			(8,151,971)	13,048,622	(1,323,296)	3,573,355
58							
59	Percent of Business Taxable in State			99.3700%	99.3700%	99.3700%	99.3700%
60							
61	Kentucky Business Taxable Income			(8,100,614)	12,966,416	(1,314,959)	3,550,843
62							
63	Kentucky Income Tax Expense @ 5.000%			(405,031)	648,321	(65,748)	177,542
64							
65	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward			3,265,078	13,048,622	(1,323,296)	14,990,404
66	Kentucky Income Tax			405,031	(648,321)	65,748	(177,542)
67							
68	Federal Taxable Income - Ordinary			3,670,109	12,400,301	(1,257,548)	14,812,862
69							
70	Federal Income Tax Before Credits @ 21%			770,723	2,604,063	(264,085)	3,110,701

**SECTION F**  
**WORKPAPERS**

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

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

Line No.	Project / Description	Total	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Newspaper</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	<u>Magazines and Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Television</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	<u>Radio</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Direct Mail</u>													
10	Conservation	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Safety	2,331	76	953	180	0	0	796	0	0	0	0	326	0
12		2,331	76	953	180	0	0	796	0	0	0	0	326	0
13														
14	<u>Sales Aids</u>	2,382	16	1,100	19	1,216	0	0	6	6	1	0	0	18
15														
16	<u>Undetermined</u>	20,168	1,426	361	1,599	4,864	3,491	429	1,304	2,486	1,052	1,658	201	1,297
17														
18	Total	24,881	1,518	2,414	1,798	6,080	3,491	1,225	1,310	2,492	1,053	1,658	527	1,315



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

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

Line No.	Project / Description	Total (\$)	Sep-20 (\$)	Oct-20 (\$)	Nov-20 (\$)	Dec-20 (\$)	Jan-21 (\$)	Feb-21 (\$)	Mar-21 (\$)	Apr-21 (\$)	May-21 (\$)	Jun-21 (\$)	Jul-21 (\$)	Aug-21 (\$)
1	<b>Legal</b>													
2	None	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<b>Engineering</b>													
6	None	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<b>Accounting</b>													
10	None	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	<b>Other</b>													
14	C2OM - Customer Connect Misc O&M	30	0	30	0	0	0	0	0	0	0	0	0	0
15	CCR - Central Cash Remittance	248	116	85	67	0	0	0	0	0	0	0	0	0
16	CONSULT - Consulting	11,117	97	86	2,788	8,146	0	0	0	0	0	0	0	0
17	CORONA - Coronavirus Exp	306	306	0	0	0	0	0	0	0	0	0	0	0
18	Enterprise Asset Management	1,005,704	379,779	56,294	333,879	74,832	23,242	204,029	(94,701)	15,284	(16,837)	20,724	5,590	3,589
19	ITOTINT - IT/OT Cybersecurity	0	0	0	0	0	0	0	0	0	0	0	0	0
20	ITSUPP - IT Support	7,059	848	875	851	786	593	570	520	487	0	1,024	0	505
21	LTHADMIN - Lighthouse Initiative	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LTHWKFLW2 - Lighthouse Initiative	0	0	0	0	0	0	0	0	0	0	0	0	0
23	NGBU Communications Platform	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PRINT - Printing Svcs	293	0	0	293	0	0	0	0	0	0	0	0	0
25	STAFF - General & Administrative supt	1,593	133	273	283	554	(362)	172	105	98	89	64	184	0
26	STAFF - STAFF	77	0	0	0	0	0	0	0	0	0	0	0	77
27	STAFFPS - P&S Standard Staff Costs	11,545	2,370	715	763	733	62	0	0	0	0	0	0	6,902
28	STRAT10 - Grid Solutions Other	4,333	459	97	400	370	441	332	380	387	522	293	334	318
29	SUBSCRIP - Publication Subscription	373	0	140	39	42	152	0	0	0	0	0	0	0
30	TDITOM - PD IT O&M	11,757	0	0	0	0	11,757	0	0	0	0	0	0	0
31	Other - Non Specific	645,647	60,037	111,246	(40,964)	133,786	21,477	56,366	21,773	55,725	67,992	64,292	28,321	65,596
32	Various Budgeted Items	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Total Other Services	1,700,082	444,145	169,821	298,399	219,249	57,362	261,469	(71,923)	71,981	51,766	86,397	34,429	76,987
34														
35	Total	1,700,082	444,145	169,821	298,399	219,249	57,362	261,469	(71,923)	71,981	51,766	86,397	34,429	76,987

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

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

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

**SECTION G**

**WORKPAPERS**  
**(not applicable)**



**SECTION H**

**WORKPAPERS**  
**(not applicable)**

**SECTION I**

**WORKPAPERS**  
**(not applicable)**

# SECTION J

WORKPAPERS  
(not applicable)

**SECTION K**

**WORKPAPERS**  
**(not applicable)**

SECTION L

WORKPAPERS  
(not applicable)

**SECTION M**

**WORKPAPERS**  
**(not applicable)**

SECTION N

WORKPAPERS  
(not applicable)

VERIFICATION

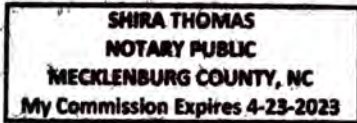
STATE OF NORTH CAROLINA     )  
  )  
  )     SS:  
COUNTY OF MECKLENBURG     )

The undersigned, Abby Motsinger, Director Jurisdictional Forecasting, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing supplemental filing requirements and that it is true and correct to the best of her knowledge, information and belief.

Abby Motsinger  
Abby Motsinger Affiant

Subscribed and sworn to before me by Abby Motsinger on this 12<sup>th</sup> day of October 2021.

Shira Thomas  
NOTARY PUBLIC



My Commission Expires: April 23 2022



**VERIFICATION**

**STATE OF NORTH CAROLINA**        )  
  )       **SS:**  
**COUNTY OF MECKLENBURG**        )

The undersigned, Bryan Manges, Director Gas Utility & Infrastructure, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing supplemental filing requirements and that it is true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Bryan Manges Affiant

Subscribed and sworn to before me by Bryan Manges on this 6<sup>th</sup> day of October,  
2021.

**Tracy R Landrum**  
**NOTARY PUBLIC**  
**MECKLENBURG COUNTY, N.C.**  
**My Commission Expires 05-07-2023**

  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:

**VERIFICATION**


**STATE OF NORTH CAROLINA         )**  
**)**         **SS:**  
**COUNTY OF MECKLENBURG        )**

The undersigned, Chris Bauer, Director, Corporate Finance-Asst. Treasurer, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing supplemental filing requirements and that it is true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Chris Bauer Affiant

Subscribed and sworn to before me by Chris Bauer on this 6 day of Oct,  
2021.



  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: 03-01-24

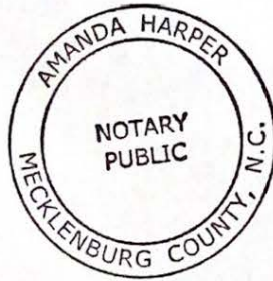
VERIFICATION

STATE OF NORTH CAROLINA     )  
   )     SS:  
COUNTY OF MECKLENBURG     )

The undersigned, David Raiford, Manager Accounting I, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing supplemental filing requirements and that it is true and correct to the best of his knowledge, information and belief.

David Raiford  
David Raiford Affiant

Subscribed and sworn to before me by David Raiford on this 12 day of October, 2021.



Amanda Harper  
NOTARY PUBLIC Amanda Harper

My Commission Expires: January 2, 2024

VERIFICATION

STATE OF NORTH CAROLINA )  
 ) SS:  
COUNTY OF MECKLENBURG )

The undersigned, Jake Stewart, Director Compensation, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing supplemental filing requirements and that it is true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Jake Stewart Affiant

Subscribed and sworn to before me by Jake Stewart on this 4 day of October 2021.



  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: 02/14/2022

**VERIFICATION**

STATE OF OHIO                    )  
  )     SS:  
COUNTY OF HAMILTON        )

The undersigned, Jay Brown, Director Rates & Regulatory Planning, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the supplemental filing requirements and that it is true and correct to the best of his knowledge, information, and belief.

  
Jay Brown Affiant

Subscribed and sworn to before me by Jay Brown, on this 4<sup>th</sup> day of October, 2021.

  
NOTARY PUBLIC

My Commission Expires: July 8, 2022



**E. MINNA ROLFES-ADKINS**  
Notary Public, State of Ohio  
My Commission Expires  
July 8, 2022

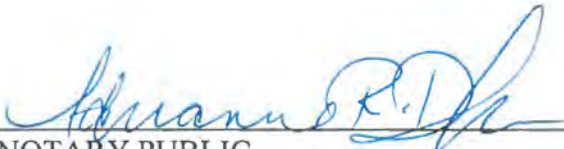
**VERIFICATION**

STATE OF OHIO                    )  
  )  
COUNTY OF HAMILTON         )        SS:

The undersigned, Jeff L. Kern, Lead Rates & Regulatory Strategy Analyst, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the supplemental filing requirements and that it is true and correct to the best of his knowledge, information, and belief.

  
\_\_\_\_\_  
Jeff L. Kern, Affiant

Subscribed and sworn to before me by Jeff L. Kern, on this 7 day of October, 2021.

  
\_\_\_\_\_  
NOTARY PUBLIC



ADRIANNE R DEFFREN  
Notary Public, State of Ohio  
My Comm. Expires 09-05-2026 My Commission Expires: 9-5-2024

**VERIFICATION**

STATE OF OHIO                                    )  
  )  
COUNTY OF HAMILTON                        )        SS:

The undersigned, James E. Ziolkowski, Director Rates & Regulatory Planning, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the supplemental filing requirements and that it is true and correct to the best of his knowledge, information, and belief.

  
\_\_\_\_\_  
James E. Ziolkowski, Affiant

Subscribed and sworn to before me by James E. Ziolkowski, on this 4th day of October, 2021.

  
\_\_\_\_\_  
NOTARY PUBLIC


My Commission Expires: July 8, 2022




VERIFICATION

STATE OF NORTH CAROLINA     )  
  )     SS:  
COUNTY OF MECKLENBURG     )

The undersigned, John Panizza, Director Tax Operations, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing supplemental filing requirements and that it is true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
John Panizza Affiant

Subscribed and sworn to before me by John Panizza on this 5<sup>th</sup> day of oct,  
2021.

  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: 12/15/2021

