## 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

Tab#	Filing Requirement	Description	Sponsoring Witness
35	807 KAR 5:001 Section 16(7)(0)	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 Table of Contents

55	807 KAR 5:001 Section 16(8)(1)	Narrative description and explanation of all proposed tariff changes.	Jeff L. Kem
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. Kem
57	807 KAR 5:001 Section 16(8)(n)	Typical bill comparison under present and proposed rates for all customer classes.	Jeff L. Kem
	Sant Land	Workpapers	Various

# DUKE ENERGY KENTUCKY CASE NO. 2021-00190 FORECASTED TEST PERIOD FILING REQUIREMENTS FR 16(7)(0)

### 807 KAR 5:001, SECTION 16(7)(0)

### 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)

### 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

. 45	****	SUPPORTING	JURISDICTIONAL REVENUE REQUIREMENTS			
NO.	DESCRIPTION	SCHEDULE REFERENCE	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)

### 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	(200,270,385)		(206,903,281)	(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	0_		0	
13	Jurisdictional Rate Base (Line 3 through Line 12)		\$ 449,034,516	\$	468,321,206	

<sup>(1)</sup> 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.

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

<sup>(3)</sup> 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
i	Production	s	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)						
	10.00					a contact	
7	TOTAL	\$	787,541,528		\$ 787,541,528	\$ (43,369,326) \$	744,172,20

<sup>(1)</sup> 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)									
	dotto		200 200 002			1002 (002) (002)	5		e constant su	
7	TOTAL	\$	819,940,112		\$	819,940,112	\$	(48,131,950)	771,808,162	

<sup>(1)</sup> Included in each function on Schedule B-2.1

### 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
			e e la companya de la companya della companya della companya de la companya della	\$		\$	\$	\$
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

#### 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	A CONTRACTOR	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	4252	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	4,600,000	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

### 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	a	C
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		
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

### 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		4.6	Total Gas Plant Including Allocated Common	787,541,528		787,541,528	(43,369,326)	744,172,202

### 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, 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
				\$		S	\$	\$
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

### DISTRIBUTION PLANT

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

SCHEDULE B-2.1 PAGE 6 OF 8 WITNESS RESPONSIBLE: A. MOTSINGER / D. G. RAIFORD

		72 m. 7		NO COMA			and the same	13 Month
0	FERC	Company		13 Month	ALCOHOLD CA	THE PARTY OF THE P	13 Month	Average
Line	Acct.	Acct	LOW CALLY	Average	Jurisdictional	Jurisdictional	Average	Adjusted
No.	No.	No.	Account Title	Forecasted Period	%	Total	Adjustments	Jurisdiction
				1		S	\$	\$
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	2,220,30	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)	C
23			Total Distribution Plant	764,560,074		764,560,074	(39,670,976)	724,889,098

### 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

### 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
_	22. T. S. S.	0.040,50	(6).20	5		\$		
			duction Plant	12000	453.04	E3 53v		Sameral
1	304	20400	Land and Land Rights	75,571	100,00	75,571	WPB-2.21	Exclusion of
2	304	20401	Rights of Way	15,690	100.00		WPB-2.2f	gas facilities
3	305	20500	Structures & Improvements	3,047,649	100.00	3,047,649		devoted to othe
4	311	21100	Liquefied Petroleum Gas Equipment	5,101,867	100.00	5,101,867	WPB-2.2f	than DE-Ky
5	Total Manu	ufactured Ga	s Production Plant	8,240,777		8,240,777		customers.
	Distribution	n Plant						
6	374	27400	Land	67.984	100.00	67.984	WPB-2.2f	Exclusion of
7	374	27401	Rights of Way	224,074	100.00		WPB-2.21	gas facilities
8	375	27500	Structures & Improvements	1,376,118	100.00	1,376,118		devoted to othe
9	376	27602	Gas Mains - Dist Lines/Steel	8,287	100.00		WPB-2.2f	than DE-Ky
10	376	27605	Mains-Steel Feeder Lines	16,831,954	100.00	16,831,954		customers
11	378	27800	System M & R Station Equip General	11.981.392	100.00	11.981.392		Casionicia
12	378	27801	System M & R Station Equip.	333,905	100.00		WPB-2.2f	
13	Total Distri	ibution Plant		30,823,714		30,823,714		
	General Pl	ant						
14	391	29100	Office Furniture & Equipment	0	100.00	0	WPB-2.2f	Exclusion of
15	394	29400	Tools, Shop & Garage Equipment	20,547	100.00	20.547	WPB-2.2f	gas facilities
16	397	29700	Communications Equipment	237	100.00		WPB-2.21	devoted to othe
17	398	29800	Miscellaneous Equipment	83,591	100.00	83,591	WPB-2.2f	than DE-Ky
18	Total Gene	eral Plant		104,375		104,375		customers.
19	Total Gas	Plant Devote	ed to Other than DE-KY Customers	39,168,866		39,168,866		
20	Asset Retir	rement Cost	Obligations					
21	Distribution	n Plant		4,139,652	100.00	4,139,652	Sch. B-2.1	Remove ARO
22	Common F	Plant		60,808	100.00	60,808	Sch. B-2.1	
23		stment to AR	RO	4,200,460		4,200,460		
24	Total Adius	stments to P	lant in Service	43,369,326		43,369,326		

### 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
		5.612.1	udužvi.	\$		\$		
3			duction Plant	44.44			diam'r.	E. Line
1	304	20400	Land and Land Rights	75,571	100.00		WPB-2.2g	Exclusion of
2	304	20401	Rights of Way	15,697	100.00		WPB-2.2g	gas facilities
3	305	20500	Structures & Improvements	3,084,673	100.00		WPB-2.2g	devoted to other
4	311	21100	Liquefied Petroleum Gas Equipment	5,119,170	100.00	5,119,170		than DE-Ky customers.
5	Total Man	ufactured Ga	s Production Plant	8,295,111		8,295,111		Gustolliers.
	Distribution	n Plant						
6	374	27400	Land	107,404	100.00	107.404	WPB-2.2g	Exclusion of
7	374	27401	Rights of Way	258,484	100.00		WPB-2.2g	gas facilities
8	375	27500	Structures & Improvements	761,680	100.00		WPB-2.2g	devoted to other
9	376	27602	Mains-Steel	10,082	100.00		WPB-2.20	than DE-Ky
10	376	27605	Mains-Steel Feeder Lines	17.251,220	100.00	17,251,220		customers
11	378	27800	System M & R Station Equip General	16,022,636	100.00	16,022,636		anatamara.
12	378	27801	System M & R Station Equip.	700,419	100.00		WPB-2.2g	
13	Total Distr	ibution Plant		35,111,925	T	35,111,925		
	General P	lant						
14	391	29100	Office Furniture & Equipment	0	100.00	0	WPB-2.2q	Exclusion of
15	394	29400	Tools, Shop & Garage Equipment	21,227	100.00		WPB-2.2g	gas facilities
16	397	29700	Communications Equipment	237	100.00		WPB-2.2g	devoted to othe
17	398	29800	Miscellaneous Equipment	83,591	100.00		WPB-2.2g	than DE-Ky
18	Total Gene	eral Plant		105,055		105,055		customers.
19	Total Gas	Plant Devote	ed to Other than DE-KY Customers	43,512,091		43,512,091		
20		rement Cost	Obligations	200.00			A. 1. 3 1 V -	
21	Distribution			4,559,051	100.00		Sch. B-2.1	Remove ARO
22	Common I			60,808	100.00		Sch. B-2.1	
23	Total Adju	stment to AR	RO	4,619,859		4,619,859		
24	Total Adju	stments to P	lant in Service	48,131,950		48,131,950		

### MANUFACTURED GAS PRODUCTION PLANT

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

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

	FERC	Company						Transfers/Reclass	sifications	
Line No.	Acct. No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
				\$	\$	\$	\$			\$
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

### 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

	FERC	Company					1.12	Transfers/Reclas	sifications	
Line No.	Acct. No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
				\$	\$	\$	\$			\$
1	374	27400	Land and Land Rights	996,978	7,400,233	0	(34,000)			8,363,21
2	374	27401	Rights of Way	1,106,348	(13,975)	. 0	0			1,092,37
3	375	27500	Structures & Improvements	3,057,414	1,525,669	12.954	(275.824)			4,294,30
4	376	27601	Mains - Cast Iron & Copper	982,737	0	0	0			982,73
5	376	27602,27607	Mains - Steel	84.887.272	713,692	578,516	0			85,022,44
6	376	27603,27608	Mains - Plastic	163,518,837	535,811	(1,900,332)	0			165,954,98
7	376	27605	Mains - Feeder	81,478,088	70,697,557	118,827	(1,603,383)			150,453,43
8	378	27800	System Meas. & Reg. Station Equipment - General	50,000,257	3,498,233	(210,395)	(950,894)			52,757,99
9	378	27801	System Meas, & Reg. Station Equipment - Electric	1,933,038	50,507	(53,269)	(637,533)			1,399,28
10	378	27802	District Regulating Equipment	2,485,461	21,218	312,355	0			2,194,32
11	380	28001	Services- Cast Iron & Copper	28,169	0	2,545	0			25.62
12	380	28002.28004	Services-Steel	4,412,228	1,009,799	18.241	0			5,403,78
13	380	28003,28005-28007	Services-Plastic	199,426,043	4.769.490	1,403,254	0			202,792,27
14	381	28100.28101	Meters	13,749,741	1,693,048	0	0			15,442,78
15	382	28200,28201	Meter Installations	14,606,188	1,195,243	0	0			15,801,43
16	383	28300.283001	House Regulators	7,249,298	118,321	0	0			7,367,61
17	384	28400,28401	House Regulator Installations	6.044.362	31,484	0	0			6,075,84
18	385	28500	Large Industrial Meas. & Reg. Equipment	455.084	(57)	Ô	0			455,02
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	64,791	0	0	0			64,79
20	387	28700	Other Equipment - Other	54,779	0	0	0			54,77
21	387	28701	Street Lighting Equipment	28,290	0	0	0			28,29
22		44.	Asset Retirement Cost Obligation (1)	3,568,943	407,281	(163,428)	0			4,139,65
23	-		Total Distribution Plant	640,134,346	93,653,554	119,268	(3,501,634)			730,166,99

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

**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

	FERC	Company						Transfers/Reclas	sifications	
Line No.	Acct. No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
				\$	\$	\$	\$			\$
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			Total General Plant	29,817,884	2,769,758	55,141	10,015			32,542,516
12			Total Gas Plant	682,898,353	96,285,455	146,575	(3,491,619	)		775,545,614

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

	FERC	Company						Transfers/Reclas	sifications	-
Line No.	Acct. No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance
-				\$	\$	\$	\$			\$
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			5,17
6		19300	Stores Equipment	0	0	0	0	6		
7		19400	Tools, Shop & Garage Equipment	116,843	0	2,993	0	Ŋ.		113,850
8		19700	Communication Equipment	8,110,796	0	1,696,793	0			6,414,000
9		19800	Miscellaneous Equipment	41,504	53,797	0	0	H		95,30
10			Asset Retirement Cost Obligation (1)	226,897	0	0	0	n .		226,897
11			Total Common Plant	45,378,372	206,140	823,638	0	k <sub>i</sub>		44,760,874
12		26.8	0% Common Plant Allocated to Gas	12,161,403	55,246	220,735	0	ė .		11,995,914
13			Total Gas Plant Including Allocated Common	695,059,756	96,340,701	367,310	(3,491,619	)		787,541,528

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

### 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

	FERC	Company						Transfers/Reclas	sifications		
No.	Acct. No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance	13 Month Average
				S	\$	\$	. \$			\$	\$
1	304	20400	Land and Land Rights	117711		0 0				117,711	117,711
2	304	20401	Rights of Way	24,450		0 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	8,006,425		65,280				7,941,146	7,973,786
5			Total Manufactured Gas Production Plant	12,938,073		34,680		٥		12,903,393	12,920,733

#### 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

	FERC	Company						Transfers/Reclas	sifications		
Line No.	Acct. No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance	13 Month Average
_				\$	S	\$	\$			S	\$
1	374	27400	Land and Land Rights	6,427,004	377,986	0				6,804,990	6,526,23
2	374	27401	Rights of Way	1,204,457	70,837	0				1,275,294	1,223.05
3	375	27500	Structures & Improvements	4.961.386	292.348	11.400				5,242,334	5.032.43
4	376	27601	Mains - Cast Iron & Copper	1 065 844	62,685	0				1,128,529	1.082.30
5	376	27602,27607	Mains - Steel	92,350,322	5,449,231	365,520				97,434,033	93,598,18
6	376	27603,27608	Mains - Plastic	175,582,793	10.372.515	941,040				185,014,268	177.835.43
7	376	27605	Mains - Feeder	139 783 535	8 241 155	411,960				147,612,730	141,741 15
8	378	27800	System Meas. & Reg. Station Equipment - General	55,122,619	3,256,886	306,240				58,073,265	55,824,55
9	378	27801	System Meas. & Reg. Station Equipment - Electric	2.140,771	129,226	67,800				2,202,197	2,140,79
10	378	27802	District Regulating Equipment	2 683 605	157 917	1.800				2,839,722	2,724,16
11	380	28001	Services- Cast Iron & Copper	(114,100)	1,706	171,720				(284,114)	(199,51)
12	380	28002,28004	Services-Steel	5.729.402	338,634	34,200				6,033,836	5,801,20
13	380	28003,28005-28007	Services-Plastic	217,413,661	12,812,269	524,640				229,701,290	220.515.02
14	381	28100,28101	Meters	15,229,463	927,083	640,800				15,515,746	15,152,45
15	382	28200,28201	Meter Installations	15,754,788	965,235	788,880				15,931,143	15,613,75
16	383	28300,283001	House Regulators	7,935,775	467,073	7,200				8,395,648	8.054.79
17	384	28400,28401	House Regulator Installations	6,575,796	386,813	1,560				6,961,049	5,676,56
18	385	28500	Large Industrial Meas. & Reg. Equipment	488,030	28.702	0				516,732	495.56
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	70,270	4.133	0				74,403	71,35
19	387	28700	Other Equipment - Other	59,411	3,494	0				62,905	60.32
21	387	28701	Street Lighting Equipment	30.682	1.804	0				32,486	31.15
22			Asset Retirement Cost Obligation	4,489,728	264,050	0				4,753,778	4,559,05
23			Total Distribution Plant	754,985,242	44,611,782	4,274,760		0		795,322,264	764,560,07

<sup>11)</sup> Asset Retirement Cost Obligation is related to legally required closure activities of gas mains upon retirement of underlying asset.

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

	FERC	Company						Transfers/Reclas	sifications		
No:	Acct. No.	Acct, No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance	13 Month Average
				\$	\$	\$	\$			S	\$
1	303	20300	Miscellaneous Intangible Plant	14.821,266	1 180,269	0				16,001,535	15,051,457
2	303	20310	Misc Intangible Pit - 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	
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	G				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		Ò		842,323,910	809,587,125

COMMON PLANT

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

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

	FERC	Company					Transfers/Reclassifications				
Line No.		Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation of Transfer	Other Accts. Involved	Ending Balance	13 Month Average
			-1	s	\$	\$	\$			\$	\$
1 2 3 4 5 6 7 8 9	1 10300 2 18900 3 19000 4 19100 5 19101 6 19300 7 19400 8 19700 9 19800		Miscellaneous Intangible Plant Land and Land Rights Structures & Improvements Office Furniture & Equipment Electronic Data Processing Stores Equipment Tools, Shop & Garage Equipment Communication Equipment Miscellaneous Equipment Asset Retirement Cost Obligation	22,334,460 1,041,678 10,271,434 792,351 (172,465),0 115,443 8,110,796 96,709 226,897	000000000000000000000000000000000000000	5,468,020 0 489,900 0 3,220				22,334,460 1,041,678 4,803,414 792,351 (662,365) 0 112,223 8,110,796 96,709 226,897	22,334,466 1,041,674 5,431,019 792,351 (516,544 113,18 8,110,796 96,700 226,891
11		Total Common Plant		42,817,303	0	5,961,140	- 3	0		36,856,163	38,630,54
12		26,80% Common Plant Allocated to Gas		11,475,037	0	1,597,586		0		9,877,452	10,352,98
13			Total Gas Plant Including Allocated Common	811,053,649	47,138,138	5,990,426		0		852,201,362	819,940,112

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

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

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

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

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

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

DUKE ENERGY KENTUCKY, INC. CASE NO. 2021-00190 LEASED PROPERTY ELECTRIC AND COMMON AS OF 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					Dollar Value of	
or Reference	Description of Type	Name of	Frequency	Amount of	Property	Explain Method of
Number	and Use of Property	Lessee	of Payment	Lease Payment	Involved	Capitalization

The company has no leased property.

DUKE ENERGY KENTUCKY, INC. CASE NO. 2021-00190 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					Dollar Value of	
or Reference	Description of Type	Name of	Frequency	Amount of	Property	Explain Method of
Number	and Use of Property	Lessee	of Payment	Lease Payment	Involved	Capitalization

The company has no leased property.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### 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

	FERC	Company		Base		Base Pe	eriod Accumulated	Balances	
Line No.	No.	Acct. No.	Account Title	Period Total (1)	Total	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
_			7.05/01	\$	\$		\$	\$	\$
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

<sup>(1)</sup> Plant Investment Includes Completed Construction Not Classified (Account 106)

### 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

	FERC	Company		Base			riod Accumulated I	Balances	
Line	Acct.	Acct.		Period		Allocation	Allocated		Adjusted
No.	No.	No.	Account Title	Total (1)	Total	%	Total	Adjustments	Jurisdiction
					\$		\$	\$	\$
1	374	27400	Land and Land Rights	8,363,211	4	100.00%	4		14.7
2	374	27401	Rights of Way	1,092,373	688,934	100.00%	688,934	(138,204)	550,73
3	375	27500	Structures & Improvements	4,294,305	131,621	100.00%	131,621	(35,096)	96,52
4	376	27601	Mains - Cast Iron & Copper	982,737	76,384	100.00%	76,384		76,38
5	376	27602,27607	Mains - Steel	85,022,448	42,795,502	100.00%	42,795,502	(796)	42,794,70
6	376	27603,27608	Mains - Plastic	165,954,980	54,866,675	100.00%	54,866,675		54,866,67
7	376	27605	Mains - Feeder	150,453,435	16,113,093	100.00%	16,113,093	(3,824,076)	12,289,01
8	378	27800	System Meas. & Reg. Station Equipment - General	52,757,991	2,016,253	100.00%	2,016,253	(287,011)	1,729,24
9	378	27801	System Meas. & Reg. Station Equipment - Electric	1,399,281	444,514	100.00%	444,514	(46,637)	397,87
10	378	27802	District Regulating Equipment	2,194,324	787,864	100.00%	787,864	2.30	787,86
11	380	28001	Services- Cast Iron & Copper	25,624	(1,402,267)	100.00%	(1,402,267)		(1,402,26
12	380	28002,28004	Services-Steel	5,403,786	2.464.880	100.00%	2,464,880		2,464,88
13	380	28003,28005-28007	Services-Plastic	202,792,279	57,093,253	100.00%	57,093,253		57,093,25
14	381	28100,28101	Meters	15,442,789	(1.921,135)	100.00%	(1,921,135)		(1,921,13
15	382	28200,28201	Meter Installations	15,801,431	1,290,143	100.00%	1,290,143		1,290,14
16	383	28300,283001	House Regulators	7,367,619	2,802,649	100.00%	2,802,649		2,802,64
17	384	28400,28401	House Regulator Installations	6,075,846	2,926,042	100.00%	2,926,042		2,926,04
18	385	28500	Large Industrial Meas. & Reg. Equipment	455,027	450,605	100.00%	450,605		450,60
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	64,791	54,878	100.00%	54,878		54,87
20	387	28700	Other Equipment - Other	54,779	22,499	100.00%	22,499		22,49
21	387	28701	Street Lighting Equipment	28,290	22,400	100.00%	22,400		22,40
22	4.20		Asset Retirement Cost Obligation	4,139,652	1,921,017	100.00%	1,921,017	(1,921,017)	
23		108	Retirement Work in Progress		(3,500,907)	100.00%	(3,500,907)	(4.2.2.0.2.2.)	(3,500,90
24			Completed Construction not Classified	0	0	100.00%	0		*********
25			Total Distribution Plant	730,166,998	180,144,901		180,144,901	(6,252,837)	173,892,06

<sup>(1)</sup> Plant Investment Includes Completed Construction Not Classified (Account 106)

### 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

	FERC	Company		Base		Base Pe	riod Accumulated	Balances	
Line	Acct.	Acct.		Period		Allocation	Allocated	U.S.D. 4-17. ET	Adjusted
No.	No.	No.	Account Title	Total (1)	Total	%	Total	Adjustments	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 12		108	Retirement Work in Progress		12,219	100.00%	12,219		12,219
12			Completed Construction not Classified	0	0	100.00%	0		0
13			Total General Plant	32,542,516	16,319,990		16,319,990	(70,385)	16,249,605
14			Total Gas Plant	775,545,614	202,737,957		202,737,957	(10,350,530)	192,387,427

<sup>(1)</sup> Plant Investment Includes Completed Construction Not Classified (Account 106)

### 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

	FERC	Company		Base			Base Per	riod Accumulated	Balances	
Line	Acct	Acct.		Period		11 T Cal	Allocation	Allocated		Adjusted
No.	No.	No.	Account Title	Total (1)		Total	%	Total	Adjustments	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		(
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		229,013
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		
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	3.5	244.748	100.00%	244,748	(244,748)	
16		108	Retirement Work in Progress	0		0	100.00%	0	100.000	C
17			Total Common Plant	44,760,874		29,658,768		29,658,768	(244,748)	29,414,020
			Common Plant Allocated to Gas							
18		26.80	% Original Cost	11,995,914						
19			% Reserve for Depreciation	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		7,948,550		7,948,550	(65,592)	7,882,958
20			Total Gas Plant Including Allocated Common	787,541,528		210,686,507		210,686,507	(10,416,122)	200,270,385

<sup>(1)</sup> Plant Investment Includes Completed Construction Not Classified (Account 106)

<sup>(2) 5</sup> year life for Unrecovered Reserve for Amortization

### 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

	FERC	Company		13 Month Average	13 M	onth Average F	orecasted Period A	Accumulated Balan	ices
Line No.	Acct. No.	Acct.	Account Title	Forecasted Period (1)	Total	Jurisdictional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
NO.	NO.	NO.	Account title	\$	S	70	\$	\$	\$
1	304	20400	Land and Land Rights	117,711	0	100.00%	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	2561213725	0	100.00%	0	(0.575)	C
6			Total Manufactured Gas Production Plant	12,920,733	7,127,316		7,127,316	(4,573,425)	2,553,891

<sup>(1)</sup> Plant Investment Includes Completed Construction Not Classified (Account 106)

### 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

	FERC	Company		13 Month Average	13 M	Ionth Average Fo	recasted Period A	ccumulated Balanc	es
Line	Acct.	Acct		Forecasted	1010	Allocation	Allocated	occinated balan	Adjusted
No.	No.	No.	Account Title	Period (1)	Total	%	Total	Adjustments	Jurisdiction
					\$		\$	\$	\$
1	374	27400	Land and Land Rights	6,526,239	9,443	100.00%	9,443		9,44
2	374	27401	Rights of Way	1,223,054	700,286	100.00%	700,286	(139,550)	560,73
3	375	27500	Structures & Improvements	5,032,438	173,033	100.00%	173,033	(41,733)	131,30
4	376	27601	Mains - Cast Iron & Copper	1,082,301	128,967	100.00%	128,967		128,96
5	376	27602,27607	Mains - Steel	93,598,184	44,278,445	100.00%	44,278,445	(904)	44,277,54
6	376	27603,27608	Mains - Plastic	177,835,435	55,447,119	100.00%	55,447,119		55,447,11
7	376	27605	Mains - Feeder	141,741,157	17,655,361	100.00%	17,655,361	(4,179,596)	13,475,76
8	378	27800	System Meas. & Reg. Station Equipment - General	55,824,550	2,691,824	100.00%	2,691,824	(596,280)	2,095,54
9	378	27801	System Meas. & Reg. Station Equipment - Electric	2,140,797	651,024	100.00%	651,024	(165,041)	485,98
10	378	27802	District Regulating Equipment	2,724,163	1,211,353	100.00%	1,211,353	16.577.100	1,211,35
11	380	28001	Services- Cast Iron & Copper	(199,512)	(1,630,558)	100.00%	(1,630,558)		(1,630,55
12	380	28002,28004	Services-Steel	5,801,205	2,532,186	100.00%	2,532,186		2,532,18
13	380	28003,28005-28007	Services-Plastic	220,515,027	60,408,691	100.00%	60,408,691		60,408,69
14	381	28100,28101	Meters	15,152,456	(1,592,501)	100.00%	(1,592,501)		(1,592,50
15	382	28200,28201	Meter Installations	15,613,757	697,071	100.00%	697,071		697,07
16	383	28300,283001	House Regulators	8,054,798	2,934,578	100.00%	2,934,578		2,934,57
17	384	28400,28401	House Regulator Installations	6,676,569	3,013,669	100.00%	3,013,669		3,013,66
18	385	28500	Large Industrial Meas. & Reg. Equipment	495,585	453,205	100.00%	453,205		453,20
19	385	28501	Large Industrial Meas. & Reg. Equipment - Comm	71,355	56,662	100.00%	56,662		56,66
20	387	28700	Other Equipment - Other	60,329	30,453	100.00%	30,453		30,45
21	387	28701	Street Lighting Equipment	31,156	22,860	100.00%	22,860		22,86
22			Asset Retirement Obligation	4,559,051	1,888,175	100.00%	1,888,175	(1,888,175)	
23		108	Retirement Work in Progress	2.000	(3,530,184)	100.00%	(3,530,184)	74.6.9	(3,530,18
24			Total Distribution Plant	764,560,074	188,231,162		188,231,162	(7,011,279)	181,219,88

<sup>(1)</sup> Plant Investment Includes Completed Construction Not Classified (Account 106)

### 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

	FERC	Company		13 Month Average	13 M	onth Average Fo	recasted Period A	occumulated Balan	ces
Line	Acct.	Acct.		Forecasted		Allocation	Allocated		Adjusted
No.	No.	No.	Account Title	Period (1)	Total	%	Total	Adjustments	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		
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	63.575	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
10		108	Retirement Work in Progress	0	12,219	100.00%	12,219	2000	12,219
12			Total General Plant	32,106,318	15,833,672		15,833,672	(79,687)	15,753,985
13			Total Gas Plant	809,587,125	211,192,150		211,192,150	(11,664,391)	199,527,759

<sup>(1)</sup> Plant Investment Includes Completed Construction Not Classified (Account 106)

### COMMON PLANT

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

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

	FERC	Company		13 Month Average	13 M	Iooth Average Fo	precasted Period A	coumulated Balan	ces
Line	Acct.	Acct.		Forecasted	10.10	Allocation	Allocated	Courrolated Dalar	Adjusted
No.	No.	No.	Account Title	Period (1)	Total	%	Total	Adjustments	Jurisdiction
			247700	7.19.0	\$		\$	\$	\$
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)	1	(64,507
17			Total Common Plant	38,630,549	27,133,003		27,133,003	(248,573)	26,884,430
			Common Plant Allocated to Gas	1000					
18		26.80	% Original Cost	10,352,987					
19			% Reserve for Depreciation	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	7,271,645		7,271,645	(66,618)	7,205,027
20			Total Gas Plant Including Allocated Common	819,940,112	218,463,795		218,463,795	(11,731,009)	206,732,786

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

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. RAIFORD

Line No.	FERC Acct, No.	Company Acct. No.	Account Title	Base Period	Jurisdictional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
	Manufactur	red Gas Prod	duction Plant					
1	304	20401	Rights of Way	15,188	100.00	15,188	WPB-2.2g	Exclusion of
2	305	20500	Structures & Improvements	1,255,310	100.00	1,255,310	WPB-2.2g	gas facilities
3	311	21100	Liquefied Petroleum Gas Equipment	2,756,810	100,00	2,756,810	WPB-2.29	devoted to other
4		108	Retirement Work in Progress	0	100.00	0		than DE-Ky
5	Total Manu	factured Ga	s Production Plant	4,027,308		4,027,308		customers
	Distribution	Plant						
6	374	27401	Rights of Way	138,204	100.00	138,204	WPB-2.20	Exclusion of
7	375	27500	Structures & Improvements	35.096	100.00	35,096	WPB-2.20	gas facilities
8	376	27602	Gas Mains - Dist Lines/Steel	796	100.00	796	WPB-2.20	devoted to othe
9	376	27605	Mains-Steel Feeder Lines	3,824,076	100.00	3,824,076	WPB-2.20	than DE-Ky
10	378	27800	System M & R Station Equip General	287,011	100.00	287,011	WPB-2.20	customers.
11	378	27801	System M & R Station Equip.	46,637	100.00	46,637	WPB-2.2g	
12	Total Distri	bution Plant		4,331,820		4,331,820		
	General Pl	ant						
13	391	29100	Office Furniture & Equipment	0	100.00	0	WPB-2.20	Exclusion of
14	394	29400	Tools, Shop & Garage Equipment	20,547	100.00	20.547	WPB-2.2g	gas facilities
15	397	29700	Communication Equipment	105	100.00	105	WPB-2.2g	devoted to othe
16	398	29800	Miscellaneous Equipment	49,733	100.00	49,733	WPB-2,2g	than DE-Ky
17	Total Gene	eral Plant		70,385		70,385		customers.
18	Total Gas I	Plant Devote	ed to Other than DE-KY Customers	8,429,513		8,429,513		
20	Asset Retir	rement Cost	Obligations					
21	Distribution			1,921,017	100.00	1,921,017	Sch. B-3	Remove ARO
22	Common F			65,592	100.00		Sch. B-3	J. Waller L. A. A. A.
23	Total Adjustment to ARO			1,986,609		1,986,609		
24	Total Adjustments to Plant in Service			10,416,122		10,416,122		

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 an Purpose of Adjustment
					-		200000000000000000000000000000000000000	
16			duction Plant		2000			
1	304	20401	Rights of Way	15,445	100.00	15,445	WPB-2.2g	Exclusion of
2	305	20500	Structures & Improvements	1,328,604	100.00	1,328,604	WPB-2.2g	gas facilities
3	311	21100	Liquefied Petroleum Gas Equipment	3,229,376	100.00	3,229,376	WPB-2,2g	devoted to other
4		108	Retirement Work in Progress	0	100.00	0		than DE-Ky customers.
5	Total Manu	ufactured Ga	s Production Plant	4,573,425		4,573,425		customers.
	Distribution	Plant						
6	374	27401	Rights of Way	139,550	100.00	139,550	WPB-2.2g	Exclusion of
7	375	27500	Structures & Improvements	41,733	100.00	41,733	WPB-2.2g	gas facilities
8	376	27602	Gas Mains - Dist Lines/Steel	904	100.00	904	WPB-2.2g	devoted to other
9	376	27605	Mains-Steel Feeder Lines	4,179,596	100.00	4,179,596	WPB-2.20	than DE-Ky
10	378	27800	System M & R Station Equip General	596,280	100.00	596,280	WPB-2.29	customers.
11	378	27801	System M & R Station Equip.	165,041	100.00	165,041	WPB-2.2g	costonicis.
12	Total Distri	bution Plant		5,123,104		5,123,104		
	General Pl	ant						
13	391	29100	Office Furniture & Equipment	0	100.00	0	WPB-2.29	Exclusion of
14	394	29400	Tools, Shop & Garage Equipment	21,698	100.00	21.698	WPB-2.2g	gas facilities
15	397	29700	Communication Equipment	131	100.00	131	WPB-2.29	devoted to other
16	398	29800	Miscellaneous Equipment	57,858	100.00	57,858	WPB-2.2g	than DE-Ky
17	Total Gene	eral Plant		79,687		79,687		customers.
18	Total Gas	Plant Devote	d to Other than DE-KY Customers	9,776,216		9,776,216		
20	Asset Retir	ement Cost	Obligations					
21	Distribution			1,888,175	100.00	1,888,175	Sch. B-3	Remove ARO
22	Common F			66,618	100.00		Sch. B-3	-3-10-10-10-10-10-10-10-10-10-10-10-10-10-
23	The Amelian County of the Coun	tment to AR	0	1,954,793	199092	1,954,793	725.0.0.0	

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

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

Gas Production				Gas Distribution	1		Gas General			Common			Total	
Month	Accum Reserve	Adjustment	Adjusted Jurisdiction	Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Adjustment	Adjusted Jurisdiction	Accum Reserve	Allocation at 26.80%	Adjustment	Adjusted Jurisdiction	Adjusted & Allocated
Dec-21	6,725,349	4.273,575	2,451,774	183,611,387	6,713,343	176,898,044	15,276,926	73,663	15,203,263	28.291.855	7,582,217	66,618	7,515,599	202,068,680
Jan-22	6,792,442	4,323,550	2,488,892	184,374,740	6,762,999	177,611,741	15.369.552	74,667	15,294,885	28,099,320	7,530,618	66,618	7,464,000	202,839,518
Feb-22	6,859,509	4,373,525	2,485,984	185,138,547	6,812,655	178,325,892	15.462,103	75,671	15,386,432	27,906,563	7,478,959	66,618	7,412,341	203,610,649
Mar-22	6,926,549	4,423,500	2,503,049	185,903,101	6,862,311	179,040,790	15,554,578	78,675	15,477,903	27 713,583	7,427,240	66,618	7,380,622	204,382,364
Apr-22	6,993,561	4,473,475	2,520,088	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	206,708,925
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	7.281,341	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	208,280,086
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	26,166,856	7,012,717	66,618	8,948,099	210,662,339
Dec-22	7,528,688	4,873,275	2,655,413	192,907,230	7,309,215	185,598,015	16,405,130	85,711	16,319,419	25,977,117	6,961,867	66,618	6,895,249	211,468,096
Total	92,655,108	59,454,525	33,200,581	2,447,005,080	91,146,627	2,355,858,453	205,837,741	1,035,931	204,801,810	352,729,048	94,531,384	866,034	93,665,350	2,687,526,194
13 Month Average	7,127,316	4,573,425	2,553,891	188,231,160	7,011,279	181,219,881	15,833,672	79,687	15,753,985	27,133,004	7,271,645	66,618	7,205,027	206,732,784
		1			1			1				1		
		To SCH. B-3,1			To SCH. B-3.1			To SCH, B-3.1				To SCH. B-3.1		

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

### 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

	FERC	Company Acct. No. (B-2)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction 13-Month Average		Proposed	Calculated		Average	
Line No. (A)	Acct. No. (B-1)			Plant Investment (1) (D)	Accumulated Balance (E)	Accrual Rate (F)	Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Service Life (I)	Curve Form (J)
				\$	\$		\$			
t	304	20400	Land and Land Rights	42,140	0	0.00%	0	Perpetual Life	2	
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	8.86%	252,919	-10.00%	55	R2.5
5			Total Manufactured Gas Production Plant	4,625,622	2,553,891		333,766			

<sup>(1)</sup> 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

	FERC	Company	Account Title	Adjusted J 13-Month		Proposed	Calculated		Average	
Line No.	Acct. No.	Acct. No.	or Major Property Grouping	Plant Investment (1)	Accumulated Balance	Accrual Rate	Depr/Amort Expense	% Net Salvage	Service Life	Curve
(A)	(8-1)	(B-2)	(C)	(D) \$	(E) \$	(F)	(G=DxF)	(H)	(1)	(J)
	374	27400	Land and Land Rights	6.418.835	9,443	0	0	Perpetual Life		
2	374	27401	Rights of Way	964,570	560,736	1.04%	10,032	0.00%	70	R4
2	375	27500	Structures & Improvements	4,270,758	131,300	1.44%	61,499	-5.00%	60	R2
4	376	27601	Mains - Cast Iron & Copper	1.082.301	128,967	8.70%	94,160	-20.00%	47	R2.5
5	376	27602,27607	Mains - Steel	93,588,102	44,277,541	1.64%	1,534,845	-20.00%	65	R2.5
6	376	27603,27608	Mains - Plastic	177,835,435	55,447,119	1.53%	2,720,882	-20.00%	70	R3
7	376	27605	Mains - Feeder	124,489,937	13,475,765	1.49%	1,854,900	-20.00%	65	R2.5
8	378	27800	System Meas, & Reg. Station Equipment - General	39,801,914	2,095,544	2.04%	811,959	-25.00%	52	R1.
9	378	27801	System Meas. & Reg. Station Equipment - Electric	1,440,378	485,983	6.37%	91,752	-25.00%	25	S2
10	378	27802	District Regulating Equipment	2,724,163	1,211,353	1.65%	44,949	-25.00%	55	R2
11	380	28001	Services- Cast Iron & Copper	(199,512)	(1,630,558)	5.27%	(10,514)	-25.00%	40	R2
12	380	28002.28004	Services-Steel	5,801,205	2,532,186	3.34%	193,760	-25.00%	42	R2
13	380	28003,28005-28007	Services-Plastic	220,515,027	60,408,691	2.39%	5,270,309	-25.00%	48	SO.
14	381	28100,28101	Meters	15,152,456	(1,592,501)	10.77%	1,631,920	0.00%	17	LO
15	382	28200,28201	Meter Installations	15,613,757	697,071	3.82%	596,446	0.00%	30	SO
16	383	28300,283001	House Regulators	8,054,798	2,934,578	2.15%	173,178	0.00%	42	R1.
17	384	28400,28401	House Regulator Installations	6,676,569	3,013,669	1.59%	106,157	0.00%	50	R3
18	385	28500	Large Industrial Meas. & Reg. Equipment	495,565	453,205	0.60%	2,973	-10.00%	42	R2
19	385	28501	Large Industrial Meas, & Reg. Equipment - Comm	71,355	56,662	3.64%	2,597	-10.00%	25	R2.
20	387	28700	Other Equipment - Other	60,329	30,453	0.00% (2)	0	0.00%	17	R3
	387	28701	Street Lighting Equipment	31,156	22,860	1,76%	548	0.00%	35	52.
21		108	Retirement Work in Progress		(3,530,184)	307				
23			Total Distribution Plant	724,889,098	181,219,883		15,192,352			

<sup>(1)</sup> 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

	FERC	Company	Account Title		urisdiction Average	Proposed	Calculated		Average	
No. (A)	Acct. No. (B-1)	Acct. No. (B-2)	or Major Property Grouping (C)	Plant Investment (1) (D)	Accumulated Balance (E)	Accrual Rate (F)	Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Service Life (I)	Curve Form (J)
(7)	(5-1)	30-21	, te/	\$	s		\$			(0)
1	303	20300	Miscellaneous Intangible Plant	15,051,457	10,051,356	Vanous	2,118,172			
2	303	20310	Misc Intangible Plt - 10 Yr	2,742,336	943,506	10.00%	267,408	Amortizes of	ver 120 mont	hs
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	Depr. Charg	ed to Transp	Expense
6	392	29201	Trailers	71,734	54,141	0.00%	. 0	Depr. Charg	ed 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	Depr. Charg	ed 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	
11		108	Retirement Work in Progress		12,219					
12			Total General Plant	32,001,263	15,753,985		3,525,076			
13			Total Gas Plant	761,515,983	199,527,759		19,051,194			

<sup>(1)</sup> 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

	FERC	Company	Account Title	Adjusted J 13-Month		Proposed	0 1	Calculated		Average	
Line No. (A)	Acct. No. (B-1)	Acct. No. (B-2)	or Major Property Grouping (C)	Plant Investment (1) (D)	Accumulated Balance (E)	Accrual Rate (F)		Depr/Amort Expense (G=DxF)	% Net Salvage (H)	Service Life (I)	Form (J)
				\$	\$			\$			
1 2		10300 18900	Miscellaneous Intangible Plant Land and Land Rights	22,334,460 1,041,678	22,374,229	0.00%	(3)		Amortized o Perpetual Li	ver 60 month fe	s
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			0.75%			
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%	30	540,990	0.00%	15	SQ
12		19700-URR	Communication Equipment	0	1,631,933	NA	(2)	(753,200)	NA	NA	NA
13		19800	Miscellaneous Equipment	96,709	37,308	6.67%		6,450	0.00%	15	SQ
14		19800-URR	Miscellaneous Equipment	0	(1,863)	NA	(2)	860	NA.	NA.	NA.
15		108	Retirement Work in Progress		(64,507)						
16			Total Common Plant	38,403,652	26,884,430			(175,222)			
		100	Common Plant Allocated to Gas								
17			0% Original Cost	10,292,179							
18		26.80	0% Reserve		7,205,027						
19		26.80	0% Annual Provision					(46,959)			
20			Total Gas Plant Including Allocated Common	771,808,162	206,732,786			19,004,235			

<sup>(1)</sup> Plant Investment includes Completed Construction Not Classified (Account 106).

<sup>(2) 5</sup> year life for Unrecovered Reserve for Amortization.

<sup>(3)</sup> 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	A 27 CARLOS TRATA	Jurisdic-	Total	1 to Loren
No.	Major Property Groupings	tional %	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	
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	C
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		Jurisdic-	Total	
No.	Major Property Groupings	tional %	Gross	Jurisdictional
			\$	\$
1	Manufactured Gas Production	100.00%	2,028,421	2,028,42
2	Less: Gas Facilities Devoted to Other Than Kentucky Customers	100.00%	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	
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	39,819,18 <sup>2</sup>

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

		DESCRIPTION of METHODOLOGY	WORK PAPER	TOTAL C	OMPANY	JURISDI	CTIONAL
NO.	WORKING CAPITAL COMPONENT	USED to DETERMINE JURISDICTIONAL REQUIREMENT	REFERENCE NUMBER	BASE PERIOD	FORECASTED PERIOD	BASE PERIOD	FORECASTED PERIOD
				\$	\$	\$	\$
1	Cash Element of	N/A	N/A	0	Q	0	0
2	Working Capital						
3							
4	Cauthornes of a Color						
5	Other Working Capital:						
6	Fuel Inventory	100					
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	19,399,174	24,959,560	ŏ	ō
12	Total Fuel Inventory			19,399,174	24,939,360	U	U
13	Gas Enricher Liquids	(1)	WPB-5.1a	4,944,231	4,986,469	1,770,035	1,785,156
14	Ses Ellions, Enderso		10.29.19	310 / 31501	100001100	111.151545	10.001(00
15	Gas Stored Underground	(1)	WPB-5.1e	3,128,390	1,692,954	3,128,390	1,692,954
16	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1.4		-30-24-55	- Section Control	- Chester	-10-0-10-0
17 18	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	A CONTRACTOR OF THE STATE OF TH				0.5. 15.		100.00
25	Total Working Capital			45.960,816	51.241.476	5.386,472	4.001,401
	N.C. Not calculated						

N.C - Not calculated

<sup>(1)</sup> 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

		END	OF BASE PERIOD BAL	ANCE
NO.	DESCRIPTION	TOTAL COMPANY	JURISDIC- TIONAL %	JURISDIC- TIONAL AMOUNT
		(1)	(2)	(3)
1	Cash Working Capital:			
2	N/A	Q	N/A	<u>0</u>
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	<u>0</u>	0.000	<u>0</u>
11	Total Fuel Inventory	19,399,174		0
12		2.50 230	No. of the	Talkente Senari
13	Gas Enricher Liquids	4,944,231	35.800	1,770,035
14	4 2 40 20 10 00 10 00 10	2 12 22		2.722-002
15	Gas Stored Underground	3,128,390	100.000	3,128,390
16	-habitana kumantatan		0.000	
17	Emission Allowances	0	0.000	0
18 19	Motorials and Cumplies	17 407 407	Commissed	447.000
20	Materials and Supplies	17,407,427	Computed	447,602
21	Prepayments	1,081,594	Computed	40,445
22	riepayments	1,001,094	Computed	40,440
23	Total Other Working Capital	45,960,816		5,386,472
24	Total Other Working Capital	40,000,010		5,500,472
25	Total Working Capital	45.960.816		5.386.472

### 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

		13 MONTH AVERAGE FOR PERIOD						
LINE NO.	DESCRIPTION	TOTAL COMPANY	JURISDIC- TIONAL %	JURISDIC- TIONAL AMOUNT				
		(1)	(2)	(3)				
1	Cash Working Capital:							
	N/A	0	N/A	0				
3								
2 3 4 5	100 Cm (C C 20)							
5	Other Working Capital:							
6	Fuel Inventory Coal	45 077 004	0.000					
8	Oil	15,977,231 8,982,329	0.000	0				
9	Natural Gas	0,902,329	0.000	0				
10	Propane - Woodsdale	0	0.000					
11	Total Fuel Inventory	24,959,560	0.000	<u>0</u> 0				
12	\$ 220 Y 200 US S VICE	200221022		4.4				
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	Charles Albertain		3.225					
17	Emission Allowances	0	0.000	0				
18 19	Materials and Complies	47 ECO 04E	Committed	400 470				
20	Materials and Supplies	17,560,015	Computed	422,179				
21	Prepayments	2,042,478	Computed	101,112				
22	Topaymonto	2,042,410	Compated	101,112				
23	Total Other Working Capital	51,241,476		4,001,401				
24				7. 7. 1				
25	Total Working Capital	51.241.476		4.001.401				

## 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	JURISDI CODE	CTIONAL %	JURIS. AMOUNT	ADJUSTMENT		ADJUSTED JURIS: AMOUNT
_			(1)	(	2)	(3)	(4)		(5)
1 2	252	Customers' Advances for Construction	(1,636,730)	DALL	100,000	(1,636,730)		_	(1,636,730) (A
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	(338,462)			(338,462)	338,462	_	0 (C
9		Company of the Compan			-			-	
10	190,	Deferred Income Taxes:							
11	282,283	Total Deferred Income Taxes	(71, 106, 552)	DALL	100,000	(71,106,552)	2,450,523	(F)	(68,656,029) (D
12	11.14.11.5	Array Property Court			-			=	'
13	254	Total Regulatory Liability - Excess Deferred Taxes	(31,509,957)	DALL	100,000	(31,509,957)	1,548,943	(G)	(29,961,014) (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 ACCUMULATED DEFERRED TAXES	JURISDI CODE	CTIONAL %	JURIS. AMOUNT	ADJUSTMENT		ADJUSTED JURIS. AMOUNT
-			(1)	(	2)	(3)	(4)	_	(5)
1 2	252	Customers' Advances for Construction	(1,643,017)	DALL	100.000	(1,643,017)			(1,643,017) (A
3	255	Investment Tax Credits: (B)							
4		3% Credit	0	DALL	100.000	0	0		0
5		4% Credit	(30)	DALL	100,000	(30)	30		0
6		10% Credit	(273,180)	DALL	100.000	(273,180)	273,180		0
7		30% Credit	0	DALL	100.000	0	0	_	0
8		Total Investment Tax Credits	(273,210)			(273,210)	273,210		0 (C
9					-			_	
10	190,	Deferred Income Taxes:							
11	282,283	Total Deferred Income Taxes	(72,948,025)	DALL	100,000	(72,948,025)	3,275,942	(F) _	(69,672,083) (D
12								( ) = ( ) = ( ) = ( )	
13	254	Total Regulatory Liability - Excess Deferred Taxes	(30,956,086)	DALL	100.000	(30,956,086)	1,686,110	(G) _	(29,269,976) (E

#### Sources:

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

#### Note:

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

### DUKE ENERGY KENTUCKY, INC. 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

	The Later	The Araba Committee of the Committee of			DESCRIPTION OF FACTORS
LINE	ACCOUNT	ACCOUNT	JURISDIC	TIONAL	AND/OR METHOD OF
NO.	NUMBER	TITLE	CODE	%	ALLOCATION

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

		27 W. 1874	ADJUSTMENT	ADJUSTED		
		STATISTIC	TO TOTAL	STATISTIC		
LINE	DESCRIPTION BY MAJOR	TOTAL	COMPANY	FOR TOTAL	STATISTIC FOR	ALLOCATION FACTOR
NO.	GROUPINGS OR ACCOUNT	COMPANY	STATISTIC	COMPANY	RATE AREA	%
(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

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

Not Applicable - 100% Jurisdictional

## DUKE ENERGY KENTUCKY, INC. CASE NO. 2021-00190 COMPARTIVE SALANCE SMEETS AS OF DECEMBER 31, 2016-2222 AND DASE AND FORECASTED PERIODS

DATA TO BASE PERIOD TO FORECASTED PERIOD TYPE OF FILING TO ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(5): SCHEDULE B-8
PAGE 1 OF 2
WITNESS RESPONSIBLE:
A. MOTSINGER / B. MANGES

		13 MONTH AVG.			7.0			1	MOST RECENT	FIVE CALENDAR Y	EARS				
INE	and decide the	FORECASTED		BASE		200		Dua.	*		*	Same I	*	No.	
ASSETS	DESCRIPTION	PERIOD	Change	PERIOD	Change	2020	Change	2019	Change	2018	Change	2017	Chunge	2016	Change
2 UTILITY PLA	LUT.														
	ANT IN SERVICE	3.010.718.392	7.43%	2 939 349 978	2.01%	2.681.491.626	0.43%	2 633 071 636	9.74%	2,359,457,654	9.53%	2,190,743,460	6.74%	2.052.384.114	0.7
	CTION WORK IN PROGRESS	144,527,964	59.15%	90,810,515	25.91%	70,446,121	(38,55)%	114,642,467	0.47%	118,766,446	0.57%	109.390.337	71.37%	63,832,972	47.2
	TILITY PLANT	3,155,244,356	4.13%	3.030.200.496	2.85%	2.951.937.947	7.40%	2.747.714.303	9.11%	2.518.224.130	9.45%	2 300,133 797	B.CO'N	2,118,217,086	1.7
	UMULATED PROVISION FOR DEPRECIATION	1,063,444,784	0.07%	1.073.014.479	271%	1,044,742,638	3 93%	1,005,343,013	1.28%	997 580 885	(3 52)%	1.032.028.167	3.10%	1.001.008.038	2.2
NET UTILIT		2,071,799,572	5.00%	1,957,186,017	2.82%	1,907,195,309	9.45%	1,742,470,390	1421%	1,525,683,245	20.31%	1,286,105,630	13.71%	1,115,209,048	1.2
	PERTY AND INVESTMENTS	2,011,140,012	2,00,0	1,201,100,011		1,001,100,010		1,142,410,140		1,000,000,000		1,400,100,000	1400	1,115,200,000	
	TY PROPERTY - NET	2,206	(99 82)%	1,220,439	7	1,220,439	(0.06)%	1,231,001	24.87%	985.844	273.40%	254,016	11055.00%	2.206	
	UM. PROVISION FOR DEPR. & AMORT.		Jan San Jan	1,000	\$	1,220,100	landin	1,2001,0001	2421	and and				4,444	
	ENT PORTION OF ALLOWANCES		1		21		1.0			- 6			- 5	- 5	
	VESTMENTS	1.500		1,500		1,500		1,500	- 7	1,500		1,500		1,500	
1 SPECIAL F		12,851,866	(13.37)%	14.835,322	15.43%	12,851,886	31.45%	9,774,894	23.34%	7,330,500	519.00%	1,154,200	(20.97)%	1,715,645	53.0
	M PORTION OF DERIVATIVE INSTRUMENT ASSETS	317,782	58.42%	200 507	(36.88)%	317.782	(57 59)%	749.242	101.50%	371,272	16,63%	318.333	(81,64)%	954.187	366
	THER PROPERTY AND INVESTMENTS	13,173,254	(18.97)%	16.257.858	12.97%	14,391,587	22.41%	11,758,837	35 30%	8.689.214	391,44%	1,768,115	(33.67)%	2,673,538	137 8
	IND ACCRUED ASSETS	10,110,000	140.2172	(0,237,000)	1000	10,001,001		11/100/001	41.00	11/000/1/14	400.000	1,100,110	(months.	2,010,000	1918
7 CASH	AND MODIFICATION	11,696,101	37.84%	8 405,085	97.47%	4,296,974	(39.87)%	7,145,054	(8.07)%	7,772,710	380,70%	1.687.146	(74.15)%	6.533,636	(28.5)
B SPECIAL D	SEPORITS.	11,000,101	40,000	0.400,000	ar,	4,200,011	(or ar / a	7,194,000	(a.o.) in	7,774,710	200.7078	Court (and	Countries	0,000,000	150.50
9 WORKING			13		1	1.54									
	RY CASH INVESTMENTS					-									
	R ACCOUNTS RECEIVABLE		(100.00)%	5.743.634	(7.86)%	6 233 808	27.17%	4,902,218	(0.48)%	4.925.750	68.79%	2.918.345	214.10%	929,120	(81.4
	COUNTS RECEIVABLE	(053,474)	(151 00)%	1.686.407	(5.80)%	1,981,275	721.011%	2,527,496	(58.50)%	6.069 935	642.36%	820,344	(8.22)%	674,735	(61.4
	CUM PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CREDIT	(324,092)	3.05%	(334,312)	(3 15)%	(324.092)	(3 23)	(313,942)	(42 16)%	(220,841)	5.44%	(233,542)	(65 67)%	(140,796)	27.6
	CEIVABLE FROM ASSOCIATED COMPANIES	25,018,442	53.66%	14.958.807	(20.87)%	21.030.759	31.20%	16,029,163	(30.52)%	23.009.053	(32,95)%	34,407,400	67.10%	18,389,782	81.4
	LES FROM ASSOCIATED COMPANIES	23,010,002	100.00%	(2.059,844)	(202 1/3)%	2,001,212	(60.16)%	10,087,278	108.32%	4.842.265	27.04%	3,811,739	(13.01)%	4,382,007	221.6
	S. SUPPLIES AND FUEL	42,882,012	1 03%	41,873,057	(12.18)%	47,882,012	(0.05)%	47 992 128	25.12%	38,355,820	(0.07)%	40,833,874	(10.50)%	45,624,298	3.2
	ALLOWANCES	45,005,012	(100 00)%	19.313	(3.05)%	19,921	(4.47)5	20,654	(13.14)%	24,008	(23.07)%	31,208	(38,39)%	50,652	(30.6
	EG - CURRENT		(100 tat)	10,313	(a na) w	19,921	(100.00)%	2,060,533	18.78%	2 239 894	(24.30)%	2,958,880	(13.29)%	3,412,415	(su.o.
PREPAYME			(100,00)%	1.001.503	152.20%	428.870	1.40%	422,679	(33.42)%	634,860	29.09%	491,801	0.13%	491,138	(42.8
	AND DIVIDENDS RECEIVABLE		(Incompa)	1,001,004	102.20%	440.070	1,000.00	447.0(0	(33,42)%	034,000	59.003	M01,001	0.33%	441,130	145.0
	NEOUS CURRENT AND ACCRUED ASSETS	2,720,081	(54.14)%	5,931,035	(24 56)%	7,863,991	22.77%	6,405,394	38.14%	4,705,042	87.65%	2,507,391	(82 11)%	14,017,712	(30.9
	E INSTRUMENT ASSETS	2,720,001	(100.00)%	3,202,836	132,19%	1,379,378	(80,67)%	3,507,191	(38.31)%	5.684,959	405.16%	1,125,387	(71.60)%	3,962,367	36.0
	NG-YERM PORTION OF DERIVATIVE INSTRUMENT ASSETS		100,00%	(200,597)	36.88%	(317,762)	57.59%	(749,242)	(30,31)76	3,004,600	400.10%	1,129,987	(/1:00)%	3,904,307	30.0
	E INSTRUMENT ASSETS - HEDGES		100.00%	(200,007)	20,0076	(317,742)	31.04%	(/48,242)	1000						
	NG-TERM PORTION OF DERIVATIVE INSTRUMENT ASSETS - HEDGES														
B RENTS RE			(100,00)%	23,101	7.55%	21,480	245.04%	6,211	140 44%	2500	400	2,500		2,500	
	URRENT AND ACCRUED ASSETS	78,839,070	(2.17)%	80.500.125	(12.65)%	92.297.906	15.291%	100.843.015	257%	98 126 381	7.40%	a1 362 333	(7.27)%	95 529 744	0.0
M DEFERRED		19,838,010	(2.37)%	80,080,120	[12.80]%	94,297,900	(p. 24)-a	100,040,013	23/3	WE, 120,361	1.40%	#1,362,333	(1.27)	90,329,744	0.0
	ZEO DEST EXPENSE	2.685.903	(0.67)%	2,858,419	(8.29)%	3,114,763	0.95%	3,065,606	33.25%	2315.607	11,41%	2,076,548	19.69%	1,756,629	32.9
	GULATORY ASSETS	112,578,305	(19.06)%	139,084,153	2.15%	136,150,402	100%	132,105,622	(0.04)%	132.158,744	3.57%	127,606,194	79.60%	71,018,702	47.4
	URVEY AND INVESTIGATION CHARGES (ELECTRIC)	112,3(0,403	(100.00)%	378.367	(15.30)%	447,199	25.80%	355,305	270.43%	95 915	(00.94)%	250,107	102 34%	143,374	
	ACCOUNTS		(100.00)%	91,021	2275425.00%	447,186		4.588	32671 43%	16					(188.67
	RY FACILITIES		#(00.00t)	2,935	22/3423,00%		(99.91)%	4,300	250/1-43%	,,,	116.28%	(86)	(437.50)%	(16)	(3,00.0)
	NEOUS DEFERRED DEBITS	170,962,365	6660 00%	2,529,327	17:31%	2,156,140	114.977%	2,535,761	(31,53)%	3,703,575	54.25%	2,400,975	(21.95)%	29.840.423	12
a missienes	IZED LOSS ON REACQUIRED DEST	334,913	(23.00)%	435,368	(15.82)%	517,204	124.93)%	888,962	(25.27)%	921,958	(22.42)%	1,186,432	(18.32)%		(15.4
	ATED DEFERRED INCOME TAXES	16.516,759	(76.40)%	69,976,864	(4.43)%	73,220,723	5.10%	69,630,737	(2-27)%		23,35%	58.381,447	R2 36%	1,454,906	(20.5
	ERED PURCHASED GAS COSTS	16,516,754	100.00%	(403.747)	85.95%	(3,514,021)	18 25%	(4,298,839)		71,989,018	177.76%		(113 50)%	32,002,628 1,627,916	181.2
		903 AVE 545		214.862.747	1 31%							(219,783)			
in wr pe	EFERRED DEBITS	303,078,265	41.06%	214,002,141	1,417	212,092,434	3.91%	204,107,764	(3,43)%	211,355,715	10.25%	191,707,852	39,10%	137,824,632	12.0
TOTAL ASS	224	2 400 400 500		N 700 100 247	1 200	2 207 207 204	20%	N 044 075 404	44.000		10.000		44		
1 TOTAL ASS	cia	2.466,890,261	0.73%	2,208,695,747	1.83%	2,225,977,236	27.75	2,058,978,406	11 67%	1,843,634,555	18.73%	1,552,943,930	1487%	1,354,236,962	2.2

Note: The Company does not forecast the between short to the same level of detail as actuals are recorded

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

DATA: "X' BASE PERIOD "X' FORECASTED FERIOD TYPE OF FILING; "X' ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S). SCHEDULE B-6
PAGE 2 OF 2
WITNESS RESPONSIBLE
A. MOTSINGER / B. MANGES

		13 MONTH AVG		1790.19	MOST RECENT FIVE CALENDAR YEARS										
	DESCRIPTION	PERIOD	Change	PERIOD	Change	2020	Change	2019	Change	2018	Change	2017	Change	2016	Change
LIAR	BALITIES AND NET WORTH	FERIOR	O'B'	T. L. RIVOU	Citation	2010	C. C.	1075	0.00	40.0	Cities Age		Craces	2010	0.00
	PRETARY CAPITAL														
	MAMON SYOCK ISSUED	8,779,995		8,779,995		8,779,995	-	8,779,995		6,779,995		8,779,995		6,779,995	
	EMILIM DN CAPITAL STOCK	15,636,945	100	16,838,946		15,635,946	100	18,838,946	G	18,838,946	. 14	18,638,946		16,638,946	
OT	HER PAID-IN CAPITAL	589,132,472	115.25%	273,655,189	22.36%	223,655,189	12.58%	198,655,169		196,855,189	21.39%	163,655,169	10.09%	148,655,189	
RE	TAINED EARNINGS	245,109,931	(51 84)%	508,638,679	8.99%	466,962,760	11.48%	410,019,464	13.21%	369,949,518	15.56%	320,140,297	22.70%	260,741,367	14.28
AC	CUMULATED OTHER COMPREHENSIVE INCOME				17.70		4				0.00		19.0		
T	OTAL PROPRIETARY CAPITAL	861,861,344	6.37%	510,213,009	12.81%	718,236,690	11.34%	845,093,594	8.20%	596,223,648	16 56%	511,414,427	17,02%	437,015,407	8.06
LON	IQ TERM DERT			0.00					5	- August	-				
AD	VANCES FROM ASSOCIATED COMPANIES	25,000,000	200	25,000,000	2	25,000,000	2	25,000,000		25,000,000		25,000,000	7.	25,000,000	
OT	HER LONG TERM DEBT	772,489,231	9.31%	708,729,000		706,729,000	10,90%	636,720,000	20,58%	526,720,000	23.43%	426,720,000	26.73%	336,720,000	15.43
UN	AMORTIZED PREMIUM ON LONG TERM DEST		C		0.006		100								
UN	AMORTIZED DISCOUNT ON LONG TERM DEBT - DEBIT	(167,905)	(194.26)%	178,126	(4,29)%	186,301	(6.18)%	198,585	(16.85)%	235,806	(17.19)%	258,378	(14.67)%	337,948	(12.92)
LES	SS: CURRENT PORTION OF LONG TERM DEBT		A march hard		To a		0.00		- / Otto					-	100
T	OTAL LONG TERM DEBT	797,657,136	9.04%	731,541,874	-	731,533,699	10 58%	661,521,435	19.95%	551,481,193	22.15%	451,431,622	24.92%	361,382,052	14.24
OTH	ER NONCURRENT LIABILITIES						100		1000						
08	LIGATIONS UNDER CAPITAL LEASES - NONCURRENT		(100,00)%	8,487,720	(2.40)%	5,696,322	(3.26)%	6,969,259	4785.20%	184,010	(65.29)%	580,230	(60,41)%	1,465,571	(31.62
AC	CUMULATED PROVISION FOR INJURIES AND DAMAGES		100.00%	(58,006)	(4.85)%	(83,933)	(5.84)%	(77,114)	(87.201%	(41.175)	40.06%	(68,721)	(19.16)%	(57,669)	(42.23
AC	CUMULATED PROVISION FOR PENSIONS & BENEFITS	33,314,426	8 42%	31,305,594	(0.40)%	31,431,080	10.83%	28.350,904	30.40%	21,734,352	24.78%	17,417,765	16.31%	14,974,925	28.54
AC	CUMULATED PROVISION FOR OPERATING PROVISIONS		-		1		-		100 00%	(555)			4.0	140	
AC	CUMULATED PROVISION FOR RATE REFUNDS		-	500 61			100	1000	(100,00)%	250,709	Jan. 14.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		200	
LO	NG-TERM PORTION OF DERIVATIVE INSTRUMENT LIABILITIES		(100.00)%	4,334,682	(15.05)%	5,290,232	15.57%	4,577,529	17.29%	3,902,779	(16.03)%	4,647,739	(9.00)%	5,110,664	(10.90
AS	SET RETIREMENT OBLIGATIONS	72,898,793	(4.51)%	76,422,804	0.41%	78,111,813	52.90%	49,779,851	(20.77)%	82,626,300	15,115	54,581,508	3,33%	52,822,086	(48.95
70	OTAL OTHER NONCURRENT LIABILITIES	105,213,219	(11,63)%	120,463,194	(0.61)%	121,445,514	32 54%	91,629,429	312%	86,656,421	15 16%	77,158,521	3.63%	74,315,577	(39.56
	ERENT AND ACCRUED LIABILITIES								had a				10000		1
NO	TES PAYABLE		411			2	- 4		4					4	
	RRENT PORTION OF LONG TERM DEBT	5,679,231	(82.21)%	31,915,941	(22.28)%	41,085,542	(25.05)%	54,795,775	- 7			1		n	
AO	COUNTS PAYABLE	43,576,801	23.39%	35,316,000	(53.21)%	75,472,000	(6.53)%	82 509,000	80.15%	45,799,387	(5.65)%	45.645.625	53.80%	31.671.028	25.32
	TES PAYABLE TO ASSOCIATED COMPANIES	1.574.383	(91.73)%	19,035,315	14.70%	16,505,166	32 45%	12.529.754	(67.77)%	35,875,002	TO-CALL.	10000	(100.00)%	19.856,000	(64.74
AC	COUNTS PAYABLE TO ASSOCIATED COMPANIES	16.345,573	86.70%	8,754,765	(4.18)%	9,136,958	(12.43)%	10 434 274	(40.40)%	17.532.978	11.12%	15,768,299	25,39%	12.575.250	(12.78
	STOMER DEPOSITS	- 100	(100,00)%	16,680,129	(10.14)%	18,784,698	42.26%	13,204,913	33.01%	9,927,601	0.89%	9,650,908	(3.90)%	10,259,585	1.37
	XES ACCRUED	19,559,936	115.56%	9,073,659	1921%	7,611,627	8 59%	7,140,744	(45 24)%	13,798,235	(14.06)%	16.053,519	44 59%	21,102,968	370.84
	TEREST ACCRUED	0.801,204		400		4-00-0			(100.001%	6,111,877	13.53%	5,363,681	27.35%	4,227,363	26.52
	X COLLECTIONS PAYABLE		(100.00)%.	1,777,882	(15.34)%	2,099,990	(4.15)%	2.191.217	4.00%	2,108,943	24.53%	1.691.919	(4.40)%	1.769.820	11.54
	SCELLANEOUS CURRENT AND ACCRUED LIABILITIES	15,382,710	05.00%	9,285,829	12.42%	8,260,063	(20.19)%	10,340,553	(28.23)%	14,419,733	72.81%	8,344,201	(50.72)%	18,932,837	63.05
	LIGATIONS UNDER CAPITAL LEASES - CURRENT	2.400-40-4	(100,00)%	309.339	5.60%	292,937	0.68%	259.544	(32.02)%	306,478	(55.22)%	M5.342	29,00%	686.310	(54.84
	RIVATIVE INSTRUMENT LIABILITIES		£100.001%	5,344,901	(15.15)%	5,298,984	19.02%	5,292,525	17.95%	4,487,277	(16.40)%	5,367,483	19.69)%	5,943,438	(10.63
	SS) LONG-TERM PORTION OF DERIVATIVE INSTRUMENT LIABILITIES		100.00%	(4.334.682)	10.00%	(5,290,232)	(15.57)%	(4,577,529)	(17.29)%	(3,902,779)	18.03%	(4.647.739)	9.06%	(5.110.084)	10.90
	OTAL CURRENT AND ACCRUED LIABILITIES	108,919,638	(18.33)%	133,360,301	(28.05)%	180 328,733	(7.11)%	194,136,770	29.62%	149,550,732	29.31%	107,352,468	(2.16)%	109,723,941	(5.27
	ERRED CREDITS		NAME OF						The state of		44.		0000		9-1-1
	STOMER ADVANCES FOR CONSTRUCTION	1.543.017	0.30%	1,636,730	2.61%	1,595,027	(0.63)%	1,605,199	1.92%	1.574.916	0.77%	1,562,943	6,00%	1.434.379	46.15
	CUMULATED DEFERRED INVESTMENT TAX CREDITS	3.508.758	(2.19)%	3,587,448	(0.85)%	2.616.035	(1.80)%	3.679.210	4.40%	3.572.114	(0.21)%	3.636.901	459.90%	685,347	(22.70)
	HER DEFERRED CREDITS	19,294,151	34.50%	14,335,077	(1.97)%	14,822,647	1.90%	14.338.013	(3.85)%	14,580,299	(8.941%	15,990,512	(20.23)%	20,046,048	(20.12)
	HER REGULATORY LIABILITIES	167,667,426	2703.74%	5.693.472	(25.06)%	8 932 230	(10 21)%	9,947,564	(8.99)%	10,929,696	78.68%	6,110,148	2.07%	5,986,078	57.87
	CESS DEFERRED INCOME TAXES	67.677.636	(30.49)%	120,140,091	(3.02)%	190,062,605	(4.15)%	135,690,203	(3.15)%	140,096,537	5.12%	133,277,803		Section 14	90.00
	CUMULATED DEFERRED INCOME TAXES	292,447,908	(5.87)%	300,925,551	1.05%	315.801.858	4.73%	301,335.009	5.10%	255,717,000	17.12%	244,808,485	(20.76)%	343,646,042	4.15
	OTAL DEFERRED CREDITS	502,238,024	25 12%	473,315,369	(0.23)%	474,432,400	1.68%	400 594,175	1.04%	457,722,592	12.85%	405,586,M02	9.09%	371,799,865	3.00
	Attended william Appendix			410/410/000	(1-1-1)	41.47.400				and the same	-	-	-	ar ilianian	-
TOT	TAL LIABILITIES	2.466,890,261	0.09	2.250 696,747	1.93%	2,225,977,298	811%	2,058,978,406	11.67%	1 543 834 555	10.73%	1,552,943,930	14.67%	1,354,235,962	2.28
191	THE SPECIAL PROPERTY.	2,400,000,201	0.00	2,454,654,741	1,000	4,444,411,430	0110	2,000,070,400	11.01.0	1,000,000,000	100,000	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1701.0		440

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

### 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 REVISED
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
	Landon Control	(\$)	(\$)	(\$)
1	Operating Revenues	111,453,759	15,228,161	126,681,920
2	Constituting Francisco			
3	Operating Expenses Operation & Maintenance	62,796,024	0	62,796,024
5	Depreciation	19,004,235	0	19,004,235
6	Taxes - Other	4,686,340	30,456	4,716,796
7	Operating Expenses before Income Taxes	86,486,599	30,456	86,517,055
8	Control - State Color on the Control	4.0.44	10000	
9	State Income Taxes	749,754	755,098	1,504,852
10	Federal Income Taxes	2,563,592	3,032,947	5,598,539
11				
12	Total Operating Expenses	89,799,945	3,818,501	93,618,446
13				
14	Income Available for Fixed Charges	21.653.814	11.409.660	33.063.474
15				
16	Jurisdictional Rate Base	468,321,206		468,321,206
17	Rate of Return on Rate Base	4.62%		7.060%

#### 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

	MAJOR ACCOUNT		ADJUSTMENTS TO		Comment of	PRO FORMA AD TO FORECAST	ED PERIOD	PRO FORMA FORECASTED PERIOD
NO.	OR GROUP CLASSIFICATION	PERIOD	AMOUNT	SCHEDULE REFERENCE	FORECASTED PERIOD	AMOUNT	SCHEDULE REFERENCE	
	OPERATING REVENUE	10 To			14/72 o 10 o	- T. C. C. P. C.		PART TO SELECT
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	40,470,60
4	Other Revenue	1,721,256	40,164	D-2.1	1,761,420	(1,451,196)	WPC-2e	310,22
5	Total Revenue	108,540,460	3,829,954		112,370,414	(916,655)		111,453,75
6	there are designed and							
~	OPERATING EXPENSES							
8	Operation and Maintenance Expenses							
9	Production Expenses				W. W.			
10	Liquefied Petroleum Gas	31,207	305,163	D-2.2	336,370	0		336,37
11	Other	238,875	179,682	D-2.3	418,557	(45,985)	WPC-2e	372,57
12	Total Production Expense	270,082	484,845		754,927	(45,985)		708,94
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	40,470,60
16	Other	Û	565,774	D-2.4	565,774	0		565,77
17	Total Other Gas Supply Expenses	35,900,754	4,418,497		40,319,251	717,125		41,036,37
18	Transmission Expense	131,635	404,252	D-2.5	535,887	(35)		535,85
19	Distribution Expense	7,689,446	679,184	D-2.6	8,368,630	(54,749)	WPC-2e	8,313,88
20	Customer Accounts Expense	2,930,931	2,680,253	D-2.7	5,611,184	(1,256,392)	WPC-2e	4,354,79
21	Customer Service & Information Expense	310,144	79,046	D-2.8	389,190	(180)	WPC-2e	389,01
22	Sales Expense	306,570	107,342	D-2.9	413,912	(14,352)	WPC-2e	399,56
23	Administrative & General Expense	8,567,079	(1,202,480)	D-2.10	7,364,599	(714,748)	WPC-2e	6,649,85
24	Other	2,322,316	(1,914,556)	D-2.11	407,760	0		407,76
25	Total Operation and Maintenance Expense	58,428,957	5,736,383		64,165,340	(1,369,316)		62,796,02
26		7 9 7 7 7	W 1911		F V 1 T 1			
27	Depreciation Expense	19,697,467	343,895	D-2.12	20,041,362	(1,037,127)	WPC-2e	19,004,23
28								
29	Taxes Other Than Income Taxes							
30	Other Federal Taxes	255,561	(255,561)	D-2.13	0	0	WPC-2e	
31	State and Other Taxes	3,883,434	1,044,568	D-2.13	4,928,002	(241,662)	WPC-2e	4,686,34
32	Total Taxes Other Than Income Taxes	4,138,995	789,007	The same of the	4,928,002	(241,662)		4,686,34
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	117,07
36	Provision for Deferred Income Taxes - Net	795,612	(94,658)	D-1, E-1	700,954	(68,270)	D-1, E-1	632,68
37	Total State Income Tax Expense	1,030,793	(351,693)		679,100	70,654		749,75
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	1,893,39
41	Provision for Deferred Income Taxes - Net	392,561	612,487	D-1, E-1	1,005,048	(274,106)	D-1, E-1	730,94
42	Amortization of Investment Tax Credit	(91,121)		D-1, E-1	(60,747)	0	D-1, E-1	(60.74
43	Total Federal Income Tax Expense	3,543,856	(1,264,164)	-0.77	2,279,692	283,900		2,563,59
44	early grand although the back that		10-10-1	1.4			9	
45	Total Operating Expenses and Taxes	86,840,068	5,253,428		92.093,496	(2,293,551)		89,799,94
46	A	40,5,10,000	5,50,740			(aleralian)		441,49194

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)	JURISDIC- TIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		REVENUE				
2		1001-000				
3		Retail Revenue				
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	100,588,198		100,588,198	

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)	JURISDIC- TIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		Other Revenues				
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 16		Total Other Revenues	7,952,262		7,952,262	
17		Total Revenue	108,540,460		108,540,460	

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		OPERATING EXPENSES				
2		Production Expense				
3		Manufactured Gas Expense				
4		Operation				
	711000	Steam Expenses	4.054	100.000	4054	DALL
6	711000		4,051		4,051	
7	T. 1077 1.707	Other Power Expenses	2,930	100.000	2,930	DALL
	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	242,822		242,822	
11		40.14				
12	Evenos.	Maintenance	Para man		- Administra	3.7.0
13	742000	Maintenance of Production Expense	27,260	100.000	27,260	DALL
14		Total Maintenance	27,260		27,260	
15		Total Production Expense	270,082		270,082	
16						
17		Other Gas Supply Expense				
18		Purchased Gas Expense				
19	B01	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	35,900,754		35,900,754	
24						
25		Transmission Expense				
26		Operation				
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	43,107	100000	43,107	3.,
30		, char operation			49,107	
31		Maintenance				
32	863000	Supervision and Engineering	88,528	100.000	88,528	DALL
33	000000	Total Maintenance	88,528	100.000	88,528	MALL
34		Total Transmission Expense	131,635		131,635	
-4		Total Hallanniasion Expense	131,633		131,633	

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

SCHEDULE C-2.1 PAGE 4 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)
Asia.		Nicetical a Processing		71.50		- 777
1		Distribution Expenses				
2		Action (c)				
3	400611	Operation	100000	Neduce	7.00	42/104
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	1,508,021	100.000	1,508,021	DALL
11	244477	Total Operation	5,810,730	100.040	5,810,730	27,122
12		Total operation	0,010,100		0,010,100	
13						
14		Maintenance				
15	887000	Mains	943,623	100.000	043 633	DALL
10	12 4 N 2 3 5 L	and the same of th	V_201801111		943,623	
16 17	889000	Measuring and Regulating Stations - General	101,492	100.000	101,492	DALL
	892000	Services	516,295	100.000	516,295	DALL
18	893000	Meters	188,140	100.000	188,140	DALL
19	894000	Other	129,166	100.000	129,166	DALL
20		Total Maintenance	1,878,716		1,878,716	
21		Total Distribution Expenses	7,689,446		7,689,446	

DATA: "X" BASE PERIOD FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: SCHEDULE C-2.1 PAGE 5 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)
_				(2)	(0)	147
1		Customer Accounts Expense				
2		A STATE OF THE STA				
3		Operation				
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
В	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	2,930,931	501,2000	2,930,931	4.71
11						
12		Customer Services & Information Expense				
13		The state of the s				
14		Operation				
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 &	310,144	STORY OF THE	310,144	
19		Information Expense				
20		1070 0 107 10 10 1 10 10 10 10 10 10 10 10 10 10 1				
21		Sales Expense				
22						
23		Operation				
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	210201	Total Sales Expense	306,570	Change Self Logs	306,570	75,500

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	JURISDIC- TIONAL %	UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)
t		Administrative & General Expense				
2		Stationary and a state of the state of				
3		Operation				
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	8,559,567		8,559,567	
22						
23		Maintenance				
24	935000	Maintenence of General Plant	7,512	100.000	7,512	DALL
25		Total Administrative & General	8,567,079		8,567,079	
26		Total Operating Expense	56,106,641		56,106,641	
27		Committee Committee Committee				
28		Other Expense				
29		Operation				
30	407	Amortization Expense	2,322,316	100.000	2,322,316	DALL
31				9-17-17-1		
32		Depreciation Expense				
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	12.0	Total Depreciation Expense	19.697.467	1686363	19,697,467	

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)	JURISDIC- TIONAL % (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD / DESCRIPTION (4)
1		TAXES OTHER THAN INCOME TAXES				
2						
3		Other Federal Taxes				
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	255,561		255,561	
7						
В		State and Other Taxes				
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	3,883,434		3,883,434	
15						
16		Total Taxes Other Than				
17		Income Taxes	4,138,995		4,138,995	

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

SCHEDULE C-2.1 PAGE 8 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		State Income Tax Expense				
2	409160	Normal and Surtax	177,542	COMPUTED	177,542	
3	409104	Prior Year Adjustments	57,639	100,000	57,639	DALL
4	1,00,100	State Income Tax - Current	235,181	100.000	235,181	Drive
5		Clare mostle tax Carrent	200,101		200,101	
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
В	411113	Deferred State Income Taxes - Excess DIT	(60,676)	100.000	(60,676)	DALL
9	34.018	Total State Income Taxes	1,030,793	100.000	1,030,793	B) ILL
10		Total State Income Lance	1,000,100		1,000,700	
11						
12		Federal Income Tax Expense				
13	409060	Normal and Surtax	3,242,416	COMPUTED	3,242,416	
14	3565-3	Federal Income Tax - Current	3,242,416	DOM: O'LLD	3,242,416	
15		Carrier meaning (and Santam	- 4,2,12,773	C 10 1 1 1 1 1 1		
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			100.00	0.44644	100 111 1 11	01,000
21	411065	Amortization of Investment Tax Credit	(91,121)	100,000	(91,121)	DALL
22	14.07.4-	Comparison at the Commerce of the Commerce	1. 11.20.0	455555	15.11.5.7	1.01,00
23		Total Federal Income Taxes	3,543,856		3,543,856	
		Total Operating Expenses & Taxes	86,840,068		86,840,068	
24 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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: WPC-2,1a

SCHEDULE C-2.1 PAGE 9 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		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	103,760,060		103,760,060	

DATA: BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: WPC-2.1a SCHEDULE C-2.1 PAGE 10 OF 16 WITNESS RESPONSIBLE: J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS	JURISDIC- TIONAL %	UNADJUSTED	JURISDICTIONAL METHOD / DESCRIPTION
		3377 341 3977	(1)	(2)	(3)	(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	8,610,354		8,610,354	100.7.2
17		Total Revenue	112,370,414		112,370,414	

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

SCHEDULE C-2.1 PAGE 11 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		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	0,0,000	100,000	0.00,070	DALL
9	735000	Miscellaneous Production Expense	295,297	100.000	295,297	DALL
10	100000	Total Operation	631,667	100.000	631,667	DALL
11			20.100.			
12		Maintenance				
13	742000	Maintenance of Production Expense	123,260	100,000	123,260	DALL
14	(consequent	Total Maintenance	123,260	2,5,42,5	123,260	
15		Total Production Expense	754,927		754,927	
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	40,319,251		40,319,251	
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	16,066		16,066	
30						
31		Maintenance				
32	863000	Supervision and Engineering	519,821	100.000	519,821	DALL
33		Total Maintenance	519,821		519,821	
34		Total Transmission Expense	535,887		535,887	

DATA: BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: WPC-2.1a SCHEDULE C-2.1 PAGE 12 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)
		TARAN (AZ 100)	24			• • • • • • • • • • • • • • • • • • • •
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	6,565,746	PK-535-51	6,565,746	CC-C
12		72.00				
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	45.000	Total Maintenance	1,802,884	.50.000	1,802,884	DALL
21		Total Distribution Expenses	8,368,630		8,368,630	

DATA: BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: WPC-2.1a SCHEDULE C-2.1 PAGE 13 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		Customer Accounts Expense				
2		Physician Character will super				
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	5,611,184		5,611,184	
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 &	389,190		389,190	
19		Information Expense				
20						
21		Sales Expense				
22						
23		Operation				
24	912000	Demonstrating & Selling	413,912	Alloc Sch F-3	413,912	DALL
25	913001	Advertising Expense	0	Alloc Sch F-3		DALL
26		Total Sales Expense	413,912		413,912	

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

SCHEDULE C-2.1 PAGE 14 OF 16 WITNESS RESPONSIBLE: J. P. BROWN

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED TOTAL GAS	JURISDIC- TIONAL %	UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)
1		Administrative & General Expense				
2		Talling and a College of College				
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	7,363,339		7,363,339	1000
22						
23		Maintenance				
24	935000	Maintenence of General Plant	1,260	100.000	1,260	DALL
25		Total Administrative & General	7,364,599		7,364,599	
26		Total Operating Expense	63,757,580		63,757,580	
27		Control of the control			120 00 10	
28		Other Expense				
29		Operation	and the second second			
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	20,041,362		20,041,362	

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

SCHEDULE C-2.1 PAGE 15 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		TAXES OTHER THAN INCOME TAXES				
2						
3		Other Federal Taxes				
4	408152	Insurance Contribution	0	100.000	0	DALL
5	408151	Unemployment Compensation	0	100.000	0	DALL
6		Total Other Federal	0		0	
7						
8		State and Other Taxes				
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	4,928,002	200	4,928,002	
15						
16		Total Taxes Other Than				
16 17		Income Taxes	4,928,002		4,928,002	

DATA: BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S).: WPC-2.1a SCHEDULE C-2.1 PAGE 16 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)
+		State Income Taxes				
2	409160	Normal and Surlax	(21,854)	COMPUTED	(21,854)	
3	400100	State Income Tax - Current	(21,854)	00	(21,854)	
4		Clate macina tax canalit	127,007/		127,0047	
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		The Art Control of the Control of th				
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)

#### 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	TOTAL SCHEDULE D-1	TOTAL ADJ. TO BASE PERIOD	TOTAL PRO FORMA ADJ. TO FORECASTED PERIOD
,,,,,	SCHEDULE REFERENCE		SCH D-1, PG. 2	SCH D-1, PG. 5
1	Operating Revenue		2.14	EVILLE
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	2,913,299	3,829,954	(916,655)
6				
7	Operating Expenses			
8	Operation and Maint. Expenses			
9	Production Expenses	452.774		
10	Liquefied Petroleum Gas	305,163	305,163	0
11	Other	133,697	179,682	(45,985)
12	Total Production Expense	438,860	484,845	(45,985)
13	Ale a second second			
14	Other Gas Supply Expenses	4 550 540	2 002 722	217.105
15	Purchased Gas Other	4,569,848	3,852,723	717,125
16 17		565,774 5,135,622	565,774 4,418,497	717.125
18	Total Other Gas Supply Expenses Transmission Expense	404,217	404.252	
19	Distribution Expense	624,435	679.184	(35) (54,749)
20	Customer Accounts Expense	1,423,861	2,680,253	(1,256,392)
21	Customer Serv & Info Expense	78,865	79,046	(1,230,392)
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)	(,,,,,,,,,
25	Total Oper and Maint Expenses	4,367,067	5,736,383	(1,369,316)
26				1,1,00,10,10
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	547,345	789,007	(241,662)
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	(281,039)	(351,693)	70,654
38	Walter Control of Walter			
39	Federal Income Taxes	2002/2007	A 250 500	240,000
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	(980,264)	(1,264,164)	283,900
45	Total Oper. Expenses and Tax	2,959,877	5,253,428	(2,293,551)
46				
47	Net Operating Income	(46,578)	(1,423,474)	1,376,896

## 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 PERIOC 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 SCHEDULE REFERENCE	TOTAL ADJ. TO BASE PERIOD D-2.1 thru D-2.14	ADJUST REVENUE D-2.1	ADJUST PURCHASED GAS COST D-2.2	ADJUST OTHER PROD EXP. D-2.3	ADJUST OTHER GAS SUPPLY EXP. D-2.4	ADJUST TRANSMISSION EXPENSE D-2.5
1	Operating Revenue	D-2.1 UHU U-2.14	0-2.1	D-2.2	U-2.3	D-2.4	D-2.3
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	Operating Expenses						
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	585,774				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		the same of the same of the same		- 143 W			
27	Depreciation Expense	343,895	0	0		0	0
28							
29	Taxes Other Than Income Taxes	1997					
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	And the second second						
34	State Income Taxes	lake sale	0.00000		22.535	The Law	V-2 e-2
35	Normal and Surtax	(257,035)	190,291	(206,585)	(8,928)	(28,110)	(20,085)
36	Deferred Inc Tax - Net	(94,658)	100.001	Inco rock	70 500	100 110	(00.000)
37	Total State Income Tax Expense	(351,693)	190,291	(206,585)	(8,928)	(28,110)	(20,085)
38	PÉRENTES DE SENSE PROFES						
39	Federal Income Taxes	14 007 0071	704.000	1000 4701	ine need		and the same
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	764,329	1000 7701	int see	/440 0000	100 575
43	Total Federal Income Tax Expense	(1,264,164)	764,329	(829,773)	(35,858)	(112,909)	(80,675)
44	Total Oper, Expenses and Tax	5,253,428	954,620	3,121,528	134,896	494 900	202 405
46	Total Open. Expenses and Tax	5,253,428	954,620	3,121,528	134,896	424,755	303,492
47	Net Operating Income	(1,423,474)	2,875,334	(7 474 E70)	1174 000	(474 755)	(202 100)
40	Net Operating Income	(1,423,474)	2,075,334	(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 TYPE OF FILING: "X" DRIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S). SEE BELOW SCHEDULE D-1 PAGE 3 OF 7 WINESS RESPONSIBLE J. P. BROWN

LINE NO.	ELEMENT of OPERATING INCOME. SCHEDULE REFERENCE	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
1	Operating Revenue						2011
2	Base						
3	Gas Cost						
4	Other Revenue						
5	Total Revenue	0	0	0	0	0	0
6	Constitute Principality						
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	Total Troubellon Expense			<u> </u>	<u> </u>		
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							3 11 3 11 14
27	Depreciation Expense						
28							
29	Taxes Other Than Income Taxes						
30	Other Federal Taxes						
31	State and Other Taxes						
33	Total Taxes Other Than Income Tax	0	0	0	0	0	0
34	State Income Taxes						
35	Normal and Surfax	(33,745)	(133,168)	(3,927)	(5,333)	59,745	95,125
36	Deferred Inc Tax - Net	(33,743)	(100, 100)	(3,327)	(5,555)	59,745	95,125
37	Total State Income Tax Expense	(33,745)	(133,168)	(3,927)	(5,333)	59,745	95,125
38	Total State Income Tax Expense	(35,143)	[135,100]	(5,521)	(3,333)	59,745	35,125
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	(100,042)	(004,000)	(15,715)	(21/422)	200,014	302,001
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		1		1.51.7.4	1-11-1-1		
44	Carte and Advance and the state of the state	509,897	2,012,197	59,344	80,587	(902,761)	(1,437,350)
45	Total Oper, Expenses and Tax	209,697					
	Total Oper. Expenses and Tax  Net Operating Income	309,697	2,012,137	20,044	50,507	(out) oil	[1,401,000]

## 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 4 OF 7 WITNESS RESPONSIBLE: J. P. BROWN

LINE NO.	ELEMENT of OPERATING INCOME	ADJUST DEPRECIATION EXPENSE	ADJUST OTHER TAX EXP.	ADJUST INCOME TAXES
	SCHEDULE REFERENCE	D-2.12	D-2.13	D-2.14
1	Operating Revenue			
2	Base			
3	Gas Cost			
5	Other Revenue		0	- A
6	Total Revenue	0	0	0
7	Operating Expenses			
8	Operation and Maint Expenses			
9	Production Expenses			
10	Liquefied Petroleum Gas			
11	Other			
12	Total Production Expense	- 0	0	0
13	Total Production Expense			
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	004620	100,000	TOTAL STATE
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	len east	1409 4000	24 444 494
40	Normal and Surtax	(68,630)	(157,459)	(1,300,478)
41	Deferred Inc Tax - Net Amortization of Investment Tax Credit			612,487
43	Total Federal Income Tax Expense	(58,630)	(157,459)	30,374
44	Total rederal income Tax Expense	[08,630]	(137,439)	(657,617)
45	Total Oper, Expenses and Tax	258,179	592,346	(858,302)
46	Total Oper, Expenses and Tax	230,178	382,346	[836,302]
47	Net Operating Income	(258, 179)	(592,346)	858,302
4	Her operating intention	[230,173]	(032,340)	030,302

## 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

NO.	ELEMENT of OPERATING INCOME SCHEDULE REFERENCE	PRO FORMA ADJUSTMENTS D-2.15 thru D-2.27	UNCOLLECTIBLE EXPENSE D-2.15	EXPENSE D-2.16	RESERVED D-2.17	INTEREST EXPENSE D-2.18	PORTION D-2.19
1	Operating Revenue	D-2. 13 UIU D-2.27	D-2,15	D-2.10	0-2.17	12-2.10	D-2.19
2	Base	(182,576)					
3	Gas Cost	717,117					
4	Other Revenue	(1,451,198)					(1,451,198)
5	Total Revenue	(916,655)	0	0	0	0	(1,451,196)
6							
7	Operating Expenses						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Liquefied Petroleum Gas	0					
11	Other	(45,985)	A				(45,985)
12	Total Production Expense	(45,985)	0	0	0	0	(45,985)
13						-	
14	Other Gas Supply Expenses						
15	Purchased Gas	717,125					
16	Other	. 0					
17	Total Other Gas Supply Expenses	717,125	0	0	0	0	0
18	Transmission Expense	(35)					
19	Distribution Expense	(54,749)	4.6770.00				(53,783)
20	Customer Accounts Expense	(1,256,392)	(1,227,152)				
21	Customer Serv & Info Expense	(180)					
22	Sales Expense	(14,352)		22.222			
23	Admin. & General Expense	(714.748)		70,692			
24	Other	0					
25	Total Oper and Maint Expenses	(1,369,316)	[1,227,152]	70,692	0	0	(99,768)
26	war and a war and a war and a	Service and				-	-
27	Depreciation Expense	(1,037,127)		0	0	0	0
28	- of -						
29	Taxes Other Than Income Taxes	A					
30	Other Federal Taxes State and Other Taxes	0					10.44 5001
31	Total Taxes Other Than Income Tax	(241,682)					(241,682)
33	Total Taxes Other Than Income Tax	(241,662)		0	0	0	(241,662)
34	State Incoma Taxes						
35	Normal and Surtax	138,924	60,971	(3,512)	0	(15,374)	29.045
36	Deferred inc Tax - Net	(68,270)	60,971	(3,312)	ů.	(15,3/4)	
37	Total State Income Tax Expense	70,654	60,971	(3,512)	0	(15,374)	(84,184)
38	Total State Histories Tax Expense	70,034	00,971	(3,312)		(13,374)	(33, 139)
39	Federal Income Taxes						
40	Normal and Surtax	558.006	244,898	(14,108)	0	(61,751)	118,664
41	Deferred Inc Tax - Net	(274,106)	244,630	(14,100)		(61,751)	(338,023)
42	Amortization of Investment Tax Credit	(214,100)					(330,023)
43	Total Federal Income Tax Expense	283,900	244,898	(14,108)	0	(61,751)	(221,359)
44	Telai I Sadidi Illiconia I da Capalisa	200,000	244,030	[14,100]		(01,131)	(221,333)
45	Total Oper. Expenses and Tax	(2,293,551)	(921,283)	53.072	0	(77,125)	(617,928)
46	Table School School Service Service (1997)	(2,200,001)	- TOT L'EGOT	30,012		10,149	1911,010
	Net Operating Income	1,376,896	921,283	(53,072)	0	77,125	(833, 268)

## 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 0-1 PAGE 6 OF 7 WITNESS RESPONSIBLE J. P. BROWN

LINE NO.	ELEMENT of OPERATING INCOME	RESERVED	RESERVED	ELIMINATE MISCELLANEOUS EXPENSES	ANNUALIZE DEPRECIATION	ELIMINATE UNBILLED REVENUE & GAS COSTS	ADJUST REVENUE
	SCHEDULE REFERENCE	D-2.20	D-2.21	D-2.22	D-2.23	D-2.24	D-2,25
1	Operating Revenue					Wallett.	450 110
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	0						
	Operating Expenses						
8	Operation and Maint. Expenses						
9	Production Expenses						
10	Liquefied Petroleum Gas						
11	Other					- 0	0
12	Total Production Expense	0	0	0	0	<u>u</u>	U
13	Other Care Cores Cores						
14	Other Gas Supply Expenses Purchased Gas					716,845	279
16	Other					710,640	213
17	Total Other Gas Supply Expenses	0	0	- 0	- 0	716,846	279
18	Transmission Expense		- U	(35)		710,846	2/3
19	Distribution Expense			(968)			
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			(202,003)			
25	Total Oper and Maint Expenses	0	0	(246,856)	- 0	716,848	279
26	Total Oper and Maint Expenses			[240,030]		710,040	213
27	Depreciation Expense				(1,037,127)		
28	Depression Expense				[]]007[121]		
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	Total Factor Color (Harringolite Fac						
34	State Income Taxes						
35	Normal and Surtax	0	0	12,265	0	52.153	(25,608)
38	Deferred Inc Tax - Net				51,530	(35,616)	45.7.2
37	Total State Income Tax Expense	0	0	12,265	51,530	16,537	(25,608)
38	-						100
39	Federal Income Taxes						
40	Normal and Surtax	0	0	49,284		209,478	(102,857)
41	Deferred Inc Tax - Net			69,003	208,975	(143,058)	1,000,000
42	Amortization of Investment Tax Credit				7.1.67		
43	Total Federal Income Tax Expense	0	0	49,264	206,975	66,420	(102,857)
44	-						
45	Total Oper, Expenses and Tax	0	0	(185,327)	(778,622)	799,803	(128, 188)
46				77.00			
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 0-1 PAGE 7 OF 7 WITNESS RESPONSIBLE: J. P. BROWN

NO.	ELEMENT of OPERATING INCOME	INCENTIVE COMPENSATION	RESERVED	RESERVED	RESERVED	RESERVED	RESERVED
	SCHEDULE REFERENCE	D-2.26	D-2.27	D-2.28	D-2.29	D-2.30	D-2.31
1	Operating Revenue						
2	Base						
3	Gas Cost						
4	Other Revenue						
5	Total Revenue	0	0	0	0	0	0
8	400 mm 4 mm 1 mm						
7	Operating Expenses						
8	Operation and Maint Expenses						
9	Production Expenses						
10	Liquefied Petroleum Gas						
11	Other					0	
12	Total Production Expense	Ū	0	Ū	Ū		0
13	04 0 0 0 1 5						
14	Other Gas Supply Expenses Purchased Gas						
16	Other						
17		0	0	0	0	0	
18	Total Other Gas Supply Expenses Transmission Expense		0			0	
19	Distribution Expense						
20	Customer Accounts Expense						
21	Customer Serv & Info Expense						
22	Sales Expense						
23	Admin & General Expense	(583,357)					0
24	Other	(563,357)					U
25	Total Oper and Maint Expenses	(583,357)	0	D	0	0	0
26	Total Oper and Maint Expenses	(363,337)					
27	Depreciation Expense	0	0	Ó	Ó	0	0
28	Debleciation Exhelisa		<u>, , , , , , , , , , , , , , , , , , , </u>			0	
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	Total Taxes Ovier Thair Income Tax						
34	State Income Taxes						
35	Normal and Surtax	28,984	0	0	0	0	0
36	Deferred Inc Tax - Net	20,000					
37	Total State Income Tax Expense	28,984	0	0	0	0	0
38	Total Diale Inserting ) an Empirical						
39	Federal Income Taxes						
40	Normal and Surtax	116,418	0	0	0	0	0
41	Deferred Inc Tax - Net	0.500	7	7	2	,90	
42	Amortization of Investment Tax Credit						
43	Total Federal Income Tax Expense	116,418	0	0	0	0	0
44	and a fine of the state of the						
45	Total Oper. Expenses and Tax	(437,955)	0	0	0	0	0
48							
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

DALL

(A) Allocation Code -

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

facilities and the second seco		
PURPOSE AND DESCRIPTION		AMOUNT
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 <	40,164
Total Revenue Adjustment		\$ 3,829,954
Jurisdictional allocation percentage (A)		100.000%
Jurisdictional amount		\$ 3,829,954

## 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

PURPOSE AND DESCRIPTION			AMOUNT
PURPOSE AND DESCRIPTION: To adjust bas purchase gas costs to the level of costs in the fo			
Liquefied Petroleum Gas		\$	305,163
Purchased Gas		-	3,852,723
Total Purchased Gas Cost Expenses		\$	4,157,886
Jurisdictional allocation percentage (A)			100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	4,157,886
(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

PURPOSE AND DESCRIPTION		j.	AMOUNT
PURPOSE AND DESCRIPTION: To act to the level of expenses in the forecaste	ljust base period other production expenses ed period.		
Forecasted Period		\$	418,557
Base Period			238,875
Adjustment to Other Production Expens	ses	\$	179,682
Jurisdictional allocation percentage (A)			100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	179,682
(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 act to the level of expenses in the forecast	djust base period other gas supply expenses ed period.		
Forecasted Period		\$	565,774
Base Period		,	
Adjustment to Other Gas Supply Exper	nses	\$	565,774
Jurisdictional allocation percentage (A)			100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	565,774
(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		J	AMOUNT
PURPOSE AND DESCRIPTION: To ad to the level of expenses in the forecaste	just base period transmission expenses ed period.		
Forecasted Period		\$	535,887
Base Period			131,635
Adjustment to Transmission Expenses		\$	404,252
Jurisdictional allocation percentage (A)			100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	404,252
(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

PURPOSE AND DESCRIPTION		AMOUNT
PURPOSE AND DESCRIPTION: To adjust to the level of expenses in the forecasted per		
Forecasted Period		\$ 8,368,630
Base Period		7,689,446
Adjustment to Distribution Expenses		\$ 679,184
Jurisdictional allocation percentage (A)		100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$ 679,184
(A) Allocation Code - DAI	LL:	

## 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 be to the level of expenses in the forecasted per			
Forecasted Period		\$	5,611,184
Base Period		_	2,930,931
Adjustment to Customer Accounts Expenses		\$	2,680,253
Jurisdictional allocation percentage (A)			100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	2,680,253
(A) Allocation Code - DAL	r.		

#### 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		1	TNUOMA	
PURPOSE AND DESCRIPTION: 1 information expense to the level of				
Forecasted Period			\$	389,190
Base Period			_	310,144
Adjustment to Customer Service &	Information Expenses		\$	79,046
Jurisdictional allocation percentage	e (A)			100.000%
Jurisdictional amount		To Sch D-1 Summary <	\$	79,046
(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

PURPOSE AND DESCRIPTION		1	TANOMA	
PURPOSE AND DESCRIPTION: expense to the level of expenses i		es		
Forecasted Period			\$	413,912
Base Period				306,570
Adjustment to Sales Expenses			\$	107,342
Jurisdictional allocation percentage	e (A)			100.000%
Jurisdictional amount		To Sch D-1 Summary <	\$	107,342
(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

PURPOSE AND DESCRIPTION		AMOUNT	
PURPOSE AND DESCRIPTION: expense to the level of expenses			
Forecasted Period			\$ 7,364,599
Base Period			8,567,079
Adjustment to A&G Expenses			\$ (1,202,480)
Jurisdictional allocation percentage	ge (A)		100.000%
Jurisdictional amount		To Sch D-1 Summary <	\$ (1,202,480)
(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

(A) Allocation Code -

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

PURPOSE AND DESCRIPTION		AMOUNT	
PURPOSE AND DESCRIPTION: To adjust bas expense to the level in the forecasted period.	e period other operating		
Forecasted Period		\$	407,760
Base Period			2,322,316
Adjustment to Other Operating Expense		\$	(1,914,556)
Jurisdictional allocation percentage (A)			100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	(1,914,556)

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

(A) Allocation Code -

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

PURPOSE AND DESCRIPTION			AMOUNT
PURPOSE AND DESCRIPTION: To adjust base pexpense to the level of expenses in the forecasted			
Forecasted Period		\$	20,041,362
Base Period		-	19,697,467
Adjustment to Depreciation Expense		\$	343,895
Jurisdictional allocation percentage (A)			100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	343,895
	To Sch D-1 Summary <	\$	

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

PURPOSE AND DESCRIPTION		AMOUNT	
PURPOSE AND DESCRIPTION: To adju- expense to the level of the forecasted per			
Other Federal Taxes		\$	(255,561
State and Other Taxes		-	1,044,568
Total Taxes Other than Income Taxes		\$	789,007
Jurisdictional allocation percentage (A)			100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	789,007
(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

URPOSE AND DESCRIPTION			AMOUNT
PURPOSE AND DESCRIPTION: To expense to the level of the forecasted			
State Income Taxes Current		\$	(106,027)
Deferrals		•	(94,658)
Federal Income Taxes Current Deferrals Amortization of ITC		\$	(1,300,478) 612,487 30,374
Total Income Taxes		\$	(858,302)
Jurisdictional allocation percentage (A	Ŋ	1-	100.000%
Jurisdictional amount	To Sch D-1 Sun	nmary < \$	(858,302)
(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

DALL

(A) Allocation Code -

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

PURPOSE AND DESCRIPTION		AMOUNT	
PURPOSE AND DESCRIPTION: To reflect the recla of the total discount expense from uncollectible expe			
Time Value of Money Reclassification Uncollectible Expense Annualization		\$ (1,395,476) 168,324	
Total Uncollectible Expense Adjustment		\$ (1,227,152)	
Jurisdictional allocation percentage (A)		100.000%	
Jurisdictional amount	To Sch D-1 Summary <	\$ (1,227,152)	

# 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

DALL

(A) Allocation Code -

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

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

## 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
PURPOSE AND DESCRIPTION: Reserved for future use.		
Total		\$ ٥
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		(4	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)			100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	(61,751)
(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

PURPOSE AND DESCRIPTION		D	AMOUNT
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)			100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	(15,374)
(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

\$ (1,451,196)

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> </u>	100.000%	

To Sch D-1 Summary <----

(A) Allocation Code - DALL

Jurisdictional amount

### 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
	lect the elimination of O&M expenses and associated voted to other than Duke Energy Kentucky customers		
Production Expenses Distribution Expenses	To Sch D-1 Summary < To Sch D-1 Summary <	\$	(45,985) (53,783)
Total	0.324.344.	\$	(99,768)
Jurisdictional allocation percentage (A)		-	100.000%
Jurisdictional amount		\$	(99,768)
(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 related to facilities devoted to other the			
State and Other Taxes		\$	(241,662)
Jurisdictional allocation percentage (A	)	_	100.000%
Jurisdictional amount	To Sch D-1 Summary <	\$	(241,662)
(A) Allocation Code - DALL			

### 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		TANOMA
ted to facilities		
To Sch D-1 Summary <	\$	84,184 84,184
To Sch D-1 Summary <	\$	338,023 338,023
	\$	422,207
		100.000%
	\$	422,207
		to Sch D-1 Summary <  To Sch D-1 Summary <  To Sch D-1 Summary <  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$

# 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 REFERÊNCE NO(S).:

SCHEDULE D-2.20 PAGE 1 OF 1 WITNESS RESPONSIBLE: J. P. BROWN

PURPOSE AND DESCRIPTION	PURPOSE AND DESCRIPTION		MOUNT
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 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
PURPOSE AND DESCRIPTION: Reserved for future use.			
Total		s	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

DALL

(A) Allocation Code -

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

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

#### 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

P	URPOSE	AND	DESCRIP	MOIT
	OIN OOL	AIN	DEGUINI	11014

**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)

100.000%

Jurisdictional amount

To Sch D-1 Summary

\$ (1,037,127)

(A) Allocation Code -

DALL

#### 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

(A) Allocation Code -

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

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

DALL

### 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

PURPOSE AND DESCRIPTION	PURPOSE AND DESCRIPTION			AMOUNT
PURPOSE AND DESCRIPTION: deferred taxes as a result of the e				
Deferred State Income Tax			\$	(35,616)
Jurisdictional allocation percentag	ge (A)			100.000%
Jurisdictional amount		To Sch D-1 Summary <	\$	(35,616)
(A) Allocation Code -	DALL			

### 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

PURPOSE AND DESCRIPTION			•	AMOUNT
PURPOSE AND DESCRIPTION: deferred taxes as a result of the e				,
Deferred Federal Income Tax			\$	(143,058)
Jurisdictional allocation percentag	ge (A)			100.000%
Jurisdictional amount		To Sch D-1 Summary <	\$	(143,058)
(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	URPOSE AND DESCRIPTION		AMOUNT
PURPOSE and DESCRIPTION: To reconwith revenue included in the forecast, and			
Base Gas Cost Other Revenue			\$ (515,399) 275
Total Revenue			\$ (515,124)
Jurisdictional allocation percentage (A)			100.000%
Jurisdictional amount		To Sch D-1 Summary <	\$ (515,124)
Purchased Gas Cost Expense		To Sch D-1 Summary <	\$ 279
(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

DALL

(A) Allocation Code -

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

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

# 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

NO. NUMBER

ACCOUNT TITLE ALLOCATION JURISDICTIONAL CODE FACTOR %

DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION

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

	The first of the second	STATISTIC		10.2 V 14.4 VV	
LINE	ALLOCATION	TOTAL	STATISTIC FOR	ALLOCATION	WORK PAPER
NO.	FACTOR	COMPANY	RATE AREA	FACTOR	REFERENCE
				%	

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

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

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)

### 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

				AT CURRENT RATES			AT PROPOS	SED RATES
LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)	PRO FORMA ADJ. TO FORECAST (4)	PRO FORMA FORECASTED PERIOD (5)	ADJUSTMENTS (6)	ADJUSTED
- 2.	T. T. O. D. C. D. C. D. C.	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Operating Income before Federal							
2	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
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								- F 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		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

				AT CURRENT RATES			AT PROPOS	SED RATES
LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)	PRO FORMA ADJ. TO FORECAST (4)	PRO FORMA FORECASTED PERIOD (5)	ADJUSTMENTS (6)	ADJUSTED (7)
		(\$)	(\$)	(\$)			(\$)	(\$)
1 2	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 7	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 10	Kentucky Income Tax Adjustments: Kentucky Tax Inc. Adjustment - Misc Total Kentucky Income Tax Adjustments	(11,417,049) (11,417,049)	4,640,049 4,640,049	(6,777,000) (6,777,000)	0	(6,777,000) (6,777,000)	0	(6,777,000
12	Kentucky Taxable Income - Gas	3,573,355	(4,013,206)	(439,851)	2,796,097	2,356,246	15,197,705	17,553,951
14 15 16	Percent of Business Taxable in State	99.3700%	99.3700%	99.3700%	99.3700%	99.3700%	99.3700%	99.37009
17 18 19	Kentucky Taxable Income - Other 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) Prior Year Adjustments	177,542 57,639	(199,396) (57,639)	(21,854) 0	138,924	117,070	755,098	872,168 C
22	State Income Tax - Current to Page 3	235,181	(257,035)	(21,854)	138,924	117,070	755,098	872,168

<sup>(</sup>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

				AT CURRENT RATES			AT PROPOS	SED RATES
LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)	PRO FORMA ADJ. TO FORECAST (4)	PRO FORMA FORECASTED PERIOD (5)	ADJUSTMENTS (6)	ADJUSTED (7)
		(\$)	(\$)	(\$)			(\$)	(\$)
1	State Income Tax - Current from Page 2	235,181	(257,035)	(21,854)	138,924	117,070	755,098	872,168
2		97777.0	CONTRACTOR	200	- PATER -	7 . 71		
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	D		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	5.4346.3	0		
7	Deferred State Income Taxes - Net	795,612	(94,658)	700,954	(68,270)	632,684	0	632,684
9	Total State Income Tax Expense	1.030.793	(351,693)	679.100	70,654	749,754	755,098	1,504,852
10								
11	Federal Taxable Income							
12	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	before State moonie Lax from Page 2	14,550,404	(0,055,255)	0,337,149	2,790,097	3,133,240	15,157,705	24,330,33
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	I Edelai Taxabio income	14,012,002	(0,455,655)	0,000,000	2,007,170	3,010,170	14,442,007	25,450,760
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	000,000	0	0,002,047	4,525,51
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								3/1-2/51
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)	195 31,0 0	(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		500
27	Deferred Federal Income Tax - Net	392,561	612,487	1,005,048	(274, 106)	730,942	0	730,942
28		o Alland						
29	Amortization of Investment Tax Credit	(91,121)	30,374	(60,747)	0	(60,747)	0	(60,747
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

<sup>(</sup>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

NO.	ACCOUNT TITLE	(1) (\$)	% (2)	JURISDICTION (3)	CODE/EXPLANATION (4)
LINE	ACCOUNT TITLE	TOTAL	JURISDIC- TIONAL	II IDISDICTION	JURISDICTIONAL CORE/EXPLANATION

Not Applicable - 100% Jurisdictional

DUKE ENERGY KENTUCKY
CASE NO. 2021-00190
FORECASTED TEST PERIOD FILING REQUIREMENTS

FR 16(8)(f)

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

		The state of the s		BASE PERIOD		FO	RECASTED PERIO	DD
LINE	ACCOUNT	SOCIAL	TOTAL	JURISDI	CTIONAL	TOTAL	JURISDI	CTIONAL
NO.	NO.	ORGANIZATION/ SERVICE CLUB	UTILITY	PERCENT	AMOUNT	UTILITY	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	
12	930230	Kentucky Chamber of Commerce	985	100.00	985	0	100.00	
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	
15	930230	Northern Kentucky Regional Alliance	11,800	100.00	11,800	0	100.00	
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	C
18	930230	Miscellaneous	3,677	100.00	3,677	.0	100.00	, c
19	930230	Various Budgeted Items	0	100.00	0	13,176	100.00	13,176
20			106,767	7777	106,767	143,952	-	143,952

(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

				BASE PERIOD			ORECASTED PERI	
LINE	ACCOUNT	CHARITABLE	TOTAL	JURISDI		TOTAL		ICTIONAL
NO.	NO.	ORGANIZATION	UTILITY	PERCENT	AMOUNT	UTILITY	PERCENT	AMOUNT
				(A)			(A)	
			(\$)	%	(\$)	(\$)	%	(\$)
9	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	C
4	426100	Catalytic Development Funding Corp	10,250	100.00	10,250	0	100.00	C
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	Ċ
8	426100	Covington Business Council	390	100.00	390	0	100.00	
9	426100	Covington Partners Inc	943	100.00	943	0	100.00	C
10	426100	FC Cincinnati Holdings LLC	8,400	100,00	8,400	0	100.00	C
11	426512	HEAP	25,000	100.00	25,000	0	100.00	C
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	
19	426100	Northern Kentucky Chamber of Commerce	154	100.00	154	0	100.00	C
20	426512	Northern Kentucky Community Action	26,937	100.00	26,937	0	100.00	
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	
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	
25	426100	Young Women Lead Inc	4,100	100.00	4,100	0	100.00	
26	426100	Miscellaneous	36,993	100.00	36,993	0	100.00	
27	426100	Various Budgeted Items	0	100.00	0	120,876	100.00	120,876
28	1196190			Company A				
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

				BASE PERIOD			FORECASTED PERIO	OD
LINE	ACCOUNT	PAYEE	TOTAL	JURISDI	CTIONAL	TOTAL	JURISD	ICTIONAL
NO.	NO.	ORGANIZATION	UTILITY	PERCENT (A)	AMOUNT	UTILITY	JURISDICTI 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

				BASE PERIOD		FOR	ECASTED PERI	OD
LINE	ACCOUNT	EMPLOYEE	TOTAL	JURISDI	CTIONAL	TOTAL	JURISDI	CTIONAL
NO. NO.		EXPENDITURES	UTILITY	PERCENT (A)	AMOUNT	UTILITY	PERCENT (A)	AMOUNT
			(\$)	%	(\$)	(\$)	%	(\$)
1	926000	Budgeted Service/Safety Awards	5,079	100.00	5,079	4,800	100.00	4,800
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

	200			BASE PERIOD		FOR	RECASTED PER	OD
LINE	ACCOUNT		TOTAL	JURISDI	CTIONAL	TOTAL	JURISDI	CTIONAL
NO.	NO.	DESCRIPTION OF EXPENSES	GAS	PERCENT (A)	AMOUNT	GAS	PERCENT (A)	AMOUNT
			(\$)	%	(\$)	(\$)	%	(\$)
1		Customer Service And Informational Expenses						
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	310,144		310,144	389,190	. 200, 200	389,190
6		Line and the second second second second second						
7		Sales Expense						
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	275	Total Sales Expense	306,570		306,570	413,912	1334545	413,912
11		ATTO SPECIAL CONTROL						
12		General Advertising Expense						
13	930150	Miscellaneous Advertising Exp	20,164	100,000	20,164	34,032	100,000	34,032
14	223100	Total General Advertising Expense	20,164	1231000	20,164	34,032	Variate.	34,032

(A) Alloc Code DAL

# 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-48, 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	Newspaper						0	0
2								
3	Magazines and Other						0	0
4								
5	Television						0	0
6							1.7	
7	Radio						0	0
8					Stake.			276
9	Direct Mail			0	2,331			2,331
10	700001400						2.570	
11	Sales Aids						2,382	2,382
12	\$20.0% NO.52						20 702	22.22
13	Undetermined						20,168	20,168
14	41.7		i i		Jan 200	- 6	22/200	- C. C. C.
14 15 16 17	Total	2	0	2	2.331	Q	22,550	24,881
16	The second second							
	Amount Assigned to						Se VALL	
18	KY Retail	<u>Q</u>	0	0	2.331	Q	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 REVISED
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 (1) (H)
1	Newspaper						0	0
2	A resultance in a large line							
3	Magazines and Other						0	0
5	Television						0	0
6								
7	Radio - Safety Advertising						0	0
9	Direct Mail						0	0
10								
11	Sales Aids						O	ū
12	Undetermined						34,032	34,032
13 14							2.02	2.13-5
15 16	Total	0	0	0	Q	Q	34,032	34,032
16								
17	Amount Assigned to	(2)	1.2		10		10,05520	200494
18	KY Retail	0	0	2	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

			xpense Break	down		Total	Juris.				
Line No.	Description	Rate Case	Annual Audit		Other	Gas Unadjusted	Allocation %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted	Allocation Code
		(\$)	(\$)		(\$)	(\$)		(\$)	(\$)	(\$)	-
7	A SEAR						100.000				DALL
3	Legal	Ü		0	0	0	100.000	0	0	0	DALL
4	Engineering	0		a	0	0	100.000	0	0	0	DALL
5											
6	Accounting	0		0	0	0	100.000	0	0	0	DALL
8	Other	<u>o</u>		0	1,700,082	1,700,082	100.000	1,700,082	0	1,700,082	DALL
10	Total	Q		Q	1.700.082	1.700.082		1.700.082	2	1,700,082	

# 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

			Expense Brea	kdown		Total	Juris.				
Line No.	Description	Rate Case	Annual Audit		Other	Gas Unadjusted	Allocation %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted	Allocation Code
		(\$)	(\$)		(\$)	(\$)		(\$)	(\$)	(\$)	
2	Legal	0		0	0	0	100.000	0	0	0	DALL
3							455,755				
5	Engineering	0		0	0	0	100.000	0	0	0	DALL
6	Accounting	0		0	0	0	100.000	0	0	0	DALL
8	Other	0		0	512,384	512,384	100.000	512,384	0	512,384	DALL
10	Total	0		Q	512,384	512,384		512,384	Q	512,384	

# 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

		CASE NO.		SE NO.		SE NO.	JUSTIFICATION
LINE	editable and and a	2021-00190		271 (ELEC)	2018-00	261 (GAS)	OF SIGNIFICAN
NO.	ITEM OF EXPENSE	ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	CHANGE
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	353,460	339,168	676,675	254,476	575,500	
11							
12							
13	-						
13		SCHEDULE OF	RATE CASE	EXPENSE AMOR	TIZATION		
14		SCHEDULE O	RATE CASE	EXPENSE AMOR	TIZATION		
14 15		SCHEDULE O	FRATE CASE	EXPENSE AMOR	TIZATION	AMORT.	
14 15 16		2 1 1/12 1477	77.17.70.12.7	EXPENSE AMOR		AMORT.	
14 15 16 17		TOTAL	OPINION /		AMOUNT	DURING	
14 15 16 17 18	RATE CASE	TOTAL TO BE	OPINION / ORDER	AMORTIZATION	AMOUNT AMORTIZED	DURING FORECASTED	
14 15 16 17 18 19	RATE CASE	TOTAL	OPINION /		AMOUNT	DURING	
14 15 16 17 18 19 20	LOUIS ENGLY	TOTAL TO BE AMORTIZED	OPINION / ORDER	AMORTIZATION PERIOD	AMOUNT AMORTIZED TO DATE	DURING FORECASTED PERIOD	
14 15 16 17 18 19 20 21	RATE CASE CURRENT CASE	TOTAL TO BE	OPINION / ORDER	AMORTIZATION	AMOUNT AMORTIZED	DURING FORECASTED	
14 15 16 17 18 19 20 21 22	CURRENT CASE	TOTAL TO BE AMORTIZED 353,460	OPINION / ORDER DATE	AMORTIZATION PERIOD 5 YEAR	AMOUNT AMORTIZED TO DATE	DURING FORECASTED PERIOD 70,692	
14 15 16 17 18 19 20 21 22 23	LOUIS ENGLY	TOTAL TO BE AMORTIZED	OPINION / ORDER	AMORTIZATION PERIOD	AMOUNT AMORTIZED TO DATE	DURING FORECASTED PERIOD	
14 15 16 17 18 19 20 21 22	CURRENT CASE	TOTAL TO BE AMORTIZED 353,460	OPINION / ORDER DATE	AMORTIZATION PERIOD 5 YEAR	AMOUNT AMORTIZED TO DATE	DURING FORECASTED PERIOD 70,692	

<sup>(</sup>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

				BASE PERIOD		FO	RECASTED PERI	OD
LINE	ACCOUNT		TOTAL	JURISDIC	TIONAL	TOTAL	JURISD	ICTIONAL
NO. NO.	NO.	ORGANIZATION	UTILITY	PERCENT (A)	AMOUNT	UTILITY	PERCENT (A)	AMOUNT
			(\$)	%	(\$)	(\$)	%	(\$)
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			77.56		10 VI VI	1771.0	2000	7.117
6		Total Civic, Political & Related Activities	150,150		150,150	230,222		230,222

(A) Allocation Code DALL

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

#### 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

		/-	TOTAL		110111	AND MAINTENA	HUL		-			
LINE			TOTAL	JURISDIC-	um	ICDICTIONAL			0.00	ODIOTIONAL		
NO.	PAYROLL COSTS	PAYROLL COSTS UN		GAS NADJUSTED	% (A)	JURISDICTIONAL UNADJUSTED		ADJ	USTMENTS	JURISDICTIONAL ADJUSTED		
	Ann Dalla											
1	Base Period:		Lander Idea									
2	Labor	S	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		(6)		1,670,748		
5	Payroll Taxes		285,772	100.000		285,772		700		285,772		
6	Total Payroll Costs	\$	10,229,328		\$	10,229,328	\$	(657,723)	\$	9,571,605		
7	The state of the s								-			
8	Forecasted Period:											
9	Labor	\$	7.873.364	100.000	\$	7,873,364	S		\$	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		55555 W		2,063,396		
12	Payroll Taxes		620,302	100.000		620,302				620,302		
13	Total Payroll Costs	\$	11,525,358	CONTRA	\$	11,525,358	\$	(583,357)	\$	10,942,001		

(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	MANHOURS			
2	STRAIGHT TIME HOURS	213,123	5.58%	225,012
3	OVERTIME HOURS	18,687	(16.67)%	15,572
4	TOTAL MANHOURS	231,810	3.78%	240,584
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

NO.	DESCRIPTION	FORECASTED PERIOD				
1	Base Period includes 15 Officers; Forecast Perio	d includes 11 Office	ers			
2						
3	Gross Payroll					
4	Salary	5	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	\$	32,775,257	\$ 2,953,319	\$	35,728,576

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)

### 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%
3			
3			
4	Less: KPSC Maintenance Tax	0,2000%	
5 6 7	Subtotal		0.2000%
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%)		4.9586%
11			
12	Income before Federal Income Tax (Line 7 - Line 10)		94.8414%
13			
14	Federal Income Tax (21% x 94.8414%)		19.9167%
15			
16	Operating Income Percentage (Line 12 - Line 14)		74.9247%
17			
18	Gross Revenue Conversion Factor (100% / 74.9247%)		1.3346730

# DUKE ENERGY KENTUCKY, INC. CASE NO. 2021-00190 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
4	Operating Revenues		100.0000%
3	Annual Control of Control		
3	Commence and the Commence and C		
4	Less: KPSC Maintenance Tax	0.2000%	
5	Subtotal		0.2000%
5 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%)		4.9586%
11			
12	Income before Federal Income Tax (Line 7 - Line 10)		94,8414%
13			
14	Federal Income Tax (21% x 94.8414%)		19.9167%
15			
16	Operating Income Percentage (Line 12 - Line 14)		74.9247%
17			
18	Gross Revenue Conversion Factor (100% / 74.9247%)		1.3346730

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

#### 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 EHERGY KENTUCKY, INC. CASE NO. 2021-00190 TOTAL COMPANY COMPARATIVE INCOME STATEMENTS 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(5):

SCHEDULE I-1 PAGE 1 OF 2 WITNESS RESPONSIBLE: A MOTSINGER / B. MANGES

								MOST RECENT FIVE CALENDAR YEARS									
NO.	DESCRIPTION	2024	2023	FORECASTED	% CHANGE	PERIOD	CHANGE	3000	CHANGE	2019	% CHANGE	2018	CHANGE	2017	CHANGE	2016	CHANGE
1	UTILITY OPERATING INCOME	23479	200	PERIOD	CHARGE	PERIOD	unanisc	-302	Crowde	2019	UNANUE	4010	LIMINGE	2017	CHANGE	2010	CHANGE
2	OPERATING REVENUES	538:076.062	538,000,158	498.527.057	2.74%	405 220.518	5.60%	445,665,255	(6,90)%	478.697.929	(1.91)%	488 020 879	13.74%	429.072.243	(2.65)%	440.779.980	(5.58)
3	OPERATING EXPENSES								(0.00)		1			1000000	11-		
4	OPERATION EXPENSES	273,458,583	209 (30.349	268,262,553	0.20%	DR7 717 #5#	13.60%	235,673,671	(9.21)%	259,569,501	(6.25)%	275,886,906	5.52%	251,647,225	(3.15)%	270,156,902	(5.97
5	MAINTENANCE EXPENSES	19.838.670	19.680.721	73.118.840	(25.69)%	302 0002 BMS	(10.55)%	35,779,343	(21.70)%	45,696,645	(2.86)%	47,041,717	34.93%	34 004 014	4.13%	33.479.990	4.1
6	DEPRECIATION EXPENSE	119,052,646	87,104,605	82.198.641	29.49%	63,477,132	3.39%	61.396.656	8.19%	56,751,180	7.02%	50.029.478	20.96%	43.842.295	6.79%	41 052 844	0.1
7	AMORT, & DEPL. OF UTILITY PLANT	0		0	(100,000%	8.124.937	8.74%	7 471.556	27.04%	5.881.492	16.92%	5,030,238	31.52%	3.824.519	45.23%	2.615.436	(7.14
	REGULATORY DEBITS	8-463 812	10:720:230	19 991 554	208.17%	6.487.204	13.08%	5.736.810	(70.88)%	19 807 434	33.64%	14 739 407	2604.61%	544.974	(89.14)%	5.017,219	117.1
	REGULATORY CREDITS	0.000	0	12,001,000	100.00%	(1,361,823)	6.65%	(1.459.045)	57.30%	(3.417.037)	19.20%	(4.229,067)	(52.52)%	(2,772,810)	(160.43)%	11.064.723)	(100.4
0	TAXES OTHER THAN INCOME TAXES	23.552.377	22 706 891	21,315,881	14 54%	16,593,100	9.90%	16.918.072	5.79%	15 992 673	6.63%	14 591 588	5.41%	14 322 244	(2.16)%	14.538.730	12
11	INCOME TAXES - FEDERAL	10.001.110	13.754.597	4 257 373	14.47)%	4.456.760	117.97%	2.044.705	144.06%	(4.578.340)	72.76%	(18.807,453)	(9.92)%	(15.290.192)	(309.64)%	(3.732.567)	(339.9
12	INCOME TAXES - OTHER	2.107.434	2 564 086	66.371	(91.80)%	1.053.195	287 21%	271 995	135.16%	(752.107)	64.51%	(2.119.438)	(463 43)%	(376,169)	56.88%	(672,454)	(9.7
13	PROVISION FOR DEFERRED INCOME TAXES	T.408.671	#.423.500	6 485 566	(84.15)%	40,906,170	(0.49)%	41 108 598	(31,12)%	59 682 009	(17.25)%	12,123,832	(22.18)%	92,675,520	2,12%	50 755 536	(37.0
14	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	1,400,471	4,423,390	0.400,300	100,00%		(4.35)%										
15	INVESTMENT TAX CREDIT ADJ - NET	0	0	0	100.00%	(35.800.419)	(4.30)%	(34.315.896)	26.06%	(45,424,182)	(10.42)%	(42,043,865)	25.83%	(56 685 855)	18.00%	(89,127,951)	40.5
15	GAINS FROM DISP OF ALLOW - CREDIT	0	0	0	100.00%	(61,170)	(151.34)%	(61,175)	16.11%	(61,175)	22.13%	(78,565)	(0,15)%	(78,441)	12,98%	(90,146)	7.3
17	ACCRETION EXPENSE	u u	0	0	100.00%	(149,408)	(151.34)%	(59,444)	10.1176	(70,860)	(1044.38)%	(6,192)	(26821.74)%	(23)		0	100.0
18		49.4 000 000	474 APK 246	100 000 000		405 140 053		200 200 200	W	400 min 200			44 000				
19	TOTAL UTILITY OPERATING EXPENSES	434,030,305	431,065,349	426,316,279	5.15%	405,440,057	9.43%	370,505,846	(9.16)%	407,967,233	(2.53)%	418,558,591	11.20%	376,417,501	(1.65)%	382,728,818	(5.7
	NET UTILITY OPERATING INCOME	104,045,757	104,994,509	72,210,778	(9.49)%	79,780,461	6.15%	75,159,409	6.26%	70,730,898	1.83%	69,462,268	31.92%	52,654,742	(9.30)%	58,051,173	(4.5
20	OTHER INCOME AND DEDUCTIONS																
21	OTHER INCOME	and control	and the same of			4.444.4	Caracter .	A CONTRACT		P. C. C. C.	41.00		200-2000		100 -000		-
22	NONUTILITY OPERATING INCOME	650,000	850,000	850,000		1,076,500	(7.58)%	1.164,829	17.00%	995,580	61.92%	614,642	(12.72)%	704.409	81.76%	387,576	18.7
22	INTEREST AND DIVIDEND INCOME	1,385,621	1.314.349	1,271,183		941,372	(2.47)%	965,254	(43.32)%	1,703,080	4.88%	1 623.783	31.40%	1,235,746	24.80%	990,145	(2.8)
24	ALLOWANCE FOR FUNDS USED DURING CONST	3,643,200	2.813,039	2,506,404		(39,541)	68.20%	(124,641)	(104.97)%	2,505,447	(20.31)%	0 143,817	(6.38)%	3,358,208	152.08%	332,221	115.0
25	MISCELLANEOUS NONOPERATING INCOME	399,000	1 162,729	1,225,592		1,005 341	(5.11)%	1,059,499	(58.41)%	2.547,194	251.00%	725,689	17445.67%	-4.136	394,38%	11.405)	(2701.8
26	GAIN ON DISPOSITION OF PROPERTY	0	0	0	2.50	0	5300	0	(100,00)%	1,183		. 0	(100,00)%	17,045	(55.78)%	38,549	(63.9
27	TOTAL OTHER INCOME	8,277,681	6,140,117	5,944,179	99,23%	2,963,581	[2.65]%	3,064,941	(60.47)%	7,752,464	25.92%	5,106,131	14.82%	5,319,606	93.65%	2,747,086	24.5
28	OTHER INCOME DEDUCTIONS														0.07%		
29	LOSS ON DISPOSITION OF PROPERTY							0			(100.00)%	79,866	(30.93)%	115,629	965.41%	10.853	324.6
30	MISCELLANEOUS INCOME DEDUCTIONS		- 0	-0		J.491 638	77.23%	1 970 132	(37.56)%	3 155,491	0.04%	3 (54,134	(21.62)%	4,024 010	97.62%	2.038,243	7.0
31	TOTAL OTHER INCOME DEDUCTIONS		0	. 0	(100.00)%	3,491,636	77.23%	1,970,132	(37.56)%	3,155,491	(2.43)%	3,234,002	(21.88)%	4,139,639	102.22%	2,047,096	8.5
32	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS						The State of		3,350						1000		
33	TAXES OTHER THAN INCOME TAXES	0	.0	0		30,50	(70 69)%	104,393	7.86%	95,788	(5.94)%	102,905	(12.18)%	1 (7,175	17.09%	100,009	(20.74
34	INCOME TAXES - FEDERAL	0.	0	0		1,471,297	(32.54)%	2,180,902	(7.99)%	2.370.384	87.73%	1.262.675	(31.69)%	1.648,320	(41.36)%	3.152.242	(4.15
35	- OTHER	ti.	10	ď.		352.814	(35.21)%	544,536	(7.95)%	591.541	81.80%	325,373	12.37%	289 565	(43.42)%	511,744	(6.54
36	PROVISION FOR DEFERRED INCOME TAXES	0	.0	0		236 279	92.50%	122,704	(75.56)%	507,075	(50.44)%	1.013,143	(30.45)%	1,456,786	540.68%	227,382	(96.69)
37	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	0	0	0		(1852 101)	15 36%	(2188314)	(4.94)%	(2.065.376)	(931.59)%	(202,151)	99,19%	24,991,9311	(589.21)%	(3,734,589)	63.6
38	INVESTMENT TAX CREDIT ADJ - NET	0	.0	0		- 0		0	14.5		-	0	100,00%	(8.911)	78.81%	(42,057)	44.1
39	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	. 0	0	. 0	(100,00)%	238,825	(68.75)%	764,213	(48.20)%	1,475,412	(41.03)%	2,501,945	111.75%	(21,288,996)	(10010.57)%	214,811	(46.40
40	NET OTHER INCOME AND DEDUCTIONS	6.277.601	8.140.117	5,944,179	895.87%	(746.882)	(325.92)%	330.596	(89.41)%	3,121,581	738,72%	372,184	(08.34)%	22,468,D63	4531,07%	485,179	598.0
41	INTEREST CHARGES										_		4				
42	INTEREST ON LONG TERM DEBT	34.506.350	32,239,495	29 111 891	12.82%	25.602.781	4.61%	24.665,700	6.03%	23,263,985	26.93%	18.328.365	25.36%	14.618.543	6.24%	15,759,989	13.0
43	AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	531.040	565,343	582,069	6.46%	518,550	32.00%	392,631	0.61%	301,034	9.68%	329,160	9.09%	301,742	(59.68)%	746,311	79.1
44	AMORTIZATION OF LOSS ON REACQUIRED DEBT	200	Same		(100.00)%	130 427	(24.07)%	171,778	(26.27)%	232 976	(12.57)%	368,474	2.02.0	266 474	famina) is	756.474	(4)
45	AMORTIZATION OF PREMIUM ON DEBT - CREDIT				1,000	70	A		1000			0		(0)		0	
-	INTEREST ON DEBT TO ASSOC. COMPANIES	107.500	150,000	140.612	(10.72)%	157.493	(79.16)%	755.864	(56 60)%	1,829,960	B.35%	1 668 923	272.28%	453,674	96.02%	229,106	21.0
47	OTHER INTEREST EXPENSE	565 847	527,690	500 059	(61.05)%	1.304.247	(4.12)%	1 360,229	4.06%	1,307,150	(6.73)%	1.401.444	1.24%	1.384.300	(6.84)%	1.485,968	(15.3
46	ALLOW FOR BRWD FUNDS USED DUR CONST - CREDIT	(2 994 950)	(2.191.752)	(1,930,982)	(583.76)%	400.812	139070.83%	288	100.01%	(2.012.772)	(1.19)%	(1 989,115)	(53.01)%	(1,799,968)	(141,88)%	(537.434)	(139.3
40	NET INTEREST CHARGES	32,767,827	31,290,978	20.373.640	0.21%	28,314,310	3.54%	27.346.710	9.46%	24,982,333	24.75%	20.025,251	27.35%	15,724,775	(1.43)%	15 952 414	9.4
50	NET INCOME	77,525,811	79.843.948	49,781,308	(1.85)%	50,719,269	5.35%	48,143,295	(1.40)%	46,869,944	(1.89)%	49,809,221	(16.14)%	59,398,930	39.49%	42,583,938	(7.78
34	He I Have	77,000,011	19,000,000	48,701,300	11 mel se	20,119,209		40,140,200	100014	40,000,944	(1.00) m	40,000,221	(10.1-17)	39,390,830	30.45 M	44,000,400	41.10

# DUME EHERGY KENTUCKY, INC. CASE NO. 2021-00190 GAS NET HIGOME COMPARATIVE NICOME STATEMENTS FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

| Dept. | 14,524,833 | 13,115,365 | 12,427,636 | 13,591,542 | 14,692,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,637 | 17,992,6

WORK PA	PER REFERENCE NO(S).						Reg Cr.	(113,394) 15,253,724		(1,957,161) 11,425,745	MOSTRE	(2,550,960) 9,676,878 SENT FIVE CALES	OAR YEARS		MOTSINGER / B. I		
NO.	DESCRIPTION	2034	2023	FORECASTED PERIOD	CHANGE	PERIOD	CHANGE	2020	CHANGE	2019	CHANGE	2015	CHANGE	2017	CHANGE	2015	CHANGE
	cerating income  Deersting Revenues	114,089,045	112,709.974	112,370,414	3,53%	108,540,460	9.89%	98,773,187	(3.23)%_	102,070,933	0,07%	101,996,443	8 32%	94 164 214	1.24%	90.000 bea	(10.96)%
	perating income Deductions Decreting and Maintenance Expenses:																
	Gas Production Expenses			754,927	179.52%	270,082	508,19%	38,137	(93.02)%	546,524	(66.47)%	1,630,160	105,37%	793,790	(25.43)%	1.064.400	10.50%
	Purchased Gas Expenses	36 640 504	38:816.057	39,753,477	10.73%	35,900,754	32.25%	27.145.782	(29.42)%	38.501,140	(11.85)%	43,078,312	15.92%	37,679,000	14.21%	37,950,045	
	Other Gas Supply Expenses			565,774		0		0	(100.00)%	50,990	(47.20)%	96.587	(81.53)%	523,009	(40.28)%	675.719	
	Transmission Expenses			535,887	307.10%	131,635	(35.37)%	203,686	(52.46)%	428,418	5785.67%	7,279	168,00%	2.716	(60.55)%	6,685	
9	Distribution Expenses			8,368,630	6,63%	7,689,446	(11.09)%	8,549,019	(11.57)%	9.760,274	(0.34)%	9,614,026	(11.63)%	11,105,384	13.56%	9.780.129	13.90%
	Cuelomer Accounts Expenses			5,811,184	91.45%	2,930,931	(0.04)%	2 902 734	(0.94)%	3/190/017	(11.40)%	3,558,718	(1.92)%	3,628,311	(9.46)%	4,007,280	
	Customer Service and Informational Expenses			389,190	25,49%	310,144	8.30%	288,368	(32.79)%	426,052	2.58%	415,332	(8.00)%	451,430	(10.74)%	505,759	
	Sales Expenses			413,912	35,01%	306,570	2437%	246,496	17.91%	209,051	22.03%	171,308	61,11%	106,031	13,13%	93,991	(18.16)%
	Administerative and General Expenses	4.307.525	4.371,400	7,384,599	(14.04)%	8,587,079	(7.93)%	9.305,199	24.01%	7.503.801	(15.91)%	9 253 439	35.71%	5,615,494	4.92%	8,498,886	(16.53)%
	Other	17,107,886	17 103,564	407,760	(82.44)%	2,322,316	144.0	0	100.00%	(1,669,618)	33.77%	(2.550,960)	(588.09)%	544,974	(80.49)%	2,793,990	
15	Total (Line 5 through Line 14)	60,058,917	50,290,041	64,165,340	9.52%	58,429,957	19.71%	46,806,909	(17,15)%	58,907,558	(10.85)%	66,074,721	7,17%	61,653,526	5.18%	58,617,164	
	Depreciation Expense	20,300,252	20,442,042	18,225,075	19.08%	15,305,398	0.34%	(5,253,724	16.30%	(3,115,363	5,53%	12,427,838	7.21%	11,591,542	6.04%	10,931,716	
	Amori. & Depl. of Utility Plant	471.626	471,626	1,816,287	(58.65)%	4,392,069	10.42%	3.671,016	15.75%	3,344,359	41,35% 7,41%	2,365,978	5.77%	1,422,574	71.12%	831,341	2.12%
	Taxes Other Than Income Taxes	5,286,167	5,184,555	4,928,002	(58.81)%	3.242.416	27.51%	3,748,415	1400.40%	3,622,521	92.68%	3,559,077	56.79%	3.364 BBS (7.656 L12)	(30.75)%	4.858,897 6.906,014	
	Income Taxes - Other	2 786 788	245,016	(21,854)	(109.29)%	235,181	509 77%	(57,394)	83.58%	(106.092)	(182.79)%	422 161	147.07%	(898,836)	(181.11)%	1,105,745	
	Provision for Deferred Income Taxes - Net	968 970	1.319.565	1,706,002	43.58%	1,188,173	(15.52)%	1.406.440	(65.86)%	4,119,690	(10,16)%	4.585.973	(63,94)%	12,717,215	454,20%	(1,590,349)	
	Investment Tax Credit Adj - Net	960 970	1.319.300	(60,747)	33.33%	(91,121)	(50.00)%	(60.747)	(00.00)	(60.747)	9.64%	(67,230)	0.18%	(07,351)	1.98%	(68.700)	
	Gains From Disc of Allow - Credit		0	(00,747)	40.44%	(91,121)	(30.00) #	(00,741)		(mo.rez)	8.048	(47,2-37)	0.1976	(47,321)	1.50%	0	U.00 %
	Accretion Expense		0	0		0		0	431			0	2	0		- 0	
25	Total Utility Operating Expenses	90,266,857	90,249,965	92,093,496	6.05%	86,840,068	15.00%	75,511,281	(0.71)%	62,713,625	(4.74)%	86,625,574	5.72%	82,129,444	3.19%	79,593,780	(11.52)%
20	Not Utility Operating Income	23,822,188	22,460,006	20,278,918	(0.58)%	21,700,392	(6.71)%	23,261,806	20.17%	19,357,308	27,60%	15,170,869	26.06%	12,034,770	(10.30)%	13,410,068	
27 0	ther income And Deductions																
	Other Income:																
	Nonutity Operating Income	.0	tr.			D.		(2)	4	D	4	0:	1.0	0.	1.4	0	
	Equity in Earnings of Subsidiary Compenies	a a	-0		- 04	0		CI.	100	. 75.	15	D	-	.0	*	-0"	-
	Interest and Dividend Income	.0	-0.		1	0.	4.0	α.		0		0			- Se	0	200
	Allowance for Funds Used During Cores	1,783,177	946,351		(100.00)%	436 DE	7.68%	404,984	(20.58)%	500.944	(3.15)%	520,514	(12.30)%	660.369	104,34%	290 820	460,02%
	Miscellaneous Nonoperating Income	459,528	687,609			0		0.		0		0		0.		ď.	
	Gain on Disposition of Property		- α		Section 2	- 0	1.35-	0	-	. 0			1000			-0	11 17 17 18
35	Total Other Income	2,222,703	1,634,030		(100 00)%	438,082	7.68%	404,984	(20.58)%	509,944	(3.15)%_	526,514	(12.30)%	600,389	104,34%	293,820	460,02%
	Other Income Deductions:																
	Loss on Dispusition of Property				17				-		19		1.0	D		-0	
	Miscellaneous Income Deductions	0					100		179	-	154			0		-0	e 5
39	Total Other Income Deductions	- 0	-0_		- 12				-				-	- 0	-	Ū.	
	Taxes Applicable to Other Income and Deductions																
	Income Taxes and Investment Tax Credits								7		1.5			0.		0	
	Taxes Other Than Income Taxes				2				100		14.			0	× .	- 0	
43	Total Texas on Other Income and Deductions	0	- 0	0	The state of the	0	4	0	Tr. 12. 7	- 0		0		. 0	2000	- 0	A
44	Net Other Income and Deductions	2,222,703	1,634,030	0	(100,00)%	438,082	7.68%	404,984	(20.58)%	509,944	(3,15)%	526,514	(12.30)%	500,389	104.34%	293,820	480.02%
45 In	terest Charges																
	Interest on Long Term Debt	9:000.507	9.272.431	7,184,591	(6.20)%	7,638,665	0.75%	7.581.743	0.03%	7.150,684	26.03%	5,633,774	25,38%	4,4163,448	6.24%	4.229.545	
	Amortization of Debt Discount and Expense	142,629	153,129	114,981	37.76%	80.450	(30.69)%	120.748	8.01%	110 975	9.68%	101 177	19.09%	ST 749	(59.68)%	230,018	
	Amortization of Loss on Rescouled Debi	0	· · · · · · · · · · · · · · · · · · ·	0	(100.00)%	39.469	(25 25)%	52,801	(28.27)%	71812	(1257)%	81,900	100	81,000		81,900	
	Amortization of Premium on Debt - Credit	. 0	0	0	0.557	0	12.70.4	- 0		0	1 1 6 16	0				0.	1000
	Interest on Debt to Assoc. Companies	817.962	274 289	0	(100.00)%	47.656	(79.49)%	222,344	(58.69)%	562.493	8.35%	519.140	272.20%	129,450	98.02%	70.423	
	Other Inferest Expense	145,265	139,787	0	(100.00)%	5 680	(98.59)%	-918,107	4.06%	401.792	(6.73)%	490,778	1.24%	425,506	(0.84)%	458,757	
	Allow For Bried Funds Used Dur Const - Credit	(Y,584,509)	(850,490)	(336,252)	(110,98)%	(159,376)	52.42%	(334,930)	19.76%	(417,432)	(45.98)%	(285,990)	(39.09)%	(205.612)	(104.75)%	[100,423]	
53	Net Interest Charges	9,252,144	8,989,146	6,943,420	(9.30)%	7,655,744	(5.14)%	8,070,813	2.42%	7,880,324	21.60%	6,480,787	28,91%	5,027,450	1.19%	4,968,227	9.71%
54 N	ef Income	16,792,747	15,104,890	13,333,466	(7.92)%	14,480,730	(7.15)%	15,596,057	30,11%	11,966,928	30.06%	9,216,596	21,15%	7,607,709	(12.97)%	8,741,651	(12,78)%
55 M	CF Sold	14,730,759	14,387,560	14,371,552		13,566,206		12,746,020		14,186,073		14,427,891		12,037,889		11,941,728	
	et Income per MCF Sold	\$ 1.14	\$ 1.05	\$ 0.93		1.07		1.22		0.84		0.64		0.63		0.73	

#### 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

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

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

NE		TWO PRO		FORECASTED	BASE		MOST OFF	NT FIVE CALE	NOAD VEADS	
O.	DESCRIPTION	CALENDA 2024	2023	PERIOD	PERIOD	2020	2019	201B	2017	2016
U.	REVENUE BY CUSTOMER	2024	2023	PERIOD	PERIOU	2020	2019	2010	2017	2016
2										
-	CLASS-\$ (A)									
3	RETAIL -	******	******	20.077.000	** *** ***		*******	20 400 T/A	A4 000 000	*****
	RESIDENTIAL	74,853,401	73,731,790	75,044,998	71,380,675	64,795,883	66,611,668	69,420,719	61,825,680	52,214,8
	COMMERCIAL	25,563,208	25,351,077	25,234,664	26,478,034	22,170,242	24,601,558	25,114,988	21,472,263	20,343,2
į.	INDUSTRIAL	1,958,708	1,998,210	2,105,702	1,837,826	1,662,760	1,901,794	1,767,492	1,584,623	1,348,6
91	OTHER	2,320,694	2,356,286	2.487.613	722,038	1,476,948	2,296,138	2,490,941	2,328,378	2,145,0
	TOTAL RETAIL	104,696,011	103,437,363	104.872.977	100,416,573	90,105,833	95,411,158	98.794.140	87,210,944	86,049
	TRANSPORTATION -	-		-		-	-			
Ù	COMMERCIAL	1,611,082	1,573,096	1,379,384	1,689,325	1,328,403	1,235,248	1,178,798	1,029,849	1,083
	INDUSTRIAL	4.019.681	3,964,235	3,485,484	3,026,847	2,935,245	3,400,918	2,907,679	2,871,199	2,920
	OTHER	418,858	417,180	396,332	222,866	370,494	389,513	370,610	880,183	903
!!										
9	OTHER END USERS	1.843,741	1,818,407	2.386,215	1,923,410	1,289,667	1.351.412	1.467,832	1.570,337	1.499
	TOTAL TRANSPORTATION	7.893,342	7,772,918	7.847.415	6,842,448	5,923,809	6,377,091	5.924,919	6.351.568	6,406
	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
,	also and the second control of the									
	NO. OF CUSTOMERS BY									
	CLASS (YEAR END)									
n	RETAIL -									
Υ.	RESIDENTIAL	95,873	95,181	94,502	94,121	94,183	93,349	92,510	91,702	90.
	COMMERCIAL	7,420	7,386	7,313	6,996	7,418	7,248	7,230	7,154	7
ı.	INDUSTRIAL	220	219	217	206	216	210	212	208	
i	OTHER	249	247	245	321	99	356	387	363	
							101 102			98
	TOTAL RETAIL	103,762	103,013	102.277	101,644	101,916	101.163	100,319	99.427	90
1	TRANSPORTATION -		13.4		100	22	120	7.72	100	
U	COMMERCIAL	45	44	44	53	67	46	44	44	
	INDUSTRIAL	39	38	38	37	39	39	38	37	
3	OTHER	10	10	10	20	3	13	11	13	
3	OTHER END USERS	22	22	22	21	22	22	22	22	
2	TOTAL TRANSPORTATION	118	114	115	131	131	120	115	116	
į.	TOTAL CUSTOMERS	103.878	103.127	102.392	101.775	102.047	101.283	100,434	99.543	98
			-		-	-	-	-	-	_
į.	NO. OF CUSTOMERS BY									
ì	CLASS (AVERAGE)									
	RETAIL -									
3	RESIDENTIAL	94,929	94,244	93,572	94,135	93,602	92,448	91,648	90,736	89.
1	COMMERCIAL	7,251	7.199	7,148	7,312	7,166	7,091	7,047	7,022	7
3	INDUSTRIAL	215	214	212	206	207	206	205	207	
ı	OTHER	243	242	240	133	269	362	364	386	- 45
)	TOTAL RETAIL	102,638	101,899	101,172	101.788	101,244	100,107	99,264	98,331	97
	TRANSPORTATION -					1.0				
	COMMERCIAL	44	43	43	87	53	44	44	44	
9	INDUSTRIAL	38	38	38	39	39	40	36	38	
ı	OTHER	10	10	10	5	14	13	13	13	
,	OTHER END USERS	22	22	22	21	22	23	22	22	
5	TOTAL TRANSPORTATION	114	114	113	132	128	120	115	117	
÷	TOTAL CUSTOMERS	102.752	102.013	101 285	101.920	101.372	100.227	99.379	98,448	97
	TOTAL COSTOMERS	July 1	104.013	101.202	101.024	MINIE	100.021	Barret St.	202.7732	21.
	AVERAGE DEVICEMENT DED									
Ŗ.	AVERAGE REVENUE PER									
1	CUSTOMER									
t	RETAIL -				1000					
ġ.	RESIDENTIAL	789	782	602	758	692	721	757	681	
3	COMMERCIAL	3,525	3,521	3,530	3,821	3,094	3,469	3,584	3,058	2
	INDUSTRIAL	9,110	9,337	9,933	8,836	8,033	9,232	8,622	7,655	6
5	TRANSPORTATION -	41.04	Give,	110,000	-457.6		4,-1-		24.24	7
3	COMMERCIAL	36,615	36,584	32,079	24,915	25,064	28,074	26,791	23,408	24
,	INDUSTRIAL	105,761	104,322	91,723	77,811	75,263	85,023	80,769	75,558	74
	OTHER END USERS	83,808	82,655	108,484	91,591	58,621	58,757	66,720	71,379	68
5						30.021	56,157	00,720	11,019	- 00

(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

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

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

LINE		CALEND	ROJECTED AR YEARS	FORECASTED	BASE	MOST RECENT FIVE CALENDAR YEARS					
	DESCRIPTION	2024	2023	PERIOD	PERIOD	2020	2019	2018	2017	2016	
1	REVENUE BY CUSTOMER										
2	CLASS-S (A)										
3	RETAIL -										
4	RESIDENTIAL										
5	COMMERCIAL										
6	INDUSTRIAL										
7	OTHER										
8	TOTAL RETAIL										
9	TRANSPORTATION -										
10	COMMERCIAL										
	INDUSTRIAL										
11											
12	OTHER										
13	OTHER END USERS										
14	TOTAL TRANSPORTATION										
15	TOTAL REVENUES										
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		SAMEASS	CHEDULE 1.21 100%	OF TOTAL C	OMPANY OPER	ATIONS ARE JUR	ISDICTIONAL			
28	OTHER		A. miral Christ		in Section	Sellowell account	(Cale al an an and and a	Hell All All In			
29	OTHER END USERS										
30											
	TOTAL TRANSPORTATION										
31	TOTAL CUSTOMERS										
32	to a service and the service a										
33	NO. OF CUSTOMERS BY										
34	CLASS (AVERAGE)										
35	RETAIL -										
36	RESIDENTIAL										
37	COMMERCIAL										
38	INDUSTRIAL										
39	OTHER										
40	TOTAL RETAIL										
	TRANSPORTATION -										
41											
42	COMMERCIAL										
43	INDUSTRIAL										
44	OTHER										
45	OTHER END USERS										
48	TOTAL TRANSPORTATION										
47	TOTAL CUSTOMERS										
46	45 40 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4										
49	AVERAGE REVENUE PER										
50	CUSTOMER										
51	RETAIL .										
52	RESIDENTIAL										
53	COMMERCIAL										
54	INDUSTRIAL										
55	TRANSPORTATION -										
	COMMERCIAL										
56											
57	INDUSTRIAL										
	OTHER END USERS										

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

OATA: "X" BASE PERIOD "X" FORECASTED PERIOD TYPE OF FILING: "X" ORIGINAL UPDATED REVISED WORK PAPER REFERENCE NO(S), SCHEDULE 1-4 PAGE 1 OF 1 WITNESS RESPONSIBLE A. MOTSINGER / B. MANGES

NE		TWO PRO.		FORECASTED	BASE	MOS	RECENT FIV	E CALENDAR	YEARS	
10	DESCRIPTION	2024	2023	PERIOD	PERIOD	2020	2019	2018	2017	2018
1	SALES BY CUSTOMER									
2	CLASS-MCF (A)									
3	RETAIL -									
4	RESIDENTIAL	6,576,298	8,387,716	6,350,433	5,940,482	5,557,381	6,139,892	6,581,680	5,168,811	5,120,3
5	COMMERCIAL	3,169,141	3.079.372	2,988,951	3,254,807	2,848,693	3,181,053	3,382,810	2,645,907	2,590,8
В	INDUSTRIAL	286,046	284,970	290,082	210,200	196,507	243,066	180,231	214,272	205,
7	OTHER	327.909	326,328	335,704	93.840	212.826	327.540	370,730	311,516	317
8	TOTAL RETAIL	10.359,394	10,058,386	9.963.170	9,498,109	8.817.607	9.891,551	10,475,451	8,340,306	8,234
9	TRANSPORTATION -			1.0			T-infrastr.	1 control of the	10000000	-
0	COMMERCIAL	677,289	657,682	613,528	744,085	595.538	592,107	578,876	467,414	453
i.	INDUSTRIAL	1,766,063	1,769,648	1,934,587	1,581,286	1,524,558	1,824,824	1,613,748	1,520,851	1,558,
2	OTHER	197,323	196,595	188,087	112,504	169,871	185,386	182,218	160,350	171.
3	OTHER END USERS	1,730.690	1,705,249	1.672.200	1.649.222	1,638,450	1,892,205	1.577.398	1.548,985	1.513.
4	TOTAL TRANSPORTATION	4.371.365	4.329.174	4.408,382	4.067,097	3,928,413	4,294,522	3,952,240	3,697,583	3.707.
5	TOTAL SALES	14,730,759	14.387.580	14.371.552	13.568 208	12.746.020	14.166.073	14.427.691	12.037.889	11.941
8										
7	NO. OF CUSTOMERS BY									
8	CLASS (YEAR END)									
9	RETAIL -									
0	RESIDENTIAL	95,873	95,181	94,502	94,121	94,183	93,349	92,510	91,702	90.
		7.420			5,996		7,248			
1	COMMERCIAL		7,366	7,313		7,418		7,230	7,154	7,
2	INDUSTRIAL	220	219	217	206	216	210	212	208	
3	OTHER	249	247	245	321	88	356	357	363	
	TOTAL RETAIL	103.762	103.013	102,277	101,644	101,916	101.163	100.319	99.427	98,
5	TRANSPORTATION -	-	- Tenne	-					- Production	-
5.	COMMERCIAL	45	44	44	53	67	46	44	44	
7	INDUSTRIAL	39	38	38	37	39	39	38	37	
8	OTHER	10	10	10		3	13			
					20			-11	13	
9	OTHER END USERS	22	22	22	21	22	22	22	22	
0	TOTAL TRANSPORTATION	116	114	114	131	131	120	115	116	1
1	TOTAL CUSTOMERS	103.878	103.127	102.391	101.775	102,047	101.283	100.434	99.543	98.
2										
3	NO. OF CUSTOMERS BY									
4	CLASS (AVERAGE)									
5	RETAIL -									
3	RESIDENTIAL	94,929	94.244	93,572	94,135	93,602	92,448	91,648	90,736	89.
,										
	COMMERCIAL	7,251	7,199	7,146	7,312	7,166	7,091	7,047	7.022	7,
В	INDUSTRIAL	215	214	212	208	207	206	205	207	
9	OTHER	243	242	240	133	269	362	364	368	
2	TOTAL RETAIL	102.638	101.899	101.172	101.788	101.244	100.107	99.264	98.331	97.
•	TRANSPORTATION -	-								
2	COMMERCIAL	44	43	43	67	53	44	44	44	
3	INDUSTRIAL	35	38	38	39	39	40	36	38	
í	OTHER	10	10	10	5	14	13	13	13	
5	OTHER END USERS	22	22	22	21	22	23	22	22	
5	TOTAL TRANSPORTATION	114	113	113	132	128	120	115	117	
7	TOTAL CUSTOMERS	102.752	102.012	101.285	101.920	101.372	100.227	99.379	25,448	97.
8							7			
9	AVERAGE SALES PER									
0	CUSTOMER-MCF									
i	RETAIL -									
						**	44	70		
2	RESIDENTIAL	69	68	0.0	63	59	06	72	57	
3	COMMERCIAL	437	428	418	445	398	449	477	377	4 3
•	INDUSTRIAL	1,330	1.332	1.368	1,011	959	1.180	879	1,035	1.
5	TRANSPORTATION -				14.70				1.00	1.7
8	COMMERCIAL	15,393	15,295	14.268	11,106	11,237	13,457	13,158	10.623	10.
	INDUSTRIAL	46,475	48,570	50,910	40,033	39,091	45,621	44,826	40,022	39.
7	III OSIII DE				78,534	74.475	73,574	71,700	70,408	68.
8	OTHER END USERS	78,668	77,511	76,009						

#### 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

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

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

LINE			PROJECTED DAR YEARS	FORECASTED	BASE	40	OST RECENT F	WE CALENDAD	VEADS	
	DESCRIPTION	2024	2023	PERIOD	PERIOD	2020	2019	2018	2017	2016
1	SALES BY CUSTOMER	2024	TOES	PERIOD	FERROD	2020	2010	2010	2017	2010
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									
18	3333434									
17	NO. OF CUSTOMERS BY									
18	CLASS (YEAR END)									
19	RETAIL -									
20	RESIDENTIAL									
21	COMMERCIAL									
22	INDUSTRIAL									
23	OTHER									
24	TOTAL RETAIL									
	TRANSPORTATION -									
26	COMMERCIAL									
27	INDUSTRIAL		SAME AS SI	SHEDULE NA - 100%	OF TOTAL CON	PANY OPERAT	TIONS ARE JUR	ISDICTIONAL		
28	OTHER		201100 100 00		41.75	and the contract	me i le i a le ce en i	Description of the last of the		
29	OTHER END USERS									
30	TOTAL TRANSPORTATION									
31	TOTAL CUSTOMERS									
32	100000000000000000000000000000000000000									
	NO. OF CUSTOMERS BY									
34	CLASS (AVERAGE)									
	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									
	INDI (OTDIAL)									
57 58	INDUSTRIAL OTHER END USERS									

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

### 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

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	118,918,301	7.398%	0.757%	0.056%
4			-	-		-
5	Total Capital		1.607.479.334	100.000%		6.946%

# 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		861,861,344	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	43,936,209	2.584%	1.667%	0.043%
5	Total Capital		1.700.118.063	100.000%		7.06000%

### DUKE ENERGY KENTUCKY, INC. CASE NO. 2021-00190 EMBEDDED COST OF SHORT-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-2 PAGE 1 OF 2 WITNESS RESPONSIBLE: C. BAUER

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	CURRENT UNAMORT. (DISCOUNT) OR PREMIUM (D)	CURRENT UNAMORT, DEBT EXPENSE (E)	UNAMORT. LOSS INTEREST RATE (C)	(DISCOUNT) OR PREMIUM (D)	DEBT EXPENSE (E)
		(\$)	(%)			(%)		
1	Sale of Accounts Receivable							
2	Amount Sold for Cash/Classified as Receivable	33,602,301	0.897%		1.5		33,602,301	301,372
3								
4	Notes Payable to Associated Companies							
5	Notes Payable - Money Pool	35,316,000	0.136%		-		35,316,000	48,127
6		1019 31140						100,000
7	Current Maturities							
8	Debentures	50,000,000	1.039%		31,046		49,968,954	550,336
9								
10	Totals	118,918,301			31,046		118,887,255	899,835
11								
12	Cost of Short-Term Debt							0.757%

### EMBEDDED COST OF SHORT-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-2 PAGE 2 OF 2 WITNESS RESPONSIBLE: C. BAUER

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	CURRENT UNAMORT. (DISCOUNT) OR PREMIUM (D)	CURRENT UNAMORT. DEBT EXPENSE (E)	UNAMORT. LOSS INTEREST RATE (C)	(DISCOUNT) OR PREMIUM (D)	DEBT EXPENSE (E)
_	Was To San Service	(\$)	(%)			(%)		
1	Sale of Accounts Receivable							
2	Amount Sold for Cash/Classified as Receivable	36,592,595	1.3405%	4		19	36,592,595	490,536
3								
4	Notes Payable to Associated Companies							
5	Notes Payable - Money Pool	1,574,383	0.2905%	1.00	100	9	1,574,383	4,412
6								
7	Current Maturities							
8	4.01% due 10/2023	5,769,231	4.0100%		4.460		5,764,771	235,806
9								
10	Current Unamortized Loss on Reacquired Debt							
11	6.5 due November 2022					1,759	(1,759)	1,759
12		1 - T					- C V	
13	Totals	43,936,209			4,460	1,759	43,929,990	732,513
14								
15	Cost of Short-Term Debt							1.667%

### 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, COUPC 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)
	Unamortized Loss on Reacquired Debt					(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
2	7.65% due 7/15/2025									247,581	(247,581)	63,938
3	5.5% due 1/1/2024									90,192	(90,192)	38,654
Ă	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	Validation ( day 1 day de l'incare)									02,110	(52,715)	10,200
7	Other Long Term Debt											
8	Salar Salar Canada Cana											
9	LT Commercial Paper	0.171%	Series		16-Mar-26	25,000,000	25,000,000				25,000,000	42,850
10	Debentures	3.860%	Series	26-Jul-06	01-Aug-27	26,720,000	26,720,000		117.854		26,602,146	1,051,311
11	Debentures	1.039%	Senes	03-Dec-08	01-Aug-27	50,000,000	50,000,000		31,046	-	49,968,954	705.567
	Debentures	6.200%	Series	10-Mar-06	10-Mar-36	65,000,000	65,000,000	(178,125)	316,433		64,505,442	4,064,048
13	Debentures	3.420%	Senes	05-Jan-16	15-Jan-26	45,000,000	45,000,000	4.000	104,107		44,895,893	1,562,611
14	Debentures	4.450%	Senes	05-Jan-16	15-Jan-46	50,000,000	50,000,000	-	216,082	_	49,783,918	2,233,866
15	Debentures	3.350%	Senes	07-Sep-17	15-Sep-29	30,000,000	30,000,000		83,233	7	29,916,767	1,015,354
16	Debentures	4.110%	Series	07-Sep-17	15-Sep-47	30,000,000	30,000,000	*	107,960		29,892,040	1,237,146
17	Debentures	4.260%	Senes	07-Sep-17	15-Sep-57	30,000,000	30,000,000		112,086	1	29,887,914	1,281,110
18	Debentures	4.010%	Senes	03-Oct-18	15-Oct-23	25,000,000	25,000,000		47,021		24,952,979	1,024,657
19	Debentures	4.180%	Series	03-Oct-18	15-Oct-28	40,000,000	40,000,000		111,108	-	39,888,892	1,687,600
20	Debentures	4.620%	Senes	12-Dec-18	15-Dec-48	35,000,000	35,000,000	0.40	128,697		34,871,303	1,621,716
	Debentures	4.320%	Series	17-Jul-19	15-Jul-49	40,000,000	40,000,000	-	182.445	-	39,817,555	1,734,546
22	Debentures	3.230%	Senes	26-Sep-19	01-Oct-25	95,000,000	95,000,000		281,834		94,718,166	3,137.521
23	Debentures	3.560%	Senes	26-Sep-19	01-Oct-29	75,000,000	75,000,000		270,482	-	74,729,518	2,703,462
24	Debentures	2.650%	Series	15-Sep-20	15-Sep-30	35,000,000	35,000,000		115,050	×	34,884,950	940,228
	Debentures	3.660%	Series	15-Sep-20	15-Sep-50	35,000,000	35,000,000		123,205	*	34,876,795	1,285,243
26												
	MCF Fees			-	16-Mar-26		18	-	424,290		(424,290)	93,422
	LOC Fees				14-Feb-23		-		15,575		(16,575)	11,409
29	Other fees (\$26.720M - remarketing, insurance, Bila	iteral LC)										449,011
30												
31	Current Maturities	40.00	-	Series Series	11 1 7 00		GARAGE STATE		100000		NCC 440 04 CT	and the
32	Debentures	0.913%	Series	03-Dec-08	01-Aug-27		(50,000,000)		(31,046)	*	(49,968,954)	(705,567
33			200				****					
34			Totals			731,720,000	681,720,000	(178,125)	2,758,462	435,389	678,348,024	27,300,035
35												
36		1.5	x 1.5.12 m.	Long-Term Debt (1 /								4.0249

<sup>(\*)</sup> 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(8).:

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

INE NO.	DEBT I TYPE, CO RAT	OUPON		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	Unamortized Loss on Reacquired Debt					(\$)	(\$)	(5)	(\$)	(5)	(\$)	(\$)
2	7.65% due 7/15/2025									194,299	(194,299)	63,938
4	5.5% due 1/1/2024 6.5% due 1/15/2022									57.980	(57,980)	38,654
	Variable rate PCB, due 8/1/2027									82,634	(82,634)	15,569
8	Other Long Term Debt											
9	LT Commercial Paper	0.541%	Series		16-Mar-26	25,000,000	25,000,000		247	2	25,000,000	135,133
10	Debentures	3.860%	Series	26-Jul-06	01-Aug-27	26,720,000	26,720,000	-	101.255		26,618,745	1.051,311
11	Debentures	Variable	Senes	03-Dec-08	01-Aug-27	50,000,000	50,000,000	7	127,000	4	49,873,000	681,713
12	Debentures	6.200%	Series	10-Mar-08	10-Mar-36	65,000,000	65,000,000	(167,905)	298,278	141	64,533,817	4,064,049
13	Debentures	3,420%	Senes	05-Jan-16	15-Jan-26	45,000,000	45,000,000	*	84,265	-	44,915,735	1,562,81
14	Debentures	4.450%	Series	05-Jan-16	15-Jan-46	50,000,000	50,000,000		208,694	4	49,791,306	2,233,866
15	Debentures	3.350%	Senes	07-Sep-17	15-Sep-29	30,000,000	30,000,000	-	74,605	3	29,925,395	1,015,354
16	Debentures	4,110%	Senes	07-Sep-17	15-Sep-47	30,000,000	30,000,000	-	104,505		29,895,495	1,237,146
17	Debentures	4.260%	Senes	07-Sep-17	15-Sep-57	30,000,000	30,000,000		109,494	-	29,890,506	1,281,110
18	Debentures	4.010%	Senes	03-Oct-18	15-Oct-23	25,000,000	25,000,000		28,558		24,971,442	1,024,65
19	Debentures	4.180%	Senes	03-Oct-18	15-Oct-28	40,000,000	40,000,000	-	98,108	4	39,901,892	1,687,600
20	Debentures	4,620%	Senes	12-Dec-18	15-Dec-48	35,000,000	35,000,000		124,767	-	34,875,233	1,621,71
	Debentures	4.320%	Senes	17-Jul-19	15-Jul-49	40,000,000	40,000,000	-	176,990		39,823,010	1,734,54
22	Debentures	3.230%	Senes	26-Sep-19	01-Oct-25	95,000,000	95,000,000		224,317	-	94,775,683	3,137,52
23	Debentures	3.560%	Series	26-Sep-19	01-Oct-29	75,000,000	75,000.000		242,598		74,757,402	2,703,46
24	Debentures	2.650%	Senes	15-Sep-20	15-Sep-30	35,000,000	35,000,000		104,443		34,895,557	940.22
25	Debentures	3 660%	Series	15-Sep-20	15-Sep-50	35,000,000	35,000,000	141	119,670	(a)	34,880,330	1,285,243
26	Future Debentures	3.686%	Senes	15-Sep-21	15-Mar-42	50,000,000	50,000,000		144,817	V-	49,855,183	1,850,35
27 28	Future Debentures	3.896%	Senes	15-Sep-22	15-Mar-43	70,000,000	21,538,482		48,166	*	21,490,298	841,47
	MCF Fees			2	16-Mar-25	E1			242,766		(242,788)	89.637
	LOC Fees				14-Feb-23				7.067	3.1	(7,067)	11,409
31	Other fees (\$26.720M - remarketing, insurance,	Bilateral LC)			141,0020				1,007	7	(1,001)	449,01
32	A CONTRACTOR OF THE PROPERTY O											
33 34	Current Maturities Debentures	4,010%	Senes	03-Oct-18	15-0¤-23		(5.769.231)		(4.450)		(5,764,771)	(236,459
35					_	*********	***			*****		
36 37			Totals		-	851,720,000	797,489,231	(167,905)	2,685,903	334,913	794,320,510	30,523,151
38												
39		6	mhedded Cost of	Long-Term Debt (1/1	•							3.843

<sup>(\*)</sup> 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)

# 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

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		FORECASTED	BASE					RECENT CALE					
No.	Description	PERIOD	PERIOD	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
1	PLANT DATA (\$000 omitted): (a)												
2	Gas Plant												
3	Intangible	17,794	18,397	17,338	15,468	14,504	11,279	6,221	3,970	3,915	3,529	3,473	2.74
4	Production-Mfg. Gas	12,921	12,838	12,940	12,670	7.747	7.820	7,820	7,569	7.793	7,809	7,136	6.22
5	Underground Storage		8	-	- 3					-		-	
6	Storage-Local	-			-	- 20	- 14			18	-	-	
7	Transmission		- 25.0	~		×		1.5	-			- 12	-
8	Distribution	764,560	730,167	695,389	606,476	546,414	482,331	452,451	431.131	421.026	414.138	406,387	393,61
9	General	14,312	14,148	14.015	13,290	11.789	1.798	1,683	3.207	3,159	3,048	3,286	3,20
10	Total Gas Plant-Gross	809,587	775,546	739,682	647,904	580,454	503,228	488,175	445,877	435,893	428,524	420,262	405,99
11	Less: Accum. Provision for Depr. and Amort.	211,192	202,738	193,652	175,470	171,513	165,758	158,558	152,368	142,929	134 248	125,356	118,16
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	287,83
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	5,78
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	509,88
17	Production Plant-Hydro		× .	-	- 8	× .		1		H		8	-
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	277.77
19	Transmission	103,145	91,068	94.400	85,188	58,283	57,966	55,492	55,729	51,015	44,032	39,301	29,69
20	Distribution	629,794	612,694	591,716	530,273	484,361	453,684	426,636	414,589	392,222	382,031	369,753	353.97
21	General	37,163	16,279	25,456	20.423	9,770	8,445	7.872	5,953	5.610	5,250	5.139	5,41
22	Total Electric Plant-Gross	2,136,651	2,110,540	2,096,438	1,939,142	1,769,144	1,643,591	1,541,514	1,547,704	1,296,603	1,244,554	1,221,382	1,182,52
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	833,187	607,591	597.58
24	Electric Plant in Service-Net	1,291,622	1,269,922	1,275,742	1,141,621	985,681	815,525	733,823	757,237	657,937	611,367	613,791	584,94
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	41,14
28	Less: Accum. Provision for Depr. and Amort.	27,133	29,659	30.397	31.252	37,585	38,204	36,759	35,358	33.825	31,539	28,705	28.53
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	12,60
30	Plant Held for Future Use					80	70						
32	Finit Held to Futore Ose					00	10						
33	Construction Work in Progress	144,528	90,811	70,446	114,642	118,766	109,390	63,633	43,361	15,303	26,970	20,861	27,61
34	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	912,99
36	Hot Oung Flam	2,040,045	1,040,040	1,001,104	1,742,471	1,525,005	1,200,103	1,110,200	1,101,303	973,100	542,551	842,504	012,00
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

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

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		FORECASTED	BASE		V-		MOST	RECENT CALE	NDAR YEARS				
No.	Description	PERIOD	PERIOD	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
1 0	CAPITAL STRUCTURE:												
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	331,861
3	Preferred stock (\$000)				-		100				-	100	
4	Common equity (\$000)	861,881	810,213	718,237	845,094	596,224	511,414	437,015	404,432	413,256	377.954	372,685	354,664
5 0	CONDENSED INCOME STATEMENT DATA:												
6	Operating revenues (\$000,000)	498.5	485.2	445.7	478.7	488.0	429.1	440.8	468.8	488.7	443.5	427.6	458.7
7	Operating expenses (excluding FIT												
8	and SIT) (\$000,000)	415.5	395,0	361.5	400.2	407.5	356.2	385.8	378.1	416.6	360.5	365.6	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	(4.8)	(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)	(8.0)	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)	5.0	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)	10.11	(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	$\widetilde{U},\widetilde{U}$	0.0	0.0	0.0	0.0	0.0
17	Net income (\$000,000)	49.5	50.7	48.1	48.9	49.5	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
19 1	NCOME AVAILABLE FOR FIXED CHARGES:												
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												
22	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
23	Preferred dividend requirements of subsidiaries (\$000)				1.0			100			-		
24	Cost of reacquisition of Preferred Stock (\$000)					4					34	No. 10.7	200
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												
27	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
29 (	COST OF CAPITAL:												
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 (%)			-		8.1	75		100			1.0	

<sup>(</sup>a) Includes Interest Charges and Income (ax on Other Income & Deductions.

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 FORECASTED BASE MOST RECENT CALENDAR YEARS							MOS	RECENT CALE	NDAR YEARS				
No.	Description	PERIOD	PERIOD	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
1	STOCK AND BOND RATINGS:												
2	ULHAP												
3	Moody's Unsecured Debt	Baai	Baai	Baat	Baat	Baat	Baat	Baat	Baat	Bast	Baa1	Baat	Baat
4	S&P's Unsecured Debt	888+	BBB+	988+	Α-	A.	.A-	Α-	A-	888+	888+	BBB+	A-
5													
6	FIXED CHARGE COVERAGE:												
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)	*	×	*	. 8	* .			*	4		*	-
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	.61	42	40	60	90	73	78	81	98	(44)

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					FORECASTED	BASE				MOST	RECENT CALE	NDAR YEARS				
No.		De	escription		PERIOD	PERIOD	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
1	COMMON STOCK	RELATED DAT	TA:													
2	Shares outstand	ding - year end (	000)		585	585	585	585	585	585	585	585	585	585	585	58
3	Shares outstand	ding - weighted a	egeneve													
4	(monthly) (0	000)			585	585	585	585	585	585	585	585	585	585	585	58
5	Dividends Paid	(\$000,000)				-			100		10	55	-	40	10	13
6	Earnings per sh	are - weighted a	verage (\$)		85.1	86.7	82.3	83.54	B5.14	101.54	72.79	78.93	60.35	77.04	48.24	41.
7	Earnings per sh	are - weighted	13.5													
8	average - as	ssuming dilution	(5)		85.1	86.7	82.3	83.54	85.14	101.54	72.79	78.93	60.35	77.04	48.24	41.
9	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.
10	Dividends decla	ared per share (\$	5)		N/A	N/A	0.00	0.00	0.00	0.00	17.09	94.02	0.00	68.38	17.09	230.
11	Dividend pay or	ut ratio (declared	basis) (%)		N/A	N/A	0%	0%	0%	0%	23%	119%	0%	89%	35%	555
12	Market price - h	High-Low (\$)														
13	1st quarter	- High			N/A	N/A	N/A	N/A	N/A	N/A	N/A	NIA	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	2nd quarter	r - High			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NIA
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	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
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	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
20	LOCAL STREET	- 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
21	Book value per	share (year-end	) (5)		1,473.27	1,384.98	1.227.76	1,102.72	1,019.19	874.21	747.04	691.34	706.42	646.08	837.41	606,
22																
23	RATE OF RETUR	N MEASURES:														
24	Return on cor	mmon equity (av	erage) (%)		5.96	6.63	7.06	7.88	8.99	12.53	10.13	11.30	8.92	12.01	7.75	13.7
25	Return on tot	al capital (average	ge) (%)		3.17	3.45	3.49	3.98	4.72	6.75	5.61	6.37	4.90	6,38	4.05	7.0
26	Return on net	t plant in service	(average) - Total		3.68	3.58	4.34	4.66	5.42	4.76	5.50	6.03	5.43	6.39	4,98	4.1
27				- Gas %	2.97	3.95	4.53	4.38	4.04	3,69	4.41	4.90	5.74	5.29	(0.16)	2.1
28	14.			- Electric %	4.02	3.43	4.26	4.79	5.99	5.22	5.95	6.50	5.28	8.92	7.48	5.1

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

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

Line		FORECASTED	BASE				MOST	RECENT CALE	NDAR YEARS				
No.	Description	PERIOD	PERIOD	2020	2019	2018	2017	2018	2015	2014	2013	2012	2011
1	OTHER FINANCIAL AND OPERATING DATA:												
2	Mix of Sales (\$000):												
3	Gas revenues	111,454	108,540	98,773	102,071	101,998	94,164	93,010	104,453	122,401	102,404	89,877	115,204
4	Electric revenues	387,010	376,680	346,892	376,627	385.024	334,908	347,770	362,302	366.324	341,399	337,750	343,471
5	Total	498,464	485,220	445,665	478,698	488,020	429,072	440,780	466,755	488,725	443,803	427,627	458,675
6	Mix of Sales (%):							7. 7					
7	Gas	22.4	22.4	22.2	21.3	20.9	21.9	21.1	22.4	25.0	23.1	21.0	25.1
8	Electric	77.6	77.6	77.8	78.7	79.1	78.1	78.9	77.6	75.0	76.9	79.0	74.9
9	Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
10	Mix of Fuel (\$000):				7.1								
11	Gas	40,471	35,901	26,630	37,963	43,006	37,249	32,611	41,610	59,826	45,918	37,548	54,560
12	Electric	99,450	119.242	100.910	125,256	143,411	126,955	131,354	148,411	175,557	145,099	139,700	145,123
13	Total	139,921	155,143	127,541	163,219	186,417	164,204	163,965	190,021	235,383	191,015	177,248	199,683
14	Mix of Fuel (%):	75. 1	7.00			23.1		7.00		-	A. A.		
15	Gas	28.9	23.1	20.9	23.3	23,1	22.7	19.9	21,9	25.4	24.0	21.2	27.3
16	Electric	71.1	76.9	79.1	76.7	76.9	77.3	80.1	78.1	74.8	76.0	78.8	72.7
17	Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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

# 807 KAR 5:001, SECTION 16(8)(1)

# 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)

# 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: \_X\_ BASE PERIOD \_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_X\_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	SALES SERVICE:	(\$)	(\$)	(\$)	
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	TRANSPORTATION:				
10	FT-L	4,964,828	5,721,381	756,553	15.24%
11	ıτ	1,756,333	2,018,725	262,392	14.94%
12	TOTAL TRANSPORTATION	6,721,161	7,740,106	1,018,945	15.169
13	TOTAL THROUGHPUT	101,606,875	116,305,956	14,699,081	14.47%
14	MISCELLANEOUS REVENUES:				
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	0.009
21	REVENUE TRANSP OF GAS-INTERCO	603,504	603,504	0	0.009
22	PROVISION FOR RATE REFUNDS OTHER MISC	50,136 1,047,023	50,136 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: \_X\_BASE PERIOD \_\_\_FORECASTED PERIOD
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_UPDATED \_\_\_ REVISED
WORK PAPER REFERENCE NO(S).:
12 MONTHS ACTUAL INC

INCLUDES ALL RIDERS

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

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)
V		City Table 1, Spin was	- 122312	(MCF)	(\$)	(\$/MCF)	(%)	(\$)	(\$)	(%)
1	RS	RESIDENTIAL SERVICE	1,136,809	6,068,022	50,349,737	8.2976		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		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	)T	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	,	201	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	332
11		INTERDEPARTMENTAL	0	4,044	22,188	5.4866	0.03	11,398	33,586	0.03
12		SPECIAL CONTRACTS	.0	0	0		7.7	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: \_X\_BASE PERIOD \_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_X\_UPDATED \_\_\_ REVISED WORK PAPER REFERENCE NO(S).:

12 MONTHS ACTUAL INCLUDES A

INCLUDES ALL RIDERS

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

LINE NO,	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE(4) (K)	% OF REV TO TOTAL LESS GAS COST REVENUE (L)	REVENUE INCR LESS GAS COST REV (F - K) (M)	% INCR IN REV LESS GAS COST REV (M / K) (N)	GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K+H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
3.6		NAOF.		(MCF)	(S/MCF)	(5)	(%)	(5)	(%)	(\$)	(S)	(%)
2 5	SALES SER	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		TOTAL RS	1,136,809	6,068,022	8.2976	50,349,737	68.90	9,520,487	18.9	19,352,656	69,702,393	13.7
			24.444	2022		12.021.422	3.7.0	Total Section	12.7	prace.v	National Sec	
5 0		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
6 0		INDUSTRIAL OTH PUB AUTH	2,496 1,575	210,200 89,273	3.5180	739,488 339,811	5.19 2.38	233,573 103,319	31.6 30.4	670,388 284,717	1,409,876 624,528	16.6 16.5
7		TOTAL GS	84,636	3,427,043	4.1591	14,253,502	19.51	4,159,649	29.2	10,929,819	25,183,321	16.5
		121/22	14.	- F.E.D.		1.11221212				10,020,010	20,100,021	
B	TOTAL SA	ILES SERVICE	1,221,445	9,495,065	6.8039	64,603,239	88.40	13,680,136	21.2	30,282,475	94,885,714	14.4
9 7	TRANSPOR	RTATION SERVICE:										
10 F		FIRM TRANSP - LARGE	1,323	2,417,875	2.0563	4,971,840	73.90	756,553	15.2	(7,012)	4,964,828	15.2
11 1	T	INTERRUPTIBLE TRANSP	256	1,649,222	1.0649	1,756,333	26.10	262,392	14.9	0	1,756,333	14.9
12	TOTAL TR	ANSP SERVICE	1,579	4,067,097	1.6543	6,728,173	9.21	1,018,945	15.1	(7,012)	6,721,161	15.2
13		TOTAL THROUGHPUT	1,223,024	13,562,162	5.2596	71,331,412	97.61	14,699,081	20.6	30,275,463	101,606,875	14.5
14 8	MISCELLA	NEOUS REVENUES:										
		MENT CHARGES	0	0		. 0	0.00	0		.0	0	
		K CHARGES	0	0		12,292	0.71	0		0	12,292	
		CTION CHARGES	0	0		8,138	0.47	1,628		0	8,138	
		LECTION CHARGES	0	. 0		163	0.01	0		0	163	
		ARTMENTAL	0	4,044		22,188	1.27	4,995		11,398	33,586	
		ONTRACTS	0	0		0	0.00	0		0	0	
		TRANSP OF GAS-INTERCO	0	0		603,504	34.62	0.		0	603,504	
		FOR RATE REFUNDS	0	0		50,136	2.88	0		0	50,136	
	THER MIS					1,047,023	60.05		2 7 2		1,047,023	
24	TOTAL MI	SC	0	4,044	. 3.	1,743,444	2.39	6,623	0.4	11,398	1,754,842	0.4
25	TOTAL C	COMPANY	1,223,024	13,566,206	5.3865	73,074,856	100.00	14,705,704	20.1	30,286,861	103,361,717	14.2

<sup>(1)</sup> 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. Kem

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2)	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)
1	RS	RESIDENTIAL		(MCF)	(S/MCF)	(\$)	60	(\$)	(%)	(5)	(5)	60
2 3 4 5	RESIDE	MER CHARGE: NTIAL AL MONTHLY BILLS X ; TOMER CHARGE PER MONTH	1,136,809		\$16,50	18,767,349	37.3	2,842,022	15,2		18,757,349	16.2
6		DDITY CHARGE: CONSUMPTION		6,068,022	4,6920	28,471,159	56,5	6,678,465	23.5	19,352,656	47,823,815	14.0
8	RAT	TE RS EXCLUDING RIDERS	1,136,809	6,068,022		47,229,508	93.8	9,520,487	20.2	19,352,656	66,581,164	14.3
10 11 12	DEN	S: ME ENERGY ASSISTANCE PROGRAM (HEA) MAND SIDE MANAGEMENT RATE (DSMR) ATHER NORMALIZATION ADJUSTMENT (WNA)			\$0.30 0.458170 0.000000	341,043 2,780,186 0	0.7 5.5 0.0	0 0 0	0.0 0.0 0.0		341,043 2,780,186 0	0.0 0.0 0.0
13	701	TAL RIDERS				3,121,229	6.2	0	0.0		3,121,229	0.0
14	TOTAL	RATE RS RESIDENTIAL INCLUDING RIDERS	1,136,809	6,068,022		50,349,737	100.0	9,520,487	18.9	19,352,656	69,702,393	13.7

<sup>(1)</sup> 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. Kem

LINE NO.	RATE CODE (A)		CUSTOMER BILLS(1) (C)	SALES(2)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS GAS COST REVENUE	% 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)	GAS COST REVENUE(3)	CURRENT TOTAL REVENUE (K+H) (K1)	TOTAL REVENUE %INCREASE (M/K1) (O)
1	GS	COMMERCIAL		(MCF)	(\$/MCF)	(5)	(%)	(2)	(%)	(\$)	(5)	(%)
3 4 5	CUSTON NON-RE	MER CHARGE: ESIDENTIAL AL MONTHLY BILLS X : TOMER CHARGE PER MONTH	80,565		\$50.00	4,028,250	30.6	644,520	16. <b>0</b>		4,025,250	16.0
6		DDITY CHARGE: CONSUMPTION		3,127,570	2.9243	9,145,953	69.4	3,178,237	34.8	9,974,714	19,120,667	16.6
8	RAT	TE 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 10 11	WE	S: MAND SIDE MANAGEMENT RATE (DSMR) ATHER NORMALIZATION ADJUSTMENT (WNA) FAL RIDERS			0.000000	0	0.0 0.0 0.0	0	0.0 0.0		0	0.0 0.0
13		RATE GS COMMERCIAL INCLUDING RIDERS	80,565	3,127,670		13,174,203	100.0	3,822,757	29.0	9,974,714	23,148,917	16.5

<sup>(1)</sup> 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 4 OF 7 WITNESS: J.L. Kern

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2)	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 / IQ (N)	GAS COST REVENUE(3) (H)	CURRENT TOTAL REVENUE (K+H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
1	GS	INDUSTRIAL		(MCF)	(\$/MCF)	(S)	(%)	(5)	(%)	(5)	(\$)	(%)
2 3 4 5	NON-RES	MER CHARGE: SIDENTIAL L MONTHLY BILLS X : OMER CHARGE PER MONTH	2,496		\$50.00	124,800	16.9	19,968	16.0		124,800	16.0
6		DITY CHARGE: CONSUMPTION		210,200	2.9243	614,688	83.1	213,605	34.8	670,388	1,285,076	16,6
8	RATE	E GS INDUSTRIAL EXCLUDING RIDERS	2,496	210,200		739,488	100.0	233,573	31.6	670,388	1,409,876	16,6
9 10 11		AL RATE GS INDUSTRIAL INCLUDING RIDERS THER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0	0	0.0 0.0		0	0.0 0.0
12	TOTA	AL RIDERS					0.0		0.0		0	0.0
13	TOTAL R	RATE GS INDUSTRIAL INCLUDING RIDERS	2,496	210,200		739,488	100.0	233,573	31.6	670,388	1,409,876	16.6

<sup>(1)</sup> 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 5 OF 7 WITNESS: J.L. Kem

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2)	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)
4	GS	OTHER PUBLIC AUTHORITIES		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	<b>(\$)</b>	(\$)	(%)
2 3 4 5	NON-RE	MER CHARGE: SIDENTIAL AL MONTHLY BILLS X : FOMER CHARGE PER MONTH	1,575		\$50.00	78,750	23.2	12,600	16.0		78,750	16.0
6		DOITY CHARGE: CONSUMPTION		89,273	2.9243	261,061	76,8	90,719	34.8	284,717	545,778	16.6
8	RAT	E GS OPA EXCLUDING RIDERS	1,575	89,273		339,811	100.0	103,319	30.4	284,717	624,528	16.5
9 10 11		: IAND SIDE MANAGEMENT RATE (DSMR) THER NORMALIZATION ADJUSTMENT (WNA	4)		0.000000	0	0.0	0	0.0 0.0		0	0.0
12	TOT	AL 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

<sup>(1)</sup> 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

	RATE CODE (A)	CLASS / DESCRIPTION (8)	CUSTOMER BILLS (C)	SALES(1)	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)
1 2	FT - L FIRM TRA	ANSPORTATION - LARGE		(MCF)	(\$/MCF)	(\$)	(%)	(5)	(%)	(\$)	(\$)	(%)
3	ADMINISTRA	TIVE CHARGE	1,323		\$430.00	568,890	11.4	0	0.0		568,890	0.0
4 5		ATION CHARGE: SUMPTION		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 8	RIDERS: GAS COS	T ADJUSTMENT TRANSITION (GCAT)			(0.0580)		0.0		0.0	(7,012)	(7,012)	0.0
9	TOTAL	L RIDERS				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

<sup>(1)</sup> 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: \_X\_BASE PERIOD \_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_X\_UPDATED \_\_\_ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS ACTUAL

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

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)
1 2	RATE IT INTERRU	PTIBLE TRANSPORTATION		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(%)	(\$)	(5)	(%)
3	ADMINISTRA	TIVE CHARGE	256		\$430.00	110,080	6,3	o	0.0		110,080	0.0
5	COMMODITY ALL CONS			1,649,222	0,9982	1,646,253	93.6	262,392	15.9		1,646,253	15.9
6	RATEIT	EXCLUDING RIDERS	256	1,649,222		1,756,333	99.9	262,392	14.9		1,756,333	14,9
7	RIDERS: N/A				0.0000	0	0.0	0	0.0		0	0,0
9	TOTA	L 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: \_X\_BASE PERIOD \_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_X\_UPDATED \_\_\_ REVISED WORK PAPER REFERENCE NO(S).: 12 MONTHS ACTUAL INCLUDES ALL RIDERS

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

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2)	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)
4	SALES SE	SOVICE:		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
	RS SE	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
5	GS GS GS	COMMERCIAL INDUSTRIAL OTH PUB AUTH	80,565 2,496 1,575	3,127,570 210,200 89,273	5.4346 4.6292 4.9638	16,996,960 973,061 443,130	92.30 5.28 2.41	9,974,714 670,388 284,717	26,971,674 1,643,449 727,847
7		TOTAL GS	84,636	3,427,043	5.3729	18,413,151	20.98	10,929,819	29,342,970
8	TOTAL S	ALES SERVICE	1,221,445	9,495,065	8.2446	78,283,375	89.18	30,282,475	108,565,850
	FT-L IT	RTATION SERVICE: FIRM TRANSP - LARGE INTERRUPTIBLE TRANSP	1,323 256	2,417,875 1,649,222	2.3692 1.2240	5,728,393 2,018,725	73.94 26.06	(7,012) 0	5,721,381 2,018,725
12	TOTAL T	RANSP 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
15 16 17 18 19 20 21 22	LATE PAY BAD CHEC RECONNE FIELD COI INTERDEP SPECIAL ( REVENUE		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 4,044 0 0 0		0 12,792 9,766 163 27,183 0 603,504 50,136 1,047,023	0.00 0.70 0.56 0.01 1.55 0.00 34.48 2.87 59.83	0 0 0 11,398 0 0 0	0 12,292 9,766 163 38,581 0 603,504 50,136 1,047,023
-	TOTAL	COMPANY	4 000 004	40.555.505		27 700 500	400.00	*********	440.000 404
25	TOTAL	COMPANY	1,223,024	13,566,206	6.4705	87,780,560	100.00	30,286,861	118,067,42

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

<sup>(2)</sup> REFLECTS NORMALIZED VOLUMES.
(3) REFLECTS AVERAGE EXPECTED GAS COST OF \$3.189/MCF.

# ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

(GAS SERVICE)

DATA: \_X\_ BASE PERIOD \_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_X\_UPDATED \_\_\_ REVISED WORK PAPER REFERENCE NO(S).:

12 MONTHS ACTUAL

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

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2)	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)
1	RS	RESIDENTIAL		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
2 3 4	RESIDEN	L MONTHLY BILLS x :	v.020 av7						22400.027
5	CUST	OMER CHARGE PER MONTH	1,136,809		\$19.00	21,599,371	36.1		21,599,371
6	соммо	DITY CHARGE:							
7	ALL C	ONSUMPTION		6,068,022	5.7926	35,149,624	58.7	19,352,656	54,502,280
8	RATI	RS EXCLUDING RIDERS	1,136,809	6,068,022		56,748,995	94.8	19,352,656	76,101,651
9	RIDERS:								
10	HOM	E ENERGY ASSISTANCE PROGRAM (HEA)			\$0.30	341,043	0.6		341,043
11	DEM	AND SIDE MANAGEMENT RATE (DSMR)			0.458170	2,780,186	4.7		2,780,186
12	WEA	THER NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
13	тота	AL RIDERS				3,121,229	5.2		3,121,229
14	TOTAL F	RATE RS RESIDENTIAL INCLUDING RIDERS	1,136,809	6,068,022		59,870,224	100.0	19,352,656	79,222,880

<sup>(1)</sup> BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

<sup>(2)</sup> REFLECTS NORMALIZED VOLUMES.

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

### ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

(GAS SERVICE)

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

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

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2)	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)
1	GS	COMMERCIAL		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
3 4	NON-RE	MER CHARGE: SIDENTIAL L MONTHLY BILLS x :							
5		OMER CHARGE PER MONTH	80,565		\$58.00	4,672,770	27.5		4,672,770
6	And the second second	DITY CHARGE:		3,127,570	3.9405	12,324,190	72.5	9,974,714	22,298,904
8		E GS COMMERCIAL EXCLUDING RIDERS	80,565	3,127,570		16,996,960	100.0	9,974,714	26,971,674
9 10 11		; IAND SIDE MANAGEMENT RATE (DSMR) ITHER NORMALIZATION ADJUSTMENT (WNA)			0.000000 0.000000	0	0.0 0.0		0
12	TOT	AL 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

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

# ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

(GAS SERVICE)

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

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

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2)	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) (f)
1	GS INDUS	TRIAL		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
3 4	CUSTOMER CH NON-RESIDENT TOTAL MONT								
5	CUSTOMER	CHARGE PER MONTH	2,496		\$58.00	144,768	14.9		144,768
6	ALL CONSU	N. A. Chimi		210,200	3.9405	828,293	85.1	670,388	1,498,681
8	RATE GS IN	IDUSTRIAL EXCLUDING RIDERS	2,496	210,200		973,061	100.0	670,388	1,643,449
9	RIDERS:								
10		DE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11	WEATHER	NORMALIZATION ADJUSTMENT (WNA)			0.000000	0	0.0		0
12	TOTAL RID	ERS				0	0.0		0
13	TOTAL RATE G	S INDUSTRIAL INCLUDING RIDERS	2,496	210,200		973,061	100.0	670,388	1,643,449

<sup>(1)</sup> BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

<sup>(2)</sup> REFLECTS NORMALIZED VOLUMES.

<sup>(3)</sup> REFLECTS AVERAGE EXPECTED GAS COST OF \$3,189/MCF.

# ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

(GAS SERVICE)

DATA: \_X\_ BASE PERIOD \_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_X\_UPDATED \_\_\_ REVISED WORK PAPER REFERENCE NO(S).:

12 MONTHS ACTUAL

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

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES(2)	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)
1	GS	OTHER PUBLIC AUTHORITIES		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
2		MER CHARGE: ESIDENTIAL							
3		AL MONTHLY BILLS x :							
-	4 19 11 0	TOMER CHARGE PER MONTH	1,575		\$58.00	91,350	20.6		91,350
	CUS	TOMER CHARGE FER MORTH	1,575		\$30.00	31,330	20.0		31,300
6	COMMO	DDITY CHARGE:							
7		CONSUMPTION		89,273	3.9405	351,780	79.4	284,717	636,497
8	RATE GS OPA EXCLUDING RIDERS		1,575	89,273	A 17.5	443,130	100.0	284,717	727,847
9	RIDERS								
10	DEN	MAND SIDE MANAGEMENT RATE (DSMR)			0.000000	0	0.0		0
11	WE	ATHER NORMALIZATION ADJUSTMENT (WNA	)		0.000000	0	0.0		0
12	TOT	TAL RIDERS				0	0.0		0
13	TOTAL	RATE GS OPA INCLUDING RIDERS	1,575	89,273		443,130	100.0	284,717	727,847

<sup>(1)</sup> BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.

<sup>(2)</sup> REFLECTS NORMALIZED VOLUMES.

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

# ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

(GAS SERVICE)

DATA: \_X\_BASE PERIOD \_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_X\_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)	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)
1 2	FT - L FIRM TRANSI	PORTATION - LARGE		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
3	ADMINISTRATIVE	CHARGE	1,323		\$430.00	568,890	9.9		568,890
4 5	TRANSPORTATION ALL CONSUN			2,417,875	2.1339	5,159,503	90.1		5,159,503
6	RATE FT-LAR	RGE EXCLUDING RIDERS	1,323	2,417,875		5,728,393	100.0		5,728,393
7	RIDERS: GAS COST AL	DJUSTMENT TRANSITION (GCAT)(2)			(0.0580)		0.0	(7,012)	(7,012)
9	TOTAL RI	DERS				0	0.0	(7,012)	(7,012)
10	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%

# ANNUALIZED REVENUES AT PROPOSED VS. MOST CURRENT RATES FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

(GAS SERVICE)

DATA: \_X\_ BASE PERIOD \_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_X\_UPDATED \_\_\_ REVISED WORK PAPER REFERENCE NO(S).:

12 MONTHS ACTUAL

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

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)
1 2	IT INTERRU	PTIBLE TRANSPORTATION		(MCF)	(\$/MCF)	(\$)	(%)	(\$)	(\$)
3	ADMINISTRA	TIVE CHARGE	256		\$430.00	110,080	5.5		110,080
4 5	COMMODITY ALL CONS			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: N/A				0.0000	0	0.0		0
9	TOTA	L 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)

# 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

Line No.	Description	Schedule / Work Paper <u>Reference</u>	Amount
			(\$)
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	WDD 2 225 La 4 Line 4	
	KY Customers	WPD-2.23a, Ln. 1 - Line 1	170,495
3	Annualized Depreciation Adjustment	WPD-2.23a	\$ (1,037,127)

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
	Propane Cavern-Proces	ssing Facilities		
	Production-Manufactured Gas			
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
	Distribution			
27400	Land U-119	_	49.12%	1
27602	Gas Mains - Dist Lines/Steel	4,419	64.20%	2,837
27800	System M & R Station Equip General	8,305	64.20%	
27801	System M&R Equipment #149	-	64.20%	
	General			
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
	Gas Feeder- Lir	ne AM		
	Distribution			
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

<sup>(1)</sup> Includes account 106 (2) To WPB-2.2f

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

Company Account Number	Title	Original Cost (1)	Allocation %	(2) Other Than KY Customers \$
	Gas Feeder- Line	e AM-1-River C	rossing	
	Distribution			
27400	Land	14	100.00%	
27605	Mains-Steel Feeder Lines	-	100.00%	
	General			
29800	Miscellaneous Equipment	<u> </u>	100.00%	
	Total	16		
_	Gas Feeder-	Line AM-1-Oth	ner	
	Distribution			
27400	Land	3,315	49.12%	1,628
27401	Rights of Way	21,371	49.12%	10,497
27602	Gas Mains - Dist Lines/Steel	•	49.12%	
27605	Mains-Steel Feeder Lines	3,210,590	49.12%	1,576,933
	Total	3,235,276		1,589,058

<sup>(1)</sup> Includes account 106

<sup>(2)</sup> To WPB-2.2f

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

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

<sup>(1)</sup> Includes account 106 (2) To WPB-2.2f

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

Company Account Number	Title	Original Cost (1) \$	Allocation %	(2) Other Than KY Customers \$
	Gas Feeder- Line	AM-7-River Crossing		
	Distribution			
27605	Mains-Steel Feeder Lines	231,295	100.00%	231,295
	Phillips (			
29800	General Miscellaneous Equipment	41,805	100.00%	41,805
23000	Miscellaneous Equipment	41,003	100.0076	41,003
	Total	273,100		273,100
	Gas Feeder-	Line AM-7-Other		
	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

<sup>(1)</sup> Includes account 106 (2) To WPB-2.2f

Company Account Number	Title	Original Cost (1)	Allocation %	(2) Other Than KY Customers \$
	Gas Feeder- Li	ne UL-6		
	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
	Total	29,146,382		14,315,712
L	Cold Springs Odoriz	ation Station		jı.
	Distribution			
27500	Structures & Improvements	-	49.12%	
27800	System M & R Station Equip, - General	-	49.12%	
27801	System M & R Station Equip.		49.12%	
	Total			
	Alexandria Odoriza	tion Station		
	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%	
	Total	4		1

<sup>(1)</sup> Includes account 106 (2) To WPB-2.2f

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

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

		Propane				Gas	eeder Lines						(1) Total
Account Number	Title	Cavem & Proc Fac	АМ	AM-1 River Crossing		AM-2 River Crossing		AM-7 River Crossing	AM-7 Other	UL-6 Other	Cold Springs Odor Plant	Alexandria Odor Plant	Other than KY Cust
20400 20401 20500 21100	Production-Manufactured Gas Land and Land Rights Rights of Way Structures & Improvements Liquefied Petroleum Gas Equipment	75,571 15,690 3,047,649 5,101,867											75,571 15,690 3,047,649 5,101,867
	Total	8,240,777											8,240,777
27400 27401 27500	Distribution Land Rights of Way Structures & Improvements	0	13,237	0	1,628 10,497		59,333 429,300		55,674 50,944 196,949	10,682 90,063 749,869			67,984 224,074 1,376,118
27602 27605 27800 27801	Gas Mains - Dist Lines/Steel Mains-Steel Feeder Lines System M & R Station Equip General System M & R Station Equip.	2,837 5,332 0	558,789	ō	1,576,933	561,888	773,356	231,295	11,980,010	5,450 1,149,683 11,976,060 333,905	0	0	8,287 16,831,954 11,981,392 333,905
	Total	8,169	572,026	0	1,589,058	561,888	1,261,989	231,295	12,283,577	14,315,712	a	0	30,823,714
29100 29400 29700 29800	General Office Furniture & Equipment #936 Tools, Shop & Garage Equipment #936 Communication Equipment Miscellaneous Equipment	0 20,547 237		0		41,786	) t =	41,805					0 20,547 237 83,591
	Total	20,784		0		41,786		41,805					104,375
	Grand Total	8,269,730	572,026	0	1,589,058	603,674	1,261,989	273,100	12,283,577	14,315,712	o	0	39,168,866
	Work Paper Reference from:	(WPB-2.2a)	(WPB-2.2a)	(WPB-2.2b	) (WPB-2.2b)	(WPB-2.2c)	(WPB-2.2c)	(WPB-2.2d)	(WPB-2.2d)	(WPB-2.2e)	(WP8-2.2e)	(WPB-2.2e)	ERROR
(1) To So	chedule B-2.2												39,168,865

Account Number	Title	Original Cost Other than KY Customers 8/21	Accum Reserve 8/21	Originally Forecasted Cost B/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
20122	Production-Manufactured Gas	196.00		70.074	O more			See 1981	0.000			
	Land and Land Rights Rights of Way	75,571 15,690	15,188	75,571 15,697	0.00%	15,442		75,571 15,697	0.00%	4	15,446	15,445
	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
	Liquefied Petroleum Gas Equipment	5,101,867	2,756,810	5,154,095	8,86%	2,850,121	134,9251	5,119,170	8.86%	606,808	3,456,929	3,229,376
							****					
	Total	8,240,777	4,027,308	8,313,665		4,073,671	(18,554)	8,295,111	9	799,605	4,873,276	4,573,425
	Distribution											
27400	Land	67,984	10.00	94,990	0,00%		12,414	107,404	0.00%	Y	9	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	5.37%	130,553	101,474	700,419	6.37%	55,180	185,733	165,041
	Total	30,823,714	4,331,820	30,641,237		4,626,544	4,470,688	35,111,925		794,494	5,421,038	5,123,104
	General											
29100	Office Furniture & Equipment #936		0.00	1000	5.00%	1.2.1			5.00%	-5-		1127
	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
	Communication Equipment	237	105	237	6.76%	118		237	6.76%	21	139	131
	Miscellaneous Equipment	83,591	49,733	83,591	13 20%	48,663		83,591	13.20%	14,712	63,375	57,858
	Total	104,375	70,385	105,055		69,648		105,055		16,063	85,711	79,687
	Grand Total	39,168,866	8,429,513	39,059,957		8,769,863	4,452,134	43,512,091		1,610,162	10,380,025	9,776,216
	Service of the servic			+		141		*	,			
Assumes	additions are spread evenly over months.											
				To SCH. B-2.2		To SCH. B-3.1		To SCH. B-2.2				To SCH. B-3.1

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

	Gas Production		7.7	Gas Distribution			Gas General			Comr	non		Total	
Month	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Adjustment	Adjusted Jurisdiction	Orig Cost	Allocation at 26.80%	Adjustment	Adjusted Jurisdiction	Adjusted & Allocated
Dec-21	12,938,073	8,306,243	4,631,830	754,985,241	39,670,976	715,314,265	31,655,296	105,055	31,550,241	42,817,303	11,475,037	50,808	11,414,229	762,910,565
Jan-22	12,935,183	8,304,387	4,630,796	755,398,430	39,670,976	715,727,454	31,648,346	105,055	31,543,291	39,707,143	10,641,514	60,808	10,580,706	762,482,247
Feb-22	12,932,293	8,302,532	4,629,761	755,968,875	39,670,976	716,297,899	31,641,396	105,055	31,536,341	39.447.963	10,572,054	60,808	10,511,246	762,975,247
Mar-22	12,929,403	8,300,677	4,628,726	757,433,339	39,670,976	717,762,363	31,834,446	105,055	31,529,391	39,188,783	10,502,594	60,808	10,441,786	764,362,266
Apr-22	12,925,513	8,298,821	4,627,692	758,056,201	39,670,976	718,385,225	31,627,496	105,055	31,522,441	38,929,603	10,433,134	60,808	10,372,326	764,907,684
May-22	12,923,623	8,296,966	4,626,657	759,018,959	39,670,976	719,347,983	31,620,546	105,055	31,515,491	38,670,423	10,363,673	60,808	10,302,865	765,792,996
Jun-22	12 920 733	8,295,111	4,625,622	764,824,968	39,670,976	725,153,992	31,642,695	105,055	31,537,640	38,411,243	10,294,213	60,808	10,233,405	771,550,659
Jul-22	12.917.843	8,293,255	4,624,588	765.194.501	39,670,976	725,523,525	31,635,745	105,055	31,530,690	38,152,063	10,224,753	60,808	10,163,945	771,842,748
Aug-22	12,914,953	8,291,400	4,623,553	766, 189, 643	39,670,976	726,518,667	31,628 795	105,055	31,523,740	37,892,883	10,155,293	60,808	10,094,485	772,760,445
Sep-22	12,912,063	8,289,544	4,622,519	767,853,560	39,670,976	728,182,584	31,621,845	105,055	31,516,790	37.633.703	10,085,832	60,808	10,025,024	774,346,917
Oct-22	12 909 173	8,287,689	4,621,484	768,956,731	39,670,976	729,285,755	33,425,198	105,055	33,320,143	37.374.523	10,016,372	60,808	9,955,564	777,182,946
Nov-22	12,906,283	8,285,834	4,620,449	770:078,255	39,670,976	730,407,279	33.502.068	105,055	33,397,013	37,115,343	9,946,912	60,808	9,886,104	778,310,845
Dec-22	12,903,393	8,283,978	4,619,415	795,322,252	39,670,976	755,651,276	34,098,256	105,055	33,993,201	35.856,168	9,877,453	60,808	9,816,645	804,080,537
Total	167,969,529	107,836,437	60,133,092	9,939,280,955	515,722,688	9,423,558,267	417,382,128	1,365,715	416,016,413	502,197,144	134,588,834	790,504	133,798,330	10,033,506,102
13 Month Average	12,920,733	8,295,111	4,625,622	764,560,074	39,670,976	724,889,098	32,106,318	105,055	32,001,263	38,630,549	10,352,987	60,808	10,292,179	771,808,162
		1			-1			1				1		
		To SCH, B-2.2			To SCH. B-2.2			To SCH. B-2.2				To SCH. B-2.2		

DUKE ENERGY KENTUCKY, INC. CASE NO. 2021-00190 Propane Plant Allocated to Other Than DEK Customers AS OF AUGUST 31, 2021

Description	Utility Account	Account Description	Allocated Cost	Allocated Reserve	Average KY	Book Cost
	4.254	Apr. 3 7: 172.32		********		
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 21100	Non-depr Land & Land Rights	8,133,74	0.00	64.2000%	12,669.37
Erlanger Gas Plant - Propane Gas Storage		Liquified Petroleum Gas Equ	2,118,735,35	1,494,780.54	(F.7755555)	CALL SATE 0 TREES.
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	67,436.77	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	519,060.27	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	1,627.97	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	662,688,33	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 Three Mile Road - Measuring & Regulating Stations	27400	Non-depr Land & Land Rights	10.682.10	0.02	49.1166%	21,748.46
THE WIND TOOK - MEASONING & REQUIRENCY STATIONS	27400	Normador Land & Land Rights	10,002.10	0.02	43.1100%	21,740.40

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

NO.	MONTH	ACCT 151126 AMOUNT (A) \$	ALLOC. (B)	ALLOCATED AMOUNT	
1	Base Period				
2	September 2020	5.013.360	35.80%	1,794,783	
3	October	5,013,360	35.80%	1,794,783	
4	November	5,016,755	35.80%	1,795,998	
5	December	4,986,469	35.80%	1,785,156	
6	January 2021	4,960,266	35.80%	1,775,775	
7	February	4,944,231	35.80%	1,770,035	
8	March	4,944,231	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				5000	
15	Forecasted Period				
16	December 2021	4,986,469	35.80%	1,785,156	
17	January 2022	4,986,469	35.80%	1,785,156	
18	February	4,986,469	35.80%	1,785,156	
19	March	4,986,469	35.80%	1,785,156	
20	April	4,986,469	35.80%	1,785,156	
21	May	4,986,469	35.80%	1,785,156	
22	June	4,986,469	35.80%	1,785,156	
23	July	4,986,469	35.80%	1,785,156	
24	August	4,986,469	35.80%	1,785,156	
25	September	4,986,469	35.80%	1,785,156	
26	October	4,986,469	35.80%	1,785,156	
27	November	4,986,469	35,80%	1,785,156	
28	December	4,986,469	35.80%	1,785,156	
29	Total	64,824,097		23,207,028	3
30					
31	13 Month Average - Forecasted Period	4,986,469		1,785,156	> To Sch. B-5.1

<sup>(</sup>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			DE-KY	ALLOCATED T	TO GAS DEPT	ALLOCA	TED TO JURIS	SDICTION
NO.	ACCOUNT N	O. and DESCRIPTION	INVENTORY (A)	<u>%</u>	AMOUNT	ALLOC CODE	<u>%</u>	AMOUNT
1	Base Period -	- Ending Balance			100			7.
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	79,983	100.00%	79,983	DALL	100.000	79,983
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	293,256	0.00%	0	DALL	100.000	0
9	Total		17,407,427		447,602		1440340	447,602
10	5.712							
11	Forecasted P	eriod - 13 Month Average Balance						
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	48,596	100.00%	48,596	DALL	100.000	48,596
17	104410	Tronking block bus	17,576,106	100.00,0	360,774	-	.00.000	360,774
18	163110	Stores Expense - Gas	61,405	100.00%	61,405	DALL	100.000	61,405
19	163110	Stores Expense - Electric	(77,496)	0.00%	01,100	DALL	100.000	0.,400
20	Total	Otores Expense - Lieuno	17.560,015	5.00 %	422.179	DALL	100.000	422,179

Source: (A) WPB-5.1c DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
MATERIAL & SUPPLIES
FOR THE BASE PERIOD AND FORECASTED PERIOD

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

LINE NO.	MONTH	ACCOUNT 154100 - Gas	ACCOUNT 154100 - Elec	ACCOUNT 154200 - Elec	ACCOUNT 154410 - Gas	ACCOUNT 154990 - Elec	ACCOUNT 163110 - Gas	ACCOUNT 163110 - Elec
		\$	\$	\$	\$	\$	\$	\$
1	Base Period							
2	September 2020	271,316	15,757,702	1,706,347	79,502	0	(571,210)	482,418
3	October	301,252	15,646,429	1,706,347	86,266	0	(516,487)	305,856
4	November	312,638	15,633,197	2,191,125	86,266	0	(499,750)	213,763
5	December	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
6	January 2021	268,409	15,626,144	2,051,245	53,263	0	54,543	(124,238)
7	February	314.830	15,616,391	1,804,348	56,497	0	88,798	(125,272)
8	March	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	Forecasted Period							
16	December 2021	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
17	January 2022	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
18	February	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
19	March	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
20	April	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
21	May	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
22	June	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
23	July	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
24	August	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
25	September	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
26	October	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
27	November	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
28	December	312,178	15,633,843	1,581,489	48,596	0	61,405	(77,496)
29	Total	4,058,314	203,239,959	20,559,357	631,748	0	798,265	(1,007,448)
30								
31	Thirteen Month Average Balance	312,178	15,633,843	1,581,489	48,596	- 0	61,405	(77,496)
		į.	1	1	1	T-	4	1
		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		TOTAL	ALLOC. TO GAS DEPT.		JURIS. ALLOCATION		JURISDIC.
NO.	DESCRIPTION	COMPANY (1)	_%_	AMOUNT	CODE	%	AMOUNT
1	Base Period - Ending Balance						
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	1.081.594		193.075			40,445
8							
9	Forecasted Period - 13 Month Average Balance						
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	2.042.478		245,474			101.112

<sup>(1)</sup> WPB-5.1f.

<sup>(2)</sup> 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

NO.	MONTH	AMOUNT (A)
		\$
	Base Period	where the
	September 2020	2,163,369
	October	2,515,040
	November	2,236,907
	December	1,692,954
	January 2021	1,412,580
	February	929,271
	March	496,603
9	April	917,404
10	May	1,536,372
11	June	1,948,243
12	July	2,482,712
	August	3,128,390
14		30.00
	Forecasted Period	
	December 2021	1,692,954
	January 2022	1,692,954
	February	1,692,954
	March	1,692,954
	April	1,692,954
	May	1,692,954
	June	1,692,954
	July	1,692,954
	August	1,692,954
	September	1,692,954
	October	1,692,954
	November	1,692,954
	December	1,692,954
29	Total	22,008,402
30		
	Thirteen Month Average Balance	1,692,954

(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 <u>No.</u>	<u>Month</u>	Prepaid Insurance - Gas 165075 (A) \$	Prepaid Insurance - Elec 165075 (A)	Public Utility Fees - Gas 165400 (A) \$	Public Utility Fees - Elec 165400 (A) \$	Collateral Asset 165520 (A) \$
1	Base Period		200			2.0
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	Forecasted Period					
16	December 2021	101,112	979,187	102,071	370,129	(43,468)
17	January 2022	101,112	979,187	91,890	251,887	(43,468)
18	February	101,112	979,187	203,882	1,552,542	(43,468)
19	March	101,112	979,187	193,701	1,434,301	(43,468)
20	April	101,112	979,187	183,520	1,316,060	(43,468)
21	May	101,112	979,187	173,339	1,197,818	(43,468)
22	June	101,112	979,187	163,158	1,079,577	(43,468)
23	July	101,112	979,187	152,977	961,335	(43,468)
24	August	101,112	979,187	142,796	843,094	(43,468)
25	September	101,112	979,187	132,614	724,853	(43,468)
26	October	101,112	979,187	122,433	606,611	(43,468)
27	November	101,112	979,187	112,252	488,370	(43,468)
28	December	101,112	979,187	102,071	370,129	(43,468)
29	Total	1,314,456	12,729,431	1,876,704	11,196,706	(565,084)
30						
31	Thirteen Month Average Balance	101,112	979,187	144,362	861,285	(43,468)
		V To WPB-5.1d	l V To WPB-5.1d	I V To WPB-5.1d	V To WPB-5.1d	l V To WPB-5.1d

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

FUEL

FOR THE BASE PERIOD AND FORECASTED PERIOD

WPB-5.1g WITNESS RESPONSIBLE: A. MOTSINGER

Line   No.   Month   151130 (A)   151131 (A)   151140 (A)   151680 (A)   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	l law		Coal S	tocks	Diesel Fuel East Bend	Natural Gas Woodsdale	Propane Woodsdale
\$ \$ \$ \$ \$ 2 September 2020		Manth	151120 (A)	4E4424 (A)			151700 (A)
Base Period	NO.	Month	151130 (A)	151131 (A)		151660 (A)	151700 (A)
2 September 2020 11,461,103 0 9,005,998 0 3 October 11,694,776 1,301,896 8,937,046 0 4 November 12,104,002 2,849,383 8,916,661 0 5 December 11,996,537 3,980,694 8,982,329 0 6 January 2021 11,539,791 4,008,479 8,711,053 0 7 February 9,828,379 2,434,124 8,695,604 0 8 March 8,713,274 3,515,691 9,217,986 0 9 April 7,791,588 2,893,026 9,123,686 0 10 May 6,481,989 2,552,877 9,108,847 0 11 June 5,522,551 4,263,212 9,016,252 0 12 July 5,475,583 3,585,558 8,844,198 0 13 August 7,850,546 2,763,407 8,785,221 0 14 15 Forecasted Period 16 December 2021 11,996,537 3,980,694 8,982,329 0 18 February 11,996,537 3,980,694 8,982,329 0 18 February 11,996,537 3,980,694 8,982,329 0 18 February 11,996,537 3,980,694 8,982,329 0 19 March 11,996,537 3,980,694 8,982,329 0 20 April 11,996,537 3,980,694 8,982,329 0 21 May 11,996,537 3,980,694 8,982,329 0 22 June 11,996,537 3,980,694 8,982,329 0 23 July 11,996,537 3,980,694 8,982,329 0 24 August 11,996,537 3,980,694 8,982,329 0 25 September 11,996,537 3,980,694 8,982,329 0 24 August 11,996,537 3,980,694 8,982,329 0 25 September 11,996,537 3,980,694 8,982,329 0 26 October 11,996,537 3,980,694 8,982,329 0 27 November 11,996,537 3,980,694 8,982,329 0 28 December 11,996,537 3,980,694 8,982,329 0 29 Total 155,954,981 51,749,022 116,770,277 0	4	Raca Parind	•	Φ	•	9	•
Cotober   11,694,776   1,301,896   8,937,046   0			11 /61 103	0	9 005 998	'n	0
4         November         12,104,002         2,849,383         8,916,661         0           5         December         11,996,537         3,980,694         8,982,329         0           6         January 2021         11,539,791         4,008,479         8,711,058         0           7         February         9,828,379         2,434,124         8,695,604         0           8         March         8,713,274         3,515,691         9,217,986         0           9         April         7,791,588         2,893,026         9,123,686         0           10         May         6,481,989         2,552,877         9,108,847         0           11         June         5,522,551         4,263,212         9,016,252         0           12         July         5,475,583         3,585,558         8,844,198         0           13         August         7,850,546         2,763,407         8,785,221         0           14         15         Forecasted Period         11,996,537         3,980,694         8,982,329         0           16         December 2021         11,996,537         3,980,694         8,982,329         0           17         January							0
5         December         11,996,537         3,980,694         8,982,329         0           6         January 2021         11,539,791         4,008,479         8,711,058         0           7         February         9,828,379         2,434,124         8,695,604         0           8         March         8,713,274         3,515,691         9,217,986         0           9         April         7,791,588         2,893,026         9,123,686         0           10         May         6,481,989         2,552,877         9,108,847         0           11         June         5,522,551         4,263,212         9,016,252         0           12         Jully         5,475,583         3,585,558         8,844,198         0           13         August         7,850,546         2,763,407         8,785,221         0           14         Forecasted Period           16         December 2021         11,996,537         3,980,694         8,982,329         0           17         January 2022         11,996,537         3,980,694         8,982,329         0           18         February         11,996,537         3,980,694         8,982,329         0<							0
6 January 2021 11,539,791 4,008,479 8,711,058 0 7 February 9,828,379 2,434,124 8,695,604 0 8 March 8,713,274 3,515,691 9,217,986 0 9 April 7,791,588 2,893,026 9,123,686 0 10 May 6,481,989 2,552,877 9,108,847 0 11 June 5,522,551 4,263,212 9,016,252 0 12 July 5,475,583 3,585,558 8,844,198 0 13 August 7,850,546 2,763,407 8,785,221 0 14 15 Forecasted Period 16 December 2021 11,996,537 3,980,694 8,982,329 0 18 February 11,996,537 3,980,694 8,982,329 0 18 February 11,996,537 3,980,694 8,982,329 0 19 March 11,996,537 3,980,694 8,982,329 0 19 March 11,996,537 3,980,694 8,982,329 0 20 April 11,996,537 3,980,694 8,982,329 0 21 May 11,996,537 3,980,694 8,982,329 0 22 June 11,996,537 3,980,694 8,982,329 0 23 July 11,996,537 3,980,694 8,982,329 0 24 August 11,996,537 3,980,694 8,982,329 0 25 September 11,996,537 3,980,694 8,982,329 0 26 October 11,996,537 3,980,694 8,982,329 0 27 November 11,996,537 3,980,694 8,982,329 0 28 December 11,996,537 3,980,694 8,982,329 0 29 Total 155,954,981 51,749,022 116,770,277 0		2.7 T/1. W. 2.1 T/1 C					0
7         February         9,828,379         2,434,124         8,695,604         0           8         March         8,713,274         3,515,691         9,217,986         0           9         April         7,791,588         2,893,026         9,123,686         0           10         May         6,481,989         2,552,877         9,108,847         0           11         June         5,522,551         4,263,212         9,016,252         0           12         July         5,475,583         3,585,558         8,844,198         0           13         August         7,850,546         2,763,407         8,785,221         0           14         15         Forecasted Period         1         1,996,537         3,980,694         8,982,329         0           17         January 2022         11,996,537         3,980,694         8,982,329         0           18         February         11,996,537         3,980,694         8,982,329         0           19         March         11,996,537         3,980,694         8,982,329         0           20         April         11,996,537         3,980,694         8,982,329         0           21         <							0
8         March         8,713,274         3,515,691         9,217,986         0           9         April         7,791,588         2,893,026         9,123,686         0           10         May         6,481,989         2,552,877         9,108,847         0           11         June         5,522,551         4,263,212         9,016,252         0           12         July         5,475,583         3,585,558         8,844,198         0           13         August         7,850,546         2,763,407         8,785,221         0           14         To pecasted Period         December 2021         11,996,537         3,980,694         8,982,329         0           17         January 2022         11,996,537         3,980,694         8,982,329         0           18         February         11,996,537         3,980,694         8,982,329         0           19         March         11,996,537         3,980,694         8,982,329         0           20         April         11,996,537         3,980,694         8,982,329         0           21         May         11,996,537         3,980,694         8,982,329         0           22							0
9 April 7,791,588 2,893,026 9,123,686 0 10 May 6,481,989 2,552,877 9,108,847 0 11 June 5,522,551 4,263,212 9,016,252 0 12 July 5,475,583 3,585,558 8,844,198 0 13 August 7,850,546 2,763,407 8,785,221 0 14 15 Forecasted Period 16 December 2021 11,996,537 3,980,694 8,982,329 0 17 January 2022 11,996,537 3,980,694 8,982,329 0 18 February 11,996,537 3,980,694 8,982,329 0 19 March 11,996,537 3,980,694 8,982,329 0 20 April 11,996,537 3,980,694 8,982,329 0 21 May 11,996,537 3,980,694 8,982,329 0 22 June 11,996,537 3,980,694 8,982,329 0 23 July 11,996,537 3,980,694 8,982,329 0 24 August 11,996,537 3,980,694 8,982,329 0 25 September 11,996,537 3,980,694 8,982,329 0 26 October 11,996,537 3,980,694 8,982,329 0 27 November 11,996,537 3,980,694 8,982,329 0 28 December 11,996,537 3,980,694 8,982,329 0 29 Total 155,954,981 51,749,022 116,770,277 0			The state of the s				0
10 May 6,481,989 2,552,877 9,108,847 0 11 June 5,522,551 4,263,212 9,016,252 0 12 July 5,475,583 3,585,558 8,844,198 0 13 August 7,850,546 2,763,407 8,785,221 0 14		77.77.73		and the same of th			
11 June 5,522,551 4,263,212 9,016,252 0 12 July 5,475,583 3,585,558 8,844,198 0 13 August 7,850,546 2,763,407 8,785,221 0 14 15 Forecasted Period 1 16 December 2021 11,996,537 3,980,694 8,982,329 0 17 January 2022 11,996,537 3,980,694 8,982,329 0 18 February 11,996,537 3,980,694 8,982,329 0 19 March 11,996,537 3,980,694 8,982,329 0 10 April 11,996,537 3,980,694 8,982,329 0 20 April 11,996,537 3,980,694 8,982,329 0 21 May 11,996,537 3,980,694 8,982,329 0 22 June 11,996,537 3,980,694 8,982,329 0 23 July 11,996,537 3,980,694 8,982,329 0 24 August 11,996,537 3,980,694 8,982,329 0 25 September 11,996,537 3,980,694 8,982,329 0 26 October 11,996,537 3,980,694 8,982,329 0 27 November 11,996,537 3,980,694 8,982,329 0 28 December 11,996,537 3,980,694 8,982,329 0 29 Total 155,954,981 51,749,022 116,770,277 0		P					0
12 July 5,475,583 3,585,558 8,844,198 0 13 August 7,850,546 2,763,407 8,785,221 0 14 15 Forecasted Period 16 December 2021 11,996,537 3,980,694 8,982,329 0 17 January 2022 11,996,537 3,980,694 8,982,329 0 18 February 11,996,537 3,980,694 8,982,329 0 19 March 11,996,537 3,980,694 8,982,329 0 20 April 11,996,537 3,980,694 8,982,329 0 21 May 11,996,537 3,980,694 8,982,329 0 22 June 11,996,537 3,980,694 8,982,329 0 23 July 11,996,537 3,980,694 8,982,329 0 24 August 11,996,537 3,980,694 8,982,329 0 25 September 11,996,537 3,980,694 8,982,329 0 26 October 11,996,537 3,980,694 8,982,329 0 27 November 11,996,537 3,980,694 8,982,329 0 28 December 11,996,537 3,980,694 8,982,329 0 29 Total 155,954,981 51,749,022 116,770,277 0			and the second s	The second secon			0
13 August       7,850,546       2,763,407       8,785,221       0         14         Forecasted Period         16 December 2021       11,996,537       3,980,694       8,982,329       0         17 January 2022       11,996,537       3,980,694       8,982,329       0         18 February       11,996,537       3,980,694       8,982,329       0         19 March       11,996,537       3,980,694       8,982,329       0         20 April       11,996,537       3,980,694       8,982,329       0         21 May       11,996,537       3,980,694       8,982,329       0         22 June       11,996,537       3,980,694       8,982,329       0         23 July       11,996,537       3,980,694       8,982,329       0         24 August       11,996,537       3,980,694       8,982,329       0         25 September       11,996,537       3,980,694       8,982,329       0         26 October       11,996,537       3,980,694       8,982,329       0         27 November       11,996,537       3,980,694       8,982,329       0         28 December       11,996,537       <		7.500.50					0
14 15 Forecasted Period 16 December 2021							0
Forecasted Period   11,996,537   3,980,694   8,982,329   0		August	7,850,546	2,763,407	8,785,221	0	0
16       December 2021       11,996,537       3,980,694       8,982,329       0         17       January 2022       11,996,537       3,980,694       8,982,329       0         18       February       11,996,537       3,980,694       8,982,329       0         19       March       11,996,537       3,980,694       8,982,329       0         20       April       11,996,537       3,980,694       8,982,329       0         21       May       11,996,537       3,980,694       8,982,329       0         22       June       11,996,537       3,980,694       8,982,329       0         23       July       11,996,537       3,980,694       8,982,329       0         24       August       11,996,537       3,980,694       8,982,329       0         25       September       11,996,537       3,980,694       8,982,329       0         26       October       11,996,537       3,980,694       8,982,329       0         27       November       11,996,537       3,980,694       8,982,329       0         28       December       11,996,537       3,980,694       8,982,329       0         29       Total </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
17       January 2022       11,996,537       3,980,694       8,982,329       0         18       February       11,996,537       3,980,694       8,982,329       0         19       March       11,996,537       3,980,694       8,982,329       0         20       April       11,996,537       3,980,694       8,982,329       0         21       May       11,996,537       3,980,694       8,982,329       0         22       June       11,996,537       3,980,694       8,982,329       0         23       July       11,996,537       3,980,694       8,982,329       0         24       August       11,996,537       3,980,694       8,982,329       0         25       September       11,996,537       3,980,694       8,982,329       0         26       October       11,996,537       3,980,694       8,982,329       0         27       November       11,996,537       3,980,694       8,982,329       0         28       December       11,996,537       3,980,694       8,982,329       0         29       Total       155,954,981       51,749,022       116,770,277       0				W-STATE OF			
18       February       11,996,537       3,980,694       8,982,329       0         19       March       11,996,537       3,980,694       8,982,329       0         20       April       11,996,537       3,980,694       8,982,329       0         21       May       11,996,537       3,980,694       8,982,329       0         22       June       11,996,537       3,980,694       8,982,329       0         23       July       11,996,537       3,980,694       8,982,329       0         24       August       11,996,537       3,980,694       8,982,329       0         25       September       11,996,537       3,980,694       8,982,329       0         26       October       11,996,537       3,980,694       8,982,329       0         27       November       11,996,537       3,980,694       8,982,329       0         28       December       11,996,537       3,980,694       8,982,329       0         29       Total       155,954,981       51,749,022       116,770,277       0							0
19 March       11,996,537       3,980,694       8,982,329       0         20 April       11,996,537       3,980,694       8,982,329       0         21 May       11,996,537       3,980,694       8,982,329       0         22 June       11,996,537       3,980,694       8,982,329       0         23 July       11,996,537       3,980,694       8,982,329       0         24 August       11,996,537       3,980,694       8,982,329       0         25 September       11,996,537       3,980,694       8,982,329       0         26 October       11,996,537       3,980,694       8,982,329       0         27 November       11,996,537       3,980,694       8,982,329       0         28 December       11,996,537       3,980,694       8,982,329       0         29 Total       155,954,981       51,749,022       116,770,277       0		January 2022	11,996,537	3,980,694	8,982,329		0
20       April       11,996,537       3,980,694       8,982,329       0         21       May       11,996,537       3,980,694       8,982,329       0         22       June       11,996,537       3,980,694       8,982,329       0         23       July       11,996,537       3,980,694       8,982,329       0         24       August       11,996,537       3,980,694       8,982,329       0         25       September       11,996,537       3,980,694       8,982,329       0         26       October       11,996,537       3,980,694       8,982,329       0         27       November       11,996,537       3,980,694       8,982,329       0         28       December       11,996,537       3,980,694       8,982,329       0         29       Total       155,954,981       51,749,022       116,770,277       0		February	11,996,537	3,980,694	8,982,329	0	0
21       May       11,996,537       3,980,694       8,982,329       0         22       June       11,996,537       3,980,694       8,982,329       0         23       July       11,996,537       3,980,694       8,982,329       0         24       August       11,996,537       3,980,694       8,982,329       0         25       September       11,996,537       3,980,694       8,982,329       0         26       October       11,996,537       3,980,694       8,982,329       0         27       November       11,996,537       3,980,694       8,982,329       0         28       December       11,996,537       3,980,694       8,982,329       0         29       Total       155,954,981       51,749,022       116,770,277       0         30	19	March	11,996,537	3,980,694	8,982,329		0
22     June     11,996,537     3,980,694     8,982,329     0       23     July     11,996,537     3,980,694     8,982,329     0       24     August     11,996,537     3,980,694     8,982,329     0       25     September     11,996,537     3,980,694     8,982,329     0       26     October     11,996,537     3,980,694     8,982,329     0       27     November     11,996,537     3,980,694     8,982,329     0       28     December     11,996,537     3,980,694     8,982,329     0       29     Total     155,954,981     51,749,022     116,770,277     0       30	20	April	11,996,537	3,980,694	8,982,329	0	0
22     June     11,996,537     3,980,694     8,982,329     0       23     July     11,996,537     3,980,694     8,982,329     0       24     August     11,996,537     3,980,694     8,982,329     0       25     September     11,996,537     3,980,694     8,982,329     0       26     October     11,996,537     3,980,694     8,982,329     0       27     November     11,996,537     3,980,694     8,982,329     0       28     December     11,996,537     3,980,694     8,982,329     0       29     Total     155,954,981     51,749,022     116,770,277     0       30	21	May	11,996,537	3,980,694	8,982,329	0	0
24     August     11,996,537     3,980,694     8,982,329     0       25     September     11,996,537     3,980,694     8,982,329     0       26     October     11,996,537     3,980,694     8,982,329     0       27     November     11,996,537     3,980,694     8,982,329     0       28     December     11,996,537     3,980,694     8,982,329     0       29     Total     155,954,981     51,749,022     116,770,277     0       30	22	June		3,980,694	8,982,329	0	0
25     September     11,996,537     3,980,694     8,982,329     0       26     October     11,996,537     3,980,694     8,982,329     0       27     November     11,996,537     3,980,694     8,982,329     0       28     December     11,996,537     3,980,694     8,982,329     0       29     Total     155,954,981     51,749,022     116,770,277     0       30	23	July	11,996,537	3,980,694	8,982,329	0	0
25     September     11,996,537     3,980,694     8,982,329     0       26     October     11,996,537     3,980,694     8,982,329     0       27     November     11,996,537     3,980,694     8,982,329     0       28     December     11,996,537     3,980,694     8,982,329     0       29     Total     155,954,981     51,749,022     116,770,277     0       30	24	August	11,996,537	3,980,694	8,982,329	0	0
26     October     11,996,537     3,980,694     8,982,329     0       27     November     11,996,537     3,980,694     8,982,329     0       28     December     11,996,537     3,980,694     8,982,329     0       29     Total     155,954,981     51,749,022     116,770,277     0       30							0
27         November         11,996,537         3,980,694         8,982,329         0           28         December         11,996,537         3,980,694         8,982,329         0           29         Total         155,954,981         51,749,022         116,770,277         0           30 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td>							0
28 December 11,996,537 3,980,694 8,982,329 0 29 Total 155,954,981 51,749,022 116,770,277 0 30							0
29 Total 155,954,981 51,749,022 116,770,277 0		7.30° (3.70° (3.7° ()					0
30							0
			- Acceptantes	-11.001000			
		Thirteen Month Average Balance	11,996,537	3,980,694	8,982,329	0	0
The state of the s			ĴĹ	1.	Ĺ	i	İ
v v v				V			V
To SCH B-5.1 To SCH B-5.1 To SCH B-5.1 To SCH B-5.1			To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1

## 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		SO2 EA	NOx	NOx	Total
No.	Month	158170 (A) \$	158150 (A) \$	158183 (A) \$	EA Inventory \$
1	Base Period				
2	September 2020	0	0	0	0
3	October	0	0	0	0
4	November	0	0	0	0
5	December	0	0	0	0
6	January 2021	0	0	0	0
7	February	0	0	0	0
8	March	0	0	0	0
9	April	0	0	0	0
10	May	0	0	0	0
11	June	0	0	0	0
12	July	0	0	0	0
13	August	0	0	0	0
14					
15	Forecasted Period				
16	December 2021	0	0	0	0
17	January 2022	0	0	0	0
18	February	0	0	0	0
19	March	0	0	0	0
20	April	0	0	0	0
21	May	0	0	0	0
22	June	0	0	0	0
23	July	0	0	0	0
24	August	0	0	0	0
25	September	0	0	0	Ó
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
	51400-20, WILLIAM CAMPAGE CONTRACTOR				



<sup>(</sup>A) The Company recovers emission allowance inventory in its Environmental Surcharge Mechanism.

NO.	ACCOUNT NUMBER	DESCRIPTION	FEBRUARY 2021	MARCH 2021	APRIL 2021	MAY 2021	JUNE 2021	JULY 2021	AUGUST 2021
1	GAS			15, 50	7.7		7.07		
2	252050	Customers' Advances for Construction	(1.543.017)	(1,643,017)	(1,643,017)	(1,643,017)	(1,643,017)	(1,636,730)	(1,636,730
4	255	Investment Tax Credits:							
5		3% Credit	0	0	0	. 0	. 0	. 0	
6		4% Credit	(2,036)	(1,861)	(1.661)	(1,861)	(1.334)	(1.334)	(1,334
7		10% Credit	(358,445)	(353, 116)	(353, 116)	(353,116)	(337,128)	(337,128)	(337,128
9		30% Credit Total Investment Tax Credits	(360,481)	(354,977)	(354,977)	(354,977)	(338,462)	(338,462)	(338,462
10		Total Intention Tax Ciscus	(300,407)	(354,811)	(334,217)	(334,877)	(330,402)	(330,402)	(330,402
11		Accumulated Deferred Income Taxes:							
12	190	Total Account 190	4.416.539	4.464,455	4,484,455	4,484,455	4,337,621	4,337,621	4,337,621
13	***		10 Av. 200	10.101.000	VA 1917 455	10.101.000	VA 405 005	10 757 3541	
14	282 282	Account 282 - Other Liberalized Depreciation	(9.371.733) (61.399.940)	(9.461,632) (62,023,757)	(62,023,757)	(62,023,757)	(62,602,245)	(9,565,085) (62,802,245)	(62,602,245
16	283	Account 283 - Other	(3.308.7.14)	(3.290.041)	13.290.0411	13 290 0411	(3.276.843)	(3.276.843)	(3.276.843
17	283	Unrecovered Purchased Gas Cost	- 0	0	0	0	0	0	0
18	47.5	Total Deferred Income Texes	(59,663,848)	(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	45.74.530.540	Carlo Carlo		424 (42.22)	Was a selection	47.47997.000	Non-American St.
21	254	Protected	31 155 441	(31 155 441)	131.155.4411	31,155,4411	30.955,4411	130.905.441)	130,855,441
22	254	Unprotected Total Regulatory Liability - Excess Deferred Taxe	(31,855,513)	(31,847,921)	(31,840,328)	(677,294)	(569,702)	(31,567,550)	(31,509,957
24		Total Regulatory Disblirty - Excess Deterred Taxe	(31,033,313)	(31,047,921)	(31,640,326)	(31,032,733)	(31,023,143)	(21,307,330)	(31,509,957
25	ELECTRIC								
26	252	Customers' Advances for Construction	0	0	·Ū-	0	0	.0	
27									
28	255	Investment Tax Credits							
29		3% Credit	0	0	0	0	0	1.0	
30		4% Credit 10% Credit	(314)	0	0	(200)	0	(246)	0.46
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	282 282	Account 282 - Other Liberalized Depreciation	(99.785.018) (88.792,758)	(58,649,750)	(68,649,750)	(58,849,750)	(68,888,023)	(68,888,023)	(58,888,023
40	283	Total Account 283	118,015,2101	118 637 178)	(18 637 178)	118 637 178)	(19.510.394)	(19,510,394)	119.510.394
41		Total Deferred Income Taxes	(170,316,166)	(173,930,413)	(173,930,413)	(173,930,413)	(178,588,286)	(178,588,286)	(178,588,286
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)	116.900.8991	116,614,566)	116.328.233)	116,041,9001	115,755,568
46		Total Regulatory Liability - Excess Deferred Taxe	(64,108,275)	(63,645,088)	(63,308,755)	(62,972,422)	(62,636,089)	(62,299,756)	(61,963,424
47 48	NON-UTILITY								
49	NON-OTICITY								
50	255	Investment Tax Credits:							
51		3% Credit	.0	0	0	0	0	0	-0
52		4% Credit		0	.0	0	0	0	0
53		10% Credit	- 0	. 0	0	0	0	0	
54		Total Investment Tax Credits	0	0	0	0	0	0	
55 56		Accumulated Deferred Income Taxes:							
57	190	Total Account 190	148.854	(172,940)	(172,948)	(172,940)	(89.614)	(89,614)	(69,614
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)	125,049,724)	125,049,724
60	283	Total Account 283	0	0	0	0		.0.	(
60	283	Unrecovered Purchased Gas	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		Designation of the Control Parkers of Table							
63	254	Regulatory Liability - Excess Deferred Taxes Protected							
	204								
65	254	Unprotected							

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2011-00180
CERTAN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
DATA: BASE FRINCO "A" FORECASTED PERIOD
THIRTEEN MORTH AVERAGE BULLANCE

NUMBER	DESCRIPTION	DECEMBER 2021	JANUARY 2022 31	FEBRUARY 2022 28	MARCH 2022 31	APRIL 2022 30	MAY 2022 31	JUNE 2022 30	JULY 2022 31	AUGUST 2022 31	SEPTEMBER 2022 30	2022 31	NOVEMBER 2022 30	DECEMBER 2022 31	10TAL 365	PRORATED
QAS 252050	Customers' Advancers for Construction	(1,843,017)	(1,643,017)	(1,643,017)	(1,643,017)	(1,643.017)	(1,843,017)	(1.643.017)	(1,643,017)	(1,643,017)	(1,543,017)	(1,643,017)	(1,643,017)	(1,843,017)	(21,359,221)	(1,643.0
255	investment Yes Credits:															
611	3% Credit	0	9	0	0	0	0	0	0	0		0	0	0	0	
	4% Credit	(261)	(108)	(794 496)	(200 167)	(203 636)	1278 300)	(273,160)	(207.851)	(200.522)	(757 193)	(25) 664)	(748 535)	(24C 20E)	(3,551,340)	(273,
	30% Credit	0	.0	0	0	0	0	9	0	0	. 0	. 0	0	0	0	
	Total Investment Tax Credits	(308,435)	(299,931)	(294,466)	(259,167)	(285,658)	(278,500)	(273,180)	(267,651)	(282,522)	(257,193)	(251,864)	(248,535)	(241,206)	(5.551,727)	(275,2
190	Accumulated Deferred Income Taxes: Total Account 190	4,001,586	4 001 566	4 001.586	4,001,586	4,001 589	4 001 586	4,001 586	4.001,588	A.001,588	-A,001 566	4,001,586	4,001,588	4,001,586	52,020,618	4,001,5
282	Account 282 - Other	(9,272,740)	(2.309,797)	(9.342,846)	(9.373.803)	(9.407.075)	(9.427,045)	(9,444,653)	(9,459,005)	(9.469.157)	(9,472,903)	(9.447,757)	(9,411,729)	(9,123,054)	(121,955,740)	
282	Liberalized Depreciation Account 253 - Other	(53,500,687)	(3,142,196)	(63.002.021)	(54,000,844)	(3.008.781)	(3.08) 643	(3.088.505)	(3.001.387)	(5.038.229)	15,021,091)	(3.005,653)	(85.544.010)	(2.073.720)	(839,657,479) (39,664,627)	(3,086,5
283	Unrecovered Purchased Gas Cost	. 0	0	0	0	- 0	8	- 0	0	0	0	0	0	0	0	1,410.00
	Total Deferred Income Taxe	(71,929,175)	(72,115,784)	(72,301,230)	(72,484.981)	(72,688,708)	(72,853,809)	(73,041,822)	(73,224,696)	(75,408,021)	(75,565,369)	(75,769,250)	(73,944,952)	(74,130,815)	(949,457,228)	935,0
	Monthly Change 282 ADIT		(201,747)	(200,593)	(198,650)	(196,884)	(202,241)	(202,951)	(198,212)	(196,463)	(197,486)	(195,999)	(190,876)	(200,740)		
	Monthly Promition		335	307	276	246	215	185	154	123	93	82	32	1		
	Prorated ADIT Total ADIT	(72,775,427)	(185,185) (72,958,592)	(168,718)	(150,386) (75,277,696)	(73,410,377)	(119,128) (73,529,505)	(102,886) (73,832,371)	(83,629) (73,716,000)	(68,205)	(50,315) (73,632,524)	(73,885,817)	(16,734) (73,862,551)	(550)		(75,663,10
				-										1		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
254	Regulatory Liability - Excess Deferred Taxes Protected	(30,655,441)	(30,000,441)	(30,555,441)	(30,505,441)	(30.435.441)	(30,405,441)	(30,350,441)	30,303 (41)	(30/255-441)	(50,205,441)	(30.155 641)	(30,105,441)	(30,058,441)		
254	Unprotected	(824,146)	(616 553)	(608.960)	(601 368)	(583.775)	(586,183)	(578.590)	(570,997)	(563-405)	(553,817)	(548.210)	(\$40 677)	(\$53.004)	(7,521,669)	(578,59 (578,59
	Total Regulatory Liability - Excess Deferred Taxe	(31,279,387)	(31,221,994)	(31,184,401)	(31,108,809)	(31,049,216)	(50,991,824)	(30,934,031)	(30,878,438)	(50,818,846)	(30,761,253)	(50,703,660)	(30,646,068)	(50,589,475)	(7,521,669)	(578,50
	Monthly Change 254 Protected EDIT		50,000	50.000	50,000	50.000	50.000	50,000	10.000	50,000	30.000	50,000	50,000	50,000		
	Monthly Promation		335	307	276	248	215	185	154	123	93	62	32	1		
	Prorated Protected EDIT Total Protected EDIT	(30,655,441)	45,890 (30,808,551)	42,055 (30,567,496)	37,808 (30,529,688)	33,689 (30,495,968)	29,452 (50,486,537)	(30,441,194)	21,098 (30,420,098)	(50,403,249)	12,740 (30,390,509)	(30,382,016)	(30,377,633)	(30,377.496)		(30,377,46
		100,000,000	(0	(44)441/441/	(44) (44)	(23.20.30.)	(authoritan)	(100,000,000)	(03:33)	(100) 100 (10)	(miles)	(portural to the	(second passy)	(00,017)-000		(00,017,000
ELECTRIC 252	Customers' Advances for Construction		0		0		(0)	0	0	0	0	g.	0		0	
295	Investment Tax Credits:															
	5% Credit 4% Credit	0	0	0	0	9	0	-0	0	D		D	D)	- 0	0	
	10% Credit		0	0		. 0	0	0	0.	0	0	0	0	9		
	30% Credit	(3,235,578)	(3,205.575)	(3,235,576)	(3,730,576)	(3,235,578)	(3,733,578)	(3,223,576)	(3,733.576)	(3,235,575)	(3,735,579)	(3,738,578)	(3,235.578)	(3,735,576)	(42,082,514)	(3,235,57
	Total investment Tax Credit	(3,235,578)	(3,235,578)	(3,236,578)	(3,235,578)	(3.235.576)	(3,235.576)	(3,235,576)	(3,233,578)	(3,235,578)	(3,235,578)	(5,235,578)	(3,235,378)	(3,235,578)	(42,082,514)	(3,235,57
	Accumulated Deferred Income Taxes															
190	Total Account 190 Total Account 281	16,346,992	16,350,478	(6,253,963	16,357,449	16,360,934	16,364,470	16,367,905	16,371,391	16,374,676	16,375,362	16,301,847	10.355,333	16,355,619	212,782,769	10,367,90
282	Total Account 282	(107,452,078)	1108,177,421		1109.593.7951	1110 287 1511	1110 962.5501	(1111.004.778)	1112 395,4801	1113.007.4531	(113.790.776)	(114 469 884)	(1)5 144 3621	(115.677,744)	(1,451,838,494)	(111,679,88
282	Liberalized Depreciation	(88,424,673)	(66.491.098)	(68-580 (85)	(68 829,640)	(66 897,150)	(66.764,827)	(68 837,450)	(66.675,625)	(68,914,313)	(68.957,189)	(68,997,188)	(67,033 924)	(67,071,616)	(868,257,758)	(66,789,05
263	Total Account 283 Total Deferred Income Taxe	(18,894,528)	(16,605-442)	(175,507,575)	(15.437.360)	(16.338.183)	(177,634,101)	(16,100,010)	(178,970,640)	(179,618,727)	(150,262,334)	(15.803.664)	(15.7(4.611)	(183,349,441)	(211,243,570) (2,318,557,053)	(18,249,50
	TOTAL CONTINUE NAME AND ADDRESS OF THE PARTY	[114,224,200]	(114)0540000)	1113,341,3131	(110280.200)	(110,301,300)	(117,004,101)	(170,324,351)	(110,210,000)	(178,010,727)	(100,202,334)	(100,000,000)	(101,207,304)	(100,040,441)	(2,310,301,43)	(179,230,34
44.	Regulatory Liability - Excess Deferred Taxes	in the case	Aut manage	Col media a		Canada -		has not ac-					Day head and	in dear		100 00000
254	Protected Unprotected	(46,007,856)	(45,967,858)	(14,975,554)	(45,857,858)	(14.07.85K)	(14.757.856)	(14.033.937)	(13.811.027)	(13,508,122)	(45,357,356)	(45,507,656)	(45 457 656)	(45,407,656) (12,896,500)		(45,407,85 (12,696,50
	Total Regulatory Liability - Excess Deferred Taxe	(61,379,221)	(61,106,318)	(80,833,410)	(60,560,505)	(60,287,509)	(60,014,694)	(50,741,78h)	(50,468,863)	(59,195,978)	(58,923,072)	(58,650,167)	(56,377,261)	(58,104,356)	9	(58,104,35
NON-UTILITY																
255	Investment Tax Credits: 3% Credit	D	8	0	6		8	- 6	76	i o	0	ā	n	ò	0	
	4% Credit	0	0		. 0		0		-0	.0	0	0	.0	0	0	
	10% Credit Total Investment Yax Credits	0	0	0	0	0	0	- 0	0	0	0	0	0	0	0	
	THE STREET STREET		- 0		- 0	0	0	- 0	- 0	- 0				- 0		
	Accumulated Deferred Income Taxes	Line and		1000	100			.700				1000	EAST-	2000	200	17.7
180	Total Account 190 Total Account 282	146,854 2,162,763	2,162,763	2 162,763	2,162,763	2,182 763	2,182,763	2,102,763	2,162,763	2,162,760	146.654 2,162,763	7,162,763	2.162.762	2,162,762	1,935,102	2,162,76
282	Liberalized Depreciation	(26,009,121)	(26,009,131)	(26.009.121)	(26,009,121)	(26,009,(21)	(36,609,131)	(25,009,171)	(26,000,121)	(96,009,121)	(26,000 121)	(74,009,121)	(28,609,121)	(36,000,121)	(336,118,573)	(26,009,1)
263	Total Account 283	0	. 0	0	9	D	0	0	0	0	0	0	0	0	0	(24,000,11
263	Unrecovered Purchased Gas Total Deferred Income Yaxes	(23.897.504)	(23.607.504)	(23.607.504)	(23.697.504)	(23.697.504)	(23.697.504)	(23.697.504)	(23,697,504)	(23,697,504)	(23,697,504)	(25,697,504)	(25,697,504)	(25,697,504)	(308,087,552)	(23,697,52
		140,000 (304)	(20,000,000)	120,000,,000)	(20,001,000)	(20,000,000)	Annia Sant	(40,000,000)	(Maryan (204)	(10,001,004)	(40,000,000)	(13,100, 1004)	(23,001,304)	(22,007,004)	(300,001,004)	(40,087,50
200	Regulatory Liability - Excess Deferred Taxes															
254 254	Protected Unprotected															
	Total Regulatory Liability - Excess Deferred Taxe															

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	Allocation %	To Be Eliminated (Col. 1 * Col. 2)	
		(1)	(2)	(3)	-
1 2	Investment tax Credit - 3%	0	5.02%	0	> To Sch B-6, Page 1
3 4	Liberalized Depreciation	(62,602,245)	5.02%	(3,142,633)	> To Sch B-6, Page 1
5	Excess Deferred Taxes	(30,855,441)	5.02%	(1,548,943)	> To Sch B-6, Page 1

<sup>(</sup>A) Calculated using Schedule B-2, Schedule B-2.2 and Schedule B-3.

DUKE ENERGY KENTUCKY, INC. GAS DEPARTMENT CASE NO. 2021-00190 WPB-6d WITNESS RESPONSIBLE: J. R. PANIZZA / J. P. BROWN

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

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

<sup>(</sup>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
	400		
1	190	Other Noncurrent After-Tax DTA for R&D Credit	495,634
2		Bad Debts - Tax over Book	
3		Unamortized Debt Premium	6,763
			(1,833)
4		Accrued Vacation MGP Sites	150,335
5			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	3,909,996
21		2515-144 P. 2645	
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		Total official Expense - Overlanded	(000,000)
34		Account 283 Total	(3,217,886)
35		Addult 200 Total	(3,217,000)
36	190, 283	Total Deferred Income Taxes Adjustment	692,110 -> To Sch B-6, Page

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2021-00190
ELIMINATION OF DEFERRED TAX BALANCES RELATED TO
BALANCES NOT INCLUDED IN RATE BASE

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

DATA: BASE PERIOD "X" FORECASTED PERIOD AS OF DECEMBER 31, 2022

Line No.	Account Number	Description	Adjustment
	190		
1	47.7	Other Noncurrent After-Tax DTA for R&D Credit	495,634
2		Bad Debts - Tax over Book	6,763
3		Unamortized Debt Premium	(1,833)
4		Accrued Vacation	150,335
5		MGP Sites	166,582
6		GAS SUPPLIER REFUNDS	5,181
7		UNBILLED REVENUE - FUEL	875,874
8		Cares Act Reserve	10,049
9		Rate Refunds	84,609
10		Demand Side Management (DSM) Defer	(324,078)
11		Charitable Contribution Carryover	42,969
12		Retirement Plan Expense - Underfunded	1,774,934
13		Non-qualified Pension - Accrual	8,779
14		ANNUAL INCENTIVE PLAN COMP	(11,663)
15		PAYABLE 401 (K) MATCH	1,752
16		OPEB Expense Accrual	189,949
17		FAS 112 Medical Expenses Accrual	19,207
18		190155_Other NC Federal NOLs	0
19			
20		Account 190 Total	3,495,043
21			
22	283		
23	-ath	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		N to 3 DAY CHAIN SHOWN WHOM WASHINGTON TO STUDY OF THE STUDY OF THE STUDY STUD	1000000
34		Account 283 Total	(3,066,510)
35		Contain back again	7-15-51-57
36	190, 283	Total Deferred Income Taxes Adjustment	428,533> To Sch B-6, Pag

# 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

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE		PROPOSED INCREASE (\$)
1	Operating Revenues	SCH. M		15.228.161
2				
2 3 4 5	Operating Expenses:			
5	Uncollectible Accounts @ 0.0000%	To Sch C-1	+	<u>0</u>
7	Taxes Other Than Income Taxes			
8	KPSC Maintenance Tax @ 0.2000%	SCH. H		30,456
10 11	Operating Expenses Before Income Taxes			30,456
12 13	Operating Income Before Income Taxes (Line 1 - Line 10)			15.197.705
14 15	State Income Taxes (Line 12 * 99.370% * 5.000%)	To Sch C-1	-	755.098
16 17	Federal Income Taxes (Line 12 - Line 14) * 21%)	To Sch C-1	-	3.032.947
18	Total Operating Expenses			3.818.501
20	Income Available for Fixed Charges			11,409,660

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		OF	TOTAL OPERATING		
NO.	TITLE of ACCOUNT	BASE	GAS COST	OTHER	REVENUES
1	Total Billed Revenue (A)	71,563,231	35,065,526		106,628,757
2	A TOTAL CONTRACTOR OF THE PARTY				
3	Total Unbilled Revenue (A)	384,573	(220,886)		163,687
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	Edanger 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

INE		17.73	RECASTED PERIOD		TOTAL OPERATING
NO.	TITLE of ACCOUNT	BASE	GAS COST	OTHER	REVENUES
1	Total Billed Revenue (A)	71,177,069	40,453,063		111,630,132
3	Total Unbilled Revenue (A)	(332,823)	(716,842)		(1,049,665)
5	Other Revenue: (B)				
6	Late Payment Charge			0	0
	Bad Check Charges			27,420	27,420
	Reconnection Charges			23,364	23,364
	Field Collection Charges			684	684
	Erlanger Gas Plant			847,692	847,692
	Amazon Minimum Use Agreement			258,228	258,228
	Inter-Company Gas Transp Rev			603,504	603,504
	Interdepartmental Sales	11,263	17,264		28,527
	Other Gas Revenue			528	528
	Total Other Revenue			1,761,420	1,789,947
8					
7	Total Revenues	70,855,509	39,753,485	1,761,420	112,370,414

Notes:

(A) Source: WPC-2d.

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

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

Line No.	Description	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Total
1 2	Other Base Revenue Residential	480,678	692,906	1,747,593	3,992,780	5,705,895	6,253,524	4,221,635	2.062.255	1,278,377	711,538	475,268	432,012	28.054.459
3	Commercial	262,245	386,972	746,153	1,537,456	2,169,881	2,332,957	1.747.091	898,209	606,686	382,556	297,068	280,603	11,647,877
4	Commercial - Res	0	0	0.	0	0	٥	0	0	0	0	0	0	0
5	Industrial	218,883	255,480	299,837	422,616	490,904	487,724	393,893	326,730	273,066	247,348	244,267	265,017	3,925,765
6	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OPA	5,764	23,337	40,068	89,485	94,336	76,558	54.512	38,000	21,485	6,780	8,674	27,782	496,781
8	Inter-Dept	18	20	119	1,076	2,684	2,473	1,758	883	549	72	(141)	(39)	9,452
9	Total Other Base Revenue	967,586	1,358,715	2,833,770	6,043,413	8,453,680	9,153,236	6.428.889	3,326,077	2,180,163	1,348,294	1,025,138	1,005,375	44,134,334
10	200													
11	Fixed Customer Charge Residential	1,540,952	1.544.021	1.549.284	1,554,020	1,557,683	1.521.135	1,560,768	1.559.085	1.555.059	1.553.640	1.553,442	1.552.997	18,602,086
13	Commercial	332,396	341,212	345,878	349,762	351,196	338,815	354,398	351,445	347,413	344,562	338,895	328,829	4,122,599
14	industrial	10,100	9.950	10,350	10.800	10,950	9,850	10,150	10,150	10,100	10,300	10.700	10,300	123,700
15	Street Lighting	0,100	0	0,550	0	0	0.050	0	0	0	0	0.700	0	0
16	OPA	9,600	4.850	4.950	4,950	4,900	4.150	5,000	4.950	4.950	4,850	9,400	18,050	78,600
17	(T	9,460	9,460	6,880	9,460	9,480	9,460	9,460	9,460	9,460	9.460	9,030	9,030	110,080
18	Commercial Transp.	2,900	3,300	3,350	3,350	3,350	3,450	3,450	3,550	3,550	3,500	3,500	2,650	39,900
19	industrial Transp.	1.950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,850	23,300
20	OPA Transp.	450	150	150	150	150	150	(3,995)	(4,021)	(3.937)	(4.009)	(3.946)	(3,132)	(21.840)
21	Inter-Dept	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total Fixed Customer Charge	1,907,808	1,914,893	1,922,592	1,934,442	1.939,639	1,885,960	1.941,179	1,936,569	1.928,545	1,924,253	1,920,971	1.918.574	23,078,425
23	40 x x 2 2 x 4 x 1 x 2 x 5 x 5 x 1						100	2.50		1000				
24														
25	GCA Revenue													
26	Residential	277,031	405,506	1,033,063	3.261,087	4.719,549	5,112,967	3,182,796	1,552,061	957,401	635,585	420,493	385,001	21,942,540
27	Commercial	155,326	244,260	550,033	1,688,239	2,442,408	2,629,539	1,863,743	888,074	585,121	406,901	300,142	283,518	12,037,304
28	Commercial - Res.	0	0	.0	0	. 0	D		0		.0		0	0
29	Industrial	7,304	11,141	32,818	117,859	171.142	183,167	117.719	67,219	25.091	15,989	15,116	13,270	777,635
30	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OPA	7,355	7,197	13,465	57,788	63,901	64,733	45,434	24,068	11,602	6,831	10,168	19,296	332,038
32	Commercial Transp.	(1,027)	(857)	(1,500)	(1,957)	(2,429)	(4,226)	(2,714)	(1,826)	(1,372)	(701)	68	67	(18,474)
33	Industrial Transp.	(2,452)	(1,348)	(1,655)	0	0	0	0	0	0	0	0	0	(5,455)
34	OPA Transp	(62)	0	0	0	3 458	0	0	0	1.381	589	141	0	(62)
35	Inter-Dept	142 406	20	112	5,123,823	7,398,029	3.199	5,211,886	2,440		1,065,194	746,128	39	17,308
36	Total GCA Revenue	443,469	665,919	1,626,336	5,123,623	1,380,029	7,989,379	5,211,000	2,532,030	1,579,424	1,000,194	740,120	701,191	35,082,834
38	Unbilled Base Revenue													
39	Residential	(42,627)	521,347	1,055,825	1,123,379	(556 278)	(692,114)	(1,255,128)	281,350	(307,856)	14,058	60,806	108.357	311,120
40	Commercial	(18,065)	162,902	500,054	3,928	(164.551)	(103,215)	(327,688)	23,711	(26,782)	(58,833)	(9,240)	58,351	40,568
41	Commercial - Res.	(1.0,000)	0	0	3	0	0	0	0	0	(00,000)	.0	0	0
42	Industrial	(5,236)	53,088	66,396	(190,902)	(11,511)	133,830	(36,555)	(13,703)	(22,651)	10,252	7,431	16,248	6,687
43	OPA	(3,227)	21,558	66,998	(50,499)	(18,981)	8,422	(56,879)	39,884	6,181	8.787	4,227	1,728	26,197
44	Total Unbilled Base Rev	(89,157)	758,895	1,689,274	885,908	(751,321)	(853,078)	(1,676,250)	331,242	(351,108)	(27,736)	63,224	184,682	384,573
45														
46	Unbilled GCA Revenue													
47	Residential	24,933	243 340	241,140	1,409,548	(342,964)	8 912	(357 856)	(770 101)	(475.382)	(145 437)	(46.245)	4 149	(205,947)
48	Commercial	15,434	121,924	795,788	530,255	(194,990)	(2,329)	(158,134)	(318,139)	(131,855)	(47,954)	15,463	(7,000)	18,464
49	Commercial - Res.	D	0	0	Q	0	0	0	Q	a	Ω	-0	0	0
50	Industrial	2,559	8.211	8,370	17.622	(12.250)	(2.810)	-414	(14.057)	5.503	(13.403)	(5.405)	1.237	(4,015)
51	OPA	2.215	12,246	23,085	31.352	(23.471)	(4.576)	26,218	(69.772)	(13,747)	(14,417)	(3.995)	4.875	(29,387)
52	Total Unbilled GCA Rev	45,140	385.721	468,382	1,988,877	(573,675)	(808)	(489,358)	(1,171,549)	(815,481)	(221,211)	(40,185)	3,261	(220,886)
53	Carlo													
54	Transportation	1204 444	447.466	442.444	440.400	******	47.005	05 400		00 000	07 490	405.000	400 404	4 000 000
55	Transp. Gas of Others	108,350	114,408	114,717	110,130	104,234	87,995	85,438	87,405	93,902	97,132	105,660	100,455	1,209,826
56 57	Transp. Gas of Others - Inter Co.	50,292 158,642	154,700	50,292 165,009	50,292 160,422	50,292 154,526	138,287	50,292 135,730	50,292 137,697	144,194	50,292 147,424	50,292 155,952	50,292 150,747	1,813,330
58	Total Transportation	150,042	104,700	105,008	100,422	134,526	130,207	145,730	137,007	144,124	197,924	122,832	150.747	1,013,330
59	Misc. Service Revenue	85,694	101,961	467,634	1,244,089	1,032,053	(304,131)	517.148	508.767	210,284	150,379	132,668	123,326	4,267,850
60	Total Revenue	3,539,202	5,350,804	9,172,997	17,380,952	17,662,931	18,211,845	12,069,222	7,598,839	5,076,021	4,386,597	4,003,894	4,087,156	108,540,460
	Taractura and the same of the	0,000,000	5,555,554	4111741471	71,1000,1000		. 476.1.16.10		.,,		1,000,001		1,441,114	

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

Line	G0074-1-1-1	10.700	G-9 TX		2A 25	20.00	A 7 - 23.	0.2	2.74		Socal.			E-14-00
No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
1	Other Base Revenue				2 224 222		****		****		***		1 000 000	44 404 407
3	Residential	5,871,412	6,380,694 1,940,869	4,338,846	2,871,233 944,226	1,577,490 534,137	636,880 330,398	540,659 280,184	529,157 259,461	626,039 314,199	606,774 353,737	1,884,316 671,638	4,657,307	30,520,807
	Commercial - Res.	1,801,176	1,940,869	1,410,676	944,226	534,137	330,398	280,184	259,461	314,199	353,737	671,638	1,591,641	10,438,344
5	Industrial	506.525	508,223	418,338	325,969	254.026	224,534	219,479	225,882	213,537	230.197	298,165	491,205	3,916,080
6	Street Lighting	14	13	14	14	14	14	14	13	14	13	13	15	165
7	OPA	251,166	261,415	150,604	121,309	49.503	19,113	14,476	11,220	18,463	34.582	90,599	218,052	1,240,502
8	Inter-Dept	1,958	2,662	1,994	1,078	151	68	64	64	95	424	1,040	1,665	11,263
9	Total Other Base Revenue	5,432,251	9,093,876	6,326,474	4.263,829	2,415,321	1,211,007	1.054.876	1,025,797	1.172,347	1.225,727	2,945,771	6,959,885	46,127,161
10										The state of the s		1 400		
11	Fixed Customer Charge													
12	Residential	1,581,295	1,577,075	1,573,775	1,569,827	1,567,702	1,568,064	1,572,187	1,581,119	1,593,520	1,544,425	1,553,199	1,565,382	18,847,570
13	Commercial	322,624	306,818	300,813	295,920	294,661	292,119	296,657	309,571	323,187	289,980	302,607	315,914	3,650,871
14	Industrial	12,464	12,149	12,074	12,148	11,912	12,113	11,937	12,039	12,526	10,016	10,102	10,510	139,990
15	Street Lighting	50	50	50	50	50	50	50	50	50	50	50	50	600
16	OPA	18,900	19,000	19,100	19,050	15,900	18,800	18,750	18,750	18,700	18,800	15,800	18,900	226,450
17	IT	9.460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	9,460	
18	Commercial Transp.	19,218	18,854	18,633	18,478	18,399	18,388	18,524	19,023	19,399	30,327	31,146	31,761	262,150
19	Industrial Transp.	4,466	4,353	4,327	4,353	4,268	4,341	4,277	4,314	4,488	18,908	19,070	19,841	97,006
20	OPA Transp.	4,466	4,353	4,327	4,353	4,268	4.341	4,277	4,314	4,488	4,874	4,865	4,897	53,823
21	Inter-Dept	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total Fixed Customer Charge	1,972,943	1,952,112	1,942,559	1,933,639	1,929,620	1,927,676	1,936,119	1,958,640	1,985,818	1,926,840	1,949,299	1,976,715	23,278,460
23	GCA Revenue													
25	Residential	5,476,533	4,808,488	3,269,656	1,526,809	821,320	568,468	580,179	581,046	633,590	983,268	2,372,272	4,054,980	25,676,609
26	Commercial	2,188,714	2,138,513	1,537,401	712,773	376,374	395,090	408,699	374,528	418,020	723,382	1,099,104	1,890,087	12,262,685
27	Commercial - Res.	4,100,114	2,100,010	1,007,401	0	0,0,0,4	055,050	0	0,4,520	0	0	0	1,050,007	0
28	industrial	227.227	225,247	158.495	67,900	26,877	30,835	30,340	31,952	33,250	48,055	103,431	196,278	1,179,687
29	Street Lighting	23	18	18	13	13	22	26	26	25	38	30	24	276
30	OPA	275,782	268,437	154,644	89,791	36,989	25,442	22,514	16,970	24.055	55.569	124,872	238,541	1,333,606
31	Inter-Dept	3.241	3.559	2.666	1.016	140	108	123	126	171	1.218	2,325	2.571	17,254
32	Total GCA Revenue	6.171.520	7,444,262	5,122,880	2,398.302	1,261,713	1,019,965	1,041,881	1.004,648	1.109,111	1,811,530	3,702.034	6,382,481	40,470,327
33	1000000	74000000	747.748.48	44122175	56300000	2000 111111	(10.16)	New York	Sections	Organita.	1900043			3-4-1-50-0
34	Unbilled Base Revenue													
35	Residential	419,803	(795,454)	(453,280)	(845,390)	(821,512)	(90,670)	(5,022)	6,576	(9,192)	655,492	1,001,791	633,943	(303,915)
36	Commercial	15,210	(159,944)	(129,222)	(222,691)	(120,452)	(52,637)	14,096	(2,474)	9,706	138,066	380,716	132,380	2.754
37	Commercial - Res.	. 0	0	. 0		. 0	0	0		0	0	. 0	0	0
38	Industrial	103	(75,978)	10,956	(58,998)	(11,165)	(3,070)	(873)	12,760	(6,822)	74,265	99,492	(61,626)	(20,956)
39	OPA	(2,624)	(38,410)	25,768	(62, 167)	(20,734)	(3,294)	689	3,677	(65)	35,013	61,331	(9,890)	(10,706)
40	Total Unbilled Base Rev	432,492	(1,069,786)	(545,778)	(1,190,246)	(973,863)	(149,671)	8,890	20,539	(6,373)	902,836	1,543,330	694,807	(332,823)
41														
42	Unbitted GCA Revenue													
43	Residential	333,259	(1 100.462)	(341.528)	(793.454)	(435 515)	(125,518)	(43.395)	1.037	8,671	929 466	7 103,112	(6,824)	(470,467)
44	Commercial	(6.595)	(399,651)	(157,013)	(339,342)	(102,078)	(27,110)	30,407	(2,513)	9,667	365 155	623,616	(144.759)	(150,216)
45	Commercial - Res.	0	10	D	0	0	0	. 0	0	0	0	0	1	1
46	Industrial	(550)	(38,037)	4.151	(9,003)	(760)	(15.372)	(7,462)	767	2,304	(8.948)	45 583	(23, 379)	(50,686)
47	OPA	(4.392)	(49,931)	26,459	(55,182)	(74,990)	(32.287)	(13.348)	3,592	6.265	11,301	98,698	(21.679)	(45,474)
48	Total Unbilled GCA Rev	321,722	(1,588,101)	(468,029)	(1,196,981)	(553,343)	(200,265)	(33,798)	3,703	26,907	1,296,974	1.871,009	(196,640)	(716,842)
49														
50	Transportation	ALC: NO	44444	420.00	241.000	2000000	100000	100000	444.764			Va. 272	1.00.330	Variable.
51	Transp. Gas of Others	150,567	135,859	138,006	131,114	132,640	131,902	132,163	140,409	133,026	151,021	151,340	141,144	1,669,191
52	Transp. Gas of Others - Inter Co.	.50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	603,504
53	Total Transportation	200,859	186,151	188,298	181,406	182,932	182,194	182,455	190,701	183,318	201,313	201,632	191,436	2,272,695
54	A TOTAL CONTRACTOR OF THE PARTY	****	****	****	****	4.0.			A	*****		*****	****	***
55	Amazon Minimum Use Agreement	21,519	21,519	21,519	21,519	21,519	21,519	21,519	21,519	21,519	21,519	21,519	21,519	258,228
58 57	Misc. Service Revenue	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	74,974	899,688
58	Hillor Continue Hotelina	14,314		44,414	1-1-1-1		14,414	1-10.0	141414	14,214	.4.5/4	(4)4/4	.4.4.4	000,000
59	Total Revenue	19,628,280	16,115,007	12,662,897	6,486,442	4,358,873	4,087,399	4,286,916	4,300,521	4,567,621	7,461,713	12,309,568	16,105,177	112,370,414

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

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

Line No.	Adjustment D-2.15	Description Uncollectible Expense	Base Revenue	Gas Cost Revenue	Other Revenue	Other Production	Purchased Gas Cost	Transmission Expense	Distribution Expense	Customer Service & Info Exp.	Customer Accounting Expense (1,227,152)	Sales Expense	A&G Expense	Depreciation Expense	Taxes Other Than Income Taxes
2	D-2.16	Rate Case Expense									( ries, i.o.)		70,692		
3	D-2.17	Reserved for future use											.0,002		
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			N. T. Service	1000									15.11.24
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										10.00		(1,037,127)	
10	D-2.24	Eliminate Unbilled Revenue	332,823	716,842			715,846								
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.

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

			FFRA	- V	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	Code	FERC	Yotal	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
403002	Depreciation Expense	DEPR	403	18,225,075	1,508,685	1,508,891	1,509,390	1,511,558	1,512,155	1,513,387	1,523,636	1,523,960	1,525,252	1,527,768	1,529,309	1,530,886
404200	Amon Exp - Limited Term	DEPR	404	1,816,287	173,454	173,378	173.378	172,808	143,971	143,971	143,971	143,930	131,777	131,777	141,839	142,033
407305	Reg Assest Amortization	AMORT	407	407,760	33,980	33,980	33,950	33,980	33,960	33,980	33,960	33,980	33,980	33,960	33,980	33,980
407355	DSM Amortization	ОТН	407	0	0	0	.0	0	0	0	0	0	0	0		0
408121	Taxes Property-Operating	OTHTX	408	4,307,700	358,975	356,975	358,975	358,975	358,975	350,975	358,975	358,975	358,975	358,975	358,975	358,975
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0	0	0	. 0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	D	0	0	0	0	0	0	0	0	0
408470	Franchise Tax	XTHTO	406	0	0	0	.0	0	0	0	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0	0	0	0	0	D	0	0
408851	Sales and Use Expense	OTHTX	408		0	0	0	. 0	0	0	0	0	. 0	.0	0	. 0
408960	Allocated Payroll Taxes	OTHTX	408	620,302	54,454	49,895	50,041	49,393	48,944	48,824	61,511	48,689	47,409	48,400	50,441	62,521
409060	Federal Income Taxes Utility Op Income	FIT	409	1,335,391	111,283	111,283	111,263	111,283	111,283	111,283	111,283	111,263	111,283	111,283	111,283	111,278
409160	State/Local Inc Tax Exp Utility Op Inc	FIT	409	(21,854)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1,821)	(1.821)	(1.823)
410060	Deferred FIT	FIT	410	1,691,599	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,992	140,987
410101	Deferred SIT	FIT	410	775,543	64,629	64,629	64,629	84,629	64,629	64,629	64,629	84,829	64,529	84,829	64,629	64,624
411060	Deferred FIT - ARAM	FIT	411	(72,079)	(6,007)	(6,007)	(0,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,007)	(6,002
411065	Amortization of Investment Tax Credit	FIT	411	(60,747)	(5,082)	(5,082)	(5,082)	(5,062)	(5,082)	(5,062)	(5,082)	(5,062)	(5,082)	(5,062)	(5,062)	(5,085)
411101	Deferred SIT - ARAM	FIT	431	0	. 0	0	0	0	0	0	0	0	0	0	0	0
411102	DFIT - Other	FIT	411	15,664	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,309
411113	DSIT: State Excess DIT Amort	FIT	411	(74,589)	(6,216)	(6,216)	(6.216)	(6,216)	(6,218)	(6.216)	(6,216)	(6,216)	(6.216)	(6,216)	(6,216)	(8,213)
411115	DFIT: Federal Excess DIT Amon	FIT	411	(630,436)	(52,538)	(52,538)	(52,538)	(52,536)	(52,536)	(52,536)	(52,536)	(52.538)	(52,536)	(52,538)	(52,538)	(52,540
426509	Loss on Sale of A/R	CO	426	1,057,564	109,284	135,772	89,105	43,896	83,222	75,840	67,417	67,422	78,463	76,256	94,402	138,485
426591	I/C - Loss on Sale of A/R	CO	426	(97,867)	(36,118)	(76,155)	(18,654)	32,064	16,083	21,882	8,320	10,443	1,003	6,177	5,136	(68,048
426891	IC Sale of AR Fees VIE	00	426	212,185	19,552	20,652	18,367	16,843	13,784	12,658	19.942	19,151	18,248	17,603	70	35,385
480000	Residential Sales-Gas	REV	480	75,044,998	12,929,241	12,766,258	9.182,279	5,967,873	3,966,513	2,773,413	2,693,028	2,691,321	2,853,148	3,134,466	5,809,788	10,277,670
480990	Gas Residential Sales-Unbilled	REV	480	(774,382)	753,062	(1,895,936)	(794,908)	(1,639,844)	(1,257,027)	(215,186)	(48,417)	B,413	(521)	1,584,958	2,104,903	627,119
481000	Industrial Sales-Gas	REV	481	2,105,702	377,004	405,871	289,120	152,020	67,885	62,420	58,214	60,393	64,294	74,786	159,840	333,655
		REV	481					(22,029)								
481090	Gas Industrial Sales Unbilled			(82,139)	(522)	(63,224)	7,258		(2,039)	(15,639)	(7,525)	1,713	1,712	(3,556)	61,035	(39,321
481200	Gas Commercial Sales	REV	481	25,234,864	4.031,751	4.239,582	3,139,386	1,877,029	1,153,002	978,266	051,689	907,111	1,011,286	1,307,672	1,985,419	3,652,491
481290	Gas Commercial Sales Unbilled	REV		(184,938)	5,952	(546,165)	(274,440)	(541,707)	(208,858)	(72,578)	42,583	(4,593)	17,826	476,843	946,616	(26,417
452000	Other Sales to Public Auth-Gas	REV	482	2,458,046	461,337	488,215	289,415	204,018	95,934	60,309	53,089	44,430	56,152	93,698	199,580	411,569
482090	Gas OPA Unbilled	REV	482	(71,458)	(6,133)	(79,432)	46,250	(103,957)	(31,763)	(35,038)	(12,785)	6,447	6,218	30,871	136,545	(28,683)
482200	Gas Public St Hwy Ltng	REV	482	1,040	87	81	62	76	76	86	90	89	89	102	93	89
484000	Interdepartmental Sales	REV	484	28,527	5,199	6,221	4,660	2,094	291	176	187	190	266	1,842	3,365	4,238
487001	Discounts Eam/Lost-Gas	REV	487	0	0	0	0	. 0	0	0	0	0	0	0	0	0
488000	Misc Service Revenue-Gas	REV	488	51,996	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333
488100	IC Misc Svc Reg Gas Reg	REV	488	847,692	70,641	70,841	70,641	70,641	70,641	70,641	70,641	70,641	70,641	70,641	70,641	70,641
489000	Transp Gas of Others	REV	489	1,782,711	160,027	145,319	147,486	140,574	142,100	141,382	141,623	149,869	142,488	160,481	160,800	150,604
489010	IC Gas Transp Rev Reg	REV	489	803,504	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292
489020	Comm Gas Transp Only	REV	489	1,379,384	299,981	185,472	134,138	94,366	70,570	57,728	52,373	55,474	63,540	89,754	119,076	176,912
489025	Comm Gas Transp Unbilled	REV	489	37,478	2,663	(13,430)	(11,795)	(20,326)	(13,672)	(7,169)	1,920	(394)	1,547	26,376	57,718	14,038
489030	Indust Gas Transp Only	REV	489	3,485,484	395,196	365,820	325,632	279,888	250,716	230,922	229,338	235,313	221,026	253,909	292,448	405,498
489035	Indust Gas Transp Unbilled	REV	489	10,497	75	(50,791)	7,851	(45,972)	(9,886)	(2,803)	(810)	11,834	(6,230)	68,873	84,040	(45,684
489040	OPA Gas Transp Only	REV	489	398,332	88,977	64,989	39,280	30,485	13,728	7,387	6,927	6,823	9,554	20,127	39,556	68,521
489045	OPA Gas Transp Unbilled	REV	459	15,278	(883)	(8,909)	5,977	(13.392)	(3,961)	(525)	126	822	(18)	15,443	23,484	(2.886
495031	Gas Losses Damaged Lines	REV	495	0	0	0	0	0	0	0	.0	0	0	D	0	0
496020	Provision for Rate Refund	REV	496	0	0	0	0	0	0	0	0	0	0	0	0	0
711000	Gas Boller Labor	PO	711	0	0	0	0	0	0	0	0	0	0	D	0	0
712000	Gas Production-Other Power Ex	PO	712	0	0	0	0	0	0	0	0	0	0	0	0	0
717000	Lig Petro Gas Exp-Vapor Proc	PO	717	336,370	30,950	25,328	25,328	25,328	25,606	25,834	37,330	25,834	25,834	25,834	25,834	37,330
728000	Liquid Petroleum Gas	PO	728	0	0	0	0	0	0	0	0	0	0	0	0	0
735000	Gas Misc Production Exp	PO	735	295,297	31,108	29.243	29,405	20,905	19,597	19,673	23,487	19,673	19,673	19,573	29.573	33,387
742000	Maint Gas Production Equipmen	PM	742	123,260	4.489	4.489	1.489	12,489	29,881	15.489	21.489	1.489	1.489	26,489	1,489	1,489
801000	Purchases Gas & NGL	Fuel	801	40,470,323	8,171,520	7,444,261	5,122,880	2,398,302	1,261,713	1.019,964	1.041.850	1,004,648	1,109,110	1,811,531	3,702,033	0,382,461
801001	Purchases Gas & NGL-Aff	Fuel	801	0	0	0	0	0	0	0	0	0	0	1,011,021	0,702,033	0,000,401
605002	Unrecovered Purchase Gas Adj	Fuel	805	0	0	0	0	0	0	0	0	0	0	D	. 0	
805002	Purchase Gas Cost Unbilled Rev	Fuel	805	(716,846)	321,721	(1,588,101)	(468,029)	(1,196,981)	(553,343)	(200,266)	(33,795)	3,703	26,906	1,298,974	1,871,009	(196,641
807000		PO	807			46,138		47,184				47,191				
	Gas Purchased Expenses			565,774	48.732	40,130	47,161	47.104	47,188	47.185	47.710		47,188	47,193	47.190	47.714
807100	VC Gas Purchased Expenses	PO	807		0		0		0	0	0	0	0		0	0
850001	Operation Supv & Eng-Tran	TO	850	0		0	0	0	0			0	0	0	0	0
859000	Other Expenses-Trans Transm-Maint of Mains	TO	859 863	16,066	1,313	1,313	1,344	1.344	1,344	1,344	1,344	1,344	1,344	1,344	1.344	1.344
883000				519,621	12,150	13,600	34,232	70,016	52,320	74,798	75,380	60,172	61,226	41,045	14,731	9,351

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

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

Account	Description	Code	FERC	Total	Jan-22	Feb-22	BUDGET Mar-22	Apr-22	BUDGET May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
871000	Distribution Load Dispatching	00	871	258,339	25,785	22,475	17,824	18,439	27,973	21,189	19,999	22,209	19,824	17,584	20,299	24,459
874000	Mains And Services	00	874	1,332,088	108,257	92,707	94,482	103,931	109,981	111,857	140,518	111,571	111,417	111,190	105,775	130,600
875000	Measuring And Reg Stations-Ga	DO	875	175,613	15,628	13,529	13,529	13,529	13,642	13,730	18,438	13,736	13,736	13,738	13,736	18,438
876000	Measuring & Reg Station-Indus	DO	876	(10,975)	(983)	(844)	(844)	(644)	(851)	(857)	(1,162)	(857)	(857)	(857)	(857)	(1,162
878000	Meter And House Regulator Exp.	DO	878	620,320	53,565	49,916	49,944	49,944	50,124	50,273	57,730	50,273	50,273	50,273	50,273	57,730
879000	Customer Installation Expense	00	879	1,294,237	113,024	102,302	109,389	100,221	88,888	107,619	134,788	98,885	99,026	103,324	103,684	133,309
880000	Gas Distribution-Other Expense	DO	860	2,895,126	286,255	239,396	221,779	233,144	231,488	241,600	242,143	245,554	248,129	254,361	226,953	225,324
887000	Maintenance of Mains	DM	887	1,128,603	94,704	85,615	90,461	93,310	86,778	90,558	118,689	90,009	94,663	86,681	86,350	110,787
589000	Maint-Meas/Reg Stn Equip-Gas	DM	889	34,344	2,886	2,788	2,788	2,797	2,801	2,804	3,142	2,004	2,804	2,804	2,804	3,142
892000	Maintenance of Services	DM	892	647,372	53,906	53,844	53,933	53,933	53,938	53,938	54,065	53,938	53,938	53,938	53,938	54,065
893000	Maint - Meters And House Reg	DM	893	17,493	1,581	1.344	1,344	1,344	1,355	1,365	1.850	1,365	1,365	1,365	1,385	1.850
894000	Maint-Other Distribution Equip	DM	894	(24,928)	15,155	12,830	(35,133)	12,630	12,755	(34,907)	18,022	12,856	(34,907)	12,856	12,858	(29,741)
901000	Supervision-Cust Accts	CO	901	187,499	14,548	14,488	14.552	14,809	14,813	14,811	20,107	14,816	14,813	14,818	14,815	20,111
902000	Meter Reading Expense	CO	902	950	97	72	72	72	72	73	105	73	73	73	73	105
903000	Cust Records & Collection Exp	ca	903	3,205,743	415,171	298,445	341,104	351,520	273,563	274,918	238,738	207,681	210,678	207,843	156,538	200,344
903100	Cust Contracts & Orders-Local	CO	903	291,549	24,352	24,309	24,300	24,247	24,203	24,245	24,304	24,186	24,188	24,368	24,395	24,454
903200	Cust Billing & Acct	CO	903	426,150	35,219	35,178	35,332	35,129	35,088	35,321	36,963	34,987	34,987	35,232	35,536	37,178
903300	Cust Collecting-Local	CO	903	344,361	27,981	27,948	27,991	28,209	28,178	28,208	31,396	28,162	28,162	28,300	28,320	31,510
903400	Cust Receiv & Collect Exp-Edp	00	803	33,216	2,768	2,765	2,788	2,768	2,768	2,768	2,768	2.768	2,768	2,768	2,768	2,768
903891	IC Collection Agent Revenue	CO	903	(51,188)	(5,136)	(4,949)	(4,103)	(3,413)	(3,505)	(3,924)	(4,392)	(4.021)	(4.081)	(3.738)	(4,865)	(5,241)
904001	BAD DEBT EXPENSE	00	904	0	0	0	0	0	.0	0	a	0	0	0	0	0
905000	Misc Customer April Expenses	CO	905	0		0	0	0	0	0	0	0	0	. 0	0	. 0
908160	Cust Assist Exp-General	CSI	808	157.216	11.051	12,453	13,645	13,899	14,479	12,038	14,189	12,010	13,796	11,783	15,249	12,626
909650	Misc Advertising Expenses	CSI	909	0	0	0	- 0		0	0	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	113,220	9,435	9,435	9,435	9,435	9,435	9,435	9.435	9,435	9,435	9,435	9,435	9,435
910100	Exp-Rs Reg Prod/Syces-CstAccts	CSI	910	116,752	9,896	9,896	9,896	9,896	9,896	9,896	9,896	9,896	9,896	9,896	9.896	9,896
912000	Demonstrating & Selling Exp	SE	912	413,912	34.678	40,669	33,104	37,347	37,574	34,051	31,124	35,701	32,238	30,452	34,950	32,014
91300t	Advertising Expense	SE	913	0	0	0	0	0	0	D	0	0	0	0	0	0
920000	A & G Salaries	AGO	920	2,275,027	194,876	186,014	228,664	188,607	188,704	241,213	190,588	188,778	149,025	188,795	188,703	141,060
921100	Employee Expenses	AGO	921	198,795	17,405	16,490	16,490	18,490	16,490	16,490	16,490	16,490	16,490	16,490	16,490	16,490
921200	Office Expenses	AGO	921	253,535	26,007	19,352	21,490	22,076	20,702	20,138	19,937	19,741	19,490	24,662	19,298	20,844
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0	0	0	0	0	0	0	0
921400	Computer Services Expenses	AGO	921	227,053	18,848	18,848	18,905	18,889	18,848	19,458	18,850	18,852	18,848	18,883	18,976	18,848
921540	Computer Rent (Go Only)	AGO	921	2,424	202	202	202	202	202	202	202	202	202	202	202	202
921600	Other	AGO	921	120	10	10	10	10	10	10	10	10	10	10	10	10
921980	Office Supplies & Expenses	AGO	921	963,420	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285
923000	Outside Services Employed	AGO	923	512,384	45,862	42,352	42,432	42,382	42,382	42,452	42,362	42,382	42,472	42,382	42,382	42,542
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0	0	0	0	0	0	0	0
924000	Property Insurance	AGO	924	924	77	77	77	77	77	77	77	77	77	77	77	77
924050	Inter-Co Prop Ins Exp	AGO	924	5,880	490	490	490	490	490	490	490	490	490	490	490	490
924980	Property Insurance For Corp.	AGO	924	60,396	5,033	5,033	5,033	5,033	5,033	5,033	5,033	5,033	5,033	5,033	5,033	5,033
925000	Injuries & Damages	AGO	925	23,000	1,125	1.250	2,250	1,625	1,625	2,500	1,375	1,625	2,750	1,625	1,625	3,625
925051	INTER-CO GEN LIAB EXP	AGO	925	109,944	9,162	9,162	9,162	9,162	9,162	9,162	9,162	9,162	9,162	9,162	0.162	9,162
925200	Injuries And Damages-Other	AGO	925	0	0	0	0	0	0	0	0	0	0	0	0	0
925300	Environmental Inj & Damages	AGO	925	0	0	. 0	0	0	0	0	0	0	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	7,656	638	638	538	635	638	638	638	636	638	638	030	638
926000	EMPL PENSIONS AND BENEFITS	AGO	926	1,840,475	136,646	138,646	155,908	138,648	136,646	162,745	138,646	136,846	118,807	136,646	135,646	111,847
926600	Employee Benefits-Transferred	AGO	926	775,081	89,565	64,136	64,136	64,136	64,136	64,136	64,136	64,138	64,136	64,136	64,138	84,136
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(352,140)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)	(29,345)
928000	Regulatory Expenses (Go)	AGO	928	0	0	0	0	0	0	0	0	0	0	. 0	0	0
928006	State Reg Comm Proceeding	AGO	928	237,638	19,803	19,803	19,603	19,803	19,603	19,803	19,803	19,803	19,803	19,803	19,803	19,803
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	0	0	0	0	0	0	0	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(151,080)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	[12,590]
930150	Miscellaneous Advertising Exp	AGO	930	34,032	2.836	2,836	2,838	2,636	2,836	2,838	2,836	2,636	2,836	2,836	2,838	2,836
930200	Misc General Expenses	AGO	930	120,441	49,668	17,295	54,252	11,132	(2,028)	(2,499)	3,642	(2.445)	(1,316)	(2.111)	(2.576)	(2,573)
930220	Exp Of Servicing Securities	AGO	930	0	0	0	0	0	0	0	0	0	0	0	0	. 0
930230	Dues To Various Organizations	AGO	930	13,176	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098
930240	Director'S Expenses	AGO	930	19,836	1,653	1,653	1.653	1,653	1,653	1,653	1.653	1,653	1.653	1,653	1,653	1.853
930250	Buy Sell Transf Employee Homes	AGO	930	488	39	39	39	39	39	39	39	38	39	39	39	39
930700	Research & Development	AGO	930	0	0	0	0	0	0	0	0	0	0	-0	0	0
930940	General Expenses	AGO	930	624	52	52	52	52	52	52	52	52	52	52	52	52
931001	Rents-A&G	AGO	931	57,120	4,692	4,692	4,692	4,692	4,692	4,592	4,692	4,692	4,692	4,892	4,892	5,508
		AGO	931	327,132	27,261	27,261	27,261	27,261	27,261	27,261	27,261	27,261	27.261	27,261	27,261	27,261

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

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

					BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Account	Description	Code	FERC	Total	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-21
932000	Maintenance Of Gen Plant-Gas	AGO	932	1,260	5	5	305	5	- 5	5	305	5	305	5	5	305
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0	0	0	0	0	0	0	0
				204,463,910	32,738,490	26,303,633	21,761,676	12,180,793	9,424,976	9,327,157	9,794,839	9,593,515	9,878,830	14,861,473	22.064,987	28,533,541
	Revenues	REV		112,370,414	19,628,280	16,115,007	12,652,897	6,486,442	4,358,873	4,087,399	4,286,916	4,300,521	4,567,621	7,451,713	12,309,568	18,105,177
	OperatingExpenses													6.		
	Gas Purchased Expense	Fuel		39,753,477	8.493,241	5,856,160	4,654,851	1,201,321	708,370	819,698	1,008,082	1,008,351	1,136,016	3,108,505	5,573,042	6,185,840
	Operation															
	Production	PO		1,197,441	108,790	100,709	101,894	93,417	92,391	92,692	108,527	92,698	92,695	92,600	102,597	110,431
	Customer Accounts	CO		5,611,184	607,706	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	32,976	33,230	33,810	31,369	33,520	31,341	33,127	31,114	34,580	31,957
	Sales Expense	SE		413,912	34,678	40,669	33,104	37,347	37,574	34,061	31,124	35,701	32,238	30,452	34,950	32,014
	Transmission	TO		16,066	1,313	1,313	1,344	1.344	1.344	1,344	1,344	1,344	1,344	1,344	1,344	1,344
	Distribution	DO		6,565,748	601,731	519,483	505,103	518,364	521,023	545,217	812,454	541,371	541,548	549,891	519,883	588,698
	A&G	AGO		7,364,599	671,403	613,784	718,228	613,384	598,906	878,032	605,727	597,606	540,403	602,909	597,081	529,136
	Other	OTH		0	0	0	0	0	0	0	0	0	0	0	0	0
	Maintenance								1,754							
	Production	PM		123,260	4,469	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	13,800	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	195,768	160.972	117,663	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	1,887,574
	Depreciation Expense	DEPR		20,041,362	1,682,139	1,682,269	1,682,768	1,684,366	1,658,128	1,657,358	1,687,607	1,667,690	1,657,029	1.659.543	1,671,148	1,672,919
	Amortization of Deferred Expenses	AMORT		407,750	33,980	33,980	33,960	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	407,844	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	248,587	246,567	248,555
	Operating Income			20,276,918	6,518,070	5,926,381	3,564,118	792,091	(707,230)	(1,152,359)	(1,221,007)	(092,473)	(743,588)	81,953	2,554,149	5,676,813

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

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

		1 0.4	FERR	W-100	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL.	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Account		Code	FERC	Total	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
403002	Depreciation Expense	DEPR	403	15,305,398	1,214,309	1,220,388	1,226,144	1,274,508	1,283,029	1,289,438	1,291,614	1,296,376	1,294,923	1,302,131	1,304,415	1,308,123
404200	Amort Exp - Limited Term	DEPR	404	4,392,069	420,534	336,102	338,677	332,457	349,084	339,923	340,220	456,224	381,604	343,911	401,922	351,411
407305	Reg Assest Amortization	AMORT	407	356,724	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727
407355	DSM Amortization	OTH	407	1,965,592	30,573	74,147	144,611	357,279	354,004	412,345	203,978	135,423	88,646	71,891	47,322	45,373
408121	Taxes Property-Operating	OTHTX	408	3,609,113	282,833	282,833	282,833	126,966	282,833	375,579	329,208	329,208	329,208	329,208	329,206	329,208
408150	State Unemployment Tax	OTHTX	409	5,218	5	5	6	9	3,503	1.327	261	78	(37)	13	21	27
408151	Federal Unemployment Tax	OTHTX	408	2,057	(248)	(263)	(261)	(256)	2,017	320	276	268	262	278	(166)	(170)
408152	Employer FICA Tax	OTHTX	408	249,504	(3,331)	23,645	34,358	44,386	27,357	27,712	25,977	28,048	(59,004)	28,647	43,399	28,332
408470	Franchise Tax	OTHTX	408	7,463	543	543	543	718	639	639	639	643	639	639	639	639
408700	Fed Social Security Tax-Elec	DTHTX	408	4,000	(3,000)	0	0	5,000	0	0	(4,000)	0	0	6,000	0	0
408851	Sales and Use Expense	OTHTX	408	(24,132)	(14,471)	0	0	0	0	(403)	0	0	(7,899)	0	0	(1,359)
408960	Allocated Payroll Taxes	OTHTX	408	285,772	38,181	1,512	30,959	60,896	35,234	31,682	22,318	14,494	14,009	17,081	9,644	11,762
409060	Federal Income Taxes Utility Op Income	FIT	409	3,242,416	270,201	270,201	270,201	270,201	270,201	270,201	270,201	270,201	270,201	270,201	270,201	270,205
409104	SIT - Prior Year Adj	FIT	409	57,639	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,806
409160	State/Local Inc Tax Exp Utility Op Inc	FIT	409	177,542	14.795	14,795	14,795	14,795	14,795	14,795	14,795	14,795	14,795	14,795	14,795	14,797
410060	Deferred FIT	FIT	410	1,197,211	99,768	99,768	99,768	99,768	99,768	99,768	99,768	99,768	99,768	99,768	99,768	99,763
410101	Defenred SIT	FIT	410	948,790	79,066	79,066	79,066	79,066	79,066	79,086	79,066	79,066	79,068	79,066	79,066	79,064
411060	Deferred FIT - ARAM	FIT	411	2,009	167	167	167	167	167	167	167	167	167	167	167	172
411085	Amortization of Investment Tax Credit	FIT	411	(91.121)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,593)	(7,598)
411101	Deferred SIT - ARAM	FIT	411	(92,502)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,709)	(7,703)
411102	DFIT - Other	FIT	411	58,085	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,845
411113	DSIT: State Excess DIT Amort	FIT	411	(60,676)	(5,056)	(5,056)	(5,056)	(5,056)	(5,056)	(5,058)	(5,056)	(5,056)	(5,056)	(5,058)	(5,056)	(5,080)
411115	DFIT: Federal Excess DIT Amon	FIT	411	(884,744)	(72,082)	(72,062)	(72,082)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,062)	(72,082)	(72,062)	(72,062)
428509	Loss on Sale of A/R	CO	426	406,003	(8,099)	(9,539)	9,228	4,689	95,363	100,658	86,958	49,024	28,288	15,546	32,259	21,628
426591	I/C - Loss on Sale of A/R	CO	426	(184,235)	21,337	22,774	6,911	13,670	(73,228)	(74,812)	(53,909)	(32,229)	(11,126)	(799)	(7,421)	4,596
426891	IC Sale of AR Fees VIE	CO	426	74,404	6,789	6,249	6,067	6,206	6,504	7,361	6,447	6,810	6,000	5.613	5.023	5.335
480000	Residential Sales-Gas	REV	480	71,380,675	2,329,249	2,687,106	4.663,574	9,559,941	12,781,881	12,701,059	9,335,368	5,533,671	3,914,467	2,969,038	2,494,106	2,411,217
480990	Gas Residential Sales-Unbilled	REV	480	105,173	(17,694)	764,687	1,296,965	2,533,027	(899,242)	(683,202)	(1,612,984)	(488,831)	(783,238)	(131,379)	14,558	112,508
481000	Industrial Sales-Gas	REV	481	1,837,826	46,433	54,649	105,728	252,219	347,799	349,929	255,243	162,998	79.032	61,170	62,212	60,416
481090	Gas Industrial Sales Unbilled	REV	481	11,433	(1,113)	19,146	33,277	7,607	(24,021)	(8,648)	(10,388)	(9,175)	(3,306)	(2,235)	393	9,676
481200	Gas Commercial Sales	REV	481	26,476,034	665,755	864,947	1,577,078	3,523,048	4.854.582	4,883,357	3,856,694	2,070,899	1,453,569	1.057,390	880.234	828,481
481290	Gas Commercial Sales Unbilled	REV	481	58,339	(2.473)	267,064	666,975	593,062	(359,140)	(188, 131)	(449,272)	(280,804)	(144,667)	(100,108)	5,791	50,042
482000	Other Sales to Public Auth-Gas	REV	482	695,038	24,713	19,693	35,178	112,303	122,938	116,382	91,304	51,701	27,386	16,903	26,689	49,848
482090	Gas OPA Unbilled	REV	482	(3,320)	(804)	27,374	77,821	14,615	(43,796)	(24,281)	(22,903)	(25,795)	(4,876)	(6,109)	(108)	5,740
482200	Gas Public St Hwy Ltng	REV	482	240	0	0	0	0	0	0	0	0	(4,5,6)	0	204	36
484000	Interdepartmental Sales	REV	484	26,760	32	40	231	2,083	6,122	5,672	6,666	3,323	1,930	861	0	n
487001	Discounts Eam/Lost-Gas	REV	487	1,166	(2,324)	0	0	3,487	0	3	0	0	0	0	o	0
488000	Misc Service Revenue-Gas	REV	488	21,228	584	1,850	732	2,312	2.089	1,513	3,064	2,906	1,234	1,469	1.872	1,603
488100	IC Misc Svc Reg Gas Reg	REV	488	1,034,527	51,997	51,997	51,997	307,166	70,641	70,641	76,883	70,641	70,641	70,641	70,641	70,641
489000	Transp Gas of Others	REV	489	1,319,906	117,810	123,868	121,597	119,590	113,694	97,455	94,698	96,865	103,362	106,592	114,690	109,485
489010	IC Gas Transp Rev Reg	REV	489	603,504	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50,292	50.292	50,292
489020	Comm Gas Transp Only	REV	489	1,669,325	86,179	108,713	135,598	213,268	254,438	258,615	164,294	125,644	94.786	81,118	78,354	68,340
489025	Comm Gas Transp Unbilled	REV	489	693	(161)	17,762	28,867	(58,879)	(401)	82,587	(36,550)	(13,624)	(13,970)	(6,679)	432	1,309
489030	Indust Gas Transp Only	REV	489	3,026,847	189,352	222,524	242,129	311,435	335,718	321,039	271,338	248,222	230,686	214,417	209,986	230,021
489035	Indust Gas Transp Unbilled	REV	489	(8,761)	(1,564)	42.153	41,489	(180,887)	260	139.662	(25,773)	(18,585)	(13,842)	(916)	1.633	7,609
489040	OPA Gas Transp Only	REV	489	222,866	(1,605)	15,845	25,349	44,615	43,834	24,801	24,480	16,863	10,992	1,709	1.703	
489045	OPA Gas Transp Unbilled	REV	489	130	(208)	6,430	12,482	(33,782)	1,344	28,127	(7.758)	(3,493)	(2,690)	(1,521)	338	14,280
495031	Gas Losses Damaged Lines	REV	495	10,695	574	486	1,682	234	(279)	795	128	943	75	(32)	5.714	375
496020	Provision for Rate Refund	REV	498	50,136	4,178	4,178	4,178	4,178	4,178	4,178	4.178	4,178	4,178	4,178	4,178	4,178
711000	Gas Boiler Labor	PO	711	4,051	4,176	50	155	361	846	876	940	4,176	269	105	4,178	4,1/8
712000	Gas Production-Other Power Ex	PO	712	2,930	108	117	0	223	960	475	575	116	118	119	119	0
		PO	717	The second secon					147		40000	100				
717000	Liq Petro Gas Exp-Vapor Proc			105,614	10,614	5,879	8,617	9.069	9,434	8,759	8,896	7,183	7,924	8,824	12,902	9,513
728000	Liquid Petroleum Gas	PO	728	31,207	0	0	0	12,792	13,955	4,460	0	0	0	0	0	. 0
735000	Gas Misc Production Exp	PO	735	99,020	4,827	6,537	9,886	13,086	7,678	21,915	7.076	5,382	5,557	5,404	7,501	4,171
742000	Maint Gas Production Equipmen	PM	742	27,260	1,279	666	2,181	5,881	2,775	2,567	1,123	1,165	2,231	1,291	2,414	3,687
801000	Purchases Gas & NGL	Fuel	801	38,157,350	762,951	1,607,007	3,130,167	5,352,501	5,891,545	9,576,336	3,632,217	2,299,087	1,473,685	1,328,950	1,478,802	1.624.082

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

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

					ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Account	Description	Code	FERC	Total	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
801001	Purchases Gas & NGL-Aff	Fuel	801	1,965,633	163,015	160,156	159,450	174,459	172,128	173,844	165,485	161,898	159,677	158,249	158,249	159,043
805002	Unrecovered Purchase Gas Adj	Fuel	805	(5,071,531)	(486,728)	(1,102,574)	(1,860,393)	(440,745)	1,328,584	(1,981,840)	1,651,546	140,803	(106,994)	(435,904)	(886,898)	(1,090,388)
805003	Purchase Gas Cost Unbilled Rev	Fuel	805	219,631	(8,321)	385,724	928,193	1,529,065	(573,671)	(214,131)	(1,208,747)	(143,595)	(460,776)	(161,643)	10,181	137,352
807000	Gas Purchased Expenses	PO	807	627,272	36,307	58,027	42,169	38,013	93,072	38,454	38,057	41,290	42,894	37,200	105,225	56,564
807100	I/C Gas Purchased Expenses	PO	807	2,399	125	129	202	427	379	581	157	159	111	45	37	47
850001	Operation Supv & Eng-Tran	TO	850	3,424	480	269	200	272	291	319	237	317	277	209	272	281
859000	Other Expenses-Trans	TO	859	39,683	1,345	1,321	1,034	(638)	1,543	1,502	8,443	8,281	1,447	12,801	1,154	1,450
863000	Transm-Maint of Mains	TM	863	88,528	5,089	2,330	14,546	4,679	362	1,662	5,375	12,498	5,591	15,027	14,108	7,261
671000	Distribution Load Dispatching	DO	871	261,379	36,088	13,641	14,104	30,180	17,822	13,753	13,813	13,035	29,291	46,204	17,965	15,483
874000	Mains And Services	DO	874	1,598,182	157,834	141.137	206,954	181,261	180,672	112,304	110,713	57,619	99,805	108,152	110,583	131,148
875000	Measuring And Reg Stations-Ge	DO	875	202,909	13,859	30,166	18,722	17,921	586	12	- 11	24,350	21,896	17,228	38,957	19,201
876000	Measuring & Reg Station-Indus	DO	876	32,529	1,308	329	630	2,911	378	2,979	1,982	4,341	5,685	1,824	7,623	2,541
878000	Meter And House Regulator Exp	DO	878	1,109,379	113,458	22,742	307,398	92,821	38,178	29,796	99,208	169,085	62,800	139,216	16,344	18,333
879000	Customer Installation Expense	DO	879	1,098,331	80,034	123,262	83,348	143,907	110,438	81,324	75,402	62,973	74,783	75,340	107,771	79,751
880000	Gas Distribution-Other Expense	DO	880	1,508,021	98,076	99,233	104,949	134,439	148,349	103,907	139,748	177,191	117,149	156,629	101,059	127,292
887000	Maintenance of Mains	DM	887	943,623	78,411	45,616	82,430	75,264	111,588	127,223	104,712	49,305	44,574	97,959	87,171	39,370
889000	Maint-Meas/Reg Stn Equip-Gas	DM	889	101,492	9,716	6,701	1,100	12,047	7,519	7,537	4,314	7,975	4.715	10,942	17,837	11,089
892000	Maintenance of Services	DM	892	516,295	11,066	7,926	64,835	84,439	11,380	1,478	53,913	42,449	68,940	120,750	(10,747)	59,866
893000	Maint - Meters And House Reg	DM	893	188,140	14,368	23,446	12,829	30,855	27,084	21,429	25,801	24,258	(5,359)	3,723	3,708	6,220
894000	Maint-Other Distribution Equip	DM	894	129,166	79,491	28,540	(41,336)	5,899	23,480	21,473	(4.915)	(7,649)	16,437	44,052	(4,902)	(31,404)
901000	Supervision-Cust Accts	CO	901	186,310	15,804	14,851	15,276	17,048	13,444	14,245	14,299	15,485	14,343	14,171	21,200	16,164
902000	Meter Reading Expense	CO	902	17,148	2,176	1,114	1.471	1,513	1.715	1.788	1,106	1,470	1.288	1,086	1,276	1,145
903000	Cust Records & Collection Exp	CO	903	1,808,868	104,049	153,396	150,996	141,024	141,313	142,390	241,404	31,235	148,357	126,460	204,123	226,121
903100	Cust Contracts & Orders-Local	CO	903	168,742	15,406	13,847	12,794	21,472	12,705	13,850	12,853	12,892	11,095	15,816	12,485	13,527
903200	Cust Billing & Acct	co	903	476,374	59,625	(28,715)	43,497	36,580	43,621	45,421	51,391	48,016	39,698	46,843	45,659	44,738
903300	Cust Collecting-Local	co	903	238,683	34,001	32,943	33,056	37,450	16,327	12,929	11,508	9,371	10,621	15,066	13,003	12,408
903400	Cust Receiv & Collect Exp-Edp	CO	903	19,638	1,306	1,155	547	2,392	191	821	1.751	(88)	798	3,063	238	7.464
903891	IC Collection Agent Revenue	co	903	(52,868)	(3,851)	(3,608)	(4,112)	(5,385)	(5,114)	(5,534)	(4,385)	(3,807)	(3,736)	(4,324)	(4,391)	(4,641)
904001	BAD DEBT EXPENSE	CO	904	(228,241)	(100,000)	(50,000)	(50,000)	(28,241)	0	(0,004)	(4,000)	(0,007)	(5,750)	(4,524)	(4,551)	(4,041)
905000	Misc Customer Accts Expenses	co	905	106	13	2	1	39	7	9	18	ō	0	6	11	0
908160	Cust Assist Exp-General	CSI	908	125,187	8,113	7,456	8.445	8,368	11,740	12,517	13,425	11,239	10,448	10,889	11.879	11,668
909650	Misc Advertising Expenses	CSI	909	2,331	76	953	180	0,000	0	796	0	0	0,440	0	326	11,000
910000	Misc Cust Serv/inform Exp	CSI	910	80,951	6,409	(5,415)	10.967	9,870	8.275	6.334	7,780	7,503	6.724	7.377	5,855	9,272
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	100,675	5.018	9.896	9.381	773	28,142	915	1,078	909	41.824	2.355	85	299
912000	Demonstrating & Selling Exp	SE	912	304,184	16,792	26,655	15,795	24,600	26,682	21,744	31,387	21,277	31,373	24,485	34,630	28.764
913001	Advertising Expense	SE	913	2,386	18	1,100	21	1,216	20,002	21.744	0	6	51,373	24,400	34,630	18
920000	A & G Salaries	AGO	920	2,818,911	95,703	149,867	177,133	800,758	213,697	215,032		197.941	202.058	434,490	and the same of th	
921100	Employee Expenses	AGO	921	37,492	3,169	7,138	2.868	(6,164)	6,013	11,390	139,951	1,724	7,971	40.00	206,565	183,718
921200	Office Expenses	AGO	921	165,038	8,517	11,881	8,936	65,325	16,419	(43,928)	21,537	20,681	10,103	(3,998)	5,755	13,990
921300	Telephone And Telegraph Exp.	AGO	921	216	0,317	30	10	1	13	(43,320)	14	110	74	82	2,771	
921400	Computer Services Expenses	AGO	921	104,299	4.174	10.281	3.988	17,767	17,105	(2.456)	7.497	3.683	10.733	10.433	1.651	(129)
921540	Control of the Contro	AGO	921	279,985	27.699	29,842	28,680	28.848	18.942	19,815	21.688	19,673	19.673	. 41 /	1-1	19,443
921600	Computer Rent (Go Only) Other	AGO	921	39	8	20,042	10	20.040	10.542	13,013	21,000	19,072	19,073	17,726	21,149	26,270
		AGO	921	898,365	68,189	73,505	58,999	61,196	71,694	69,610	70,683			100 to 10		70.000
921980	Office Supplies & Expenses	AGO	923	1,713,074	447,116	170,676						71,103	71,512	138,623	70,748	72,303
923000	Outside Services Employed				V 10 12 13 1		300,877	220,180	59,909	260,938	(70,403)	71,841	52,466	87,422	33,901	78,151
923980	Outside Services Employee &	AGO	923	(12,992)	(2,971)	(855)	(2,478)	(931)	(2,547)	531	(1.520)	140	(700)	(1,025)	528	(1,164)
924000	Property Insurance	AGO	924	1,880	(128)	110	110	(128)	174	174	(94)	269	174	(94)	1,139	174
924050	Inter-Co Prop Ins Exp	AGO	924	5,264	420	420	420	420	448	448	448	448	448	448	448	448
924980	Property Insurance For Corp.	AGO	924	58,884	4,222	4,222	4,222	4.222	4,997	4,997	4,997	4,997	4,997	4,997	4,997	4,997
925000	Injuries & Damages	AGO	925	37,795	520	520	3,888	552	6,056	2,353	2,441	6,426	2,674	3,373	6,563	2,429
925051	INTER-CO GEN LIAB EXP	AGO	925	103,100	6,449	6,449	6,449	6,449	9,663	9,563	9,663	9,663	9,663	9,663	9,663	9,683
925200	Injuries And Damages-Other	AGO	925	1,833	134	136	138	155	144	160	165	159	158	158	156	170
925300	Environmental Inj & Damages	AGO	925	(1,380)	(1,360)	0	0	0	0	0	0	0	0	0	0	0
925980	Injuries And Damages For Corp.	AGO	925	4,986	435	435	481	435	400	400	400	400	400	400	400	400
926000	EMPL PENSIONS AND BENEFITS	AGO	926	1,396,286	136,058	114,847	167,215	185,809	144,066	122,131	188,330	122,682	113,696	(114,802)	117,603	98,651
926430	Employee Benefits-Recreation Exp	AGO	926	234	0	0	.0	0	0	0	0	0	151	81	1	1

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

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

Account	Description	Code	FERC 1	Total	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21 I	Mar-21	ADT-21	May-21	Jun-21	ACTUAL Jul-21 T	ACTUAL Aug-21
926600	Employee Benefits-Transferred	AGO	926	683,422	93,395	52,157	(23,183)	61,834	118,186	86,370	24,072	45,655	57,656	82,157	27,105	58,0
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(409, 194)	(26,162)	(32,628)	(28,510)	(26,510)	(29,950)	(44,396)	(37,173)	(37,173)	(37,173)	(37,173)	(37,173)	(37,1
928000	Regulatory Expenses (Go)	AGO	928	(5)	45	(32,020)	3	0	(23,330)	(44,550)	(53)	(37,173)	107,113	(37,173)	(57,175)	12171
928006	State Reg Comm Proceeding	AGO	928	251,673	21,264	21,264	21,264	21,264	21,264	21,265	21,264	21,264	21,264	21,264	19,518	19.5
29000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(36,570)	(87)	(279)	(767)	(2,914)	(7,370)	(8,003)	(8,703)	(4,494)	(2,544)	(1,086)	(258)	19,5
29500	Admin Exp Transf	AGO	929	(175,680)	(9,406)	(14,800)	(9,560)	(8,718)	(13,499)	(11,792)	(15,837)	(16,992)	(15.935)	(11,710)	(30,385)	(17.0
30150	Miscellaneous Advertising Exp	AGO	930	20.164	1.424	361	1,597	4,864	3,491	429	1,310	2,486	1.047	1,657	201	1,2
22022		AGO	930	1000	12,474	(37,936)	121,458	15,971	83,537	(2,635)	100	(8,967)	(9,249)	28,329	1	(4,8
30200	Misc General Expenses		930	195,080	(10)						(1,378)		(5,249)		(1,632)	(4)
30220	Exp Of Servicing Securities	AGO	930	10 To	1.00	(26)	(18)	(1,446)	(25) 902	1,611	31	(25) 806	220	24	(11)	
0230	Dues To Various Organizations	AGO		26,493	1.307	1,335	361	1,116	1000	11,834	0		1	151	1,675	8,
30240	Director'S Expenses	AGO	930	16,422	0	1,689	0	2,681	0	2	(574)	1,484	9,354		1.744	
30250	Buy\Sell Transf Employee Homes	AGO	930	930	(7)	0	267	124	5	0	51	0	0	36	74	
30700	Research & Development	AGO	930	84	7	14	10	10	10	9	6	0	3	11	4	
30940	General Expenses	AGO	930	1,124	123	79	89	358	64	140	117	34	0	79	19	
31001	Rents-A&G	AGO	931	50,180	3,478	4,297	3,033	3,109	4,648	3,402	5,596	4,380	8,231	3,474	3,319	3
1008	A&G Rents-IC	AGO	931	326,036	26,269	26,137	26,245	26,672	28,938	29,074	29,230	29,031	29,095	24,934	25,145	25
2000	Maintenance Of Gen Plant-Gas	AGO	932	6,508	(987)	783	315	745	207	329	499	0	3,010	0	329	1
5200	Cust Infor & Computer Control	AGM	935	1,004	(452)	553	(29)	52	77	211	74	89	251	21	13	
				195,380,528	8,204,914	10,168,659	16,281,244	29,082,439	29,144,478	30,318,892	20,444,306	14,179,114	10,107,531	9,702,855	8,818,648	8,929
	Revenues OperatingExpenses	REV		108,540,460	3,539,202	5,350,804	9,172,997	17,380,952	17,662,931	18,211,645	12,069,222	7,598,839	5,076,021	4,388,597	4,003,894	4.08
	Gas Purchased Expense	Fuel		35,271,083	430,917	1,050,313	2,557,437	6,615,280	6,818,586	7,554,209	4,240,481	2,458,193	1,085,592	889,652	760,334	830
	Operation															
	Production	PO		872,493	51,987	70,739	61,029	73,971	126,324	73,520	55,701	54,573	56,873	51,697	125,784	70
	Customer Accounts	CO		2,930,931	148,556	154,469	225,732	248,477	252,848	259,126	349,441	138,159	243,628	238,547	323,485	348
	Customer Service & Information	CSI		310,144	19,616	12,890	28,973	19.011	48,157	20,562	22,283	19,651	58,996	20,621	18,145	21
	Sales Expense	SE		306,570	16,810	27,755	15,816	25,816	26,682	21,744	31,387	21,283	31.379	24,486	34.630	26
	Transmission	TO		43,107	1,825	1,590	1,234	(366)	1,834	1,821	8,880	8,598	1,724	13,010	1,426	1
	Distribution	DO		5,810,730	500,655	430,510	738,105	603,440	496,421	344,075	440.877	508,594	411,409	544,593	400,302	393
	A&G	AGO		8,566,075	921,505	601,952	878.548	1,284,052	777,803	758,901	414,401	569,429	571,235	728,943	493,717	587
	Other	OTH		1,965,592	30,573	74,147	144,611	357,279	354,004	412,345	203.978	135,423	88,646	71,891	47,322	45
	Maintenance			1,000,000			11333331	20/10/14	-5	114,446		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,4144.1	10,000	-
	Production	PM		27,260	1,279	666	2.181	5,881	2,775	2,567	1,123	1,165	2,231	1,291	2.414	3
	Transmission	TM		88,528	5,089	2,330	14,546	4,679	382	1,682	5,375	12,498	5,591	15,027	14,108	7
	Distribution	DM		1,878,716	193,050	112,229	119,858	208,304	181,031	179,140	183,825	116,338	129,307	277,426	93,067	85
	A&G	AGM		1,004	(452)	553	(29)	52	77	211	74	89	251	21	13	00
	Operation & Maintenance Expense	AGM		22,801,150	1,890,493	1,489,830	2,226,604	2.830.598	2,268,318	2.075.674	1,717,145	1,585,800	1.601.268	1,987,553	1,554,393	1,573
		DEPR		19,697,467				100							1100	
	Depreciation Expense				1,634,843	1,556,490	1,564,821	1,606,965	1,632,113	1,629,361	1,831,834	1,752,600	1,676,527	1,646,042	1,708,337	1,859
	Amortization of Deferred Expenses	AMORT		356,724	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29,727	29
	Taxes Other Than Income Taxes	OTHTX		4,138,995	298,512	308,275	348,438	237,699	351,583	436,856	374,677	372,735	277,176	381,864	382,743	368
	Income Taxes	FIT		4,574,849	381,220	381,220	381.220	381,220	381,220	381,220	381,220	381,220	381,220	381,220	381,220	381
	Operating Income			21,700,392	(1,126,510)	534,949	2,064,750	5,679,485	6,181,384	6,104,798	3,894,138	1,018,584	44,511	(929,481)	(810,880)	(755
	Operating Income - Before Income Taxes			26,275,041	(745,290)	916,169	2,445,970	6,060,685	6,562,604	6,486,018	4,075,358	1,399,784	425,731	(548,241)	(429,640)	(374

# 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

To Schedule D-1

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

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

### WPD-2.2a WITNESS RESPONSIBLE: A. MOTSINGER

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

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

Line No.	Description		Base Period	F	Period	A	djustment
1	Other Federal Taxes	\$	255,561	\$	φ.	\$	(255,561)
3	State and Other Taxes	-	3,883,434	_	4,928,002		1,044,568
5	Total Taxes Other than Income Taxes	\$	4,138,995	\$	4,928,002	\$	789,007

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

		Adjustm	ents to			
	Base		Fo	orecasted		
Description		Period		Period		Amount
Schedule D-1						
State	\$	(151,008)	\$	138,924	\$	(12,084)
Federal		(606,547)		558,006		(48,541)
						4 4
Schedule E-1						
State		(257,035)		138,924		(118,111)
Federal		(1,907,025)		558,006		(1,349,019)
		TOTAL STATE				
Difference						
State		(106,027)		0		(106,027)
Federal		(1,300,478)		0		(1,300,478)
	Schedule D-1 State Federal  Schedule E-1 State Federal  Difference State	Schedule D-1 State \$ Federal  Schedule E-1 State Federal  Difference State	Description         Base Period           Schedule D-1         \$ (151,008)           State         \$ (606,547)           Schedule E-1         \$ (257,035)           Federal         \$ (1,907,025)           Difference         \$ (106,027)	Base   Food   Period   Period   Period	Description         Period         Period           Schedule D-1         \$ (151,008) \$ 138,924           Federal         (606,547) 558,006           Schedule E-1         \$ (257,035) 138,924           Federal         (1,907,025) 558,006           Difference         \$ (106,027) 0	Description         Base Period         Forecasted Period           Schedule D-1 State Federal         \$ (151,008) \$ 138,924 \$ Federal         \$ (606,547) 558,006           Schedule E-1 State Federal         (257,035) 138,924 Federal         (1,907,025) 558,006           Difference State         (106,027) 0         0



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

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

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

	WPD-2.15b	Ratio
Charge-off's	0.3947%	96.26%
Collection Costs	0.0500%	12.20%
Late Charges	-0.5229%	-127.54%
Time Value	0.4882%	119.08%
	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.

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

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

Jul-22 Aug-22 Sep-22 Oct-22 Nov-22 Dec-22 Average
% 0.4066% 0.4070% 0.4066% 0.4041% 0.4024% 0.3965% <b>0.3947%</b>
% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% 0.0500% <b>0.0500%</b>
% (0.5296)% (0.5284)% (0.5259)% (0.5268)% (0.5248)% (0.5229)% (0.5229)%
9% 0.5830% 0.5614% 0.5493% 0.5427% 0.5124% 0.5064% <b>0.4882%</b>
1% 0.5100% 0.4900% 0.4800% 0.4700% 0.4400% 0.4300% 0.4100%
<u>% 0.5830% 0.5614% 0.5493% 0.5427% 0.5124% 0.5064% 0.4882% </u>
% -0.0730% -0.0714% -0.0693% -0.0727% -0.0724% -0.0764% -0.0782%
00 35 00 35

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

Line No.	Description		Amount
1	Case No. 2021-00190		
2	Estimated Current Case Expense		\$ 353,460
3			
4	Adjustment to Test Period Expense (Line 2 / 5 yrs)	To Sch D-2.16 <	\$ 70.692

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

Line <u>No</u>	<u>Description</u>		nedule erence	Long-Term <u>Debt</u>	Short-Term Debt
1	Capital Structure	J-1,	page 2	46.721%	2.584%
3	Debt Portion of \$468,321,206 Gas Rate Base	S	ch. A	218,804,351	12,101,420
5	Annual Cost Rate	J-1,	page 2	3.843%	1.667%
6 7 8	Annualized Gas Interest Expense for each Debt Component			8,408,651	201,731
9				0,400,001	1 2 2 1 N Carl
10 11	Total Annualized Gas Interest Expense				8,610,382
12 13	Test Period Gas Interest Deduction	Sc	h. E-1		8,300,957
14 15	Increase in Gas Interest Expense				309,425
16 17	State Income Tax Effect @ 5.00% (A)	(Line 14 * 99.370% * 5.00%)	To Sch	D-2.18, Pg. 2 <	(15,374)
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

	Descri	intion			Amount	
lo.	Descri	ipuon			S	
1	Other Operating Revenues	s				
2						
3	Misc. Service Revenues	(Acct. 488100) (Erlan	ger Gas Plant)		(847,692)	
4	Misc. Service Revenues				(603,504)	
5	Total Other Operating		3	-	(1,451,196)	> To Sch
6	and the street of	V-14-14-52		-	All is it is a	D-2.19 Pg 1
7	Expenses					2.2.01.00
В						
9	Operation and Maintenan	nce				
0	O&M related to Intersta		(b)		(53,783)	
1	O&M related to Erlange				(45,985)	
2		Maintenance Expense		-		> To Sch
3	Service of Contracts of the Contract of the Co	manner and a selection	-	-	1001.007	D-2.19 Pg 2
4	Property Tax Expense					
5		700 @ 5.61%			(241 662)	-> To Sch
6		1,40 6 0.0.14			(211,002)	D-2.19 Pg
7	Total Adius	stment to Operating Ex	nense	-	(341,430)	D 2 19.
8	, otal , taja.	bunch to operating L	police	-	(041,450)	
9						
0	Income before State and F	ederal Income taxes			(1,109,766)	
	modifie delete diate and i	Cacial modific taxes			(1,100,100)	
21	Adjustments To State An	nd Federal Income Ta	Yes.			
2	Adjustments To State An	nd Federal Income Ta	xes:			
2			77 X-7			
3	Elimination of Reconciling	Items & Sch "M"'s rela	ted to Facilities			
2 3 4 5		Items & Sch "M"'s rela	ted to Facilities			
2 3 4 5 6	Elimination of Reconciling	Items & Sch "M"'s rela	ted to Facilities sustomers:			
2 3 4 5 6 7	Elimination of Reconciling	Items & Sch "M"'s rela	ted to Facilities sustomers:	To Be		
2 3 4 5 6 7 8	Elimination of Reconciling	Items & Sch "M"'s rela	ted to Facilities sustomers: Alloc to Fac. Devoted - Other	To Be Fliminated		
2 3 4 5 6 7 8 9	Elimination of Reconciling	Items & Sch "M"'s rela ike Energy Kentucky C	ted to Facilities fustomers: Alloc to Fac. Devoted - Other Than DE-Ky Custs.	Eliminated		
2 3 4 5 6 7 8 9	Elimination of Reconciling	Items & Sch "M"'s rela ike Energy Kentucky C	ted to Facilities sustomers:  Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f)	Eliminated (1*2)		
2 3 4 5 6 7 8 9 0 1	Elimination of Reconciling	Items & Sch "M"'s rela ike Energy Kentucky C	ted to Facilities fustomers: Alloc to Fac. Devoted - Other Than DE-Ky Custs.	Eliminated		
2 3 4 5 6 7 8 9 0 1 2	Elimination of Reconciling Devoted to Other Than Du	Items & Sch "M"'s relative Energy Kentucky C  Sch E-1  (1)	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f)	(1*2) (3)	> To Sch F-1	
2 3 4 5 6 7 8 9 0 1 1 2 3	Elimination of Reconciling Devoted to Other Than Du	Items & Sch "M"'s rela ike Energy Kentucky C	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) (2)	Eliminated (1*2) (3) (1,694,353)	> To Sch E-1	
2 3 4 5 6 6 7 8 9 9 10 11 12 13	Elimination of Reconciling Devoted to Other Than Du	Items & Sch "M"'s relative Energy Kentucky C  Sch E-1  (1)	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f)	(1*2) (3)	> To Sch E-1> To Sch E-1	
2 3 4 5 6 7 8 9 9 1 1 2 3 4 4 5 1 4 5 1 7 8 1 8 1 8 1 8 1 8 1 8 1 1 8 1 1 8 1 8	Elimination of Reconciling Devoted to Other Than Du Tax Depreciation Loss on ACRS	Sch E-1 (30,202,376)	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) (2) 5.61%	Eliminated (1*2) (3) (1,694,353)	> To Sch E-1	
2 3 4 5 6 7 8 9 9 1 1 2 3 4 4 5 6 6 7 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Elimination of Reconciling Devoted to Other Than Du	Sch E-1 (30,202,376)	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) (2) 5.61%	Eliminated (1*2) (3) (1,694,353)	The second secon	
2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7	Elimination of Reconciling Devoted to Other Than Du Tax Depreciation Loss on ACRS Total Schedule "M" Adj	Items & Sch "M"'s relative Energy Kentucky Control Sch E-1 (1) (30,202,376) 0  justments to be Elimina	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) (2) 5.61%	Eliminated (1*2) (3) (1,694,353)	> To Sch E-1 (1,694,353)	
23 4 5 6 7 8 9 9 9 1 1 2 3 4 5 6 6 7 8 8 9 9 9 9 9 9 9 8 9 9 9 9 9 8 9	Elimination of Reconciling Devoted to Other Than Du Tax Depreciation Loss on ACRS	Items & Sch "M"'s relative Energy Kentucky Control Sch E-1 (1) (30,202,376) 0  justments to be Elimina	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) (2) 5.61%	Eliminated (1*2) (3) (1,694,353)	> To Sch E-1	
234567890123456789	Elimination of Reconciling Devoted to Other Than Du Tax Depreciation Loss on ACRS Total Schedule "M" Adj State Taxable Income (Ln	Items & Sch "M"'s relative Energy Kentucky Control Sch E-1 (1) (30,202,376) 0  justments to be Eliminate 19 - Ln 35)	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) (2) 5.61% 5.61%	Eliminated (1*2) (3) (1,694,353)	> To Sch E-1 (1,694,353) 584,587	> To Sch □
2345678901234567890	Elimination of Reconciling Devoted to Other Than Du Tax Depreciation Loss on ACRS Total Schedule "M" Adj	Items & Sch "M"'s relative Energy Kentucky Control Sch E-1 (1) (30,202,376) 0  justments to be Eliminate 19 - Ln 35)	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) (2) 5.61% 5.61%	Eliminated (1*2) (3) (1,694,353)	> To Sch E-1 (1,694,353) 584,587	> To Sch D
23 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 0 1 1 1 2 1 3 1 4 5 1 7 8 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Elimination of Reconciling Devoted to Other Than Du Tax Depreciation Loss on ACRS Total Schedule "M" Adj State Taxable Income (Ln State Income Tax Expense	Sch E-1 (1) (30,202,376) 0 justments to be Elimin: 19 - Ln 35)	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) (2) 5.61% 5.61%	Eliminated (1*2) (3) (1,694,353)	> To Sch E-1 (1,694,353) 584,587 29,045	> To Sch D
23 4 5 6 7 8 9 9 9 1 1 2 3 4 5 6 7 8 9 9 0 1 1 2 1 1 2 1 2 1 1 2 1 1 2 1 1 2 1 1 2 2 2 3 2 3	Elimination of Reconciling Devoted to Other Than Du Tax Depreciation Loss on ACRS Total Schedule "M" Adj State Taxable Income (Ln	Sch E-1 (1) (30,202,376) 0 justments to be Elimin: 19 - Ln 35)	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) (2) 5.61% 5.61%	Eliminated (1*2) (3) (1,694,353)	> To Sch E-1 (1,694,353) 584,587	> To Sch D∙
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 41 42 43 44	Elimination of Reconciling Devoted to Other Than Du Tax Depreciation Loss on ACRS Total Schedule "M" Adj State Taxable Income (Ln State Income Tax Expense	Sch E-1 (1) (30,202,376) 0 justments to be Elimina 19 - Ln 35) e @ 5.00% * 99.37% (A	Alloc to Fac. Devoted - Other Than DE-Ky Custs. (WPD-2.19f) (2) 5.61% 5.61%	Eliminated (1*2) (3) (1,694,353)	> To Sch E-1 (1,694,353) 584,587 29,045 555,542	> To Sch D-

(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	Allc to Fac. Devoted to Other Than DE-Ky Custs. (WPD-2.19f)	To Be Eliminated (1*2)	
		(1)	(2)		
1					
2	Elimination of State Tax Deferrals related to Facilities				
3	Devoted to Other Than Duke Energy Kentucky Custome	ers:			
4					
5	Liberalized Depreciation (Deferral)	(1,510,119)	5.61%	(84,184)	To Sch-
6	(\$30,202,376) * 5.00% * 99.370%				D-2.19 Pg 5
7	Water State of State				
8					
9					
10	Elimination of Federal Tax Deferrals related to Facilities				
11	Devoted to Other Than Duke Energy Kentucky Custome	ers:			
12	NAMES OF THE PARTY				
12	Liberalized Depreciation (Deferral)	(6,025,374)	5.61%	(338,023)	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 therfore 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 2	O&M Expenses (WPD-2.19d)			
3	Lines and Odorization Station Equip.	109,501	49.1166%	53,783
4				
5		109,501		53,783 → To
		-	_	WPD-2.19a

<sup>(</sup>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					5 Year A	vera	age (2)						Allo	oc to Other
No.	Account	Account Nov. D		Dec.	Dec. Jan. I		Feb. Total		Alloc % (1)	Than KY Cust.				
1	711000	\$	- 4	\$	-	\$		\$	- 4	\$		61.76%	\$	-
2	712000				4		4		1			61.76%		
3	717000		12,649		9,702		8,569		6,285		37,205	61.76%		22,978
4	728000				-		*					61.76%		0.00
5	735000	\$	2,810	\$	7,206	\$	15,380	\$	11,856	\$	37,252	61.76%	\$	23,007
6										9				
7	Total	\$	15.459	\$	16,908	\$	23,949	\$	18.141	\$	74.457		\$	45,985

<sup>(1)</sup> Source: WPD-2.19e.

<sup>(2)</sup> 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

Account	Amount	Allocated % (1)	Allocated Amount
Total Accounts 874 and 887 (2)			
874000	1,332,086	4.45%	59,278
887000	1,128,603	4.45%	50,223
			1110000
Total O&M	2,460,689		109,501
	Total Accounts 874 and 887 (2) 874000 887000	Total Accounts 874 and 887 (2) 874000 1,332,086 887000 1,128,603	Account Amount % (1)  Total Accounts 874 and 887 (2)  874000 1,332,086 4.45% 887000 1,128,603 4.45%

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

<sup>(2)</sup> 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.	<u>Month</u>	4	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		140		36		2.00	
5	May		1,40		3,825		3,825	
6	June		=		4		The state of	
7	July		1.4		-			
8	August		-		-			
9	September		(-)		-			
10	October		.00		-		-	
11	November							
12	December		125,570		148,388		273,958	
13	Physical Inv. Adj.				100000			
14	Total	\$	544,545	\$	749,251	\$	1,293,796	
15								
16	Percent		42.09%		57.91%		100.00%	
17					-			
18								Non KY
19								Customer
20		N	lormal (1)	P	roduction		Variance	Percent
21	DE-Ohio	_	64.20%	-	42.09%			-
22	DE-Kentucky		35.80%		57.91%		22.11%	<b>+</b>
								To WPD-2.19c

<sup>(1)</sup> Allocation of fixed costs per agreement between DE-Kentucky and DE-Ohio

<sup>(2)</sup> Percentage of production expenses related to KY customers

<sup>(3)</sup> 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.	1	218,463,795
4	and the state of t	2011 C 145 C	Net Plant	\$	601,476,317
5					
6	Total Net Gas Plant Devoted to Other Than	B-2.2 Total	Original Cost	\$	43,512,091
6	Than Duke Energy Kentucky Customers	less: B-3.1 Reserve	Accum Depr.		9,776,216
8	- 43 - 44 - 44 - 44 - 44 - 44 - 44 - 44	73.4.5.4.5.7.5.4.6.7.5.3	Net Plant	\$	33,735,875
9				_	
10	Ratio of Plant Devoted to Other Than				
11	Duke Energy Kentucky Customers to Total Pl	ant (Line 8 / Line 4)			5.61%

No.	Responsibility Center	Account	Description	Foreca Peri		Ac	djustment
1	Adv. Acct Mgt & Ops	920000	A & G Salaries	s	6,288	s	(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)
29	Social Media	921100	Employee Expenses		4.848		
30	Social Media	921200	Office Expenses		.04		(84)
31	Social Media	923000	Outside Services Employed		1,632		(4 622)
32	Social Media	926600	Employee Benefits-Transferred		1,020		(1,632)
33	Social Media	930200	Misc General Expenses		360		(1,020)
34	Dues, Schedule F-1	863000	Transm-Maint of Mains		35		(360)
35	Dues, Schedule F-1	874000	Mains And Services		300		(35)
36	Dues, Schedule F-1	880000	Gas Distribution-Other Expense		666		(300)
37	Dues, Schedule F-1	903000			8		(666)
38	Dues, Schedule F-1	908160	Cust Records & Collection Exp				(8)
			Cust Assist Exp-General		180		(180)
39 40	Dues, Schedule F-1 Dues, Schedule F-1	921100 921200	Employee Expenses Office Expenses		2,904		(2,904)
		777.777			1,561		(1,561)
41	Dues, Schedule F-1	930200	Misc General Expenses		122		(122)
	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)
45			Total Miscellaneous Expenses	\$ 2	246,856	\$	(246,856)



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

Line	Description	Schedule / Work Paper	Name of the last o
No.	Description	Reference	Amount
1	Depreciation Expense - Annualized	Sch B-3.2	\$ 19,004,235
2	Depreciation Expense - Test Period	Sch C-2,1	20,041,362
3	Annualized Depreciation Adjustment		\$ (1.037,127)> 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

Line No.	Description	0	Forecasted Period	E	Adjustment	
1	Unbilled Base Revenue	\$	(332,823)	\$	332,823	(A)
2	Unbilled GCA Revenue	_	(716,842)		716,842	(A)
3	Total Unbilled Revenue	\$	(1,049,665)	\$	1,049,665	
4	Unbilled Gas Costs	\$	(716,846)	\$	716,846	(A)

<sup>(</sup>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

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	Amount (\$)	
1	Elimination of Unbilled Gas Costs	WPD-2.24a	716,846	
2	State Deferred Tax Adjusment (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 E	)-2.24

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

WPD-2.25a WITNESS RESPONSIBLE: A. MOTSINGER

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

<sup>(1)</sup> Excluding Schedule D-2.25 adjustment. (2) Schedule M-2.2

DUKE ENERGY KENTUCKY, INC. GAS DEPARTMENT CASE NO. 2021-00190 INCENTIVE COMPENSATION SHORT TERM INCENTIVE WPD-2.26a WTNESS RESPONSIBLE: J. P. BROWN

Line No.	Plan <u>Measure</u>	Weight	DE	Kentucky	DE	Carolinas	Service Company		DE Ohio	D	E Indiana	_	E Progress	<u>r</u>	DE Florida	E	Piedmont	Total to Kentucky
1	EPS	50%	\$	56,619	\$	20,819	\$ 365,705	s	18,833	\$	3	\$	1,025	\$	212	\$	84,768	\$ 547,984
2	O&M	5%		7,077		2,602	45,713		2,354		+		128		27		10,596	68,497
3	Operational Excellence	10%		14,155		5,205	91,426		4,708		1		256		53		21,192	136,996
4	Customer Satisfaction (CSAT)	10%		14,155		5,205	91,426		4,708		1		256		53		21,192	136,996
5	Team _	25%		49,541		18,216	319,991		16.478		3		897		186		74,172	479,484
6	Total	100%	\$	141,547	\$	52,047	\$ 914,261	s	47,081	\$	8	\$	2,562	\$	531	\$	211,921	\$ 1,369,958
7	Accounts 107-426 (Balance Sheet)																	\$ 704,990
8	Accounts 500-935 (Income Statement)																	\$ 664,968
9	Total																	\$ 1,369,958
10	EPS weighted																	50%
11	EPS related recorded to Income Staten	nent (Line 7 * 1	Line	9)											То	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	otal to 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 Inco	ome Statem	nent (Line 7 * Lin	ne 9)					To Sch	D-2.26 <	\$ 103,927

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

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

Line No.	Plan <u>Measure</u>	Weight	DE Kentucky	DE Carolina	as	Service Company	DE	Ohio	DE Indiana	DE Progress	DE Florida	Piedmont	Total to DE Kentucky
1	Restricted Stock Units (RSU's)	100%			5	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 (L	ine 4 x Lir	ne 6)								To Sch	D-2.28 <	\$ 146,946

# SECTION E WORKPAPERS

DUKE ENERGY KENTUCKY, INC. CASE NO. 2021-00190 GAS DEPARTMENT DETAIL OF INCOME TAX RECONCILING ITEMS

Line No.		Description	BASE PERIOD Twelve Months Ended August 31, 2021	FORECASTED PERIOD Twelve Months Ended December 31, 2022
1	Оре	er Income Before Federal & State Income Taxes	26,275,041	23,235,710
2	1,000			
3	1107 Inte	rest Charges Allocated	(2,369,999)	(8,300,957)
5	PERM Per	manent Differences	190,024	234,602
6	PERM PER	manent Differences	190,024	234,602
7	Ten	nporary Differences:		
8		ounting Depreciation	19,351,415	20.041.362
9		Depreciation	(29,168,155)	(30,202,376)
10		pilled Revenue - Fuel	(1,960,661)	0
11	OTH Oth	er	2,672,739	1,328,808
12	400040			
13				
14	F.T.	I. Before S.I.T. & Federal Tax Loss Carryforward	14,990,404	6,337,149
15				(1)
16	Ky 7	Tax Inc Adj - Misc:		
17	K	entucky Tax Inc. Adjustment - Misc	(11,417,049)	(6,777,000)
18				
19	G	ross State Taxable Income	3,573,355	(439,851)
20				
21	P	ercent of Business Taxable in State	99.3700%	99.3700%
22				
23	K	entucky Taxable Income	3,550,843	(437,080)
24			A OTV	5,72,83
25	Ken	tucky 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	K	entucky Income Tax	177,542	(21,854)
29			30.00	
30	Fe	ederal Taxable Income - Ordinary	14,812,862	6,359,003
31			7,-770	0.077
32	Fed	eral Income Tax Before Credits @ 21%	3,110,701	1,335,391

Line No.		Description	8 Months Ended August 2020	12 Months Ended December 2020	4 Months Ended December 2020	2 Months Ended February 2021	8 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
3		Interest Expense	(4.504,297)	(6.874,296)	(2,369,999)	0	0	(2,369,999)
5	B11420	Labbying	0	0	0	0	0	0
6		Entertainment	0	0	.0	0	0	o o
7	P11A77		0	0	0	0	0	0
8	P11A95		67,245	190,024	122,779	0	67 245	190,024
9	T11A02		285,097	6,856	(278,241)	0	0	(278,241)
10	T11816		(1,120,199)	147.744	1,267,943	0	359,155	1,627,098
11	T13A04		0	. 0	0	0	0	0
12	T13A08		9.012,914	18,395,851	9,382,937	0	9 968 478	19,351,415
13	T13A19	After Tax ADC,M&E, ITC Temporary	(50,434)	(190,024)	(139,590)	0	(50.434)	(190,024)
14	T13A26		485.828	985.368	499.540	0	171.717	671,257
15	T13A28		(13,423,995)	(27.800.000)	(14.376,005)	0	(14,792,150)	(29,168,155)
18	T13A30 T13B08	Tax Gains/Losses ASSET RETIREMENT OBLIGATION	(140,000)	(1,417,000)	(1,277,000)	0	(355 000)	(1,632,000) 211,938
18	T13B23		(830.869)	97.761	928.630	0	133,663	1,062,293
19	T13B31	Impairment of Plant Assets	(030.003)	0	0	0	327,811	327,811
20	T15B83		0	0	0	Ü	(42.254)	(42,254)
21	T15A24	Loss on Reacquired Debt-Amort	28.284	50,365	22,081	0	18,912	40,993
22	T15B17		120.342	243 330	122,988	0	125,695	248,663
23	T15B28		25,456	51,031	25,575	0	25 516	51,091
24	T15B29		87,198	(285,900)	(373,098)	a	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	D	(24,970)
28	T17A02		(14,902)	53,789	68,891	0	(16 626)	52,065
29	T17A54		0	(1.360)	(1.360)	0	0	(1.360)
30	T19A89		24,412	2 647	(21.565)	0	(195,913)	(217,478)
31	T19A94 T20A41	UNBILLED REVENUE - FUEL Rate Refunds	(27,111) 582,313	(784,819) (149,749)	(757,708)	0	(1,202,953)	(1,960,661) (757,133)
33	T20C02		(184,977)	485,581	670.538	0	1.265.288	1,936,826
34	T22A07		0	71.863	71.863	0	(49,860)	22,003
35	T22A23		0	(1,054,774)	(1,054,774)	0	0	(1,054,774)
36	T22A28		0	1,427,872	1,427,872	0	0	1,427,872
37	T22A29	Non-qualified Pension - Accrual	g .	3,105	3.105	0	0	3,105
38	T22E02	OPEB Expense Accrual	(75,628)	(211 391)	(135.763)	0	(54,822)	(190,585)
39	T22E06	FAS 112 Medical Expenses Accrual	(7,359)	9,051	10,410	0	(327, 105)	(318,695)
40	T13A14		(20,901)	1,933,966	1,954,867	0	9,702	1,964,569
41	T13A16		(194,451)	(783,448)	(588,995)	0	(1.173.054)	(1,742,049)
42	T13A18		.0	(441)	(441)	0	0	(441)
43	T13809 T19802		10.312	20.081	9.769	Ó	8,593	18,362
45		Cares Act Reserve ANNUAL INCENTIVE PLAN COMP	(198,520)	40.318 (187.155)	40,318	0	(85.405)	40,318 (54,040)
48		PAYABLE 401 (K) MATCH	(9,071)	(3.881)	5.190	0	(4,310)	880
47		Asset Retirement Costs - ARO	0	0	0	o o	49,109	40,109
48 49		ARO Regulatory Asset	0	0	0	- Œ	(252 046)	(252,046)
50		Federal Taxable Income Adjustments - Net	(10,067,313)	(15,479,769)	(5,412,456)	0	(5,872,181)	(11,284,637)
52 53		F.T.I. Before S.I.T. & Federal Tax Loss Carryforward			3,265,078	13,048,622	(1,323,296)	14,990,404
54		Ky Tax Inc Adj - Misc:						
55 56		Kenlucky Tax Inc. Adjustment - Bonus Depr			(11.417,049)	0	0	(11,417,049)
57 58		Gross State Business Taxable Income			(8,151,971)	13,048,622	(1,323,296)	3,573,355
59 60		Percent of Business Taxable in State			99.3700%	99.3700%	99.3700%	99.3700%
61		Kentucky Business Taxable Income			(8,100,614)	12,966,416	(1,314,959)	3,550,843
63 64		Kentucky Income Tax Expense @ 5.000%			(405,031)	648,321	(65,748)	177,542
85 66 67		F.T.I. Before S.I.T. & Federal Tax Loss Carryforward Kentucky Income Tax			3,265,078 405,031	13,045,622 (648,321)	(1,323,296) 65,748	14,990,404 (177,542)
68 69		Federal Taxable Income - Ordinary			3,670,109	12,400,301	(1,257,548)	14,812,662
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

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 2	Newspaper	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Magazines and Other	ø	0	0	0	O	0	0	Ò.	0	0	ō	0	0
5	Television	0	0	0	.0	0	0	0	0	0	0	0	0	0
7 8	Radio	0	D	0	.0	0	0	0	0	0	0	0	0	0
9	Direct Mail Conservation	0	0	. 0	0	0	0	0	0	0	0	0	0	0
11	Safety	2,331 2,331	76 76	953 953	180 180	0	0	796 796	0	0	0	0	326 326	0
13	Sales Aids	2,382	16	1.100	19	1.216	0	o	6	6	1	0	0	18
15 16	Undetermined	20,168	1.426	361	1.599	4,864	3,491	429	1.304	2,486	1.052	1,658	201	1,297
17	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

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

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2021-00190
ADVERTISING
DATA: BASE PERIOD "X" FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

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
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(S)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1 2	Newspaper	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Magazines and Other	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Television	0	0	0	0	0	0	0	0	0	0	O	0	0
7	Radio	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Direct Mail	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Sales Aids	0	0	:0	0	0	0	0	0	Q	0	0	0	0
13	Undetermined	34,032	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2.836	2,836	2,836	2,836	2.836
15	Total	34,032	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2,836	2,836

DUKE ENERGY KENTUCKY INC: CASE NO, 2021-20190 PROFESSIONAL SERVICES EXPENSES DATA: "X" BASE PERIOD FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

ine	MODELLA CONTROL	14.0				D 00	100 64	F-1 53		4.0	****	C 22	1000	4
VO.	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	Legal	147	7.0	(-/	101	(9)	1-1	141	14/	757	(0)	101	147	141
2	None	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	
4	Mele Ayar Billetti												-	
5	Engineering													
6	None	0	0	0	0	0	0	0	0	0	D	0	0	
7	Total Engineering Services	0	0	0	0	D	0	0	0	0	0	0	0	
R	Total Engineering Convector													_
9	Accounting													
10	None	0	0	0	0	0	0	0	0	0	0	0	0	
1	Total Accounting Services	0	Ö	0	0	0	0	0	0	0	0	0	0	
2	Total (Constituting Continue)													
13	Other													
14	C2OM - Customer Connect Misc O&M	30	.0	30	0	D	0	0	0	0	0	0	0	
5	CCR - Central Cash Remittance	248	116	65	67	0	0	0	.0	0	0	0	0	
6	CONSULT - Consulting	11,117	97	86	2.788	8,146	0	0	0	0	0	0	0	
17	CORONA - Coronavirus Exp	306	306	0	0	0	0	0	0	0	0	0	0	
В	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
19	ITOTINT - IT/OT Cybersecurity	0	0	0	0	0	0	0	0	0	0	0	0	1
20	ITSUPP - IT Support	7,059	848	875	851	786	593	570	520	487	0	1,024	0	
21	LTHADMIN - Lighthouse Initiative	0	0	0	0	0	0	0	0	0	0	D	0	
22	LTHWKFLW2 - Lighthouse Initiative	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	
24	PRINT - Printing Svcs	293	0	0	293	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	
26	STAFF - STAFF	77	0	0	0	0	0	0	0	0	0	0	0	
27	STAFFPS - P&S Standard Staff Costs	11,545	2,370	715	763	733	62	0	0	0	0	0	0	6
28	STRAT10 - Grid Solutions Other	4,333	459	97	400	370	441	332	380	387	522	293	334	
9	SUBSCRP - Publication Subscription	373	0	140	39	42	152	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	
31	Other - Non Specific	645,647	60,037	111,246	(40,964)	133,786	21,477	56,368	21,773	55,725	67,992	64,292	28,321	65
32	Various Budgeted Items	0	0	0	0	0	0	0	0	0	0	0	0	market.
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
34			- 1 v3.5											
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

### 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
110.	Filipa i Descriptori	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Legal	454		1-7	120	4-7			150	340	1-2	,,-,	101	
2	None	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	1
4	100000000000000000000000000000000000000													
5	Engineering													
6	None	0	0	0	0	0	0	0	0	0	0	0	0	9
7	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	
8														
9	Accounting													
10	None	0	0	0	0	0	0	0	0	0	0	0	0	l la
11	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	- 19
12														
13	Other													
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	1,59
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	75
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	1,88
18	STRAT10 - Grid Solutions Other	7,620	635	635	635	635	635	635	635	635	635	635	635	63
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
20 21 22			1			7.7.5	0.0777			100000			11.00	3-3-
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	42,543

# SECTION G WORKPAPERS (not applicable)

# SECTION H WORKPAPERS (not applicable)

# SECTION I WORKPAPERS (not applicable)

### **SECTION J**

### SECTION K

### SECTION L

### **SECTION M**

### **SECTION N**

STATE OF NORTH CAROLINA	)	
	)	SS:
COUNTY OF MECKLENBURG	í	

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 Affiant

Subscribed and sworn to before me by Abby Motsinger on this day of

SHIRA THOMAS NOTARY PUBLIC MECKLENBURG COUNTY, NC My Commission Expires 4-23-2023 NOTARY PUBLIC

My Commission Expires: ON 23 200

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 day of October 2021.

Tracy R Landrum
NOTARY PUBLIC
MECKLENBURG COUNTY, N.C.
My Commission Expires 05-07-2023

NOTARY PUBLIC

My Commission Expires:

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 Notary Public Cabarus County

2021.

**NOTARY PUBLIC** 

My Commission Expires: 03-01-24

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.

Subscribed and sworn to before me by David Raiford on this A day of

Cytober, 2021.

NOTARY PUBLIC

My Commission Expires: January 2, 2024

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 Arrossec 2021.

NOTARY PUBLIC

My Commission Expires: 02/14/2022

STATE OF OHIO	)	
	)	SS:
COUNTY OF HAMILTON	)	

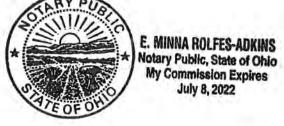
The undersigned, Jay Brown, Director Rates & Regulatory Planning, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the supplemental filing requirements and that it is true and correct to the best of his knowledge, information, and belief.

Jay Brown Affiant

Subscribed and sworn to before me by Jay Brown, on this 4th day of October, 2021.

NOTA DV DLIDLIC

My Commission Expires: July 8, 2022



STATE OF OHIO	)	
	)	SS:
COUNTY OF HAMILTON	)	

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.

Subscribed and sworn to before me by Jeff L. Kern, on this

Notary Public, State of Ohio My Comm. Expires 09-05-2026My Commission Expires:

STATE OF OHIO	)	
	)	SS:
COUNTY OF HAMILTON	)	

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.

Games E. Ziolkowski, Affiant

NOTARY PUBLIC

My Commission Expires: July 8,2022

E. MINNA ROLFES-ADKINS Notary Public, State of Ohio My Commission Expires July 8, 2022

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  $5^{+1}$  day of oct, 2021.

My Commission Expires: 12/15/2021

Danny Crouse Notary Public - North Carolina Mecklenburg County My Commission Expires December 15, 2021