

| Work Order Number | Work Order Description | Utility Account | Jun-20 | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Grand Total |
|--------------------|------------------------|-------------------------------------|----------------------|-------------------|--------------------|-------------------|-------------------|-------------------|---------------|---------------------|-------------------|----------------------|
| T1437 | STA 249: Three Mile Rd | 27500 - Structures & Improvements - | (27,111.93) | | | | | | | (26,902.59) | 1,553,614.49 | 1,499,599.97 |
| T1437 | STA 249: Three Mile Rd | 27800 - System Meas & Reg Station | 23,345,278.51 | 503,473.93 | (10,166.67) | 913,219.56 | 337,797.33 | 177,943.88 | 728.05 | (316,648.55) | (1,351,493.41) | 23,600,132.63 |
| T1437LAND | 3 Mile Station (LAND) | 27400 - Non-depr Land & Land Rights | | 20,326.12 | | | | | | | | 20,326.12 |
| T4422 | AM07 Barleycorns | 27500 - Structures & Improvements - | 218,355.90 | | | | | | - | | | 218,355.90 |
| Grand Total | | | 23,536,522.48 | 523,800.05 | (10,166.67) | 913,219.56 | 337,797.33 | 177,943.88 | 728.05 | (343,551.14) | 202,121.08 | 25,338,414.62 |

Includes Retirement Activity

Duke Energy Kentucky
Estimated Revenue Requirement
Three Mile Station

| Line | Description | Test Period |
|------|--|----------------------------|
| 1 | Gross Plant ^(a) | \$25,338,415 |
| 2 | Accumulated Depreciation | (1,294,108) |
| 3 | Net Plant in Service | <u>\$24,044,307</u> |
| 4 | Accum Def Income Taxes on Plant ^(b) | <u>(\$668,423)</u> |
| 5 | Rate Base | <u>\$23,375,884</u> |
| 6 | Return on Rate Base (Pre-Tax %) ^(c) | 8.81% |
| 7 | Return on Rate Base (Pre-Tax) | \$2,059,415 |
| 8 | Depreciation Expense | 516,489 |
| 9 | Annualized Property Tax Expense ^(d) | <u>182,737</u> |
| 10 | Revenue Requirement (Lines 7 - 9) | <u><u>\$2,758,641</u></u> |

Assumptions:

^(a) 13 month average of cumulative gross plant

^(b) Assumes 49.02 year book life; 20 year MACRS

^(c) Weighted-Average Cost of Capital from Schedule A in Case No. 21-00190, with

Duke Energy Kentucky
 Estimated Revenue Requirement
 Three Mile Station

| Line | Description | Test Period | | | | | | | | | | | | |
|------|---------------------------------------|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 |
| 1 | Balance of Gross Plant by Account | | | | | | | | | | | | | |
| | 27500 - Structures & Improvements - | 1,717,956 | 1,717,956 | 1,717,956 | 1,717,956 | 1,717,956 | 1,717,956 | 1,717,956 | 1,717,956 | 1,717,956 | 1,717,956 | 1,717,956 | 1,717,956 | 1,717,956 |
| | 27800 - System Meas & Reg Station | 23,600,133 | 23,600,133 | 23,600,133 | 23,600,133 | 23,600,133 | 23,600,133 | 23,600,133 | 23,600,133 | 23,600,133 | 23,600,133 | 23,600,133 | 23,600,133 | 23,600,133 |
| | 27400 - Non-depr Land & Land Rights | 20,326 | 20,326 | 20,326 | 20,326 | 20,326 | 20,326 | 20,326 | 20,326 | 20,326 | 20,326 | 20,326 | 20,326 | 20,326 |
| 2 | Cumulative Gross Plant ^(a) | 25,338,415 | 25,338,415 | 25,338,415 | 25,338,415 | 25,338,415 | 25,338,415 | 25,338,415 | 25,338,415 | 25,338,415 | 25,338,415 | 25,338,415 | 25,338,415 | 25,338,415 |
| 3 | 13 Month Average (Average of Ln 2): | <u>\$25,338,415</u> | | | | | | | | | | | | |

^(a) Project was placed in service in 2020

Duke Energy Kentucky
 Estimated Revenue Requirement
 Three Mile Station

| Project | Property, Plant and Equipment (Capital) | | | | | | | | | |
|---------------------------------|---|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| Three Mile Station | \$25,459,519 | \$ (141,430) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cumulative Gross Plant | 25,459,519 | 25,318,089 | 25,318,089 | 25,318,089 | 25,318,089 | 25,318,089 | 25,318,089 | 25,318,089 | 25,318,089 | 25,318,089 |
| Depreciation Expense | 259,687 | \$517,932 | \$516,489 | \$516,489 | \$516,489 | \$516,489 | \$516,489 | \$516,489 | 516,489 | 516,489 |
| Accumulated Depreciation | (\$259,687) | (\$777,619) | (\$1,294,108) | (\$1,810,597) | (\$2,327,086) | (\$2,843,575) | (\$3,360,064) | (\$3,876,553) | (\$4,393,042) | (\$4,909,531) |
| Accumulated Deferred Income Tax | (\$145,959) | (\$422,044) | (\$668,423) | (\$888,230) | (\$1,083,378) | (\$1,255,781) | (\$1,407,086) | (\$1,538,940) | 1,667,695 | 1,796,415 |

| Book Life | Tax Life |
|-----------|----------|
| 49.02 | 20.00 |

| | 20 Yr MACRS | Cap Additions | Tax Depreciation on | | | | | Total Tax Depr | Book Depreciation | Gross Plant | Accumulated Depreciation | Deferred Tax | ADIT |
|------|-------------|---------------|---------------------|-------------|------------|------------|------------|----------------|-------------------|-------------|--------------------------|--------------|------|
| | | | 2020 Spend | 2021 Spend | 2022 Spend | 2023 Spend | 2024 Spend | | | | | | |
| 2020 | 3.75% | \$25,459,519 | \$954,732 | | | | 954,732 | \$259,687 | 25,459,519 | \$259,687 | 145,959 | \$145,959 | |
| 2021 | 7.22% | (141,430) | 1,837,923 | (5,304) | | | 1,832,619 | 517,932 | 25,318,089 | 777,619 | 276,084 | 422,044 | |
| 2022 | 6.68% | - | 1,699,932 | (10,210) | \$0 | | 1,689,722 | 516,489 | 25,318,089 | 1,294,108 | 246,379 | 668,423 | |
| 2023 | 6.18% | - | 1,572,634 | (8,443) | | \$0 | 1,563,191 | 516,489 | 25,318,089 | 1,810,597 | 219,807 | 888,230 | |
| 2024 | 5.71% | - | 1,454,502 | (8,736) | | | 1,445,766 | 516,489 | 25,318,089 | 2,327,086 | 195,148 | 1,083,378 | |
| 2025 | 5.29% | - | 1,345,536 | (8,080) | | | 1,337,456 | 516,489 | 25,318,089 | 2,843,575 | 172,403 | 1,255,781 | |
| 2026 | 4.89% | - | 1,244,461 | (7,475) | | | 1,236,987 | 516,489 | 25,318,089 | 3,360,064 | 151,305 | 1,407,086 | |
| 2027 | 4.52% | - | 1,151,279 | (6,913) | | | 1,144,366 | 516,489 | 25,318,089 | 3,876,553 | 131,854 | 1,538,940 | |
| 2028 | 4.46% | - | 1,136,004 | (6,395) | | | 1,129,608 | 516,489 | 25,318,089 | 4,393,042 | 128,755 | 1,667,695 | |
| 2029 | 4.46% | - | 1,135,749 | (6,311) | | | 1,129,439 | 516,489 | 25,318,089 | 4,909,531 | 128,719 | 1,796,415 | |
| 2030 | 4.46% | - | 1,136,004 | (6,309) | | | 1,129,695 | 516,489 | 25,318,089 | 5,426,020 | 128,773 | 1,925,188 | |
| 2031 | 4.46% | - | 1,135,749 | (6,311) | | | 1,129,439 | 516,489 | 25,318,089 | 5,942,509 | 128,719 | 2,053,907 | |
| 2032 | 4.46% | - | 1,136,004 | (6,309) | | | 1,129,695 | 516,489 | 25,318,089 | 6,458,998 | 128,773 | 2,182,680 | |
| 2033 | 4.46% | - | 1,135,749 | (6,311) | | | 1,129,439 | 516,489 | 25,318,089 | 6,975,487 | 128,719 | 2,311,400 | |
| 2034 | 4.46% | - | 1,136,004 | (6,309) | | | 1,129,695 | 516,489 | 25,318,089 | 7,491,976 | 128,773 | 2,440,173 | |
| 2035 | 4.46% | - | 1,135,749 | (6,311) | | | 1,129,439 | 516,489 | 25,318,089 | 8,008,465 | 128,719 | 2,568,892 | |
| 2036 | 4.46% | - | 1,136,004 | (6,309) | | | 1,129,695 | 516,489 | 25,318,089 | 8,524,954 | 128,773 | 2,697,665 | |
| 2037 | 4.46% | - | 1,135,749 | (6,311) | | | 1,129,439 | 516,489 | 25,318,089 | 9,041,443 | 128,719 | 2,826,385 | |
| 2038 | 4.46% | - | 1,136,004 | (6,309) | | | 1,129,695 | 516,489 | 25,318,089 | 9,557,932 | 128,773 | 2,955,158 | |
| 2039 | 4.46% | - | 1,135,749 | (6,311) | | | 1,129,439 | 516,489 | 25,318,089 | 10,074,421 | 128,719 | 3,083,877 | |
| 2040 | 2.23% | - | 568,002 | (6,309) | | | 561,693 | 516,489 | 25,318,089 | 10,590,910 | 9,493 | 3,093,370 | |
| 2041 | - | - | - | (3,155) | | | (3,155) | 516,489 | 25,318,089 | 11,107,399 | (109,125) | 2,984,245 | |
| 2042 | - | - | - | - | | | - | 516,489 | 25,318,089 | 11,623,888 | (108,463) | 2,875,782 | |
| 2043 | - | - | - | - | | | - | 516,489 | 25,318,089 | 12,140,377 | (108,463) | 2,767,319 | |
| 2044 | - | - | - | - | | | - | 516,489 | 25,318,089 | 12,656,866 | (108,463) | 2,658,857 | |
| 2045 | - | - | - | - | | | - | 516,489 | 25,318,089 | 13,173,355 | (108,463) | 2,550,394 | |
| 2046 | - | - | - | - | | | - | 516,489 | 25,318,089 | 13,689,844 | (108,463) | 2,441,931 | |
| 2047 | - | - | - | - | | | - | 516,489 | 25,318,089 | 14,206,333 | (108,463) | 2,333,469 | |
| 2048 | - | - | - | - | | | - | 516,489 | 25,318,089 | 14,722,822 | (108,463) | 2,225,006 | |
| 2049 | - | - | - | - | | | - | 516,489 | 25,318,089 | 15,239,311 | (108,463) | 2,116,543 | |
| 2050 | - | - | - | - | | | - | 516,489 | 25,318,089 | 15,755,800 | (108,463) | 2,008,081 | |
| 2051 | - | - | - | - | | | - | 516,489 | 25,318,089 | 16,272,289 | (108,463) | 1,899,618 | |
| 2052 | - | - | - | - | | | - | 516,489 | 25,318,089 | 16,788,778 | (108,463) | 1,791,155 | |
| 2053 | - | - | - | - | | | - | 516,489 | 25,318,089 | 17,305,267 | (108,463) | 1,682,693 | |
| 2054 | - | - | - | - | | | - | 516,489 | 25,318,089 | 17,821,756 | (108,463) | 1,574,230 | |
| 2055 | - | - | - | - | | | - | 516,489 | 25,318,089 | 18,338,245 | (108,463) | 1,465,767 | |
| 2056 | - | - | - | - | | | - | 516,489 | 25,318,089 | 18,854,734 | (108,463) | 1,357,304 | |
| 2057 | - | - | - | - | | | - | 516,489 | 25,318,089 | 19,371,223 | (108,463) | 1,248,842 | |
| 2058 | - | - | - | - | | | - | 516,489 | 25,318,089 | 19,887,712 | (108,463) | 1,140,379 | |
| 2059 | - | - | - | - | | | - | 516,489 | 25,318,089 | 20,404,201 | (108,463) | 1,031,916 | |
| 2060 | - | - | - | - | | | - | 516,489 | 25,318,089 | 20,920,690 | (108,463) | 923,454 | |
| 2061 | - | - | - | - | | | - | 516,489 | 25,318,089 | 21,437,179 | (108,463) | 814,991 | |
| 2062 | - | - | - | - | | | - | 516,489 | 25,318,089 | 21,953,668 | (108,463) | 706,528 | |
| 2063 | - | - | - | - | | | - | 516,489 | 25,318,089 | 22,470,157 | (108,463) | 598,066 | |
| 2064 | - | - | - | - | | | - | 516,489 | 25,318,089 | 22,986,646 | (108,463) | 489,603 | |
| 2065 | - | - | - | - | | | - | 516,489 | 25,318,089 | 23,503,135 | (108,463) | 381,140 | |
| 2066 | - | - | - | - | | | - | 516,489 | 25,318,089 | 24,019,624 | (108,463) | 272,678 | |
| 2067 | - | - | - | - | | | - | 516,489 | 25,318,089 | 24,536,113 | (108,463) | 164,215 | |
| 2068 | - | - | - | - | | | - | 516,489 | 25,318,089 | 25,052,602 | (108,463) | 55,752 | |
| 2069 | - | - | - | - | | | - | 265,487 | 25,318,089 | 25,318,089 | (55,752) | - | |
| | 100.00% | \$25,318,089 | \$25,459,519 | (\$141,430) | \$0 | \$0 | \$0 | \$25,318,089 | \$25,318,089 | | \$0 | | |

^(a) Excludes account 27400 - Non-depr Land & Land Rights

Duke Energy Kentucky
Case No. 2021-00190
AG-DR-01-015(k)

Additions by work order (project) by utility account over \$1M December 2018-June 2021

| Work Order Number | Work Order Description | Utility Account | Capital Investment |
|------------------------|--|--------------------------------------|--------------------|
| AGECHGSM | Kentucky Age Change Small Meter | 28100 - Meters | (2,708,257) |
| | | 28102 - Uof F Gas Meters | 143,069 |
| | | 28200 - Meter Installations | 3,841,980 |
| | | 29700 - Communication Equipment | 258,516 |
| AGECHGSM Total | | | 1,535,308 |
| AW0832 | Line UL57 monolithic insulators | 27605 - Gas Mains - Feeder Lines/St | 1,028,731 |
| AW0832 Total | | | 1,028,731 |
| AW1330 | AM07 Cutout Fidelity | 27605 - Gas Mains - Feeder Lines/St | 1,607,710 |
| AW1330 Total | | | 1,607,710 |
| AW2017 | Line UL06 Integrity Digs | 27400 - Non-depr Land & Land Rights | 0 |
| | | 27605 - Gas Mains - Feeder Lines/St | 1,326,004 |
| AW2017 Total | | | 1,326,004 |
| CHGMTRSM | Change Small Meter Kentucky | 28100 - Meters | 11,444 |
| | | 28200 - Meter Installations | 1,132,968 |
| CHGMTRSM Total | | | 1,144,412 |
| CMNEWP70 | New C-M Plastic 2 inch and Under KY | 28002 - Services - M- C Steel | 118 |
| | | 28003 - Services - M-C Plastic | 30,034 |
| | | 28006 - Services C-M Plastic | 1,475,453 |
| | | 28008 - Services C-M Steel | 51,217 |
| | | 28100 - Meters | (9) |
| CMNEWP70 Total | | | 1,556,814 |
| CMRP70 | Replace C-M Plastic 2 inch and Unde | 28002 - Services - M- C Steel | 987 |
| | | 28003 - Services - M-C Plastic | 10,655 |
| | | 28006 - Services C-M Plastic | 1,123,830 |
| | | 28008 - Services C-M Steel | 48,606 |
| | | 28100 - Meters | 979 |
| CMRP70 Total | | | 1,185,057 |
| CMSP70 | ASRP Curb to Meter 3" or Less | 27602 - Gas Mains - Dist Lines/Steel | 11 |
| | | 28003 - Services - M-C Plastic | 144,387 |
| | | 28006 - Services C-M Plastic | 2,577,708 |
| CMSP70 Total | | | 2,722,106 |
| KMW18289B | Acquisition of 1 building at 1262 C | 19000 - Structures and Improvements | 2,738,278 |
| KMW18289B Total | | | 2,738,278 |
| KMW190104 | Augustine Complete Roofing Replace | 19000 - Structures and Improvements | 1,153,357 |
| KMW190104 Total | | | 1,153,357 |
| KMW190160 | Erlanger Operations Center Complete | 19000 - Structures and Improvements | 1,371,929 |
| KMW190160 Total | | | 1,371,929 |
| LCMSP70 | ASRP Greater than 2" C-M Install | 28006 - Services C-M Plastic | (1,449,267) |
| LCMSP70 Total | | | (1,449,267) |
| MCNEWP70 | New M-C Plastic 2 inch and Under KY | 27603 - Gas Mains - Dist Lines/Plas | (0) |

Duke Energy Kentucky
Case No. 2021-00190
AG-DR-01-015(k)

Additions by work order (project) by utility account over \$1M December 2018-June 2021

| Work Order Number | Work Order Description | Utility Account | Capital Investment |
|------------------------|--|--------------------------------------|--------------------|
| | | 27800 - System Meas & Reg Station | 0 |
| | | 28001 - Services - M-C C Iron & C | 0 |
| | | 28002 - Services - M- C Steel | 1,051,061 |
| | | 28003 - Services - M-C Plastic | 6,877,577 |
| | | 28006 - Services C-M Plastic | 121 |
| MCNEWP70 Total | | | 7,928,758 |
| MCRP70 | Replace (non-AMRP) M-C Plastic 2 in | 28002 - Services - M- C Steel | (4,629,092) |
| | | 28003 - Services - M-C Plastic | 7,966,356 |
| | | 28006 - Services C-M Plastic | 153,455 |
| | | 28100 - Meters | 1,059 |
| MCRP70 Total | | | 3,491,777 |
| MCSP70 | ASRP Main to Curb 3" or less | 27602 - Gas Mains - Dist Lines/Steel | 2,295 |
| | | 28002 - Services - M- C Steel | 371 |
| | | 28003 - Services - M-C Plastic | 21,045,781 |
| | | 28006 - Services C-M Plastic | (54,541) |
| MCSP70 Total | | | 20,993,906 |
| MEAPJT70 | Joint Trench plastic main extension | 27603 - Gas Mains - Dist Lines/Plas | 2,506,571 |
| | | 28003 - Services - M-C Plastic | (536) |
| MEAPJT70 Total | | | 2,506,035 |
| MX0783884 | Pleasant Valley Road/Camp Ernst Roa | 27603 - Gas Mains - Dist Lines/Plas | 1,957,905 |
| | | 27605 - Gas Mains - Feeder Lines/St | 13,457 |
| MX0783884 Total | | | 1,971,361 |
| MX2335804 | STA 872 - OAKLAND VALVE HOUSE | 27800 - System Meas & Reg Station | 13,791,597 |
| MX2335804 Total | | | 13,791,597 |
| MX2336558 | STA 865 Southridge Dr | 27800 - System Meas & Reg Station | 1,020,571 |
| MX2336558 Total | | | 1,020,571 |
| MX2541899 | KY-36/I-75 Interchange Reconstruct | 27602 - Gas Mains - Dist Lines/Steel | 1,122,765 |
| MX2541899 Total | | | 1,122,765 |
| MX4875568 | FARM TAP PROJECT; E ALEXANDRIA / CA | 27603 - Gas Mains - Dist Lines/Plas | 1,052,421 |
| MX4875568 Total | | | 1,052,421 |
| MX6468802 | AM07 Casing #46 Replacement | 27605 - Gas Mains - Feeder Lines/St | 1,946,399 |
| MX6468802 Total | | | 1,946,399 |
| S8867 | STI 10873483 Mt Zion Rd | 27603 - Gas Mains - Dist Lines/Plas | 1,232,439 |
| S8867 Total | | | 1,232,439 |
| S9414 | INT 1119187 AM04 Carntown | 27602 - Gas Mains - Dist Lines/Steel | (3,645,592) |
| S9414 Total | | | (3,645,592) |
| SETMETER | Set or Remove Meter | 28100 - Meters | 3,045,113 |
| | | 28200 - Meter Installations | 1,305,048 |
| SETMETER Total | | | 4,350,161 |

Duke Energy Kentucky
Case No. 2021-00190
AG-DR-01-015(k)

Additions by work order (project) by utility account over \$1M December 2018-June 2021

| Work Order Number | Work Order Description | Utility Account | Capital Investment |
|--------------------|-------------------------------------|-------------------------------------|--------------------|
| T1437 | STA 249: Three Mile Rd | 27500 - Structures & Improvements - | 1,526,503 |
| | | 27800 - System Meas & Reg Station | 23,916,781 |
| T1437 Total | | | 25,443,284 |
| V5155 | Erlanger Propane Plant Upgrades | 21100 - Liquefied Petroleum Gas Equ | 1,032,225 |
| V5155 Total | | | 1,032,225 |
| V5175 | Erlanger Propane Security Upgrade | 20500 - Structures and Improvements | 2,801,921 |
| V5175 Total | | | 2,801,921 |
| V7737 | Casing#106 AM07 & Martha Layne | 27605 - Gas Mains - Feeder Lines/St | 1,989,733 |
| V7737 Total | | | 1,989,733 |
| V7739 | Casing#42 abandon- AM07 & Hulbert | 27605 - Gas Mains - Feeder Lines/St | 1,698,134 |
| V7739 Total | | | 1,698,134 |
| V7902 | Casing #49 abandon - AM07 & I-75 | 27603 - Gas Mains - Dist Lines/Plas | 0 |
| | | 27605 - Gas Mains - Feeder Lines/St | 7,336,064 |
| V7902 Total | | | 7,336,064 |
| V8191 | UL60 Pipeline Phase 1 (PIPE) | 27605 - Gas Mains - Feeder Lines/St | 38,930,695 |
| V8191 Total | | | 38,930,695 |
| V8351 | UL60 Pipeline Phase 1 (STATION) | 27800 - System Meas & Reg Station | 1,794,608 |
| V8351 Total | | | 1,794,608 |
| V8352 | UL60 Pipeline P1 - LAND RIGHTS Proj | 27400 - Non-depr Land & Land Rights | 4,896,893 |
| V8352 Total | | | 4,896,893 |
| V8815 | Line AM07 Integrity Digs | 27605 - Gas Mains - Feeder Lines/St | 1,306,990 |
| V8815 Total | | | 1,306,990 |
| Grand Total | | | 160,913,586 |

Duke Energy Kentucky
Case No. 2021-00190
Attorney General's First Set Data Requests
Date Received: June 30, 2021

AG-DR-01-016

REQUEST:

Refer to the Direct Testimony of Mr. Weisker at pages 24-26 related to significant investment since the Company's last natural base rate case, including the additional investment in the UL-60 Natural Gas pipeline and the Three Mile Station project. Indicate whether the Company expects a reduction of O&M expenses due to the completion of these projects and whether those savings were factored into the revenue requirement. If so, provide the estimated annual savings reductions and what recovery mechanisms are expected to be affected. If not, explain why not, and describe what specific assessments of potential savings have been made. Provide a copy of all studies performed that evaluated savings and/or assumptions regarding potential savings set forth in any construction authorization requests or other analyses.

RESPONSE:

The company expects minimal O&M expense increases from the UL-60 project and minimal O&M savings from the Three Mile Station project. Any savings or increases are included in the test year for this rate case.

PERSON RESPONSIBLE: Brian R. Weisker

Duke Energy Kentucky
Case No. 2021-00190
Attorney General's First Set Data Requests
Date Received: June 30, 2021

AG-DR-01-017

REQUEST:

Refer to the Direct Testimony of Mr. Weisker at pages 24-26 related to significant investment since the Company's last natural base rate case, including the additional investment in the UL-60 Natural Gas pipeline and the Three Mile Station project. Indicate whether the Company expects an increase in third party or and/or service revenues due to the completion of these projects and whether those increases were factored into the revenue requirement. If so, provide the estimated annual revenue increases and detail what recovery mechanisms are expected to be affected

RESPONSE:

The Company included \$258,228 in miscellaneous revenues as an offset to the requested revenue requirement in account 0489030 – Indust Gas Transp Only as part of a minimum use agreement related to the UL-60 Natural Gas pipeline.

PERSON RESPONSIBLE: Brian R. Weisker
 Jay P. Brown

**Duke Energy Kentucky
Case No. 2021-00190
Attorney General's First Set Data Requests
Date Received: June 30, 2021**

AG-DR-01-018

REQUEST:

Provide the accounts payable for each month from December 2018 through the last month with available data in total and separated into construction/plant and expense.

RESPONSE:

Please see AG-DR-01-018 Attachment.

PERSON RESPONSIBLE: Bryan T. Manges

| | Dec - December 2018 | Jan - January 2019 | Feb - February 2019 | Mar - March 2019 | Apr - April 2019 | May 2019 | Jun - June 2019 | Jul - July 2019 |
|---|------------------------|-----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| F_ACCTS_PAYABLE - Accounts Payable (232) | 45,799,386.41 | 30,962,613.36 | 27,998,015.77 | 30,405,556.11 | 33,386,405.47 | 36,815,448.09 | 31,281,251.00 | 36,800,513.65 |

*We don't have the AP balances broken out between Construction/plant and expense

| | Aug - August 2019 | Sep - September 2019 | Oct - October 2019 | Nov - November 2019 | Dec - December 2019 | Jan - January 2020 | Feb - February 2020 | Mar - March 2020 |
|---|----------------------|-------------------------|-----------------------|------------------------|------------------------|-----------------------|------------------------|----------------------|
| F_ACCTS_PAYABLE - Accounts Payable (232) | 35,337,878.71 | 37,510,493.16 | 40,569,093.95 | 47,585,414.50 | 54,795,774.92 | 34,447,203.86 | 30,225,952.86 | 28,005,550.27 |

*We don't have the AP balances broken out between Cons

| | Apr - April 2020 | May 2020 | Jun - June 2020 | Jul - July 2020 | Aug - August 2020 | Sep - September 2020 | Oct - October 2020 | Nov - November 2020 | Dec - December 2020 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-----------------------|------------------------|------------------------|
| F_ACCTS_PAYABLE - Accounts Payable (232) | 28,473,582.72 | 30,829,053.54 | 37,114,082.50 | 38,375,435.15 | 33,928,635.00 | 30,994,964.34 | 35,473,501.02 | 38,987,086.39 | 41,066,542.46 |

*We don't have the AP balances broken out between Cons

| | Jan - January 2021 | Feb - February 2021 | Mar - March 2021 | Apr - April 2021 | May 2021 |
|---|-----------------------|------------------------|----------------------|----------------------|----------------------|
| F_ACCTS_PAYABLE - Accounts Payable (232) | 37,155,020.55 | 30,724,384.73 | 25,153,559.21 | 26,789,401.61 | 24,518,556.13 |

*We don't have the AP balances broken out between Cons

Duke Energy Kentucky
Case No. 2021-00190
Attorney General's First Set Data Requests
Date Received: June 30, 2021

CONFIDENTIAL AG-DR-01-019
(As to Attachment (d) only)

REQUEST:

Refer to the Direct Testimony of Ms. Spiller at page 23 related to the new CIS system planned to be placed into service by the spring of 2022. Refer also to the Direct Testimony of Ms. Hunsicker for a more detailed description of the project.

- a. Provide the capital investment amount added to rate base in this case related to each component of the new CIS system. Provide plant additions by FERC and Company plant account number and in total and by month. In addition, provide the total amount of capital investment, the affiliate responsible for the capital investment, and the allocation and allocation basis for the DEK portion of the overall investment.
- b. If the capital investment will be made by an affiliate, describe how the costs related to the new CIS system will be allocated to DEK. In other words, will the plant be allocated to DEK's plant assets and subject to DEK depreciation rates, or will the plant assets remain on the affiliate's books and DEK will be charged a return on and depreciation expense billed for them on a monthly basis.
- c. Provide the depreciation rate(s) or amortization rates applied in the test year for the DEK portion of the new CIS system.

- d. Provide the estimated life span of the new CIS system and all support for this life span.
- e. Provide a detailed calculation of the revenue requirement included in the test year for each component of the new CIS system, including providing all components of providing all components of the return on, income tax expense, depreciation expense, property tax expense, and all other expenses of investment costs. Provide in electronic format with all formulas intact.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment (d) only)

- a. Please see AG-DR-01-019(a) Attachment.
- b. The assets will not be on an affiliate's books and allocated to Duke Energy Kentucky gas.
- c. The software assets from projects 315986A and 315986F will have a 6.67% yearly amortization, the other software assets from projects 315986B, 315986C, 315986D, 315986E will have a 20% yearly amortization and the hardware assets from projects 315986HW5, 315986HW6, 315986HW7, 315986HW1 & 315986HW4 have a 22.95% yearly depreciation rate.
- d. The hardware is expected to have a life span of 5 years. This life span is supported by the most recently approved depreciation study for Duke Energy Kentucky gas. The software assets with the 20% amortization rate are expected to have a 5 year lifespan. The 6.67% yearly amortization software is expected to have a lifespan of 15 years. Please see AG-DR-01-019(d) Confidential Attachment.

- e. The Company does not calculate revenue requirements separately by capital project. However, see AG-DR-01-019(e) Attachment for an estimated revenue requirement.

PERSON RESPONSIBLE: David G. Raiford – a. through d.
Jay P. Brown – e.

Duke Energy Kentucky
 Case No. 2023-00190
 AG-DR-01-019(a) Attachment

| Work Order Number | Work Order Description | Component | Utility Account | Aug-17 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Jan-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Additional amounts to be recorded to plant in service April 2022 | Expected total Project Cost | |
|-------------------|------------------------------------|-----------|-------------------------------------|----------|------------|------------|----------|----------|---------|----------|--------|------------|----------|-----------|----------|----------|------------|---------|-----------|----------|------------|--------|------------|-----------|-------------|--------|------------|------------|--------|-----------|--------|--------|--------|--|-----------------------------|--|
| 315986B | Customer Connect - Analytics | Software | 20300 - Miscellaneous Intangible PI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986C | Customer Connect - Release 2 | Software | 20300 - Miscellaneous Intangible PI | | 104,264.49 | 3,598.80 | 287.33 | 346.21 | (39.30) | (44.66) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986D | Customer Connect - Release 3 | Software | 20300 - Miscellaneous Intangible PI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986E | Customer Connect - Universal Bill | Software | 20300 - Miscellaneous Intangible PI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986HW1 | Customer Connect - Hardware Proj 1 | Hardware | 29101 - Electronic Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986HW4 | Customer Connect - Hardware Proj 2 | Hardware | 29101 - Electronic Data Processing | | | 158,029.03 | 846.03 | 987.41 | 80.03 | 6,769.77 | 126.68 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986HW5 | Customer Connect - Hardware Proj 3 | Hardware | 29101 - Electronic Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986HW6 | Customer Connect - Hardware Proj 4 | Hardware | 29101 - Electronic Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986QC | CIS-Quality Center Licenses | Software | 20300 - Miscellaneous Intangible PI | 2,466.28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986A | Customer Connect - Core | Software | 20300 - Miscellaneous Intangible PI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986F | Customer Connect - R6-8 Scope | Software | 20300 - Miscellaneous Intangible PI | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 315986HW7 | Customer Connect - Hardware Proj 5 | Hardware | 29101 - Electronic Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | 2,466.28 | 104,264.49 | 161,627.83 | 1,133.36 | 1,333.62 | 40.73 | 6,725.11 | 126.68 | 236,776.87 | (654.42) | 94,524.13 | 3,697.56 | 7,629.81 | (5,064.60) | (26.81) | 60,825.16 | (339.44) | (7,193.58) | 20.53 | 102,957.06 | 43,958.63 | (49,499.38) | 2.44 | 213,864.11 | 183,627.17 | 43.17 | 18,651.34 | 35.58 | 53.48 | 1.19 | 2,126,142.12 | 3,307,750.22 | |

All assets will be recorded on DEK Gas.

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**AG-DR-01-019(d) CONFIDENTIAL
ATTACHMENT**

FILED UNDER SEAL

Duke Energy Kentucky
 Estimated Revenue Requirement
 CIS Replacement

| Line | Description | Test Period |
|------|--|--------------------------|
| 1 | Gross Plant ^(a) | \$ 2,653,553 |
| 2 | Accumulated Depreciation | (521,750) |
| 3 | Net Plant in Service | \$ 2,131,803 |
| 4 | Accum Def Income Taxes on Plant ^(b) | \$ (30,198) |
| 5 | Rate Base | <u>\$ 2,101,605</u> |
| 6 | Return on Rate Base (Pre-Tax %) ^(c) | 8.81% |
| 7 | Return on Rate Base (Pre-Tax) | \$ 185,151 |
| 8 | Depreciation Expense | 207,380 |
| 9 | Annualized Property Tax Expense ^(d) | <u>16,202</u> |
| 10 | Revenue Requirement (Lines 7 - 9) | <u><u>\$ 408,733</u></u> |

Assumptions:

^(a) 13 month average of cumulative gross plant

^(b) Assumes software has a 15 year book life; 15 year MACRS and hardware has a

^(c) Weighted-Average Cost of Capital from Schedule A in Case No. 21-00190, with

Duke Energy Kentucky
 Estimated Revenue Requirement
 CIS Replacement

| Line | Description | Test Period | | | | | | | | | | | | |
|------|---------------------------------------|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Jul-22 | Aug-22 | Sep-22 | Oct-22 | Nov-22 | Dec-22 |
| 1 | Balance of Gross Plant by Account | | | | | | | | | | | | | |
| 2 | 20300 - Miscellaneous Intangible Pl | \$ 805,017 | \$ 805,017 | \$ 805,017 | \$ 805,017 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 |
| 3 | 29101 - Electronic Data Processing | 376,591 | 376,591 | 376,591 | 376,591 | 489,430 | 489,430 | 489,430 | 489,430 | 489,430 | 489,430 | 489,430 | 489,430 | 489,430 |
| 4 | Cumulative Gross Plant ^(a) | \$ 1,181,608 | \$ 1,181,608 | \$ 1,181,608 | \$ 1,181,608 | \$ 3,307,750 | \$ 3,307,750 | \$ 3,307,750 | \$ 3,307,750 | \$ 3,307,750 | \$ 3,307,750 | \$ 3,307,750 | \$ 3,307,750 | \$ 3,307,750 |
| 5 | 13 Month Average (Average of Ln 2): | <u>\$ 2,653,553</u> | | | | | | | | | | | | |

Duke Energy Kentucky
 Estimated Revenue Requirement
 CIS Replacement

| Project | Property, Plant and Equipment (Capital) | | | | | | | | | |
|---------------------------------|---|------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
| CIS Replacement | \$ 2,466 | \$ 108,413 | \$ 290,992 | \$ 403,091 | \$ 55 | \$ 2,013,303 | \$ - | \$ - | \$ - | \$ - |
| Cumulative Gross Plant | \$ 2,466 | \$ 110,879 | \$ 401,872 | \$ 804,962 | \$ 805,017 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 |
| Depreciation Expense | \$ 82 | \$ 3,778 | \$ 17,092 | \$ 40,228 | \$ 53,666 | \$ 120,778 | \$ 187,888 | \$ 187,888 | \$ 187,888 | \$ 187,888 |
| Accumulated Depreciation | \$ (82) | \$ (3,860) | \$ (20,952) | \$ (61,180) | \$ (114,846) | \$ (235,624) | \$ (423,512) | \$ (611,400) | \$ (799,288) | \$ (987,176) |
| Accumulated Deferred Income Tax | \$ (9) | \$ (403) | \$ (2,076) | \$ (5,652) | \$ (9,438) | \$ (18,769) | \$ (31,680) | \$ (39,421) | \$ 42,773 | \$ 42,593 |

| Book Life | Tax Life |
|-----------|----------|
| 15.00 | 15.00 |

| | 15 Yr MACRS | Cap Additions | Tax Depreciation on | | | | | | Total Tax Depr | Book Depreciation | Gross Plant | Accumulated Depreciation | Deferred Tax | ADIT |
|------|-------------|---------------|---------------------|------------|------------|------------|------------|--------------|----------------|-------------------|--------------|--------------------------|--------------|----------|
| | | | 2017 Spend | 2018 Spend | 2019 Spend | 2020 Spend | 2021 Spend | 2022 Spend | | | | | | |
| 2017 | 5.00% | \$ 2,466 | \$ 123 | | | | | | \$ 123 | \$ 82 | \$ 2,466 | \$ 82 | \$ 9 | \$ 9 |
| 2018 | 9.50% | 108,413 | 234 | \$ 5,421 | | | | | 5,655 | 3,778 | 110,879 | 3,860 | 394 | 403 |
| 2019 | 8.55% | 290,992 | 211 | 10,299 | \$ 14,550 | | | | 25,060 | 17,092 | 401,872 | 20,952 | 1,673 | 2,076 |
| 2020 | 7.70% | 403,091 | 190 | 9,269 | 27,644 | \$ 20,155 | | | 57,258 | 40,228 | 804,962 | 61,180 | 3,576 | 5,652 |
| 2021 | 6.93% | 55 | 171 | 8,348 | 24,880 | 38,294 | \$ 3 | | 71,695 | 53,666 | 805,017 | 114,846 | 3,786 | 9,438 |
| 2022 | 6.23% | 2,013,303 | 154 | 7,513 | 22,406 | 34,464 | 5 | \$ 100,665 | 165,208 | 120,778 | 2,818,320 | 235,624 | 9,330 | 18,769 |
| 2023 | 5.90% | - | 146 | 6,754 | 20,166 | 31,038 | 5 | \$ 191,264 | 249,372 | 187,888 | 2,818,320 | 423,512 | 12,912 | 31,680 |
| 2024 | 5.90% | - | 146 | 6,396 | 18,129 | 27,934 | 4 | \$ 172,137 | 224,746 | 187,888 | 2,818,320 | 611,400 | 7,740 | 39,421 |
| 2025 | 5.91% | - | 146 | 6,396 | 17,169 | 25,113 | 4 | \$ 155,024 | 203,851 | 187,888 | 2,818,320 | 799,288 | 3,352 | 42,773 |
| 2026 | 5.90% | - | 146 | 6,407 | 17,169 | 23,782 | 3 | \$ 139,522 | 187,029 | 187,888 | 2,818,320 | 987,176 | (180) | 42,593 |
| 2027 | 5.91% | - | 146 | 6,396 | 17,198 | 23,782 | 3 | \$ 125,429 | 172,954 | 187,888 | 2,818,320 | 1,175,064 | (3,136) | 39,456 |
| 2028 | 5.90% | - | 146 | 6,407 | 17,169 | 23,823 | 3 | \$ 118,785 | 166,332 | 187,888 | 2,818,320 | 1,362,952 | (4,527) | 34,930 |
| 2029 | 5.91% | - | 146 | 6,396 | 17,198 | 23,782 | 3 | \$ 118,785 | 166,310 | 187,888 | 2,818,320 | 1,550,840 | (4,531) | 30,398 |
| 2030 | 5.90% | - | 146 | 6,407 | 17,169 | 23,823 | 3 | \$ 118,986 | 166,533 | 187,888 | 2,818,320 | 1,738,728 | (4,484) | 25,914 |
| 2031 | 5.91% | - | 146 | 6,396 | 17,198 | 23,782 | 3 | \$ 118,785 | 166,310 | 187,888 | 2,818,320 | 1,926,616 | (4,531) | 21,382 |
| 2032 | 2.95% | - | 73 | 6,407 | 17,169 | 23,823 | 3 | \$ 118,986 | 166,461 | 187,888 | 2,818,320 | 2,114,504 | (4,500) | 16,883 |
| 2033 | - | - | - | 3,198 | 17,198 | 23,782 | 3 | \$ 118,785 | 162,966 | 187,888 | 2,818,320 | 2,302,392 | (5,234) | 11,649 |
| 2034 | - | - | - | - | 8,584 | 23,823 | 3 | \$ 118,986 | 151,396 | 187,888 | 2,818,320 | 2,490,280 | (7,663) | 3,986 |
| 2035 | - | - | - | - | - | 11,891 | 3 | \$ 118,785 | 130,679 | 187,888 | 2,818,320 | 2,678,168 | (12,014) | (8,028) |
| 2036 | - | - | - | - | - | - | 2 | \$ 118,986 | 118,988 | 187,888 | 2,818,320 | 2,866,056 | (14,469) | (22,497) |
| 2037 | - | - | - | - | - | - | - | \$ 59,392 | 59,392 | (47,736) | 2,818,320 | 2,818,320 | 22,497 | - |
| | 100.00% | \$ 2,818,320 | \$ 2,466 | \$ 108,413 | \$ 290,992 | \$ 403,091 | \$ 55 | \$ 2,013,303 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 | \$ 2,818,320 | \$ 0 | |

Duke Energy Kentucky
 Estimated Revenue Requirement
 CIS Replacement

| Project | Property, Plant and Equipment (Capital) | | | | | | | | | |
|---------------------------------|---|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
| CIS Replacement | \$ - | \$ 166,712 | \$ 99,309 | \$ 110,570 | \$ - | \$ 112,839 | \$ - | \$ - | \$ - | \$ - |
| Cumulative Gross Plant | \$ - | \$ 166,712 | \$ 266,021 | \$ 376,591 | \$ 376,591 | \$ 489,430 | \$ 489,430 | \$ 489,430 | \$ 489,430 | \$ 489,430 |
| Depreciation Expense | \$ - | \$ 16,671 | \$ 43,273 | \$ 64,261 | \$ 75,318 | \$ 86,602 | \$ 97,886 | \$ 97,886 | \$ 7,532 | \$ - |
| Accumulated Depreciation | \$ - | \$ (16,671) | \$ (59,945) | \$ (124,206) | \$ (199,524) | \$ (286,126) | \$ (384,012) | \$ (481,898) | \$ (489,430) | \$ (489,430) |
| Accumulated Deferred Income Tax | \$ - | \$ (3,501) | \$ (9,788) | \$ (14,332) | \$ (13,983) | \$ (11,429) | \$ (5,550) | \$ 6,580 | \$ (4,095) | \$ (1,365) |

| Book Life | Tax Life |
|-----------|----------|
| 5.00 | 5.00 |

| | 5 Yr MACRS | Cap Additions | Tax Depreciation on | | | | | Total Tax Depr | Book Depreciation | Gross Plant | Accumulated Depreciation | Deferred Tax | ADIT |
|------|------------|---------------|---------------------|------------|------------|------------|------------|----------------|-------------------|-------------|--------------------------|--------------|---------|
| | | | 2017 Spend | 2018 Spend | 2019 Spend | 2020 Spend | 2021 Spend | | | | | | |
| 2017 | 20.00% | \$ - | \$ - | | | | | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 2018 | 32.00% | 166,712 | - | \$ 33,342 | | | | 33,342 | 16,671 | 166,712 | 16,671 | 3,501 | 3,501 |
| 2019 | 19.20% | 99,309 | - | 53,348 | \$ 19,862 | | | 73,210 | 43,273 | 266,021 | 59,945 | 6,287 | 9,788 |
| 2020 | 11.52% | 110,570 | - | 32,009 | 31,779 | \$ 22,114 | | 85,902 | 64,261 | 376,591 | 124,206 | 4,544 | 14,332 |
| 2021 | 11.52% | - | - | 19,205 | 19,067 | 35,382 | \$ - | 73,655 | 75,318 | 376,591 | 199,524 | (349) | 13,983 |
| 2022 | 5.76% | 112,839 | - | 19,205 | 11,440 | 21,229 | \$ - | 74,443 | 86,602 | 489,430 | 286,126 | (2,553) | 11,429 |
| 2023 | | - | - | 9,603 | 11,440 | 12,738 | \$ - | 36,108 | 97,886 | 489,430 | 384,012 | (5,879) | 5,550 |
| 2024 | | - | - | - | 5,720 | 12,738 | \$ - | 21,665 | 40,123 | 489,430 | 481,898 | (12,130) | (6,580) |
| 2025 | | - | - | - | - | 6,369 | \$ - | 12,999 | 19,368 | 489,430 | 489,430 | 2,486 | (4,095) |
| 2026 | | - | - | - | - | - | \$ - | 12,999 | - | 489,430 | 489,430 | 2,730 | (1,365) |
| 2027 | | - | - | - | - | - | \$ - | 6,500 | - | 489,430 | 489,430 | 1,365 | - |
| | 100.00% | \$ 489,430 | \$ - | \$ 166,712 | \$ 99,309 | \$ 110,570 | \$ - | \$ 112,839 | \$ 489,430 | \$ 489,430 | \$ 489,430 | \$ (0) | - |

Duke Energy Kentucky
Case No. 2021-00190
Attorney General's First Set Data Requests
Date Received: June 30, 2021

AG-DR-01-020

REQUEST:

Refer to the Direct Testimony of Ms. Lawler at page 4 related to the plant increases and the related revenue requirement effects since the last rate case. Provide a copy of the workpaper used to derive the amounts quoted in the testimony in electronic format with all formulas intact

RESPONSE:

Please see response to STAFF-DR-02-039(a).

PERSON RESPONSIBLE: Sarah E. Lawler

Duke Energy Kentucky
Case No. 2021-00190
Attorney General's First Set Data Requests
Date Received: June 30, 2021

AG-DR-01-021

REQUEST:

Provide copies of all correspondence between Mr. Spanos and the Company in regards to the recommendation that existing depreciation rates be used to compute depreciation expense for this proceeding. In addition, provide copies of all analyses conducted in order to determine that depreciation rates should remain the same as existing rates, especially given the substantial increases in plant since the prior depreciation study.

RESPONSE:

Objection. This request is objectionable to the extent it seeks information that is protected under the doctrines of attorney work product and privileged. Without waiving said objection, and to the extent discoverable, there is no specific written correspondence between Mr. Spanos and the Company regarding recommending existing depreciation rates would still be appropriate or reasonable to compute depreciation expense for this proceeding. There were two conference calls to discuss the nature of the new assets being added and the assets being taken out of service. Also, discussions related to whether life characteristics or net salvage percentages would be substantially different based on Company plans or practices. Depreciation rates are impacted the most by life characteristics, net salvage percentages, depreciation methods and procedures and plant to reserve ratios. Although, there was quite an increase in capital additions these assets are anticipated to have similar life and net salvage parameters as those in service during the

time the previous parameters were established. Mr. Spanos and the Company are not stating that the depreciation rates would not be different if calculated for this proceeding, however, Mr. Spanos is stating that given the information available the current rates would still be reasonable in total.

Moreover, based upon recent Commission precedent in the Commission's April 29, 2020 Order in the Company's last electric rate case, Case No. 2019-00271, as well as positions taken by the Attorney General in that same case arguing that performing a new depreciation study, and changing depreciation rates only two years after the Commission approved prior depreciation rates were unreasonable, the Company decided, after consultation with Mr. Spanos, that a new depreciation study was not necessary in this case. Like the present case, the Company's prior electric case where the Commission disallowed any changes in depreciation rates, was driven by increases in capital. There, the Attorney General's witness argued, and the Commission found, that an increase in depreciation expense was not justified because there were no significant known changes in the depreciation parameters, or assumptions since the Company's prior rate case. Similarly here, the rate increase is driven by increases in capital plant, and there are no such significant known changes in parameters or assumptions since the Company's last depreciation study from the Company's last natural gas rate case, which was decided in March 2019, approximately two years ago.

PERSON RESPONSIBLE: As to Objection, Legal
John J. Spanos

Duke Energy Kentucky
Case No. 2021-00190
Attorney General's First Set Data Requests
Date Received: June 30, 2021

AG-DR-01-022

REQUEST:

Refer to the Direct Testimony of Ms. Lawler at page 4 regarding the large amounts of plant in service increases since the last base rate case. Describe the Company's consideration of this fact in its decision to recommend no change in depreciation rates.

RESPONSE:

Objection. This request is objectionable to the extent it seeks information that is protected under the doctrines of attorney work product and privilege. Without waiving said objection, and to the extent discoverable, please see response to AG-DR-01-021. A large increase in plant in service since the last base rate case does not necessarily create a need to change depreciation rates. The key factors to consider if the new investment will have different life characteristics or have different net salvage parameters. When it was understood that the majority of new plant additions would be similar to the assets that were in place during the last rate case and the informed judgment utilized to determine the life characteristics was still reasonable then no change in depreciation rates would be appropriate.

PERSON RESPONSIBLE: As to Objection, Legal
John J. Spanos

Duke Energy Kentucky
Case No. 2021-00190
Attorney General's First Set Data Requests
Date Received: June 30, 2021

AG-DR-01-023

REQUEST:

Refer to the Direct Testimony of Mr. Spanos at page 8 depicting the following conclusion: “The rates for all the assets are still reasonable given the assets have not experienced major changes in life characteristics or net salvage percentage and there have been no significant changes in company plans.” Explain how this conclusion was reached even though such a large percentage of new plant is projected to be in service in the test year compared to the balance as of December 31, 2017 utilized in the last depreciation study submitted in Case No. 2018-00261.

RESPONSE:

As stated in response to AG-DR-01-021 and AG-DR-01-022, large increases in plant in service do not alone create a substantial change in depreciation rates. For example, the composite rate for distribution plant was 2.19 percent in Case No. 2018-00261 as compared to 2.24 percent if calculated with updated data. Similarly, for general plant the composite rate was 7.29 percent in Case No. 2018-00261 as compared to 7.60 percent if calculated with updated data. There is possible change in recovery for production plant due to capital additions; however, the plant balance is relatively small as compared to the total capital additions so the change will not affect the total expense by much.

PERSON RESPONSIBLE: John J. Spanos

Duke Energy Kentucky
Case No. 2021-00190
Attorney General's First Set Data Requests
Date Received: June 30, 2021

AG-DR-01-024

REQUEST:

Refer to the Direct Testimony of John Spanos at 8 wherein he states: “The rates for all the assets are still reasonable given the assets have not experienced major changes in life characteristics or net salvage percentage and there have been no significant changes in company plans.”

- a. Indicate whether Mr. Spanos was aware when he made that statement that the Company’s gross plant distribution went from \$476.079 million at December 31, 2017 to \$764.560 million in the test year (13-month average), or nearly 61%.
- b. Provide a detailed description of Mr. Spanos’ analyses and all documentation in support of this statement in his testimony.

RESPONSE:

- a. Yes. Mr. Spanos was aware of the change in gross plant for distribution plant from December 31, 2017 to the test year in this proceeding. As the discussion on page 8 of his testimony, there are no anticipated changes in life characteristics or net salvage percentage as well as no significant changes in company plans. This is supported by the fact that the composite rate for distribution plant if recalculated would go from 2.24 percent to 2.19 percent which is not considered unreasonable. Mr. Spanos is not saying the rates would be identical, but the current rates would be reasonable.

- b. The attached schedule, AG-DR-01-024 Attachment, sets forth the functional comparison of depreciation rates between the 2017 study and the calculation as of December 31, 2020. It should be understood that studies conducted by Mr. Spanos include a combination of statistical analyses and informed judgment. The informed judgment includes Company plans for the near future. The plans discussed in the 2017 study included expectations of assets in service for the forecasted 3 to 5 years which are consistent with what is currently anticipated.

PERSON RESPONSIBLE: John J. Spanos

DUKE ENERGY KENTUCKY

FUNCTIONAL RATE COMPARISON

| FUNCTION | 2017 STUDY RATE | 2020 REVIEW RATE |
|--------------------|----------------------------|-----------------------------|
| PRODUCTION PLANT | 7.90 | 11.03 |
| DISTRIBUTION PLANT | 2.24 | 2.19 |
| GENERAL PLANT | 7.29 | 7.60 |

Duke Energy Kentucky
Case No. 2021-00190
Attorney General's First Set Data Requests
Date Received: June 30, 2021

AG-DR-01-025

REQUEST:

Provide a schedule showing per books actual O&M expenses by month and by FERC O&M/A&G expense account/subaccount from January 2018 through the most recent month for which actual expense is available and projected for each month thereafter through the end of the test year. Further, show the amounts separated into costs incurred directly by DEK, charges from Duke Energy Ohio (“DEO”), charges from Duke Energy Business Services (“DEBS”), charges from any other affiliate, less any charges from DEK to any other affiliate.

RESPONSE:

Please see AG-DR-01-025 Attachment. See also, response to AG-DR-01-026.

PERSON RESPONSIBLE: Bryan T. Manges
Jeffrey R. Setser

Duke Energy Kentucky - Gas Only
 Schedule of O&M Costs by Source
 For the Calendar Year 2018

| Responsibility Center Level 02 Name - Description | Account CB - Description | Jan 2018 | Feb 2018 | Mar 2018 | Apr 2018 | May 2018 | Jun 2018 | Jul 2018 | Aug 2018 | Sep 2018 | Oct 2018 | Nov 2018 | Dec 2018 | Total |
|---|--|--------------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|--------------|--------------|--------------|---------------|
| 110_SERVICE_COMPANY - Duke Energy Business Ser | 0711000 - Gas Boiler Labor | 2,367.04 | 17,332.72 | 1,422.39 | 1,278.27 | 824.19 | 113.09 | 26.26 | 33.89 | 1,909.92 | 26.04 | 340.03 | 1,653.34 | 25,331.07 |
| | 0712000 - Gas Production-Other Power Ex | 2,357.14 | | 2,977.34 | 1,586.57 | 1,033.76 | 26.51 | | | | | 1,030.83 | 34.56 | 11,042.82 |
| | 0717000 - Liq Petro Gas Exp-Vapor Proc | 684.60 | 1,273.86 | 2,913.19 | (120.02) | 3,972.57 | 4,513.23 | 6,105.65 | 4,081.17 | 672.37 | (489.36) | 3,385.06 | 5,112.35 | 32,104.67 |
| | 0728000 - Liquid Petroleum Gas | 1,281,656.03 | | | | | | | | | | | | 1,281,656.03 |
| | 0735000 - Gas Misc Production Exp | 5,521.39 | 2,461.84 | 5,932.70 | 867.69 | 551.66 | 136.34 | 489.88 | 382.86 | 111.78 | 804.57 | (1,617.78) | (1,480.49) | 14,162.44 |
| | 0742000 - Maint Gas Production Equipmen | 39,717.68 | 12,734.35 | 4,218.58 | (649.66) | 2,412.29 | 14,227.08 | 1,841.00 | (2,181.23) | 14,713.93 | (16,508.61) | 7,460.44 | 1,995.62 | 79,981.47 |
| | 0801000 - Purchases Gas & NGL | 8,676,251.92 | 5,531,089.86 | 3,653,115.66 | 3,024,294.50 | 1,325,330.09 | 1,119,832.04 | 528,049.73 | 960,538.24 | 1,074,466.86 | 2,160,108.92 | 5,335,663.83 | 8,420,123.59 | 41,808,865.24 |
| | 0801001 - Purchases Gas & NGL-Aff | 179,009.39 | 174,298.20 | 169,935.59 | 165,819.68 | 165,945.00 | 165,849.35 | 165,938.42 | 165,981.57 | 161,963.24 | 165,953.81 | 176,347.98 | 170,227.48 | 2,027,269.71 |
| | 0805002 - Unrecovered Purchase Gas Adj | (87,852.34) | (104,913.90) | (66,327.03) | (56,098.72) | (73,721.06) | (67,188.63) | (72,216.99) | (73,858.62) | (70,924.98) | (227,148.84) | (109,453.94) | (115,387.60) | (670,794.97) |
| | 0805003 - Purchase Gas Cost Unbilled Rev | (959,575.84) | (960,928.78) | 125,397.42 | (994,550.12) | (988,490.46) | (66,389.13) | 10,684.76 | 32,795.66 | (41,245.33) | 880,398.42 | 2,138,976.32 | 934,238.90 | 111,129.82 |
| | 0807000 - Gas Purchased Expenses | 66,683.02 | 69,431.84 | 65,975.22 | 28,657.01 | 28,315.68 | 31,935.58 | 29,800.38 | 44,455.50 | 21,596.90 | 22,499.22 | 29,108.82 | 79,156.97 | 517,616.14 |
| | 0807100 - I/C Gas Purchased Expenses | 5,052.65 | 3,145.73 | 1,432.75 | 689.93 | 1,009.39 | 927.09 | 466.03 | 656.01 | 1,173.24 | 1,747.95 | 984.00 | 859.44 | 18,144.21 |
| | 0823000 - Storage-Gas Losses | | | | | | | | | | | 0.09 | (0.09) | - |
| | 0850001 - Operation Supp & Eng-Tran | 129.08 | 143.79 | 268.48 | 98.47 | 154.18 | 88.02 | 158.05 | 147.90 | 18.85 | | 20.60 | 159.03 | 1,386.45 |
| | 0859000 - Other Expenses-Trans | | | | | | | | 1,228.10 | 920.85 | 1,074.59 | 1,116.49 | 994.42 | 5,334.45 |
| | 0871000 - Distribution Load Dispatching | 12,758.94 | 11,808.47 | 12,415.54 | 10,951.12 | 12,095.78 | 12,771.81 | 7,334.79 | 5,460.04 | 5,058.81 | 3,461.26 | 4,468.29 | 4,194.48 | 102,779.33 |
| | 0874000 - Mains And Services | 55,086.33 | 88,123.76 | 33,741.01 | 56,400.41 | 51,456.79 | 54,810.31 | 53,626.26 | 46,016.49 | 218,943.57 | 187,686.13 | 65,476.86 | 73,588.04 | 984,955.96 |
| | 0875000 - Measuring And Reg Stations-Ge | 10.45 | 17.14 | 10.73 | 11.26 | 10.85 | 12.34 | 18.34 | 60.69 | 11.13 | 10.78 | 11.85 | 11.70 | 197.26 |
| | 0876000 - Measuring & Reg Station-Indus | 129.25 | 1,091.12 | 1,464.26 | 782.31 | 2,074.60 | 4,488.54 | 6,927.88 | 4,248.58 | 6,927.88 | 4,248.58 | 3,658.78 | 1,528.49 | 26,393.81 |
| | 0878000 - Meter And House Regulator Exp | 27,092.55 | 19,484.35 | 18,277.95 | 31,235.43 | 4,423.46 | 19,429.67 | 70,605.94 | 15,159.61 | 72,409.26 | 36,084.74 | 48,866.45 | 509,085.76 | 872,155.17 |
| | 0879000 - Customer Installation Expense | 9,783.77 | 22,100.80 | 13,838.65 | 2,169.62 | 11,443.44 | 8,766.40 | 19,703.38 | 25,626.94 | 16,912.27 | 15,316.82 | 20,001.49 | 14,690.26 | 180,353.84 |
| | 0880000 - Gas Distribution-Other Expense | 76,030.85 | 53,050.27 | 73,573.70 | 33,400.64 | 40,035.43 | 37,786.07 | 32,336.83 | 60,255.85 | 35,008.19 | 65,415.46 | 36,948.24 | 178,019.45 | 721,860.98 |
| | 0887000 - Maintenance of Mains | 44,224.74 | 45,886.42 | 132,887.52 | 54,368.89 | 43,100.74 | 29,075.96 | 27,240.49 | 34,765.79 | 17,867.49 | 17,930.47 | 20,312.03 | 22,890.45 | 490,550.99 |
| | 0889000 - Maint-Meas/Reg Stn Equip-Gas | 313.82 | 1,670.29 | 4,868.66 | 1,691.96 | 1,386.58 | 5,601.73 | 4,747.80 | 3,341.92 | 3,341.92 | 289.94 | 4,280.58 | 289.94 | 29,554.10 |
| | 0892000 - Maintenance of Services | 3,525.95 | 1,584.32 | 4,327.93 | 1,384.11 | 17,115.02 | 12,311.56 | 17,450.17 | 6,507.90 | 77,891.22 | 37,236.81 | 82,262.20 | 68,599.74 | 330,196.93 |
| | 0893000 - Maint - Meters And House Reg | 42,504.18 | 14,176.74 | 24,200.99 | 23,057.44 | 37,223.41 | 36,910.12 | 32,528.93 | 60,795.87 | 49,700.89 | 52,583.10 | 26,554.29 | 19,173.56 | 419,409.52 |
| | 0894000 - Maint-Other Distribution Equip | 567.03 | 284.01 | 309.64 | (119.72) | 381.14 | 802.07 | 1,115.94 | 834.09 | 1,161.83 | 907.54 | 11,830.78 | 1,721.95 | 19,796.30 |
| | 0901000 - Supervision-Cust Accts | | | | | (15.85) | | | 29.85 | 422.31 | 229.79 | | 432.32 | 1,098.42 |
| | 0902000 - Meter Reading Expense | | 12,995.62 | 3,391.64 | 3,391.20 | 13,382.41 | 13.48 | 8,281.64 | 8.32 | 7,757.28 | | 42.10 | 3.67 | 49,267.36 |
| | 0903000 - Cust Records & Collection Exp | 240,064.98 | 43,245.17 | 135,308.72 | 171,679.65 | 163,723.70 | 99,518.42 | 153,080.19 | 148,917.41 | 168,933.06 | 159,192.90 | 126,689.37 | 158,417.13 | 1,768,770.70 |
| | 0903100 - Cust Contracts & Orders-Local | 2,811.44 | 4,603.53 | 20,278.72 | 3,329.92 | 4,656.62 | 2,589.71 | (1,083.04) | 4,781.21 | 2,685.05 | 4,885.48 | 4,176.47 | 2,271.67 | 55,988.78 |
| | 0903200 - Cust Billing & Acct | 41,036.75 | 113,785.57 | 53,304.95 | 31,973.71 | 43,522.99 | 22,785.30 | 31,654.63 | 41,524.68 | 31,880.55 | 35,126.56 | 25,232.76 | 27,128.81 | 498,957.26 |
| | 0903300 - Cust Collecting-Local | 3,127.21 | 4,756.16 | 17,006.67 | 3,275.49 | 4,643.25 | 2,996.64 | 3,119.16 | 6,610.81 | 3,983.95 | 4,975.35 | 4,477.89 | 3,791.31 | 62,763.89 |
| | 0903400 - Cust Receiv & Collect Exp-Edp | 161.99 | 306.61 | 588.48 | 320.67 | 583.88 | 320.67 | 272.94 | 292.98 | 167.24 | 61.02 | 129.28 | | 3,476.62 |
| | 0904001 - BAD DEBT EXPENSE | | | | | 3,159.12 | 525.00 | | | | | | | 3,684.12 |
| | 0905000 - Misc Customer Accts Expenses | | | 5.16 | 21.19 | 24.23 | 17.54 | 3.70 | | | | | | 71.82 |
| | 0908000 - Cust Asst Exp-Conservation Pro | | | 2.16 | 0.18 | | 0.49 | 3.62 | 0.14 | 0.09 | 0.09 | 0.09 | 0.25 | 7.29 |
| | 0908150 - Commer/Indust Assistance Exp | | | 0.21 | | | | | | | | | | 0.21 |
| | 0908160 - Cust Assist Exp-General | 11,364.83 | 10,724.64 | 11,298.23 | 10,379.99 | 11,448.42 | 11,581.92 | 12,007.95 | 11,436.34 | 12,525.44 | 11,682.77 | 10,787.26 | 9,685.62 | 134,923.41 |
| | 0909650 - Misc Advertising Expenses | 436.51 | 138.02 | | | 650.18 | 377.35 | 1,345.78 | 377.35 | | 3,795.50 | 847.66 | | 3,795.50 |
| | 0910000 - Misc Cust Serv/Inform Exp | 13,674.91 | 13,833.39 | 14,872.16 | 15,450.17 | 15,332.37 | 14,273.08 | 15,618.30 | 17,493.38 | 16,756.19 | 14,941.76 | 17,413.75 | 18,001.24 | 187,660.70 |
| | 0910100 - Exp-Rs Reg Prod/Svces-CstAccts | 12,922.51 | 3,040.01 | 1,338.49 | 6,782.58 | 3,162.22 | 3,812.58 | 6,719.38 | 6,553.47 | 1,967.24 | 6,230.87 | 2,850.45 | 1,704.13 | 57,083.93 |
| | 0911000 - Supervision | | 25.97 | 44.76 | 72.75 | | 41.13 | 37.39 | 40.41 | 38.03 | 71.36 | | 96.23 | 468.03 |
| | 0912000 - Demonstrating & Selling Exp | 2,630.69 | 4,561.96 | 1,637.07 | 2,268.11 | 4,074.92 | 2,765.73 | 2,335.90 | 3,682.48 | 4,192.18 | 1,790.19 | 12,357.41 | 8,831.32 | 51,127.96 |
| | 0912100 - Demonstration & Sell-Proj Supt | | | | | | | | | | | 49.36 | | 49.36 |
| | 0913001 - Advertising Expense | | | 1.22 | | 11.32 | | 5.25 | 17.46 | 17.10 | 14.82 | 15.62 | 85.92 | 168.71 |
| | 0920000 - A & G Salaries | 153,845.47 | 152,948.94 | 187,041.63 | 180,003.04 | 179,306.69 | 190,876.26 | 186,578.08 | 192,224.88 | 174,657.50 | 181,901.58 | 168,372.70 | 745,028.28 | 2,692,785.05 |
| | 0921100 - Employee Expenses | 14,844.58 | 25,075.14 | 11,550.71 | 7,797.29 | 9,571.04 | 2,461.24 | (2,357.36) | 12,379.20 | 20,526.99 | 15,073.53 | (3,305.85) | (2,415.75) | 111,200.76 |
| | 0921101 - Employee Exp - NC | 1.74 | 0.01 | 0.05 | 0.03 | 12.47 | 0.03 | 0.01 | | 0.18 | 0.03 | 0.67 | 0.08 | 15.30 |
| | 0921110 - Relocation Expenses | 373.44 | 6.70 | | | 0.18 | | | | | | | 0.25 | 380.57 |
| | 0921200 - Office Expenses | 10,105.15 | 17,135.03 | (32,996.53) | 70,644.46 | 16,264.97 | 20,393.67 | (9,979.45) | 43,215.07 | 36,925.75 | (4,508.83) | 14,824.15 | 16,583.75 | 198,607.19 |
| | 0921300 - Telephone And Telegraph Exp | 2.04 | | 2.88 | 1.66 | 4.58 | 1.81 | 1.52 | 5.08 | 2.57 | 0.76 | 4.89 | 5.82 | 33.61 |
| | 0921400 - Computer Services Expenses | 7,492.15 | 13,622.49 | 65,261.88 | (25,551.90) | 19,696.32 | 9,214.35 | 37,789.69 | 13,999.92 | 11,118.98 | 3,651.40 | 26,805.23 | (5,852.72) | 177,247.79 |
| | 0921540 - Computer Rent (Go Only) | 16,396.03 | 16,269.75 | 15,624.05 | 15,126.71 | 13,097.53 | 17,877.06 | 15,717.42 | 18,758.92 | 20,702.81 | 17,090.65 | 21,754.62 | 17,694.03 | 206,109.58 |
| | 0921600 - Other | 19.41 | 42.25 | 94.68 | 15.79 | 85.55 | 4.46 | 10.35 | 7.15 | 38.79 | 24.01 | 19.43 | 38.54 | 400.41 |
| | 0921980 - Office Supplies & Expenses | 30,741.67 | 34,496.24 | 39,227.88 | 33,288.31 | 51,264.02 | 34,048.61 | 34,902.16 | 59,210.51 | 42,136.42 | 42,188.19 | 43,314.57 | 53,819.50 | 498,638.08 |
| | 0922000 - Admin Exp Transfer | | | | | | 7.74 | 26.24 | 32.13 | 37.65 | 22.86 | 23.61 | 150.23 | |
| | 0923000 - Outside Services Employed | 67,895.71 | 106,422.17 | 96,083.66 | 81,310.45 | 125,436.05 | 251,126.83 | 131,484.19 | 100,799.00 | 156,922.88 | 270,131.66 | 90,946.42 | 513,206.99 | 1,991,766.01 |
| | 0923980 - Outside Services Employee & | (1,640.09) | (1,460.80) | 2,580.99 | (3,303.80) | 2,365.17 | (855.29) | (1,091.61) | (6,276.00) | (6,306.78) | (8,605.43) | (5,458.05) | (12,574.93) | (42,626.82) |
| | 0924000 - Property Insurance | 19.25 | (77.70) | 47.68 | 0.53 | (161.82) | 698.91 | 79.80 | (132.89) | 79.80 | 79.80 | 79.80 | (138.95) | 574.21 |
| | 0924050 - Inter-Co Prop Ins Exp | 291.67 | 291.67 | 291.67 | 291.67 | 291.67 | 291.67 | 291.67 | 291.67 | 291.67 | 291.67 | 291.67 | 291.67 | 3,500.04 |
| | 0924100 - Admin-EH&S Expense | | | | | | | | | | 3.62 | | | 3.62 |
| | 0924980 - Property Insurance For Corp. | 4,3 | | | | | | | | | | | | |

Duke Energy Kentucky - Gas Only
 Schedule of O&M Costs by Source
 For the Calendar Year 2018

| Responsibility Center Level 02 Name - Description | Account CB - Description | Jan 2018 | Feb 2018 | Mar 2018 | Apr 2018 | May 2018 | Jun 2018 | Jul 2018 | Aug 2018 | Sep 2018 | Oct 2018 | Nov 2018 | Dec 2018 | Total |
|--|--|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| | 0930220 - Exp Of Servicing Securities | (9.08) | (20.02) | (15.96) | (17.17) | 242.70 | (15.52) | (8.33) | (18.06) | (17.88) | (12.07) | (15.37) | | 93.24 |
| | 0930230 - Dues To Various Organizations | 1,923.04 | 8,208.58 | 175.00 | | | (81.41) | 656.25 | | | 7,490.25 | 2,607.88 | 119.68 | 21,099.27 |
| | 0930240 - Director's Expenses | 2,066.10 | 80.62 | 203.08 | 1,617.68 | 7,631.72 | 10.86 | 1,597.61 | 304.86 | 23.69 | 1,778.78 | 201.19 | 2,427.69 | 17,943.88 |
| | 0930250 - Buy/Sell Transf Employee Homes | 305.27 | 131.14 | 595.72 | 116.43 | (86.90) | 205.54 | 9.79 | 305.24 | 159.00 | 206.71 | 1,065.97 | 650.79 | 3,664.70 |
| | 0930700 - Research & Development | 143.22 | (237.09) | 23.23 | 4.23 | 93.46 | 235.35 | 7.70 | (72.19) | 82.67 | 300.21 | 15.81 | 133.42 | 730.02 |
| | 0930940 - General Expenses | 50.58 | 78.37 | 91.78 | 35.09 | 49.18 | 58.39 | 348.43 | 59.37 | 26.31 | 32.60 | 8.12 | 65.30 | 903.52 |
| | 0931001 - Rents-A&G | 4,228.77 | 10,768.36 | 8,012.06 | 3,779.69 | 4,254.68 | 3,760.63 | 5,603.69 | 6,814.48 | 6,409.10 | 5,476.60 | 4,468.26 | 5,601.54 | 69,177.86 |
| | 0931008 - A&G Rents-IC | 26,072.41 | 18,525.00 | 22,333.00 | 22,834.00 | 22,454.00 | 22,572.00 | 23,597.00 | 23,432.00 | 23,257.00 | 23,627.00 | 23,734.00 | 24,239.00 | 276,676.41 |
| | 0932000 - Maintenance Of Gen Plant-Gas | | | | | (85.14) | (88.51) | (610.91) | 479.26 | (209.47) | (57.28) | (91.70) | | (1,029.75) |
| | 0935100 - Maint General Plant-Elec | (1,019.70) | (145.42) | (504.48) | 39.44 | 50.66 | 44.44 | 14.04 | 63.81 | 367.11 | (7.63) | (330.22) | 770.03 | (657.92) |
| | 0935200 - Cust Infor & Computer Control | 0.71 | 136.09 | 844.50 | 342.24 | 174.16 | 592.52 | (397.98) | 68.50 | 477.30 | 180.93 | 32.76 | 1,803.22 | 4,254.95 |
| 110_SERVICE_COMPANY - Duke Energy Business Services Total | | 10,430,118.11 | 5,784,003.31 | 5,238,233.89 | 3,214,778.29 | 1,607,105.48 | 2,434,724.20 | 1,818,779.29 | 2,344,830.52 | 2,620,518.48 | 4,790,427.07 | 8,703,387.59 | 12,251,724.12 | 61,238,630.35 |
| 503_DEO - Duke Energy Ohio | | 4,175.39 | | | | | | | | | | 3,042.34 | 6,760.57 | 13,978.30 |
| | 0735000 - Gas Misc Production Exp | | | | | | | | | | | | 338.77 | 20,078.44 |
| | 0742000 - Maint Gas Production Equipmen | | | | | 23,695.88 | | | | | | | | 44,113.09 |
| | 0807000 - Gas Purchased Expenses | | | | | 133.75 | | | | | | | | 133.75 |
| | 0874000 - Mains And Services | 12,383.50 | 2,995.89 | 9,875.97 | 5,429.95 | 7,158.03 | 55,317.08 | 4,533.38 | 8,225.15 | 5,107.42 | 9,239.26 | 9,749.74 | 8,730.67 | 138,746.04 |
| | 0875000 - Measuring And Reg Stations-Ge | | 4,293.00 | | | | | | | | | | | 933.11 |
| | 0878000 - Meter And House Regulator Exp | | | | 132.74 | 1,743.70 | | | | | | | | 5,226.11 |
| | 0879000 - Customer Installation Expense | 2,077.68 | (137.94) | 2,166.44 | 862.21 | 1,808.24 | 2,578.35 | 2,630.71 | 286.57 | 1,564.50 | 1,728.04 | 4,667.63 | 1,027.26 | 7,571.33 |
| | 0880000 - Gas Distribution-Other Expense | 42,766.15 | 14,072.32 | 63,078.42 | 21,292.56 | 5,279.25 | 26,227.54 | 17,018.50 | 97,014.22 | 24,618.84 | 222.46 | 35,022.49 | 97,360.50 | 443,973.25 |
| | 0887000 - Maintenance of Mains | 16,468.97 | 5,955.50 | 40,803.55 | (18,379.25) | 3,117.05 | 3,261.13 | 2,548.20 | 10,929.06 | 6,957.81 | 11,487.25 | 13,102.92 | 8,717.91 | 104,970.10 |
| | 0889000 - Maint-Meas/Reg Stn Equip-Gas | | | | | | | | | | | | | 1,597.67 |
| | 0892000 - Maintenance of Services | | 356.16 | (2.61) | | 1,162.90 | | | | 945.52 | 66.03 | | 325.49 | 2,853.49 |
| | 0893000 - Maint - Meters And House Reg | | 91.95 | | | 6,821.42 | | | 4,592.42 | 11,290.04 | 7,438.40 | | | 30,234.23 |
| | 0894000 - Maint-Other Distribution Equip | 1,623.62 | 2,178.84 | 1,274.53 | 1,334.00 | 131.81 | 1,668.55 | 697.76 | 1,024.63 | 2,473.02 | 2,840.19 | 3,611.70 | 642.07 | 19,500.72 |
| | 0901000 - Supervision-Cust Accts | 6,653.04 | 7,055.41 | 11,822.81 | 6,873.21 | 7,128.58 | 7,358.04 | 6,743.62 | 9,356.93 | 7,080.58 | 8,929.07 | 7,594.41 | 6,313.87 | 92,909.57 |
| | 0902000 - Meter Reading Expense | 861.13 | 941.13 | 1,442.59 | 1,301.01 | 1,357.20 | 639.54 | 108.79 | 51.39 | | 652.59 | 7.77 | 444.07 | 7,807.21 |
| | 0903000 - Cust Records & Collection Exp | 783.05 | 905.66 | 845.09 | 767.19 | 866.78 | 1,014.07 | 736.06 | 491.45 | 708.20 | 719.15 | 1,414.56 | 707.77 | 9,955.03 |
| | 0903100 - Cust Contracts & Orders-Local | 62.87 | 61.75 | 63.45 | 63.45 | 63.45 | 44.75 | 45.23 | 63.43 | 138.31 | 61.07 | 33.00 | 34.49 | 735.25 |
| | 0903200 - Cust Billing & Acct | 4,772.00 | 4,888.18 | 6,123.01 | 4,362.86 | 4,428.75 | 1,292.53 | 44.38 | (170.83) | 255.36 | 132.12 | 31.65 | 33.11 | 26,193.12 |
| | 0903300 - Cust Collecting-Local | 47.57 | 46.73 | 48.02 | 48.01 | 48.01 | 33.87 | 34.22 | 48.00 | 104.66 | 46.22 | 24.97 | 26.09 | 556.37 |
| | 0912000 - Demonstrating & Selling Exp | | 38.21 | | | | | | | 3.30 | 29.34 | 1.98 | | 72.83 |
| | 0920000 - A & G Salaries | | | | | 186.80 | (12.70) | 6.11 | 506.69 | 11.69 | 31.49 | 41.53 | 11.20 | 782.81 |
| | 0921100 - Employee Expenses | | 81.90 | | | 145.03 | (78.93) | (56.78) | 54.12 | 18.73 | 0.47 | (39.79) | | 124.75 |
| | 0921200 - Office Expenses | (13.87) | 13.33 | 0.90 | | 21.87 | 12.20 | (43.09) | | | 60.29 | 18.73 | 22.41 | 92.77 |
| | 0923000 - Outside Services Employed | | | 8.29 | | 21.76 | | | | | | | | 30.05 |
| | 0925300 - Environmental Inj & Damages | | | | | | | | | | 27,579.39 | | | 27,579.39 |
| | 0926000 - Employee Benefits | | 44.36 | | 45.45 | | | | | | | | | 89.81 |
| | 0926600 - Employee Benefits-Transferred | 13,694.51 | 5,197.05 | 14,141.09 | 1,704.30 | 4,328.74 | 3,220.51 | 4,510.89 | 7,054.91 | 5,857.15 | 5,429.39 | 9,849.16 | 58,783.37 | 133,771.07 |
| | 0930200 - Misc General Expenses | 1,277.78 | 1,415.11 | 35,439.76 | 1,114.98 | 1,114.98 | 11,418.85 | 1,415.11 | 180.57 | 47,654.47 | 1,069.67 | 15,138.54 | 114,709.73 | 133,771.07 |
| | 0931001 - Rents-A&G | 100.19 | 100.19 | 100.19 | 100.19 | 100.19 | 100.19 | 100.19 | 100.19 | 100.19 | 100.19 | 97.90 | 97.90 | 1,197.70 |
| | 0932000 - Maintenance Of Gen Plant-Gas | | | 3,657.68 | | | 3,240.24 | | | 450.56 | | (341.69) | 382.32 | 7,389.11 |
| | 0935100 - Maint General Plant-Elec | | | (3,657.68) | | | (3,240.24) | | | (450.56) | | 341.69 | (776.30) | (7,389.11) |
| 503_DEO - Duke Energy Ohio Total | | 107,733.58 | 50,594.73 | 187,231.50 | 50,882.49 | 45,919.56 | 114,095.57 | 39,658.17 | 139,808.90 | 142,469.18 | 49,213.02 | 91,326.30 | 229,544.59 | 1,248,477.59 |
| 536_DEK - Duke Energy Kentucky | | (1,538.58) | (11,266.27) | (924.55) | (830.88) | (535.72) | (73.51) | (17.07) | (22.03) | (1,241.45) | (221.02) | (1,074.67) | (16,465.20) | (16,465.20) |
| | 0712000 - Gas Production-Other Power Ex | (1,532.14) | (1,935.27) | (1,031.27) | (1,031.27) | (671.94) | (17.23) | (17.07) | (22.03) | (1,241.45) | (670.04) | (22.46) | (7,160.90) | (16,465.20) |
| | 0717000 - Liq Petro Gas Exp-Vapor Proc | 4,479.86 | 4,193.49 | 5,489.10 | 2,039.57 | 6,052.20 | 12,869.43 | 9,354.26 | 17,710.15 | 3,796.53 | 7,823.66 | 4,545.55 | 1,609.56 | 79,963.36 |
| | 0728000 - Liquid Petroleum Gas | | | | 632.74 | | | | | | | | | 632.74 |
| | 0735000 - Gas Misc Production Exp | 12,628.44 | 8,251.00 | 8,260.03 | (303.35) | (358.58) | (88.62) | (318.42) | (248.86) | (72.66) | 1,441.63 | (330.37) | 7,586.88 | 36,447.12 |
| | 0742000 - Maint Gas Production Equipmen | (18,346.57) | (6,834.72) | (992.59) | (6,084.01) | 1,764.64 | 25,461.07 | 1,934.15 | 3,644.25 | (13,685.11) | 22,824.94 | 36,231.20 | (11,524.35) | 34,392.90 |
| | 0805000 - Unrecovered Purchase Gas Adj | (417,735.05) | 1,730,957.82 | 1,363,167.70 | 1,589,536.14 | 529,365.49 | (406,186.64) | 79,194.54 | (345,374.28) | (477,142.71) | (1,592,843.91) | (2,048,727.36) | (274,335.85) | (270,124.11) |
| | 0807000 - Gas Purchased Expenses | 2,027.44 | 5,940.82 | 1,284.58 | 1,231.64 | 24.99 | 411.69 | 514.14 | 544.30 | 1,266.65 | 1,838.43 | 3,610.67 | | 18,695.35 |
| | 0813001 - Other Gas Supply Expenses | 23,686.71 | 96,460.99 | (18,736.10) | 15,140.11 | 4,483.61 | (24,448.23) | 37,244.35 | 10,317.09 | (6,763.84) | 20,352.60 | (61,150.20) | | 96,587.09 |
| | 0874000 - Mains And Services | 72,437.51 | 68,682.27 | 82,091.74 | 137,252.69 | 49,101.07 | 41,987.76 | 123,579.46 | 133,215.41 | 72,538.17 | 94,522.08 | 155,615.88 | 52,577.47 | 1,083,601.51 |
| | 0875000 - Measuring And Reg Stations-Ge | | 214.65 | 414.04 | 37.49 | 1,351.47 | | 28.59 | 481.55 | | | | 3,002.37 | 5,530.16 |
| | 0878000 - Meter And House Regulator Exp | 36,940.34 | 16,131.12 | 15,095.29 | 16,225.52 | 12,032.03 | 15,618.17 | 11,893.86 | 125,527.97 | 290,130.14 | 31,749.64 | 144,521.76 | 15,168.01 | 831,033.85 |
| | 0879000 - Customer Installation Expense | 115,139.67 | 118,972.40 | 92,161.90 | 55,969.25 | 60,544.29 | 65,956.74 | 63,369.80 | 94,721.32 | 57,434.78 | 62,362.35 | 62,136.34 | 98,846.66 | 947,615.50 |
| | 0880000 - Gas Distribution-Other Expense | 47,860.56 | 49,741.58 | 50,513.73 | 48,483.16 | 57,623.88 | 57,624.53 | 36,920.86 | 79,855.98 | 49,567.69 | 35,829.18 | 42,597.31 | 109,539.61 | 636,388.07 |
| | 0887000 - Maintenance of Mains | 49,148.24 | 40,709.58 | 90,188.22 | 139,038.69 | 87,281.44 | 44,396.67 | 47,510.69 | 107,913.59 | 95,481.80 | 69,927.13 | 47,180.58 | 42,358.11 | 861,134.74 |
| | 0889000 - Maint-Meas/Reg Stn Equip-Gas | | | | | | 1,850.45 | | | | | | 564.48 | 2,414.93 |
| | 0892000 - Maintenance of Services | 3,520.53 | 1,433.71 | 11,932.56 | 21,021.01 | 69,484.39 | 76,998.97 | 64,353.18 | 43,393.10 | 80,168.39 | 14,188.99 | 478.93 | 1,690.51 | 388,664.27 |
| | 0893000 - Maint - Meters And House Reg | 2,398.28 | 3,024.50 | 5,859.57 | 668.92 | 433.28 | 62.97 | 292.43 | | | 122.39 | 67.92 | 92.29 | 1,022.55 |
| | 0894000 - Maint-Other Distribution Equip | (9,358.92) | (17,193.44) | (9,307.87) | 839.73 | (4,598.06) | (1,056.08) | (9,413.09) | (9,761.27) | 604.14 | (1,751.65) | (20,453.14) | (12,083.83) | (93,533.48) |
| | 0901000 - Supervision-Cust Accts | 37,209.78 | 33,959.02 | 23,433.80 | 43,610.50 | 29,777.45 | 29,642.85 | 13,429.42 | 21,158.23 | 30,414.02 | 11,505.69 | 9,815.40 | 8,517.10 | 292,473.26 |
| | 0902000 - Meter Reading Expense | 27,906.13 | 26,043.22 | 27,530. | | | | | | | | | | |

Duke Energy Kentucky - Gas Only
 Schedule of O&M Costs by Source
 For the Calendar Year 2019

| Responsibility Center Level 02 Name - Description | Account CB - Description | Jan 2019 | Feb 2019 | Mar 2019 | Apr 2019 | May 2019 | Jun 2019 | Jul 2019 | Aug 2019 | Sep 2019 | Oct 2019 | Nov 2019 | Dec 2019 | TOTAL |
|--|--------------------------|--------------|----------------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 110_SERVICE_COMPANY - Duke Energy Business Services | | | | | | | | | | | | | | |
| 0711000 - Gas Boiler Labor | | 2,082.35 | 4,928.21 | 6,089.66 | 1,979.33 | 851.09 | 420.78 | 129.74 | 6.18 | | 5.73 | 326.67 | 1,369.71 | 18,189.45 |
| 0712000 - Gas Production-Other Power Ex | | 1,582.37 | 2,291.29 | 15,988.03 | 2,249.34 | 4,128.47 | 649.43 | 1,020.02 | 66.87 | 53.35 | 1,252.62 | | | 29,281.79 |
| 0717000 - Liq Petro Gas Exp-Vapor Proc | | 562.07 | 5,057.45 | 4,270.15 | 5,146.80 | 7,445.13 | 5,752.36 | 7,993.39 | 706.38 | 716.47 | (8,591.59) | 1,672.04 | | 31,766.60 |
| 0728000 - Liquid Petroleum Gas | | 269,072.52 | 2,340.29 | 433.54 | | | | | | | | | | 16,122.10 |
| 0735000 - Gas Misc Production Exp | | (2,106.79) | (996.96) | (3,269.52) | (3,245.22) | (4,347.76) | (7,467.25) | (3,646.61) | (3,384.92) | (3,377.58) | (4,308.52) | (3,787.61) | (3,736.46) | (43,675.20) |
| 0742000 - Maint Gas Production Equipmen | | 4,776.43 | 13,692.08 | 3,196.14 | (4,070.00) | 119.90 | 3,605.07 | 12.92 | 23.95 | 678.08 | 13,616.30 | 3,906.81 | 1,196.71 | 40,754.39 |
| 0801000 - Purchases Gas & NGL | | 8,062,226.37 | 5,291,919.96 | 4,729,357.13 | 1,238,237.37 | 571,840.79 | 687,087.81 | 927,763.79 | 947,379.52 | 874,975.18 | 1,155,326.39 | 4,041,438.12 | | 32,919,969.08 |
| 0801001 - Purchases Gas & NGL-Aff | | 188,459.37 | 180,991.86 | 170,564.41 | 154,837.98 | 166,903.01 | 162,929.38 | 162,448.83 | 161,971.20 | 161,971.20 | 170,036.23 | | | 2,031,401.29 |
| 0805002 - Unrecovered Purchase Gas Adj | | (118,202.66) | (105,194.77) | (110,252.66) | (131,351.45) | (139,558.06) | (138,153.10) | (131,529.13) | (135,288.54) | (137,403.25) | (134,397.07) | (166,899.10) | (171,816.85) | (1,620,046.64) |
| 0805003 - Purchase Gas Cost Unbilled Rev | | (295,235.73) | (1,084,935.49) | (730,734.54) | (1,094,955.51) | (810,193.27) | (77,833.39) | 11,455.77 | (23,309.40) | (13,611.73) | 260,315.36 | 1,494,435.21 | 730,134.49 | (2,292,629.23) |
| 0807000 - Gas Purchased Expenses | | 29,535.55 | 17,218.89 | 26,031.31 | 22,235.41 | 16,238.28 | (18,001.95) | 17,835.70 | 15,312.08 | 24,511.22 | 17,248.08 | 13,588.88 | 35,362.77 | 156,900.12 |
| 0807100 - I/C Gas Purchased Expenses | | 2,200.85 | 1,099.03 | 1,100.48 | 179.28 | 116.00 | 61.64 | 109.29 | 207.21 | 2,002.39 | 135.48 | 329.91 | 655.84 | 8,197.40 |
| 0844100 - LNG Ops Supp Eng Labor & Exp | | (1,564.07) | 41,310.51 | 14,238.19 | 6,879.09 | | (131.96) | 2,276.61 | | | | | | 63,008.37 |
| 0850001 - Operation Supv & Eng-Tran | | 60.22 | 85.05 | 137.25 | 261.83 | 165.58 | 404.60 | 593.45 | 517.24 | 207.96 | 144.18 | 139.54 | 161.56 | 2,878.46 |
| 0859000 - Other Expenses-Trans | | 1,246.74 | 1,251.08 | 1,035.30 | 1,171.17 | 1,040.24 | 1,201.31 | 1,039.60 | 1,122.97 | 991.76 | 1,173.16 | 1,236.19 | 740.92 | 13,269.44 |
| 0863000 - Trans-Maint of Mains | | 767.19 | 22,702.06 | 43,304.84 | 43,429.40 | 1,106.88 | 95,303.33 | 22,533.64 | 1,106.39 | 11,073.30 | 17,755.41 | 48,137.65 | 409,447.09 | 487,371.65 |
| 0871000 - Distribution Load Dispatching | | 5,110.17 | 5,146.42 | 7,836.39 | 5,276.60 | 1,732.57 | 2,305.52 | 3,701.62 | 810.28 | 1,865.22 | 1,343.81 | 17,815.88 | 33,618.74 | 86,563.22 |
| 0874000 - Mains And Services | | 57,710.53 | 19,500.56 | 53,990.21 | 87,089.09 | 19,009.32 | 66,590.54 | 43,099.51 | 45,076.80 | 17,072.55 | 50,636.46 | 190,348.95 | 30,485.37 | 680,699.89 |
| 0875000 - Measuring And Reg Stations-Ge | | 552.50 | 8.36 | 78.31 | 23.51 | 11.18 | 11.05 | 126.95 | 615.75 | 774.62 | 209.61 | 869.63 | 4,164.92 | 7,446.39 |
| 0876000 - Measuring & Reg Station-Indus | | 246.33 | 907.47 | 716.59 | | 264.72 | 428.90 | 2,614.41 | 5,799.95 | 9,496.26 | 6,624.92 | 20,862.17 | 11,241.71 | 59,203.43 |
| 0878000 - Meter And House Regulator Exp | | (40,960.64) | 12,190.77 | 48,300.69 | 52,315.08 | 19,235.35 | 64,984.16 | 89,523.94 | 94,652.50 | 101,548.22 | 75,962.94 | 239,132.20 | 185,390.70 | 942,275.91 |
| 0879000 - Customer Installation Expense | | 6,466.62 | 7,512.29 | 9,802.17 | 4,719.68 | 3,307.20 | 4,932.31 | 10,132.26 | 14,365.32 | 9,583.54 | 5,532.75 | 14,400.46 | | 72,596.57 |
| 0880000 - Gas Distribution-Other Expense | | 74,644.54 | 88,100.43 | 133,126.64 | 46,361.44 | 105,015.57 | 74,250.53 | 74,558.61 | 88,225.75 | 67,776.44 | 78,584.12 | 93,541.32 | 201,774.39 | 1,125,959.78 |
| 0885000 - Maint Dist Sys Fac-Supp/Engr | | | | | | | | | | | | | | |
| 0885000 - Maint Dist Sys Fac-Supp/Engr | | 22,220.20 | 175,645.32 | 50,830.63 | 6,777.50 | 17,181.60 | 102,807.20 | 18,481.48 | 19,110.02 | 17,476.38 | 23,876.60 | 15,539.34 | 7,532.23 | 478,570.56 |
| 0889000 - Maint-Meas/Reg Stn Equip-Gas | | 4,865.17 | 1,242.65 | 2,594.71 | 4,690.66 | 5,517.59 | (6.99) | 54.70 | 2,702.49 | 2,251.65 | 453.45 | 2,131.38 | 11,824.73 | 38,322.19 |
| 0892000 - Maintenance of Services | | 11,923.75 | 5,244.55 | 8,711.24 | 94,889.93 | 149,455.48 | (67,784.93) | 86,037.10 | 64,963.81 | 94,667.60 | 44,553.80 | 63,725.67 | 28,868.88 | 663,716.88 |
| 0893000 - Maint - Meters And House Reg | | 26,274.60 | 18,292.94 | 33,916.62 | 17,890.71 | 32,033.78 | 22,076.95 | 25,878.32 | 30,601.66 | 19,481.86 | (45,521.99) | 13,209.07 | 19,273.61 | 213,407.54 |
| 0894000 - Maint-Other Distribution Equip | | 210.73 | 201.90 | 9,316.97 | 338.37 | 12,490.83 | 12,116.23 | 16,709.51 | 4,639.19 | (13,714.99) | 4,586.81 | 4,217.29 | 12,212.52 | 63,325.36 |
| 0901000 - Supervision-Cust Accts | | 429.64 | 394.58 | 435.10 | 435.13 | 445.23 | 438.62 | 438.81 | 277.77 | 82.22 | 84.24 | 82.94 | 90.66 | 3,634.94 |
| 0902000 - Meter Reading Expense | | | 2.31 | 11.27 | 4.00 | 14.54 | 1.21 | 24.53 | 3.55 | | 1.16 | | | 62.57 |
| 0903000 - Cust Records & Collection Exp | | 185,629.96 | 97,336.78 | 174,760.78 | 143,440.25 | 137,871.01 | 106,228.66 | 147,738.10 | 140,220.19 | 131,950.11 | 148,645.34 | 132,286.44 | 205,906.75 | 1,751,960.37 |
| 0903100 - Cust Contracts & Orders-Local | | 4,019.87 | 4,077.19 | 11,386.52 | 3,562.68 | 3,295.83 | 3,121.86 | 3,425.19 | 3,594.80 | 2,740.65 | 4,350.52 | 3,678.80 | 3,589.09 | 50,883.00 |
| 0903200 - Cust Billing & Acct | | 36,237.78 | 35,714.44 | 128,956.99 | 33,000.56 | 33,871.38 | 11,334.41 | (36,567.74) | 25,530.29 | 37,429.77 | 34,181.54 | 28,143.17 | 31,446.17 | 399,258.76 |
| 0903250 - Customer Billing-Common | | | | | | | | | | | (2.58) | 2.58 | - | - |
| 0903300 - Cust Collecting-Local | | 4,814.90 | 5,022.50 | 5,676.64 | 5,250.41 | 4,775.41 | 4,999.50 | 4,340.51 | 5,315.94 | 4,340.13 | 5,072.22 | 4,109.04 | 4,497.85 | 57,515.05 |
| 0903400 - Cust Recv & Collect Exp-Edp | | 374.71 | 290.53 | 13,942.30 | 22,035.12 | 33,269.61 | 49,886.18 | 42,348.16 | 18,422.22 | 3,241.06 | 378.41 | 11,343.21 | 1,595.20 | 197,126.71 |
| 0904001 - BAD DEBT EXPENSE | | | | | | | 6,708.00 | | | | (1,788.25) | | | 4,919.75 |
| 0908000 - Cust Asst Exp-Conservation Pro | | 3.29 | 1.24 | 2.23 | | | 0.45 | 0.13 | 0.08 | | 0.08 | 4.28 | | 11.78 |
| 0908160 - Cust Assist Exp-General | | 10,964.07 | 11,501.13 | 11,562.22 | 11,989.66 | 11,286.14 | 11,889.47 | 11,088.83 | 11,809.15 | 11,520.90 | 10,532.00 | 10,750.39 | 10,479.60 | 133,573.56 |
| 0909550 - Misc Advertising Expenses | | 446.00 | | 136.35 | | | | | 757.63 | 1,207.37 | 1,075.75 | 306.66 | | 3,146.68 |
| 0910000 - Misc Cust Serv/Inform Exp | | 13,111.32 | 10,343.76 | 11,640.20 | 11,844.91 | 11,954.37 | 12,951.08 | 11,456.26 | 9,842.82 | 14,643.78 | 9,602.58 | 9,944.82 | 12,790.70 | 140,136.60 |
| 0910100 - Exp-Rs Reg Prod/Svces-CstAccts | | 28,311.42 | 266.74 | 11,078.51 | 13,961.99 | 565.73 | 93.97 | 57.84 | 32,586.28 | 604.49 | 13,798.12 | 4,995.05 | 1,655.10 | 107,975.24 |
| 0911000 - Supervision | | 9.18 | | | | | | | | | | | | 9.18 |
| 0912000 - Demonstrating & Selling Exp | | 5,469.79 | 2,337.60 | 3,270.37 | 2,575.48 | 2,448.82 | 2,732.25 | 2,483.86 | 3,064.70 | 3,358.68 | 12,368.47 | 3,861.35 | 6,502.76 | 51,074.13 |
| 0913001 - Advertising Expense | | 16.16 | 17.55 | 16.98 | (3.48) | 18.18 | 18.48 | 17.89 | 19.06 | 17.07 | 16.76 | 17.48 | 14.44 | 186.57 |
| 0920000 - A & G Salaries | | 169,594.46 | 165,587.04 | 170,688.57 | 166,929.43 | 152,164.80 | 175,320.49 | 154,991.37 | 172,174.40 | 211,382.78 | 560,779.35 | (217,462.14) | 192,484.52 | 2,074,635.47 |
| 0920100 - Salaries & Wages - Proj Supt - | | 8.12 | | 0.98 | | 20.97 | | 0.20 | | | | 70.52 | 211.51 | 312.30 |
| 0921100 - Employee Expenses | | 7,830.71 | 11,218.83 | 7,985.94 | 3,677.74 | 8,830.41 | 8,260.07 | (19,711.10) | 13,813.33 | 5,408.62 | 9,148.00 | 10,388.91 | 6,676.20 | 77,915.26 |
| 0921110 - Relocation Expenses | | 0.29 | | | | | | | | | | | | 1.87 |
| 0921200 - Office Expenses | | 9,598.93 | 13,167.19 | 13,074.00 | 10,217.20 | 12,779.16 | 23,393.93 | 7,004.55 | 6,934.89 | 17,532.67 | 6,594.32 | 11,080.76 | 84,334.79 | 215,213.39 |
| 0921300 - Telephone And Telegraph Exp | | 7.74 | 0.43 | 5.38 | 0.44 | 1.98 | 2.02 | 9.70 | 7.22 | 11.79 | 62.26 | 3.75 | 100.29 | 213.00 |
| 0921400 - Computer Services Expenses | | 18,444.14 | 3,656.03 | 9,147.91 | 4,581.01 | 7,106.84 | 13,611.00 | 20,119.54 | 14,013.42 | (2,510.40) | 3,263.09 | 16,438.58 | (466.99) | 107,404.17 |
| 0921540 - Computer Rent (Go Only) | | 25,648.59 | 13,049.81 | 21,407.95 | 22,328.62 | 21,810.95 | 19,733.11 | 18,482.77 | 22,880.67 | 21,343.45 | 21,184.68 | 24,134.74 | 19,169.78 | 251,175.12 |
| 0921600 - Other | | 7.69 | 24.08 | 64.37 | 39.45 | 24.43 | 1.27 | 5.16 | 0.71 | 8.75 | 3.39 | 52.17 | 0.29 | 231.76 |
| 0921980 - Office Supplies & Expenses | | 50,029.87 | 36,906.71 | 41,577.17 | 39,515.11 | 36,960.98 | 39,335.79 | 37,875.36 | 42,621.22 | 97,254.80 | 82,977.12 | 56,675.36 | 54,004.33 | 615,733.82 |
| 0922000 - Admin Exp Transfer | | 16.11 | 22.61 | 22.79 | 16.20 | 12.16 | 12.45 | 17.33 | 9.48 | (2.75) | | | | 126.38 |
| 0923000 - Outside Services Employed | | 57,203.45 | 80,379.43 | 66,694.72 | 56,326.75 | 43,415.13 | 58,054.31 | 48,021.16 | 67,698.17 | 99,828.67 | 63,325.99 | 36,913.14 | 88,024.05 | 764,884.97 |
| 0923980 - Outside Services Employee & | | (2,611.11) | (7,874.71) | 29.38 | (6,127.53) | (4,552.38) | (3,863.63) | (5,015.40) | (3,975.98) | (3,223.17) | (8,622.11) | (1,175.53) | (1,791.52) | (43,803.69) |
| 0924000 - Property Insurance | | 89.45 | 89.45 | (148.43) | 89.45 | 89.45 | 425.00 | 132.58 | 89.45 | (141.80) | 89.45 | 89.45 | (141.80) | 751.70 |
| 0924050 - Inter-Co Prop Ins Exp | | 275.08 | 275.08 | 275.08 | 275.08 | | | | | | | | | |

Duke Energy Kentucky - Gas Only
 Schedule of O&M Costs by Source
 For the Calendar Year 2019

| Responsibility Center Level 02 Name - Description | Account CB - Description | Jan 2019 | Feb 2019 | Mar 2019 | Apr 2019 | May 2019 | Jun 2019 | Jul 2019 | Aug 2019 | Sep 2019 | Oct 2019 | Nov 2019 | Dec 2019 | TOTAL |
|---|--|---------------------|---------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|---------------------|
| | 0742000 - Maint Gas Production Equipmen | 135.78 | 9,815.78 | | | 1,694.21 | 293.75 | | | | | | | 11,939.52 |
| | 0844100 - LNG Ops Supv Eng Labor & Exp | | 3,902.73 | 1,067.89 | 2,199.20 | | | | | | | | | 7,169.82 |
| | 0874000 - Mains And Services | 12,363.97 | 6,524.86 | 6,889.46 | 9,212.12 | 6,334.95 | 9,472.75 | 3,259.75 | 8,368.46 | 12,722.23 | 15,599.53 | 29,826.37 | 11,651.47 | 132,025.92 |
| | 0875000 - Measuring And Reg Stations-Ge | 6,271.33 | 139.27 | | 293.06 | | | 420.44 | 3,305.71 | 3,386.03 | 4,658.89 | 6,831.67 | 19,011.44 | 44,317.84 |
| | 0878000 - Meter And House Regulator Exp | | 473.51 | 201.11 | 973.29 | | 426.98 | (80.89) | | | 167.53 | 1,365.39 | | 3,526.92 |
| | 0879000 - Customer Installation Expense | 5,196.93 | 6,192.40 | 3,492.11 | 3,685.68 | 2,946.36 | 5,235.04 | 3,556.66 | 7,586.92 | 3,093.76 | 11,896.95 | 4,102.96 | 18,391.42 | 75,377.19 |
| | 0880000 - Gas Distribution-Other Expense | 9,731.20 | 23,656.76 | 29,378.75 | 39,973.05 | 7,938.34 | 127,219.17 | 77,821.15 | 64,498.61 | 19,385.76 | 32,357.61 | 23,599.93 | 49,102.88 | 504,663.21 |
| | 0887000 - Maintenance of Mains | 32,437.98 | 23,535.58 | 48,549.14 | 24,085.78 | 18,568.46 | 15,737.00 | 16,043.82 | 34,661.84 | 12,839.84 | 7,189.05 | 20,154.00 | | 261,697.55 |
| | 0889000 - Maint-Meas/Reg Stn Equip-Gas | | 727.42 | | 720.84 | | (3.34) | | | | 259.68 | 1,245.34 | | 1,709.10 |
| | 0892000 - Maintenance of Services | 363.50 | 193.24 | 453.49 | 614.42 | 700.76 | 416.23 | 1,011.37 | 2,708.06 | 818.45 | 336.36 | 288.83 | 400.12 | 8,304.83 |
| | 0894000 - Maint-Other Distribution Equip | 4,797.48 | 4,148.33 | 4,746.23 | 4,189.69 | 2,441.31 | 3,233.43 | 1,476.63 | 4,445.20 | 3,629.48 | 4,247.05 | 1,185.60 | 465.22 | 39,005.65 |
| | 0901000 - Supervision-Cust Accts | 3,739.15 | 5,960.33 | 13,810.51 | 6,761.84 | 7,517.29 | 18,368.70 | 10,591.42 | 12,139.31 | 8,263.98 | 8,918.99 | 8,052.06 | 8,998.37 | 113,121.95 |
| | 0902000 - Meter Reading Expense | 14.09 | 824.24 | | 215.56 | (0.01) | 598.37 | 462.17 | 1,027.39 | 657.74 | 417.17 | 63.93 | 254.36 | 4,685.07 |
| | 0903000 - Cust Records & Collection Exp | 444.44 | 426.55 | 437.10 | 396.63 | 431.52 | 448.65 | 411.78 | 359.86 | 408.85 | 433.31 | 288.46 | 375.06 | 4,862.21 |
| | 0903100 - Cust Contracts & Orders-Local | 32.73 | 32.85 | 34.03 | 34.45 | 38.08 | 31.14 | 31.14 | 34.72 | 34.59 | 27.95 | | 1.69 | 333.37 |
| | 0903200 - Cust Billing & Act | 254.62 | 266.97 | 394.88 | 275.28 | 282.57 | 29.71 | 29.96 | (1,222.08) | 33.22 | 26.42 | | 0.25 | 373.65 |
| | 0903300 - Cust Collecting-Local | 24.77 | 24.86 | 25.76 | 26.08 | 28.82 | 23.56 | | 23.56 | 26.28 | 26.18 | 21.14 | | 128 |
| | 0912000 - Demonstrating & Selling Exp | 5.06 | 625.47 | 1.10 | | | | | | | | 5.06 | 7.20 | 643.89 |
| | 0920000 - A & G Salaries | 61.19 | 16.32 | 27.82 | 13.03 | 13.38 | 24.21 | 13.26 | 8.95 | 4.70 | 2.13 | 2.52 | | 187.51 |
| | 0921100 - Employee Expenses | | 1.48 | | | | | | (8.68) | | | | | (7.20) |
| | 0921200 - Office Expenses | 32.15 | (9.73) | 30.23 | 20.91 | 39.34 | 42.11 | 140.87 | (186.74) | | | 38.70 | (215.32) | (67.48) |
| | 0923000 - Outside Services Employed | | | | | | | | | | | 16.40 | | 16.40 |
| | 0926000 - Employee Benefits-Transferred | 15,364.33 | 15,312.96 | 19,607.74 | 17,276.12 | 9,479.65 | 16,959.46 | 22,640.45 | 25,759.70 | 13,108.16 | 16,457.32 | 37,332.90 | 50,950.74 | 260,249.53 |
| | 0930000 - Misc General Expenses | | 28.48 | 2,422.62 | 277.83 | (56.56) | 2,481.73 | 2,642.93 | 436.16 | 10,486.25 | | | | 15,438.44 |
| | 0932000 - Maintenance Of Gen Plant-Gas | (309.89) | 12,047.67 | | | | | | | | | | | 11,992.33 |
| | 0935100 - Maint General Plant-Elec | | | (3.37) | | | (0.13) | | | (198.24) | | | (1.69) | (203.43) |
| 503_DEO - Duke Energy Ohio Total | | 97,776.35 | 121,784.09 | 138,736.69 | 119,651.25 | 65,184.57 | 208,072.01 | 147,239.32 | 172,675.86 | 93,620.05 | 111,983.27 | 140,188.44 | 198,322.49 | 1,615,236.39 |
| 536_DEK - Duke Energy Kentucky | | | | | | | | | | | | | | |
| | 0711000 - Gas Boiler Labor | (1,353.53) | (3,203.34) | (3,958.28) | | (546.40) | (270.14) | (83.29) | (3.97) | | | | (209.72) | (10,508.02) |
| | 0712000 - Gas Production-Other Power Ex | (1,028.54) | (1,489.34) | (10,392.22) | | (2,650.48) | (416.93) | (654.85) | (42.93) | | | | | (16,675.29) |
| | 0717000 - Liq Petro Gas Exp-Vapor Proc | 11,658.26 | 856.97 | 12,401.48 | 4,444.55 | 4,021.53 | 5,879.47 | 4,286.01 | 4,384.52 | 5,260.21 | 18,929.91 | 11,772.39 | 9,177.08 | 93,072.38 |
| | 0735000 - Gas Misc Production Exp | 18,604.49 | 11,294.64 | 3,215.18 | (113.55) | (1,345.31) | 1,259.74 | (691.74) | 6,238.88 | 3,206.36 | (1,756.34) | 1,233.13 | 656.41 | 41,801.89 |
| | 0742000 - Maint Gas Production Equipmen | (1,161.21) | (15,122.88) | (2,052.74) | 4,807.92 | (806.86) | (2,373.15) | 140.73 | (274.29) | (6,910.04) | (2,208.03) | | (768.29) | (26,728.84) |
| | 0805002 - Unrecovered Purchase Gas Adj | 1,980,676.01 | 3,032,839.54 | 1,814,201.39 | 2,389,578.15 | 943,270.62 | (461.17) | (368,917.35) | (406,767.09) | (396,341.24) | (607,266.78) | (1,921,387.47) | 463,912.87 | 6,923,851.48 |
| | 0807000 - Gas Purchased Expenses | 5,285.33 | 2,213.00 | 2,724.78 | 7,442.40 | 3,710.36 | 3,132.42 | 3,757.60 | 11,585.61 | 2,299.40 | (752.17) | 10.00 | (1,760.25) | 16,577.16 |
| | 0844100 - LNG Ops Supv Eng Labor & Exp | 54,800.00 | 120,929.63 | 70,090.34 | 58,441.97 | | (323,440.76) | | | | | | | (19,178.82) |
| | 0847000 - Mains And Services | 44,332.13 | 53,472.05 | 68,423.62 | 39,086.16 | 42,783.39 | 66,060.51 | 114,379.41 | 132,285.87 | 126,912.67 | 71,764.35 | 149,453.61 | 128,420.83 | 1,037,374.60 |
| | 0875000 - Measuring And Reg Stations-Ge | 7,925.77 | 6,556.25 | 1,073.86 | | 684.95 | 3,182.04 | 13,254.26 | 13,817.78 | 12,196.59 | 11,875.16 | 44,057.64 | 114,624.30 | 114,624.30 |
| | 0878000 - Meter And House Regulator Exp | 20,230.25 | 34,138.65 | 11,667.89 | 10,552.63 | 84,938.30 | 48,885.51 | 153,454.70 | 78,656.80 | 15,403.73 | 51,117.72 | 24,575.45 | 19,988.10 | 553,419.73 |
| | 0879000 - Customer Installation Expense | 85,355.84 | 78,522.35 | 47,324.35 | 35,592.52 | 53,694.44 | 66,856.42 | 83,614.79 | 70,472.90 | 71,460.76 | 71,894.00 | 76,125.04 | 824,557.48 | 1,481,809.89 |
| | 0880000 - Gas Distribution-Other Expense | 50,100.36 | 55,485.60 | 85,105.68 | 40,598.62 | 35,249.42 | 35,249.42 | 37,080.23 | 50,548.92 | 50,241.37 | 40,851.51 | 42,780.48 | 47,326.79 | 586,694.06 |
| | 0887000 - Maintenance of Mains | 39,164.06 | 40,941.97 | 52,537.23 | 41,726.50 | 48,456.07 | 31,807.45 | 32,343.04 | 60,979.13 | 53,845.33 | 48,940.02 | 42,591.91 | 32,753.21 | 525,165.92 |
| | 0889000 - Maint-Meas/Reg Stn Equip-Gas | 3,185.80 | | 457.81 | | | | 705.82 | | 542.58 | | | 5,462.64 | 10,355.65 |
| | 0892000 - Maintenance of Services | 2,170.73 | 1,180.39 | 296.58 | 2,157.65 | 2,008.28 | 26,173.13 | 1,583.11 | 10,114.36 | 3,649.33 | 8,368.27 | 287.47 | 3,461.34 | 57,200.64 |
| | 0893000 - Maint - Meters And House Reg | 42.70 | 41.45 | 155.82 | 23.05 | 115.95 | 136.76 | 42.00 | 74.50 | 35.46 | | | 1,182.71 | 1,850.40 |
| | 0894000 - Maint-Other Distribution Equip | (3,762.17) | (805.77) | (3,685.33) | (14,141.03) | (4,593.55) | 9,621.46 | 10,769.20 | (5,669.79) | 251.80 | (4,602.04) | (13,118.46) | 2,645.80 | (27,088.98) |
| | 0901000 - Supervision-Cust Accts | 8,861.17 | 3,599.90 | 10,158.34 | 6,384.68 | 6,793.08 | 7,321.13 | 7,392.31 | 8,868.78 | 6,542.31 | 6,285.70 | 5,777.41 | 6,700.39 | 64,885.20 |
| | 0902000 - Meter Reading Expense | 14,277.02 | 1,516.88 | 2,292.32 | 1,553.93 | 1,136.35 | 1,170.34 | 1,124.87 | 1,080.21 | 1,046.24 | 1,136.70 | 946.12 | 1,182.81 | 32,984.79 |
| | 0903000 - Cust Records & Collection Exp | 1,364.78 | (373.91) | 135.82 | 1,870.05 | 2,576.86 | 7,006.63 | 4,414.03 | 3,810.75 | 2,428.24 | 1,408.78 | 1,049.77 | 1,714.99 | 27,406.79 |
| | 0903891 - IC Collection Agent Revenue | (5,755.54) | (5,046.79) | (4,620.47) | (3,772.09) | (3,893.31) | (4,249.65) | (3,931.54) | (4,020.96) | (4,080.93) | (3,736.35) | (4,664.89) | | (53,473.41) |
| | 0909650 - Misc Advertising Expenses | 31.22 | | | | | | 79.87 | | | | | | 111.09 |
| | 0912000 - Demonstrating & Selling Exp | | | 3.96 | | | | | | | | | | 3.96 |
| | 0920000 - A & G Salaries | | 167.84 | (110,879.13) | 89.76 | 161.45 | 43,955.97 | (24.54) | 438.57 | (35,786.65) | 452.42 | 375,003.65 | 245,963.26 | 519,542.60 |
| | 0921100 - Employee Expenses | 1.42 | 8.33 | 5.65 | | | | | | 0.05 | 17.35 | 0.31 | (1.06) | 32.05 |
| | 0921200 - Office Expenses | 3,429.47 | 240.06 | 1.49 | | (3,669.16) | 2,076.66 | 3.34 | | | | 3.09 | 16,884.28 | 18,969.23 |
| | 0923000 - Outside Services Employed | | | 5.99 | | | | | | | | | | 5.99 |
| | 0925000 - Injuries & Damages | | 117.00 | | | 135.00 | 2,210.79 | | 349.80 | 7,290.00 | 705.06 | | 163.00 | 10,970.65 |
| | 0925051 - INTER-CO GEN LIAB EXP | 7,363.75 | 7,363.75 | 7,363.75 | 7,363.75 | 7,363.75 | 7,363.75 | 7,363.75 | 7,363.75 | 7,363.75 | 7,363.75 | 7,363.75 | 7,363.75 | 86,365.00 |
| | 0925300 - Environmental Inj & Damages | | | | 3,476.30 | | 6,652.33 | | | 2,049.40 | | | | 12,177.83 |
| | 0926420 - Employees' Tuition Refund | | | | | | | 180.87 | (106.69) | | | | | (74.18) |
| | 0926600 - Employee Benefits-Transferred | (21,149.50) | (26,912.17) | (65,710.40) | (49,217.84) | (45,517.11) | (32,824.86) | (39,950.44) | (66,628.32) | (54,663.71) | (31,750.15) | (23,114.38) | 19,122.23 | (438,316.65) |
| | 0928006 - State Reg Comm Proceeding | | | 4,241.26 | 4,241.26 | | 4,211.88 | 4,211.88 | 4,211.88 | 4,252.60 | 4,252.60 | | 4,252.60 | 38,087.84 |
| | 0929500 - Admin Exp Transf | (14,924.34) | (46,408.09) | (40,674.02) | (12,494.86) | (7,909.31) | (20,068.48) | (12,247.57) | (15,139.66) | (15,706.13) | (9,675.46) | (12,545.95) | (21,339.47) | (229,133.34) |
| | 0930200 - Misc General Expenses | 1,041.58 | 2,460.52 | 6,085.00 | 413.28 | 254.90 | 128.23 | (8,304.90) | 1,463.71 | 1,231.78 | | | | 361.47 |
| | 0931001 - Rents-A&G | | | | | | | | | | | | | 376.43 |
| | 0932000 - Maintenance Of Gen Plant-Gas | 632.00 | | 15,456.01 | 1,485.32 | 2,020.00 | 1,010.00 | 1,010.00 | 1,595.27 | 1,310.55 | 4,365.77 | 16,211.09 | 210.84 | 44,296.85 |
| 536_DEK - Duke Energy Kentucky Total | | 2,311,424.31 | 3,358,817.70 | 2,00 | | | | | | | | | | |

Duke Energy Kentucky - Gas Only
 Schedule of O&M Costs by Source
 For the Calendar Year 2019

| Responsibility Center Level 02 Name - Description | Account CB - Description | Jan 2019 | Feb 2019 | Mar 2019 | Apr 2019 | May 2019 | Jun 2019 | Jul 2019 | Aug 2019 | Sep 2019 | Oct 2019 | Nov 2019 | Dec 2019 | TOTAL | |
|---|--|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-----------|
| | 0921980 - Office Supplies & Expenses | 2.22 | | | 106.06 | 96.70 | | 73.06 | 28.79 | - | 8.96 | 43.04 | 6.39 | 148.04 | 513.26 |
| | 0923000 - Outside Services Employed | 46,668.93 | (14,125.32) | 1,459.54 | 3,757.91 | 1,084.66 | 1,251.15 | 1,252.72 | 51,499.97 | 1,887.28 | 2,460.70 | | (42.12) | 248.96 | 97,404.38 |
| | 0926000 - Employee Benefits | 3.97 | 32.64 | | (32.78) | 15.74 | | 289.15 | | 2.96 | | 54.78 | | (31.51) | 334.95 |
| | 0926600 - Employee Benefits-Transferred | 21,377.14 | 21,420.11 | 23,749.73 | 24,811.04 | 20,555.10 | 23,556.88 | 25,017.11 | 23,530.20 | 25,586.70 | 25,853.04 | 6,415.63 | 7,866.37 | 249,739.05 | |
| | 0930200 - Misc General Expenses | 27.88 | 203.10 | 53.35 | 35.82 | (6.46) | 419.06 | 4,203.37 | 2,135.36 | 7,107.30 | 4,752.20 | 5,155.28 | 7,155.43 | 31,241.69 | |
| | 0930250 - Buy/Sell Transf Employee Homes | 27.98 | 5.45 | | 19.37 | 1,126.92 | | (351.17) | | (618.91) | | | | 19.39 | 229.03 |
| | 0930700 - Research & Development | | 22.40 | | | | | (22.40) | | | | | | | - |
| | 0932000 - Maintenance Of Gen Plant-Gas | 628.45 | (550.60) | | | | | | | | | | | | 77.85 |
| | 0879000 - Customer Installation Expense | | | | | | | | | | | 239.16 | | | 239.16 |
| | 0903400 - Cust Receiv & Collect Exp-Edp | 1,518.78 | 1,355.30 | 780.64 | 2,587.48 | 1,630.26 | 1,856.91 | 3,265.59 | 1,809.66 | 1,879.39 | 2,246.02 | 831.64 | 1,295.46 | 21,057.13 | |
| | 0905000 - Misc Customer Accts Expenses | 41.16 | 17.81 | 3.65 | 44.71 | 24.92 | 28.96 | 20.89 | 35.92 | 74.98 | 28.81 | 51.69 | 108.88 | 482.38 | |
| | 0909650 - Misc Advertising Expenses | | | | | | | | | 759.38 | - | | 601.05 | 1,360.43 | |
| | 0913001 - Advertising Expense | (184.56) | 871.44 | 213.57 | (93.36) | 135.10 | 442.12 | | | 76.72 | - | 961.53 | 1,356.30 | 3,778.86 | |
| | 0920100 - Salaries & Wages - Proj Supt | | | | | 5.00 | | 3.26 | - | - | 2.63 | 202.41 | 156.68 | 369.98 | |
| | 0921300 - Telephone And Telegraph Exp | | | 0.61 | | 0.61 | 4.08 | 0.61 | 0.61 | 0.61 | 0.61 | 0.61 | 4.95 | 13.30 | |
| | 0926430 - Employees Recreation Expense | 0.88 | 1.14 | | 0.98 | 2.32 | | 0.44 | | 0.57 | 1.11 | | 5.33 | 12.77 | |
| | 0930150 - Miscellaneous Advertising Exp | | | | | | | | | | 600.00 | | | 600.00 | |
| | 0930600 - Leased Circuit Charges-Other | | | | 0.66 | | | | | | | | | 0.66 | |
| | 0930940 - General Expenses | | | | | | | | | | 0.26 | 1.10 | 0.85 | 2.21 | |
| | 0931001 - Rents-A&G | 715.41 | 715.41 | 748.36 | 715.41 | 715.41 | 692.93 | 715.41 | 715.41 | 715.41 | 715.41 | 711.92 | 711.92 | 8,588.41 | |
| OTHER AFFILIATES TOTAL | | 158,387.27 | 160,644.72 | 144,343.23 | 283,410.47 | 55,973.49 | 157,435.21 | 157,280.94 | 199,031.41 | 156,550.28 | 181,639.91 | 126,579.54 | 161,219.87 | 1,942,496.34 | |
| | | | | | | | | | | | | | TOTAL | 60,597,176.34 | |

Duke Energy Kentucky - Gas Only
 Schedule of O&M Costs by Source
 For the Calendar Year 2020

| Responsibility Center Level 02 Name - Description | Account CB - Description | Jan 2020 | Feb 2020 | Mar 2020 | Apr 2020 | May 2020 | Jun 2020 | Jul 2020 | Aug 2020 | Sep 2020 | Oct 2020 | Nov 2020 | Dec 2020 | Total |
|---|--------------------------|---------------------|---------------------|---------------------|------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-----------------------|-------------------|-------------------|
| 0887000 - Maintenance of Mains | | 37,457.30 | 12,547.65 | 10,456.62 | 7,959.80 | 3,177.43 | 1,922.54 | 4,440.93 | 2,089.48 | 10,642.89 | 4,469.92 | 5,178.94 | 4,381.53 | 104,725.03 |
| 0889000 - Maint-Meas/Reg Stn Equip-Gas | | | | | | | | | | 1,489.02 | | 1,383.43 | 2,193.49 | |
| 0892000 - Maintenance of Services | | 5.71 | 106.14 | | | 205.51 | | | | 69.99 | 292.49 | 378.59 | 32.37 | 1,185.05 |
| 0894000 - Maint-Other Distribution Equip | | 6,298.70 | 1,774.14 | | 589.34 | 1,014.20 | 3,847.31 | 6,158.92 | 2,823.15 | 7,940.22 | 34,058.84 | 3,832.29 | 2,578.47 | 72,513.13 |
| 0901000 - Supervision-Cust Accts | | 11,941.19 | 6,903.58 | | 8,309.53 | 8,309.05 | 8,826.19 | 9,160.65 | 8,408.21 | 7,936.37 | 8,484.21 | 7,936.37 | 8,877.76 | 107,765.98 |
| 0902000 - Meter Reading Expense | | 243.98 | | | 144.05 | 622.22 | 800.92 | 2,260.69 | 2,373.54 | 572.70 | 1,792.10 | 595.72 | 617.64 | 11,127.47 |
| 0903000 - Cust Records & Collection Exp | | 393.66 | 257.47 | | 233.32 | 229.15 | 230.08 | 188.68 | 180.47 | 211.45 | 453.56 | 294.56 | 356.30 | 3,258.24 |
| 0903100 - Cust Contracts & Orders-Local | | | | | | | 39.06 | 53.63 | 43.77 | 48.81 | 108.40 | 11.88 | 16.93 | 322.48 |
| 0903200 - Cust Billing & Acct | | 0.26 | 0.26 | | 0.26 | 0.50 | 37.22 | 51.00 | 41.65 | 46.42 | 102.81 | 11.47 | 963.82 | 1,255.67 |
| 0903300 - Cust Collecting-Local | | | | | | | 29.55 | 40.59 | 33.13 | 36.92 | 82.04 | 8.95 | 12.83 | 244.01 |
| 0912000 - Demonstrating & Selling Exp | | 2.20 | 29.25 | | 9.01 | 6.50 | 6.50 | 20.50 | 13.00 | 19.50 | | | 21.50 | 118.65 |
| 0920000 - A & G Salaries | | | | | 8.39 | 32.14 | 8.95 | 2.43 | | | | 4.77 | (2.36) | 63.33 |
| 0921100 - Employee Expenses | | | 5.94 | | | | | | | | | 0.92 | | 6.86 |
| 0921200 - Office Expenses | | | 6.33 | | 1,061.64 | 102.53 | 1,144.96 | 1,706.40 | 2,550.80 | | | | | 6,572.66 |
| 0923000 - Outside Services Employed | | 6.71 | | | 3.36 | 6.71 | 6.71 | 8.39 | 3.36 | 3.36 | 1.68 | 3.36 | 1.68 | 45.32 |
| 0926000 - Employee Benefits | | | | | 72.35 | | | | | | | 28.57 | | 100.92 |
| 0926500 - Employee Benefits-Transferred | | 24,872.52 | 14,005.92 | | 8,297.97 | 8,848.34 | 9,627.37 | 9,984.63 | 13,270.37 | 11,847.93 | 13,293.29 | 9,527.04 | 18,211.42 | 41,868.64 |
| 0930000 - Misc General Expenses | | | | | 4,739.29 | 487.34 | | 55,335.74 | 427.27 | | 11,097.73 | 444.56 | 566.25 | 10,004.00 |
| 0932000 - Maintenance Of Gen Plant-Gas | | | (388,500.55) | | | | | | 427.27 | | 411.28 | 761.08 | 255.67 | (386,645.25) |
| 0935100 - Maint General Plant-Elec | | | | | | | | (72.26) | | | | | | (72.26) |
| 503_DEO - Duke Energy Ohio Total | | 154,769.80 | (297,179.24) | 118,085.21 | 60,228.32 | 64,024.13 | 280,092.01 | 88,912.99 | 77,391.07 | 131,989.22 | 63,030.80 | 69,983.42 | 153,069.92 | 964,397.65 |
| 536_DEK - Duke Energy Kentucky | | | | | | | | | | | | | | |
| 0711000 - Gas Boiler Labor | | (2,243.00) | (1,329.00) | (1,289.45) | (725.49) | (543.29) | (314.71) | (34.24) | | | (10.27) | (88.89) | | (6,578.34) |
| 0712000 - Gas Production-Other Power Ex | | | (1,406.78) | (1,369.18) | | | (605.57) | | | (599.06) | (193.38) | (210.36) | | (4,304.33) |
| 0717000 - Liq Petro Gas Exp-Vapor Proc | | 16,195.70 | 9,724.48 | | 9,767.73 | 9,075.43 | 8,249.60 | 12,603.24 | 6,333.64 | 5,432.23 | 5,426.37 | 8,010.06 | 9,210.69 | 109,919.57 |
| 0735000 - Gas Misc Production Exp | | (457.27) | (1,515.61) | (3,512.83) | (3,454.50) | (2,039.32) | (1,410.83) | (1,064.62) | (1,167.33) | (3,395.66) | (1,612.64) | 6,646.74 | 10,507.87 | (2,476.00) |
| 0742000 - Maint Gas Production Equipmen | | (2,031.78) | (5,081.82) | (889.92) | (644.43) | (216.44) | (14.28) | (559.46) | (2,466.46) | (2,294.38) | (1,194.22) | 1,028.35 | 3,502.93 | (10,852.91) |
| 0805002 - Unrecovered Purchase Gas Adj | | 625,463.17 | 1,264,697.15 | 678,107.34 | (223,183.72) | 197,705.10 | (648,394.32) | (67,039.41) | (509,747.00) | (324,637.25) | (943,748.76) | (1,537,496.35) | (314,446.10) | (1,802,720.15) |
| 0807000 - Gas Purchased Expenses | | 4,612.27 | | | | | | | | | | | | 4,612.27 |
| 0844100 - LWG Ops Supv Eng Labor & Exp | | | | (50,000.00) | | | | | | | | | | |
| 0874000 - Mains And Services | | 83,502.80 | 47,949.78 | 62,220.19 | 28,773.68 | 51,365.25 | 65,304.26 | 125,579.07 | 92,240.18 | 95,342.16 | 90,148.30 | 121,024.63 | 82,350.34 | 945,800.64 |
| 0875000 - Measuring And Reg Stations-Ge | | 3,126.02 | 11,008.78 | 2,267.33 | 734.79 | 1,005.18 | 9,423.64 | 14,907.04 | 11,500.85 | 14,570.08 | 12,456.08 | 12,856.29 | 13,830.35 | 116,393.56 |
| 0878000 - Meter And House Regulator Exp | | 24,746.89 | 15,567.22 | 21,283.01 | 19,555.07 | 12,833.17 | 17,549.24 | 37,925.02 | 22,933.12 | 17,143.05 | 10,622.38 | 8,450.14 | 12,717.84 | 221,326.15 |
| 0879000 - Customer Installation Expense | | 136,108.01 | 65,511.26 | 55,351.09 | 126,625.37 | 81,949.56 | 103,437.20 | 125,381.87 | 66,711.96 | 67,097.12 | 104,541.80 | 65,701.61 | 126,218.16 | 1,124,635.01 |
| 0880000 - Gas Distribution-Other Expense | | 60,780.47 | 48,214.63 | 34,423.47 | 58,277.72 | 17,085.94 | 24,738.94 | 51,412.69 | 17,085.94 | 28,259.17 | 28,007.50 | 41,337.78 | 31,336.05 | 442,804.99 |
| 0887000 - Maintenance of Mains | | 68,743.27 | 68,979.43 | 47,859.63 | 35,574.75 | 43,360.63 | 31,987.53 | 39,893.28 | 26,478.77 | 34,193.85 | 28,564.23 | 24,132.44 | 41,872.25 | 491,820.06 |
| 0889000 - Maint-Meas/Reg Stn Equip-Gas | | | | | 1,798.69 | 2,922.11 | 2,647.69 | 3,902.29 | 1,977.33 | 3,031.50 | 2,218.20 | 181.67 | 4,970.64 | 23,650.12 |
| 0890000 - Maint - Meas/Reg Stn Eq Indus | | | | 907.46 | | | | | | | | | | 907.46 |
| 0892000 - Maintenance of Services | | 1,971.51 | 2,755.00 | 4,987.08 | 1,670.32 | 3,706.42 | 2,107.16 | 1,183.58 | 260.80 | 144.13 | 1,351.39 | 1,541.23 | 3,214.28 | 24,892.90 |
| 0893000 - Maint - Meters And House Reg | | 980.93 | 2.13 | 6,755.58 | 934.75 | | 21.43 | | | | 0.09 | 119.08 | | 2,736.96 |
| 0894000 - Maint-Other Distribution Equip | | (509.38) | (12,664.82) | 3,955.49 | (10,230.27) | (367.35) | 6,275.39 | (1,708.01) | 3,517.22 | 11,654.87 | (3,575.89) | (20,132.35) | (705.70) | (24,490.80) |
| 0901000 - Supervision-Cust Accts | | 8,176.22 | 6,484.24 | 5,722.84 | 5,946.91 | 6,034.06 | 6,208.28 | 8,026.87 | 6,069.46 | 6,234.13 | 6,336.30 | 6,566.60 | 7,220.04 | 79,025.95 |
| 0902000 - Meter Reading Expense | | 1,182.83 | 1,191.64 | 1,103.23 | 511.58 | 518.12 | 430.33 | 508.66 | 387.24 | 383.46 | 518.29 | 853.32 | 409.19 | 7,907.89 |
| 0903000 - Cust Records & Collection Exp | | 3,204.09 | 1,387.96 | 2,665.11 | 163.09 | | | | | | | | 110.46 | 7,530.71 |
| 0903100 - Cust Contracts & Orders-Local | | | | | | | | | | | | 0.52 | 0.47 | 1.06 |
| 0903200 - Cust Billing & Acct | | | | | | | | | | | | 0.49 | 0.44 | 0.06 |
| 0903300 - Cust Collecting-Local | | | | | | | | | | | | 0.41 | 0.35 | 0.82 |
| 0903891 - IC Collection Agent Revenue | | (5,136.12) | (4,949.16) | (4,102.85) | (3,412.93) | (3,504.78) | (3,924.06) | (4,219.63) | (4,169.26) | (3,851.25) | (3,608.14) | (4,112.24) | (5,364.79) | (50,355.21) |
| 0909001 - BAD DEBT EXPENSE | | | | 378,240.76 | | (50,000.00) | (50,000.00) | (50,000.00) | (50,000.00) | (50,000.00) | (50,000.00) | (50,000.00) | (28,240.76) | |
| 0920000 - A & G Salaries | | 325.20 | 249.04 | (55,958.52) | 40,753.51 | (246,128.00) | 16,301.84 | (47,074.62) | (46,288.22) | (95,097.30) | (36,543.40) | (48,136.92) | 390,307.49 | (127,289.90) |
| 0921100 - Employee Expenses | | 3.05 | | | | | | | | 3.05 | | (3.05) | 3.05 | 9.15 |
| 0921200 - Office Expenses | | 4,560.20 | | 3,049.70 | 8,099.52 | 365.80 | 500.16 | 1,454.14 | 849.74 | | | 655.38 | (53.68) | 19,480.96 |
| 0921400 - Computer Services Expenses | | | 1.46 | 9.50 | | | | | | | | | | 10.96 |
| 0923000 - Outside Services Employed | | | | | | | | | | | | | | (0.03) |
| 0925000 - Injuries & Damages | | 742.00 | | 89.00 | | | 210.42 | 341.00 | | | | | | 1,382.42 |
| 0925051 - INTER-CO GEN IJ&S Exp | | 6,449.08 | 6,449.08 | 6,449.08 | 6,449.08 | 6,449.08 | 6,449.08 | 6,449.08 | 6,449.08 | 6,449.08 | 6,449.08 | 6,449.08 | 6,449.08 | 77,388.66 |
| 0925300 - Environmental Inj & Damages | | | | 350.04 | | | 4,578.03 | | | (1,360.00) | | | | 3,577.07 |
| 0926000 - Employee Benefits-Transferred | | (48,459.47) | (40,194.21) | (102,126.02) | (46,058.35) | (39,380.03) | (29,584.50) | (65,957.25) | (47,925.49) | (54,943.19) | (56,547.76) | (116,525.78) | (75,761.32) | (723,643.37) |
| 0928000 - State Reg Comm Proceeding | | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 51,031.20 |
| 0929500 - Admin Exp Transf | | (23,066.80) | (11,604.21) | (7,984.34) | (5,730.61) | (6,458.37) | (5,498.87) | (11,694.96) | (12,318.07) | (9,406.26) | (14,800.00) | (9,559.69) | (8,717.98) | (126,719.72) |
| 0930000 - Misc General Expenses | | 2,121.37 | 1,464.59 | 4,822.83 | 64.58 | | 34.18 | 1,074.20 | 3,057.55 | 465.28 | 1,050.16 | 225.47 | 219.52 | 14,599.73 |
| 0930940 - General Expenses | | | | | | | | | | | | | | 273.72 |
| 0931001 - Rents-A&G | | | | | | | | | | | | | 704.24 | 704.24 |
| 0932000 - Maintenance Of Gen Plant-Gas | | 29,422.78 | 3,800.69 | 2,362.03 | 5,446.60 | | 456.37 | 595.32 | 231.92 | | | 284.62 | 499.54 | 43,099.87 |
| 0935100 - Maint General Plant-Elec | | | | | | | | | | | | | | |
| 536_DEK - Duke Energy Kentucky Total | | 1,004,766.64 | 1,470,046.85 | 1,150,684.45 | 7,124.14 | 156,909.67 | (434,547.57) | 208,531.45 | (369,412.34) | (801,197.61) | (797,863.18) | (1,474,943.79) | 316,185.92 | 936,284.63 |
| OTHER AFFILIATES | | | | | | | | | | | | | | |
| 0807000 - Gas Purchased Expenses | | 19,885.64 | 20,920.37 | 37,663.10 | 21,532.18 | 20,954.90 | 20,332.19 | 21,158.74 | 38,123.42 | 20,989.05 | 20,586.07 | 20,989.05 | 20,586.07 | 304,294.76 |
| 0871000 - Distribution Load Dispatching | | 13,097.28 | 20,266.11 | 13,793.39 | 13,572.09 | 21,892.53 | 13,544.35 | 12,069.61 | 11,984.47 | 33,256.33 | 12,619.80 | 12,690.75 | 29,042.45 | 207,819.16 |
| 0878000 - Meter And House Regulator Exp | | | | | | | 123.96 | | | | | | | 123.96 |

Duke Energy Kentucky - Gas Only
 Schedule of O&M Costs by Source
 For the Calendar Year 2020

| Responsibility Center Level 02 Name - Description | Account CB - Description | Jan 2020 | Feb 2020 | Mar 2020 | Apr 2020 | May 2020 | Jun 2020 | Jul 2020 | Aug 2020 | Sep 2020 | Oct 2020 | Nov 2020 | Dec 2020 | Total |
|---|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|----------------------|
| | 0921400 - Computer Services Expenses | 19.46 | 45.37 | 31.65 | 49.14 | 1,060.06 | 11.18 | 15.94 | | 903.28 | 44.46 | 32.19 | 36.80 | 2,249.53 |
| | 0923000 - Outside Services Employed | 454.75 | 1,123.88 | 2,997.46 | 3,162.11 | 4,229.15 | 763.50 | 4,278.84 | 3,954.99 | 4,246.30 | 1,769.38 | 1,454.58 | 3,563.26 | 31,998.20 |
| | 0926000 - Employee Benefits | 1.34 | 1.02 | 0.32 | 58.52 | (16.02) | (24.00) | (90.35) | 7.47 | 7.47 | 15.97 | 14.79 | 16.10 | (7.37) |
| | 0926430 - Employees' Recreation Expense | 0.34 | 1.06 | 1.53 | (0.24) | 0.86 | | | | | | | | 3.55 |
| | 0926600 - Employee Benefits-Transferred | 20,215.74 | 21,391.65 | 23,325.28 | 20,678.01 | 22,844.97 | 24,665.76 | 19,892.03 | 18,884.38 | 26,002.47 | 23,422.95 | 7,499.70 | 11,215.77 | 240,038.71 |
| | 0930150 - Miscellaneous Advertising Exp | | | | | | | | | | | 600.00 | | 600.00 |
| | 0930200 - Misc General Expenses | 1,834.88 | 2,308.41 | 4,454.95 | 2,513.62 | 3,409.45 | 2,229.85 | 2,362.18 | 2,987.92 | 3,028.63 | (37,384.49) | 43,596.13 | 2,824.62 | 34,166.15 |
| | 0930230 - Dues To Various Organizations | | 386.79 | 386.79 | 386.79 | 386.79 | 386.79 | 386.79 | 386.79 | 386.79 | 386.79 | 386.79 | 386.79 | 1,547.16 |
| | 0931001 - Rents-A&G | 734.15 | 734.15 | 734.15 | 734.15 | 738.71 | 734.15 | 734.15 | 734.15 | 734.15 | 734.15 | 734.15 | 814.85 | 8,975.76 |
| | 0932000 - Maintenance Of Gen Plant-Gas | | | | 643.18 | 643.18 | | | | | | | | 643.18 |
| OTHER AFFILIATES Total | | 185,741.56 | 135,800.88 | 209,701.07 | 142,529.44 | 189,762.37 | 187,442.01 | 165,286.47 | 227,958.05 | 217,568.41 | 95,692.63 | 255,081.49 | 273,663.59 | 2,286,227.97 |
| | | | | | | | | | | | | | Total | 48,806,909.11 |

Duke Energy Kentucky - Gas Only
Schedule of O&M Costs by Source
For the 5 months ended 5/31/2021

| Responsibility Center Level 02 Name - Description | Account CB - Description | Jan 2021 | Feb 2021 | Mar 2021 | Apr 2021 | May 2021 | Total |
|---|--|--------------|--------------|----------------|--------------|--------------|----------------|
| 110_SERVICE_COMPANY - Duke Energy Business Se | 0711000 - Gas Boiler Labor | 845.80 | 876.49 | 940.33 | 442.58 | 269.29 | 3,374.49 |
| | 0712000 - Gas Production-Other Power Ex | 959.97 | 475.12 | 574.55 | 116.24 | 118.27 | 2,244.15 |
| | 0717000 - Liq Petro Gas Exp-Vapor Proc | 941.23 | 791.70 | 895.94 | 504.67 | 983.47 | 4,117.01 |
| | 0728000 - Liquid Petroleum Gas | 13,955.05 | 4,460.19 | | | | 18,415.24 |
| | 0735000 - Gas Misc Production Exp | 815.62 | 2,281.30 | 590.86 | 398.35 | 325.20 | 4,411.33 |
| | 0742000 - Maint Gas Production Equipmen | 782.44 | 1,445.94 | 930.91 | 1,078.02 | 1,975.60 | 6,212.91 |
| | 0801000 - Purchases Gas & NGL | 5,891,544.69 | 9,576,336.38 | 3,632,217.32 | 2,299,086.64 | 1,473,685.12 | 22,872,870.15 |
| | 0801001 - Purchases Gas & NGL-Aff | 172,127.71 | 173,843.88 | 165,465.46 | 161,897.87 | 159,676.71 | 833,011.63 |
| | 0805002 - Unrecovered Purchase Gas Adj | (138,958.89) | (140,679.84) | (117,279.17) | (128,237.34) | (123,242.80) | (648,398.04) |
| | 0805003 - Purchase Gas Cost Unbilled Rev | (573,671.29) | (214,130.78) | (1,208,746.67) | (143,594.80) | (460,775.76) | (2,600,919.30) |
| | 0807000 - Gas Purchased Expenses | 68,176.78 | 18,510.77 | 16,773.06 | 20,631.84 | 21,198.68 | 145,291.13 |
| | 0807100 - I/C Gas Purchased Expenses | 378.86 | 580.84 | 157.05 | 158.88 | 110.93 | 1,386.56 |
| | 0850001 - Operation Supv & Eng-Tran | 290.67 | 320.47 | 236.67 | 316.74 | 276.60 | 1,441.15 |
| | 0859000 - Other Expenses-Trans | 1,542.97 | 1,413.99 | 1,497.06 | 8,281.49 | 1,446.70 | 14,182.21 |
| | 0863000 - Transm-Maint of Mains | 362.43 | 1,661.47 | 3,126.09 | 12,498.23 | 5,591.40 | 23,239.62 |
| | 0871000 - Distribution Load Dispatching | 1,489.11 | 1,123.27 | 1,019.06 | 958.96 | 2,213.62 | 6,804.02 |
| | 0874000 - Mains And Services | 94,800.72 | 44,152.74 | 53,234.40 | 4,052.80 | 60,869.92 | 257,110.58 |
| | 0875000 - Measuring And Reg Stations-Ge | 51.51 | 11.77 | 11.39 | 1,266.06 | 1,098.36 | 2,439.09 |
| | 0876000 - Measuring & Reg Station-Indus | 378.48 | 2,978.78 | 1,981.52 | 4,325.85 | 5,437.75 | 15,102.38 |
| | 0878000 - Meter And House Regulator Exp | 26,329.16 | 22,677.54 | 92,209.16 | 161,643.50 | 55,932.63 | 358,791.99 |
| | 0879000 - Customer Installation Expense | 25,889.25 | 20,379.60 | 12,002.35 | 7,703.37 | 11,021.50 | 76,996.07 |
| | 0880000 - Gas Distribution-Other Expense | 45,634.96 | 35,008.27 | 47,880.95 | 63,949.66 | 37,272.57 | 229,746.41 |
| | 0887000 - Maintenance of Mains | 47,493.68 | 26,532.82 | 29,737.23 | 14,396.53 | 16,915.38 | 135,075.64 |
| | 0889000 - Maint-Meas/Reg Stn Equip-Gas | 3,632.62 | 5,908.37 | 2,280.05 | 4,553.80 | 3,461.96 | 19,836.80 |
| | 0892000 - Maintenance of Services | 9,484.57 | (1,453.40) | 44,132.95 | 33,348.67 | 56,058.01 | 141,570.80 |
| | 0893000 - Maint - Meters And House Reg | 27,045.88 | 21,348.47 | 25,754.59 | 24,172.53 | (5,510.14) | 92,811.33 |
| | 0894000 - Maint-Other Distribution Equip | 24,804.70 | 28,436.28 | 820.92 | 521.76 | 9,751.56 | 64,335.22 |
| | 0902000 - Meter Reading Expense | | 21.88 | | | 4.45 | 26.33 |
| | 0903000 - Cust Records & Collection Exp | 137,741.75 | 117,776.87 | 256,726.00 | 18,795.61 | 127,017.40 | 658,057.63 |
| | 0903100 - Cust Contracts & Orders-Local | 5,197.22 | 5,426.03 | 4,821.55 | 5,039.91 | 5,325.33 | 25,810.04 |
| | 0903200 - Cust Billing & Acct | 32,032.41 | 32,053.82 | 36,596.65 | 34,720.57 | 29,806.07 | 165,209.52 |
| | 0903300 - Cust Collecting-Local | 5,245.89 | 5,468.15 | 5,132.17 | 5,234.76 | 5,406.99 | 26,487.96 |
| | 0903400 - Cust Receiv & Collect Exp-Edp | 160.64 | 123.30 | 179.50 | 147.52 | 167.91 | 778.87 |
| | 0908000 - Cust Asst Exp-Conservation Pro | 0.11 | 0.11 | 0.11 | | 0.21 | 0.54 |
| | 0908160 - Cust Assist Exp-General | 7,775.46 | 8,351.44 | 9,209.82 | 7,758.74 | 7,224.34 | 40,319.80 |
| | 0910000 - Misc Cust Serv/Inform Exp | 8,025.02 | 6,074.47 | 7,401.24 | 7,160.81 | 6,345.72 | 35,007.26 |
| | 0910100 - Exp-Rs Reg Prod/Svces-CstAccts | 26,877.10 | 56.76 | 53.05 | 70.45 | 40,924.47 | 67,981.83 |
| | 0912000 - Demonstrating & Selling Exp | 3,140.84 | 2,478.95 | 3,118.09 | 2,790.75 | 3,077.78 | 14,606.41 |
| | 0920000 - A & G Salaries | 207,433.11 | 209,287.69 | 183,794.17 | 192,705.55 | 193,598.76 | 986,819.28 |
| | 0921100 - Employee Expenses | 5,952.62 | 11,307.27 | 74.71 | 1,729.40 | 7,799.32 | 26,863.32 |
| | 0921110 - Relocation Expenses | 0.79 | | 0.19 | 0.19 | 0.19 | 1.36 |
| | 0921200 - Office Expenses | 16,031.02 | (44,064.34) | 21,524.41 | 17,858.82 | 9,944.35 | 21,294.26 |
| | 0921300 - Telephone And Telegraph Exp | 0.11 | 2.13 | 13.80 | 8.02 | 25.92 | 49.98 |
| | 0921400 - Computer Services Expenses | 17,104.58 | (2,531.05) | 7,496.74 | 3,613.82 | 10,732.60 | 36,416.69 |
| | 0921540 - Computer Rent (Go Only) | 18,941.72 | 19,815.40 | 21,668.19 | 19,673.44 | 19,673.17 | 99,771.92 |
| | 0921600 - Other | 1.67 | 0.36 | 0.70 | | 0.44 | 3.17 |
| | 0921980 - Office Supplies & Expenses | 71,894.28 | 69,610.23 | 70,682.98 | 71,102.85 | 71,511.54 | 354,801.88 |
| | 0922000 - Admin Exp Transfer | | | | | (1.06) | (1.06) |
| | 0923000 - Outside Services Employed | 44,942.47 | 257,361.07 | (72,791.73) | 70,670.91 | 51,994.05 | 352,176.77 |
| | 0923980 - Outside Services Employee & | (2,547.34) | 530.68 | (1,520.15) | 140.03 | (699.53) | (4,096.31) |
| | 0924000 - Property Insurance | 174.45 | 174.45 | (94.30) | 269.05 | 174.45 | 698.10 |
| | 0924050 - Inter-Co Prop Ins Exp | 448.33 | 448.33 | 448.33 | 448.33 | 448.33 | 2,241.65 |
| | 0924980 - Property Insurance For Corp. | 4,997.09 | 4,997.09 | 4,997.09 | 4,997.09 | 4,997.09 | 24,985.45 |
| | 0925000 - Injuries & Damages | 6,055.75 | 2,353.76 | 2,440.90 | 5,829.57 | 2,673.70 | 19,353.68 |
| | 0925200 - Injuries And Damages-Other | 144.47 | 159.29 | 164.56 | 158.50 | 158.18 | 785.00 |
| | 0925980 - Injuries And Damages For Corp. | 400.22 | 400.22 | 400.22 | 400.22 | 400.22 | 2,001.10 |
| | 0926000 - Employee Benefits | 144,054.56 | 122,131.81 | 188,310.43 | 122,676.25 | 113,695.96 | 690,869.01 |
| | 0926600 - Employee Benefits-Transferred | 119,842.66 | 99,438.56 | 54,436.53 | 66,703.33 | 75,632.19 | 416,053.27 |

Duke Energy Kentucky - Gas Only
Schedule of O&M Costs by Source
For the 5 months ended 5/31/2021

| Responsibility Center Level 02 Name - Description | Account CB - Description | Jan 2021 | Feb 2021 | Mar 2021 | Apr 2021 | May 2021 | Total |
|--|--|---------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| | 0926999 - Non Serv Pension (ASU 2017-07) | (29,950.31) | (44,396.14) | (37,173.23) | (37,173.23) | (37,173.23) | (185,866.14) |
| | 0928000 - Regulatory Expenses (Go) | | | (52.80) | | | (52.80) |
| | 0928006 - State Reg Comm Proceeding | 17,011.82 | 17,011.82 | 17,011.82 | 17,011.82 | 17,011.82 | 85,059.10 |
| | 0929000 - Duplicate Chrgs-Energy To Exp | (7,370.23) | (8,003.28) | (8,702.80) | (4,493.66) | (2,544.46) | (31,114.43) |
| | 0930150 - Miscellaneous Advertising Exp | 3,390.79 | 428.91 | 1,309.74 | 2,485.53 | 1,047.27 | 8,662.24 |
| | 0930200 - Misc General Expenses | 79,410.40 | (9,194.81) | (4,335.23) | (11,970.63) | (11,917.76) | 41,991.97 |
| | 0930220 - Exp Of Servicing Securities | (25.24) | 1,610.54 | 30.76 | (25.01) | 4.83 | 1,595.88 |
| | 0930230 - Dues To Various Organizations | 887.06 | 11,834.84 | | 806.25 | 220.00 | 13,748.15 |
| | 0930240 - Director'S Expenses | | 1.54 | (573.55) | 1,484.20 | 9,354.05 | 10,266.24 |
| | 0930250 - Buy/Sell Transf Employee Homes | 5.33 | | 50.90 | | | 56.23 |
| | 0930700 - Research & Development | 10.36 | 8.76 | 5.72 | | 2.74 | 27.58 |
| | 0930940 - General Expenses | 63.69 | 140.58 | 117.34 | 34.49 | 0.43 | 356.53 |
| | 0931001 - Rents-A&G | 3,801.98 | 2,556.25 | 4,749.61 | 3,520.81 | 7,384.98 | 22,013.63 |
| | 0931008 - A&G Rents-IC | 28,938.00 | 29,074.00 | 29,230.00 | 29,031.00 | 29,095.00 | 145,368.00 |
| | 0932000 - Maintenance Of Gen Plant-Gas | 20.65 | 43.55 | 57.72 | | 184.00 | 305.92 |
| | 0935200 - Cust Infor & Computer Control | 76.50 | 210.93 | 73.73 | 88.68 | 251.05 | 700.89 |
| 110_SERVICE_COMPANY - Duke Energy Business Services Total | | 6,725,468.48 | 10,565,874.65 | 3,615,529.71 | 3,215,977.64 | 2,137,143.79 | 26,259,994.27 |
| 503_DEO - Duke Energy Ohio | 0735000 - Gas Misc Production Exp | 2,852.15 | 2,746.38 | 2,637.35 | 2,653.59 | 2,692.70 | 13,582.17 |
| | 0874000 - Mains And Services | 3,832.55 | 5,967.85 | 13,038.10 | 5,533.43 | 2,068.61 | 30,440.54 |
| | 0875000 - Measuring And Reg Stations-Ge | 319.38 | | | 8,725.55 | 8,296.86 | 17,341.79 |
| | 0876000 - Measuring & Reg Station-Indus | | | | | 247.17 | 247.17 |
| | 0879000 - Customer Installation Expense | | | 184.06 | 470.52 | 352.76 | 1,007.34 |
| | 0880000 - Gas Distribution-Other Expense | 8,196.01 | 7,192.58 | 12,646.09 | 22,970.91 | 4,267.01 | 55,272.60 |
| | 0887000 - Maintenance of Mains | 2,084.73 | 6,533.70 | 3,492.26 | 1,377.09 | 852.16 | 14,339.94 |
| | 0889000 - Maint-Meas/Reg Stn Equip-Gas | 1,277.52 | 291.02 | 505.61 | 895.46 | 256.89 | 3,226.50 |
| | 0892000 - Maintenance of Services | 66.04 | 14.30 | | | | 80.34 |
| | 0894000 - Maint-Other Distribution Equip | 588.46 | 73.66 | 824.92 | 1,259.21 | 829.92 | 3,576.17 |
| | 0901000 - Supervision-Cust Accts | 7,320.17 | 7,293.33 | 8,110.68 | 8,665.32 | 7,950.05 | 39,339.55 |
| | 0902000 - Meter Reading Expense | 1,045.02 | 1,186.46 | 679.46 | 655.85 | 639.29 | 4,206.08 |
| | 0903000 - Cust Records & Collection Exp | 426.37 | 416.56 | 609.29 | 786.45 | 646.20 | 2,884.87 |
| | 0903100 - Cust Contracts & Orders-Local | 59.36 | 89.68 | 84.76 | 62.57 | 209.13 | 505.50 |
| | 0903200 - Cust Billing & Acct | (78.53) | 85.10 | 231.18 | 383.17 | 667.08 | 1,288.00 |
| | 0903300 - Cust Collecting-Local | 44.92 | 67.87 | 64.13 | 47.35 | 158.26 | 382.53 |
| | 0912000 - Demonstrating & Selling Exp | 7.25 | | 39.25 | | | 46.50 |
| | 0926600 - Employee Benefits-Transferred | 7,424.72 | 7,979.48 | 9,381.45 | 7,993.23 | 6,771.81 | 39,550.69 |
| 503_DEO - Duke Energy Ohio Total | | 35,466.12 | 39,937.97 | 52,528.59 | 62,479.70 | 36,905.90 | 227,318.28 |
| 536_DEK - Duke Energy Kentucky | 0717000 - Liq Petro Gas Exp-Vapor Proc | 8,492.71 | 5,968.49 | 7,999.92 | 6,677.87 | 6,940.47 | 36,079.46 |
| | 0735000 - Gas Misc Production Exp | 4,010.06 | 16,887.59 | 3,847.57 | 2,330.06 | 2,539.03 | 29,614.31 |
| | 0742000 - Maint Gas Production Equipmen | 1,992.68 | 1,119.60 | 191.68 | 86.84 | 255.23 | 3,646.03 |
| | 0805002 - Unrecovered Purchase Gas Adj | 1,467,542.42 | (1,841,160.47) | 1,768,825.26 | 269,040.48 | 16,248.93 | 1,680,496.62 |
| | 0807000 - Gas Purchased Expenses | 5,261.84 | - | - | - | - | 5,261.84 |
| | 0859000 - Other Expenses-Trans | | 89.16 | 6,945.58 | | | 7,034.74 |
| | 0874000 - Mains And Services | 82,039.19 | 59,413.61 | 44,440.58 | 47,839.56 | 36,866.33 | 270,599.27 |
| | 0875000 - Measuring And Reg Stations-Ge | 215.12 | | | 14,357.98 | 12,501.18 | 27,074.28 |
| | 0876000 - Measuring & Reg Station-Indus | | | | 14.73 | | 14.73 |
| | 0878000 - Meter And House Regulator Exp | 11,848.71 | 7,116.55 | 6,999.17 | 7,441.56 | 6,867.59 | 40,273.58 |
| | 0879000 - Customer Installation Expense | 84,546.85 | 60,944.18 | 63,215.67 | 54,799.03 | 63,408.33 | 326,914.06 |
| | 0880000 - Gas Distribution-Other Expense | 45,796.49 | 48,462.94 | 54,549.31 | 75,224.61 | 50,080.28 | 274,113.63 |
| | 0887000 - Maintenance of Mains | 61,407.81 | 93,379.23 | 70,733.86 | 28,747.66 | 26,105.61 | 280,374.17 |
| | 0889000 - Maint-Meas/Reg Stn Equip-Gas | 2,608.86 | 1,338.04 | 1,528.33 | 2,526.15 | 996.28 | 8,997.66 |
| | 0892000 - Maintenance of Services | 1,828.92 | 2,816.39 | 1,086.00 | 9,092.92 | 514.31 | 15,338.54 |
| | 0893000 - Maint - Meters And House Reg | 17.86 | 81.49 | 45.97 | 85.77 | 151.58 | 382.67 |
| | 0894000 - Maint-Other Distribution Equip | (1,913.46) | (7,037.50) | (6,560.96) | (9,430.06) | 5,855.80 | (19,086.18) |
| | 0901000 - Supervision-Cust Accts | 4,952.31 | 5,621.81 | 5,020.13 | 5,755.88 | 5,176.88 | 26,527.01 |
| | 0902000 - Meter Reading Expense | 669.89 | 570.61 | 426.15 | 812.29 | 644.66 | 3,123.60 |
| | 0903000 - Cust Records & Collection Exp | 1,174.14 | 208.80 | 754.32 | 1,477.15 | 946.81 | 4,561.22 |
| | 0903891 - IC Collection Agent Revenue | (5,114.11) | (5,534.37) | (4,384.89) | (3,807.34) | (3,735.87) | (22,576.58) |
| | 0920000 - A & G Salaries | (1,157.80) | (31.02) | (49,852.11) | 17.63 | 553.50 | (50,469.80) |

Duke Energy Kentucky - Gas Only
Schedule of O&M Costs by Source
For the 5 months ended 5/31/2021

| Responsibility Center Level 02 Name - Description | Account CB - Description | Jan 2021 | Feb 2021 | Mar 2021 | Apr 2021 | May 2021 | Total |
|---|--|---------------------|-----------------------|---------------------|-------------------|-------------------|----------------------|
| | 0921100 - Employee Expenses | | | | | 3.26 | 3.26 |
| | 0921200 - Office Expenses | 231.57 | 167.48 | | 2,000.28 | | 2,399.33 |
| | 0925000 - Injuries & Damages | | | | 596.49 | | 596.49 |
| | 0925051 - INTER-CO GEN LIAB EXP | 9,662.83 | 9,662.83 | 9,662.83 | 9,662.83 | 9,662.83 | 48,314.15 |
| | 0926600 - Employee Benefits-Transferred | (31,928.67) | (42,947.97) | (63,929.02) | (52,435.08) | (52,114.66) | (243,355.40) |
| | 0928006 - State Reg Comm Proceeding | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 4,252.60 | 21,263.00 |
| | 0929500 - Admin Exp Transf | (13,498.99) | (11,792.53) | (15,836.88) | (16,991.60) | (15,935.05) | (74,055.05) |
| | 0930200 - Misc General Expenses | 1,224.15 | 1,870.64 | 189.57 | 295.60 | 67.02 | 3,646.98 |
| | 0932000 - Maintenance Of Gen Plant-Gas | 186.65 | 284.62 | 441.27 | | 2,825.69 | 3,738.23 |
| 536_DEK - Duke Energy Kentucky Total | | 1,746,350.63 | (1,588,247.20) | 1,910,591.91 | 460,475.15 | 181,675.36 | 2,710,845.85 |
| OTHER AFFILIATES | | | | | | | |
| | 0807000 - Gas Purchased Expenses | 19,633.37 | 19,944.43 | 21,283.84 | 20,658.15 | 21,695.65 | 103,215.44 |
| | 0863000 - Transm-Maint of Mains | | | 2,249.00 | | - | 2,249.00 |
| | 0871000 - Distribution Load Dispatching | 16,332.59 | 12,629.49 | 12,793.45 | 12,076.15 | 27,077.35 | 80,909.03 |
| | 0874000 - Mains And Services | | 2,769.80 | | 192.87 | | 2,962.67 |
| | 0880000 - Gas Distribution-Other Expense | 48,722.03 | 13,239.81 | 24,671.94 | 15,045.79 | 25,528.99 | 127,208.56 |
| | 0887000 - Maintenance of Mains | 601.57 | 773.89 | 748.82 | 4,783.29 | 700.53 | 7,608.10 |
| | 0892000 - Maintenance of Services | - | 99.34 | 8,694.47 | 7.42 | 12,367.77 | 21,169.00 |
| | 0901000 - Supervision-Cust Accts | 1,171.57 | 1,329.23 | 1,167.70 | 1,043.86 | 1,215.61 | 5,927.97 |
| | 0902000 - Meter Reading Expense | | 9.12 | | 1.80 | | 10.92 |
| | 0903000 - Cust Records & Collection Exp | 1,970.97 | 23,988.17 | (16,686.10) | 10,175.89 | 17,746.92 | 37,195.85 |
| | 0903100 - Cust Contracts & Orders-Local | 7,447.97 | 8,334.29 | 7,946.35 | 7,789.56 | 5,560.80 | 37,078.97 |
| | 0903200 - Cust Billing & Acct | 11,666.84 | 13,280.68 | 14,563.37 | 12,912.54 | 9,224.83 | 61,648.26 |
| | 0903300 - Cust Collecting-Local | 11,036.40 | 7,394.72 | 6,311.41 | 4,088.51 | 5,056.23 | 33,887.27 |
| | 0903400 - Cust Receiv & Collect Exp-Edp | 30.54 | 697.29 | 1,571.79 | (235.33) | 629.73 | 2,694.02 |
| | 0905000 - Misc Customer Accts Expenses | 6.86 | 9.45 | 17.50 | | 0.24 | 34.05 |
| | 0908160 - Cust Assist Exp-General | 3,964.48 | 4,164.16 | 4,215.03 | 3,480.02 | 3,223.26 | 19,046.95 |
| | 0909650 - Misc Advertising Expenses | | 795.48 | | | | 795.48 |
| | 0910000 - Misc Cust Serv/Inform Exp | 249.78 | 259.70 | 379.13 | 342.01 | 378.65 | 1,609.27 |
| | 0910100 - Exp-Rs Reg Prod/Svces-CstAccts | 1,265.00 | 858.99 | 1,024.57 | 838.31 | 899.54 | 4,886.41 |
| | 0912000 - Demonstrating & Selling Exp | 23,533.93 | 19,263.72 | 28,229.43 | 18,485.94 | 28,295.62 | 117,808.64 |
| | 0913001 - Advertising Expense | | | | 5.92 | 5.64 | 11.56 |
| | 0920000 - A & G Salaries | 7,421.38 | 5,774.36 | 6,008.53 | 5,217.60 | 7,905.27 | 32,327.14 |
| | 0921100 - Employee Expenses | 60.25 | 81.81 | 90.48 | (8.81) | 171.56 | 395.29 |
| | 0921200 - Office Expenses | 156.52 | (28.99) | 12.45 | 822.15 | 159.11 | 1,121.24 |
| | 0921300 - Telephone And Telegraph Exp | 12.92 | 1.89 | 0.60 | 101.63 | 48.39 | 165.43 |
| | 0921400 - Computer Services Expenses | | 75.81 | | 69.26 | | 145.07 |
| | 0923000 - Outside Services Employed | 14,966.52 | 3,574.47 | 2,388.52 | 1,169.61 | 471.61 | 22,570.73 |
| | 0926000 - Employee Benefits | 11.15 | | 19.38 | 5.83 | | 36.36 |
| | 0926430 - Employees'Recreation Expense | | | | | 151.15 | 151.15 |
| | 0926600 - Employee Benefits-Transferred | 22,847.54 | 21,899.90 | 24,183.39 | 23,393.75 | 27,366.55 | 119,691.13 |
| | 0930150 - Miscellaneous Advertising Exp | 100.00 | | | | | 100.00 |
| | 0930200 - Misc General Expenses | 2,902.17 | 4,688.69 | 2,767.97 | 2,708.22 | 2,601.36 | 15,668.41 |
| | 0930230 - Dues To Various Organizations | 14.90 | | | | | 14.90 |
| | 0931001 - Rents-A&G | 845.97 | 845.97 | 845.97 | 859.35 | 845.97 | 4,243.23 |
| OTHER AFFILIATES TOTAL | | 196,973.22 | 166,755.67 | 155,498.99 | 146,031.29 | 199,328.33 | 864,587.50 |
| | | | | | | Total | 30,062,745.90 |