

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

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

CASE NO. 2022-00372

FILING REQUIREMENTS

VOLUME 12

Duke Energy Kentucky, Inc.
Case No. 2022-00372
Forecasted Test Period Filing Requirements
Table of Contents

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

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

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

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

8	39	807 KAR 5:001 Section 16(7)(s)	Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts. If information has been filed in another PSC case, refer to that case's number and style.	John J. Spanos
8	40	807 KAR 5:001 Section 16(7)(t)	List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program	Lisa D. Steinkuhl
8	41	807 KAR 5:001 Section 16(7)(u)	If utility had any amounts charged or allocated to it by affiliate or general or home office or paid any monies to affiliate or general or home office during the base period or during previous 3 calendar years, file: 1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment; 2. method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period; 3. Explain how allocator for both base and forecasted test period was determined; and 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during base period is reasonable.	Jeffrey R. Setser
9	42	807 KAR 5:001 Section 16(7)(v)	If gas, electric or water utility with annual gross revenues greater than \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period.	James E. Ziolkowski
9	43	807 KAR 5:001 Section 16(7)(w)	Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies, except as specifically directed by PSC. Local exchange carriers with more than 50,000 access lines shall file: 1. Jurisdictional separations study consistent with Part 36 of the FCC's rules and regulations; and 2. Service specific cost studies supporting pricing of services generating annual revenue greater than \$1,000,000 except local exchange access: a. Based on current and reliable data from single time period; and b. Using generally recognized fully allocated, embedded, or incremental cost principles.	N/A
9	44	807 KAR 5:001 Section 16(8)(a)	Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase.	Lisa D. Steinkuhl

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

9	59	807 KAR 5:001 Section 16(10)	Request for waivers from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility.	N/A
9	60	807 KAR 5:001 Section (17)(1)	<p>(1) Public postings.</p> <p>(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.</p> <p>(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:</p> <ol style="list-style-type: none"> 1. A copy of the public notice; and 2. A hyperlink to the location on the commission's Web site where the case documents are available. <p>(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.</p>	Amy B. Spiller
9	61	807 KAR 5:001 Section 17(2)	<p>(2) Customer Notice.</p> <p>(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.</p> <p>(b) If a utility has more than twenty (20) customers, it shall provide notice by:</p> <ol style="list-style-type: none"> 1. Including notice with customer bills mailed no later than the date the application is submitted to the commission; 2. Mailing a written notice to each customer no later than the date the application is submitted to the commission; 3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or 4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission. <p>(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.</p>	Amy B. Spiller

9	62	807 KAR 5:001 Section 17(3)	<p>(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:</p> <p>(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;</p> <p>(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or</p> <p>(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.</p>	Amy B. Spiller
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9	63	807 KAR 5:001 Section 17(4)	<p>(4) Notice Content. Each notice issued in accordance with this section shall contain:</p> <p>(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;</p> <p>(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;</p> <p>(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;</p> <p>(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;</p> <p>(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);</p> <p>(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov;</p> <p>(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;</p> <p>(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;</p> <p>(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and</p> <p>(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.</p>	Bruce L. Sailors
9	64	807 KAR 5:001 Section 17(5)	(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all the required information.	N/A

10	-	807 KAR 5:001 Section 16(8)(a) through (k)	Schedule Book (Schedules A-K)	Various
11	-	807 KAR 5:001 Section 16(8)(l) through (n)	Schedule Book (Schedules L-N)	Bruce L. Sailors
12	-	-	Work Papers	Various
13	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 1 of 3)	Various
14	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 2 of 3)	Various
15	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 3 of 3)	Various
16-17	-	KRS 278.2205(6)	Cost Allocation Manual	Legal

Before

KENTUCKY PUBLIC SERVICE COMMISSION

ELECTRIC CASE NO. 2022-00372

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

WORK PAPERS

SECTION A
WORKPAPERS
(not applicable)

SECTION B
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 GAS ENRICHER LIQUIDS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1b
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

LINE NO.	MONTH	ACCT 151126 AMOUNT (A) \$	ALLOC. (B) %	ALLOCATED AMOUNT
1	Base Period			
2	March 2022	0	35.80%	0
3	April	0	35.80%	0
4	May	0	35.80%	0
5	June	0	35.80%	0
6	July	0	35.80%	0
7	August	0	35.80%	0
8	September	0	35.80%	0
9	October	0	35.80%	0
10	November	0	35.80%	0
11	December	0	35.80%	0
12	January 2023	0	35.80%	0
13	February	0	35.80%	0
14				
15	Forecasted Period			
16	June 2023	0	35.80%	0
17	July	0	35.80%	0
18	August	0	35.80%	0
19	September	0	35.80%	0
20	October	0	35.80%	0
21	November	0	35.80%	0
22	December	0	35.80%	0
23	January 2024	0	35.80%	0
24	February	0	35.80%	0
25	March	0	35.80%	0
26	April	0	35.80%	0
27	May	0	35.80%	0
28	June	0	35.80%	0
29	Total	<u>0</u>		<u>0</u>
30				
31	13 Month Average - Forecasted Period	<u>0</u>		<u>0</u>

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

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 DETAIL OF MATERIALS AND SUPPLIES
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1c
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

LINE NO.	ACCOUNT NO. and DESCRIPTION	DE-KENTUCKY	ALLOCATED TO ELEC DEPT		ALLOCATED TO JURISDICTION		
		INVENTORY (A)	%	AMOUNT	ALLOC CODE	%	AMOUNT
		\$		\$			\$
1	<u>Base Period - Ending Balance</u>						
2	154100 M&S Inventory - Gas	307,225	0.00%	0	DALL	100.000	0
3	154100 M&S Inventory - Electric	15,732,673	100.00%	15,732,673	DALL	100.000	15,732,673
4	154200 Limestone Inventory - Electric	2,440,032	100.00%	2,440,032	DALL	100.000	2,440,032
5	154410 Working Stock - Gas	122,293	0.00%	0	DALL	100.000	0
6	154410 Working Stock - Electric	40,843	100.00%	40,843	DALL	100.000	40,843
7	154990 Sch. M Inventory Surplus - Cr	0	100.00%	0	DALL	100.000	0
8		18,643,066		18,213,548			18,213,548
9	163110 Stores Expense - Gas	(110,738)	0.00%	0	DALL	100.000	0
10	163110 Stores Expense - Electric	462,241	100.00%	462,241	DALL	100.000	462,241
11	Total	<u>18,994,569</u>		<u>18,675,789</u>			<u>18,675,789</u>
12							
13	<u>Forecasted Period - 13 Month Average Balance</u>						
14							
15	154100 M&S Inventory - Gas	307,225	0.00%	0	DALL	100.000	0
16	154100 M&S Inventory - Electric	15,732,673	100.00%	15,732,673	DALL	100.000	15,732,673
17	154200 Limestone Inventory - Electric	2,440,032	100.00%	2,440,032	DALL	100.000	2,440,032
18	154410 Working Stock - Gas	122,293	0.00%	0	DALL	100.000	0
19	154410 Working Stock - Electric	40,843	100.00%	40,843	DALL	100.000	40,843
20	154990 Sch. M Inventory Surplus - Cr	0	100.00%	0	DALL	100.000	0
21		18,643,066		18,213,548			18,213,548
22	163110 Stores Expense - Gas	(110,738)	0.00%	0	DALL	100.000	0
23	163110 Stores Expense - Electric	462,241	100.00%	462,241	DALL	100.000	462,241
24	Total	<u>18,994,569</u>		<u>18,675,789</u>			<u>18,675,789</u>

LINE NO.	MONTH	ACCOUNT 154100 - Gas \$	ACCOUNT 154410 - Gas \$	ACCOUNT 154100 - Elec \$	ACCOUNT 154200 - Elec \$	ACCOUNT 154410 - Elec \$	ACCOUNT 154990 - Elec \$	ACCOUNT 163110 - Gas \$	ACCOUNT 163110 - Elec \$
1	Base Period								
2	March 2022	305,173	101,781	14,317,347	2,601,894	26,192	0	93,409	(120,435)
3	April	278,413	105,436	15,603,481	2,219,061	26,192	0	90,497	(143,361)
4	May	302,531	111,171	15,791,812	2,407,663	26,192	0	80,861	14,805
5	June	282,327	113,775	15,747,261	2,260,629	36,494	0	(108,726)	31,030
6	July	264,590	118,419	15,683,544	2,435,282	37,236	0	(124,782)	240,185
7	August	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
8	September	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
9	October	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
10	November	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
11	December	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
12	January 2023	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
13	February	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
14									
15	Forecasted Period								
16	June 2023	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
17	July	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
18	August	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
19	September	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
20	October	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
21	November	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
22	December	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
23	January 2024	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
24	February	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
25	March	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
26	April	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
27	May	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
28	June	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241
29	Total	3,993,925	1,589,809	204,524,749	31,720,416	530,959	0	(1,439,594)	6,009,133
30									
31	Thirteen Month Average Balance	307,225	122,293	15,732,673	2,440,032	40,843	0	(110,738)	462,241

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Note: Source is Company general ledger.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 PREPAYMENTS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1e
 WITNESS RESPONSIBLE
 G. S. CARPENTER

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	ALLOC. TO ELEC DEPT. %	AMOUNT	JURIS. ALLOCATION CODE	%	JURISDIC. AMOUNT
1	<u>Base Period - Ending Balance</u>						
2	KPSC Maintenance Tax - Gas	133,745	0.00%	0	DNON	0.000	0
3	KPSC Maintenance Tax - Elec	463,212	100.00%	463,212	DNON	0.000	0
4	Inter-Co Prepaid Insurance - Elec	515,438	100.00%	515,438	DALL	100.000	515,438
5	Inter-Co Prepaid Insurance - Gas	37,145	0.00%	0	DALL	100.000	0
6	Collateral Asset	<u>(17,883)</u>	100.00%	<u>(17,883)</u>	DALL	100.000	<u>(17,883)</u>
7	Total	<u>1,131,657</u>		<u>960,757</u>			<u>497,555</u>
8							
9	<u>Forecasted Period - 13 Month Average Balance</u>						
10	KPSC Maintenance Tax - Gas	133,745	0.00%	0	DNON	0.000	0
11	KPSC Maintenance Tax - Elec	463,212	100.00%	463,212	DNON	0.000	0
12	Inter-Co Prepaid Insurance - Elec	515,438	100.00%	515,438	DALL	100.000	515,438
13	Inter-Co Prepaid Insurance - Gas	37,145	0.00%	0	DALL	100.000	0
14	Collateral Asset	<u>(17,883)</u>	100.00%	<u>(17,883)</u>	DALL	100.000	<u>(17,883)</u>
15	Total	<u>1,131,657</u>		<u>960,757</u>			<u>497,555</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 NATURAL GAS STORAGE BALANCE (ACCT NOS. 164100 & 174273)
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1f
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

<u>LINE NO.</u>	<u>MONTH</u>	<u>AMOUNT (A)</u> \$
1	<u>Base Period</u>	
2	March 2022	1,008,360
3	April	2,050,721
4	May	3,023,868
5	June	4,662,829
6	July	5,870,680
7	August	7,060,122
8	September	7,060,122
9	October	7,060,122
10	November	7,060,122
11	December	7,060,122
12	January 2023	7,060,122
13	February	7,060,122
14		
15	<u>Forecasted Period</u>	
16	June 2023	7,060,122
17	July	7,060,122
18	August	7,060,122
19	September	7,060,122
20	October	7,060,122
21	November	7,060,122
22	December	7,060,122
23	January 2024	7,060,122
24	February	7,060,122
25	March	7,060,122
26	April	7,060,122
27	May	7,060,122
28	June	7,060,122
29	Total	<u>91,781,587</u>
30		
31	Thirteen Month Average Balance	<u>7,060,122</u>

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 PREPAYMENTS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1g
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

LINE NO.	MONTH	Prepaid Insurance - Elec	Prepaid Insurance - Gas	Public Utility Fees - Gas	Public Utility Fees - Elec	Collateral Asset Elec
		165075 (A)	165075 (A)	165400 (A)	165400 (A)	165520 (A)
		\$	\$	\$	\$	\$
1	Base Period					
2	March 2022	1,159,736	83,576	45,789	166,120	(39,230)
3	April	1,030,877	74,290	30,526	112,137	375,128
4	May	902,017	65,004	15,263	56,763	649,791
5	June	773,157	55,718	160,494	555,855	(17,627)
6	July	644,298	46,431	147,119	509,534	(17,883)
7	August	515,438	37,145	133,745	463,212	(17,883)
8	September	515,438	37,145	133,745	463,212	(17,883)
9	October	515,438	37,145	133,745	463,212	(17,883)
10	November	515,438	37,145	133,745	463,212	(17,883)
11	December	515,438	37,145	133,745	463,212	(17,883)
12	January 2023	515,438	37,145	133,745	463,212	(17,883)
13	February	515,438	37,145	133,745	463,212	(17,883)
14						
15	Forecasted Period					
16	June 2023	515,438	37,145	133,745	463,212	(17,883)
17	July	515,438	37,145	133,745	463,212	(17,883)
18	August	515,438	37,145	133,745	463,212	(17,883)
19	September	515,438	37,145	133,745	463,212	(17,883)
20	October	515,438	37,145	133,745	463,212	(17,883)
21	November	515,438	37,145	133,745	463,212	(17,883)
22	December	515,438	37,145	133,745	463,212	(17,883)
23	January 2024	515,438	37,145	133,745	463,212	(17,883)
24	February	515,438	37,145	133,745	463,212	(17,883)
25	March	515,438	37,145	133,745	463,212	(17,883)
26	April	515,438	37,145	133,745	463,212	(17,883)
27	May	515,438	37,145	133,745	463,212	(17,883)
28	June	515,438	37,145	133,745	463,212	(17,883)
29	Total	6,700,694	482,885	1,738,685	6,021,756	(232,479)
30						
31	Thirteen Month Average Balance	515,438	37,145	133,745	463,212	(17,883)

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To WPB-5.1e	To WPB-5.1e	To WPB-5.1e	To WPB-5.1e	To WPB-5.1e

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 FUEL
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1h
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

LINE NO.	MONTH	Coal Stocks		Diesel Fuel 151140 (A) \$	Natural Gas Woodsdale 151660 (A) \$	Propane Woodsdale 151700 (A) \$
		151130 (A) \$	151131 (A) \$			
1	<u>Base Period</u>					
2	March 2022	12,226,620	3,266,499	9,352,847	0	0
3	April	13,103,839	933,433	9,468,141	0	0
4	May	10,887,179	3,898,966	9,495,981	0	0
5	June	10,636,708	3,538,322	9,759,261	0	0
6	July	9,810,522	3,983,724	9,799,685	0	0
7	August	12,965,126	3,512,231	9,583,208	0	0
8	September	12,965,126	3,512,231	9,583,208	0	0
9	October	12,965,126	3,512,231	9,583,208	0	0
10	November	12,965,126	3,512,231	9,583,208	0	0
11	December	12,965,126	3,512,231	9,583,208	0	0
12	January 2023	12,965,126	3,512,231	9,583,208	0	0
13	February	12,965,126	3,512,231	9,583,208	0	0
14						
15	<u>Forecasted Period</u>					
16	June 2023	12,965,126	3,512,231	9,583,208	0	0
17	July	12,965,126	3,512,231	9,583,208	0	0
18	August	12,965,126	3,512,231	9,583,208	0	0
19	September	12,965,126	3,512,231	9,583,208	0	0
20	October	12,965,126	3,512,231	9,583,208	0	0
21	November	12,965,126	3,512,231	9,583,208	0	0
22	December	12,965,126	3,512,231	9,583,208	0	0
23	January 2024	12,965,126	3,512,231	9,583,208	0	0
24	February	12,965,126	3,512,231	9,583,208	0	0
25	March	12,965,126	3,512,231	9,583,208	0	0
26	April	12,965,126	3,512,231	9,583,208	0	0
27	May	12,965,126	3,512,231	9,583,208	0	0
28	June	12,965,126	3,512,231	9,583,208	0	0
29	Total	168,546,638	45,659,003	124,581,704	0	0
30						
31	Thirteen Month Average Balance	12,965,126	3,512,231	9,583,208	0	0
		↓ V	↓ V	↓ V	↓ V	↓ V
		To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 EMISSION ALLOWANCES
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1i
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

LINE NO.	MONTH	SO2 EA 158150 (A) \$	NOx 158170 (A) \$	NOx 158183 (A) \$	Total EA Inventory \$
1	Base Period				
2	March 2022	0	0	0	0
3	April	0	0	0	0
4	May	0	0	0	0
5	June	0	0	0	0
6	July	0	0	0	0
7	August	0	0	0	0
8	September	0	0	0	0
9	October	0	0	0	0
10	November	0	0	0	0
11	December	0	0	0	0
12	January 2023	0	0	0	0
13	February	0	0	0	0
14					
15	Forecasted Period				
16	June 2023	0	0	0	0
17	July	0	0	0	0
18	August	0	0	0	0
19	September	0	0	0	0
20	October	0	0	0	0
21	November	0	0	0	0
22	December	0	0	0	0
23	January 2024	0	0	0	0
24	February	0	0	0	0
25	March	0	0	0	0
26	April	0	0	0	0
27	May	0	0	0	0
28	June	0	0	0	0
29	Total	0	0	0	0
30					
31	Thirteen Month Average Balance	0	0	0	0

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 To SCH B-5.1

(A) The Company is proposing to recover emission allowance inventory in its Environmental Surcharge Mechanism.

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	AUGUST 2022	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023
1	GAS								
2	252050	Customers' Advances for Construction	(1,855,906)	(1,855,906)	(1,855,906)	(1,855,906)	(1,855,906)	(1,855,906)	(1,855,906)
3									
4	255	Investment Tax Credits:							
5		3% Credit	0	0	0	0	0	0	0
6		4% Credit	(441)	(221)	(147)	(74)	0	0	0
7		10% Credit	(226,290)	(177,639)	(161,422)	(145,205)	(128,988)	(112,771)	(96,553)
8		30% Credit	0	0	0	0	0	0	0
9		Total Investment Tax Credits	(226,731)	(177,860)	(161,569)	(145,279)	(128,988)	(112,771)	(96,553)
10									
11		Accumulated Deferred Income Taxes:							
12	190	Total Account 190	5,087,403	4,599,556	4,599,556	4,599,556	4,599,556	4,599,556	4,599,556
13									
14	282	Account 282 - Other	(9,948,780)	(9,914,762)	(9,881,023)	(9,842,835)	(9,816,303)	(9,786,519)	(9,752,602)
15	282	Liberalized Depreciation	(65,588,719)	(65,837,454)	(66,085,706)	(66,326,442)	(66,567,111)	(66,835,198)	(67,103,139)
16	283	Account 283 - Other	(3,504,415)	(3,495,181)	(3,485,947)	(3,476,727)	(3,467,521)	(3,458,315)	(3,449,110)
17	283	Unrecovered Purchased Gas Cost	0	0	0	0	0	0	0
18		Total Deferred Income Taxes	(73,954,511)	(74,647,841)	(74,853,120)	(75,046,448)	(75,251,379)	(75,460,476)	(75,705,295)
19									
20		Regulatory Liability - Excess Deferred Taxes							
21	254	Protected	(30,353,102)	(30,304,247)	(30,255,392)	(30,206,538)	(30,157,683)	(30,108,828)	(30,059,974)
22	254	Unprotected	(572,107)	(554,402)	(546,810)	(539,218)	(531,625)	(524,033)	(516,440)
23		Total Regulatory Liability - Excess Deferred Taxes	(30,925,209)	(30,858,649)	(30,802,202)	(30,745,756)	(30,689,308)	(30,632,861)	(30,576,414)
24									
25	ELECTRIC								
26	252	Customers' Advances for Construction	0	0	0	0	0	0	0
27									
28	255	Investment Tax Credits:							
29		3% Credit	0	0	0	0	0	0	0
30		4% Credit	0	0	0	0	0	0	0
31		10% Credit	39	0	0	0	0	0	0
32		30% Credit	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)
33		Total Investment Tax Credits	(3,235,539)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)	(3,235,578)
34									
35		Accumulated Deferred Income Taxes:							
36	190	Total Account 190	9,208,209	9,429,890	9,441,431	9,452,971	9,464,512	9,473,711	9,482,910
37	281	Total Account 281	0	0	0	0	0	0	0
38	282	Account 282 - Other	(125,507,737)	(126,521,875)	(127,540,857)	(128,556,923)	(129,595,617)	(130,552,378)	(131,499,627)
39	282	Liberalized Depreciation	(68,166,710)	(67,932,824)	(67,696,619)	(67,449,678)	(67,202,889)	(66,978,885)	(66,780,414)
40	283	Total Account 283	(18,830,476)	(18,541,389)	(18,452,303)	(18,363,250)	(18,080,414)	(18,091,394)	(18,002,374)
41		Total Deferred Income Taxes	(203,086,714)	(203,556,301)	(204,246,148)	(204,916,880)	(205,414,408)	(207,048,946)	(207,679,505)
42									
43		Regulatory Liability - Excess Deferred Taxes							
44	254	Protected	(45,068,019)	(44,986,349)	(44,904,680)	(44,823,010)	(44,741,341)	(44,643,103)	(44,544,865)
45	254	Unprotected	(12,344,134)	(12,035,652)	(11,749,349)	(11,463,016)	(11,176,684)	(10,890,351)	(10,604,018)
46		Total Regulatory Liability - Excess Deferred Taxes	(57,412,153)	(57,022,031)	(56,654,029)	(56,286,026)	(55,918,025)	(55,533,454)	(55,148,883)
47									
48	NON-UTILITY								
49									
50	255	Investment Tax Credits:							
51		3% Credit	0	0	0	0	0	0	0
52		4% Credit	0	0	0	0	0	0	0
53		10% Credit	0	0	0	0	0	0	0
54		Total Investment Tax Credits	0	0	0	0	0	0	0
55									
56		Accumulated Deferred Income Taxes:							
57	190	Total Account 190	(639,086)	(639,086)	(639,086)	(639,086)	(639,086)	(639,086)	(639,086)
58	282	Account 282 - Other	1,856,810	1,640,697	1,624,508	1,607,985	1,594,573	1,583,901	1,571,958
59	282	Liberalized Depreciation	(23,130,929)	(22,971,029)	(22,811,130)	(22,651,230)	(22,491,331)	(22,331,431)	(22,171,532)
60	283	Total Account 283	0	0	0	0	0	0	0
61		Total Deferred Income Taxes	(22,113,205)	(21,969,418)	(21,825,708)	(21,682,351)	(21,535,844)	(21,386,616)	(21,238,660)
62									
63		Regulatory Liability - Excess Deferred Taxes							
64	254	Protected							
65	254	Unprotected							
66		Total Regulatory Liability - Excess Deferred Taxes							

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
FOR THE FORECASTED PERIOD

WPB-6c
WITNESS RESPONSIBLE:
J. R. PANIZZA

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	ADJUSTMENT
	190		
1		Other Noncurrent After-tax DTA for EPRI Credit	508,339
2		Other Noncurrent After-Tax DTA for R&D Credit	1,026,563
3		Bad Debts - Tax over Book	70,229
4		Leased Meters - Elec & Gas	(13,993)
5		Mark to Market - LT	1,838
6		Unamortized Debt Premium	233
7		Cash Flow Hedge - Reg Asset/Liab	677,703
8		Accrued Vacation	354,621
9		Property Tax Reserves	(308,198)
10		Unbilled Fuel Revenue	19,507
11		Deferred Revenue	276,722
12		Cares Act Reserve	129,546
13		Rate Refunds	(36,809)
14		Reg Liability - Rate Case Expense - Amortization	(47,905)
15		Demand Side Management (DSM) Defer	(666,257)
16		Emission Allowance Expense	(4,750)
17		Operating Lease Obligation	2,102,208
18		Retirement Plan Expense - Underfunded	4,974,447
19		Non-qualified Pension - Accrual	13,927
20		Retirement Plan Funding - Underfunded	(255,131)
21		Environmental Reserve	(21,732)
22		ANNUAL INCENTIVE PLAN COMP	93,166
23		PAYABLE 401 (K) MATCH	3,317
24		OPEB Expense Accrual	436,398
25		FAS 112 Medical Expenses Accrual	238,092
26		Miscellaneous	(2,328)
27			
28		Account 190 Total	9,569,753
29			
30	283		
31		Loss on Reacquired Debt-Amort	(52,723)
32		Reg Asset/Liab Def Revenue	(358,900)
33		Reg Asset - Accr Pension FAS158 - FAS87Qual	1
34		Reg Asset Storm Damage Recovery	(367,347)
35		Reg Asset - Rate Case Expense	(54,075)
36		Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	(5,564,224)
37		Regulatory Asset - Carbon Management	(199,393)
38		Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	(15,984)
39		Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	(203,433)
40		Reg Asset - Accr Pension FAS158 - FAS87NQ	1,189,400
41		Reg Asset - Accr Pension FAS158 - FAS 106/112	(38,588)
42		Reg Asset - Transition from MISO to PJM	3,202,461
43		Storm Cost Deferral- Asset	(148,453)
44		Reg Asset Opt Out Tariff IT Modifications	(6,530)
45		Non-AMI Meters Retired Early - NBV	(826,057)
46		Reg Asset_Liab - Outage Costs	(3,523,807)
47		Reg Asset - Rate Case Expense - Amortization - NC	(9,974)
48		Vacation Carryover - Reg Asset	(221,924)
49		Reg Asset/Liab - ESM Deferral	(631,936)
50		Operating Lease Deferral	(55,051)
51		Retirement Plan Expense - Overfunded	(3,183,928)
52			
53		Account 283 Total	(11,070,465)
54			
55	190, 283	Total Deferred Income Taxes Adjustment	1,500,712

SECTION C
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 TO REFLECT AMOUNT OF REQUESTED INCREASE

WPC-1a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>PROPOSED INCREASE (\$)</u>
1	Operating Revenues	SCH. M	<u>75,176,777</u>
2			
3	Operating Expenses:		
4			
5	Uncollectible Accounts @ 0.0182%	To Sch C-1 ←	<u>13,682</u>
6			
7	Taxes Other Than Income Taxes		
8	KPSC Maintenance Tax @ 0.1493%	SCH. H	<u>112,239</u>
9			
10	Operating Expenses Before Income Taxes		<u>125,921</u>
11			
12	Operating Income Before Income Taxes (Line 1 - Line 10)		<u>75,050,856</u>
13			
14	State Income Taxes (Line 12 * 99.370% * 5.000%)	To Sch C-1 ←	<u>3,728,902</u>
15			
16	Federal Income Taxes (Line 12 - Line 14) * 21%	To Sch C-1 ←	<u>14,977,610</u>
17			
18	Total Operating Expenses		<u>18,832,433</u>
19			
20	Income Available for Fixed Charges		<u>56,344,344</u>

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
ELECTRIC DEPARTMENT
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2023
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

LINE NO.	TITLE of ACCOUNT	BASE PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	FUEL	OTHER	
1	Total Billed Revenue (A)	233,768,450	101,169,431		334,937,881
2					
3	Total Unbilled Revenue (A)	10,015,068			10,015,068
4					
5	Rider Revenue (A):				
6	DSM Rider	7,999,372			7,999,372
7	ESM Rider	27,700,383			27,700,383
8	PSM Rider	(1,850,709)			(1,850,709)
9	FAC Rider		28,507,539		28,507,539
10					
11	Other Revenue: (B)				
12	Interdepartmental	107,399	13,115		120,514
13	Sales for Resale			27,816,420	27,816,420
14	Provision for Rate Refunds			(4,864,671)	(4,864,671)
15	Misc. Service Revenue			394,446	394,446
16	Rent From Electric Property			1,279,729	1,279,729
17	Other Electric Revenues			6,029,437	6,029,437
18	PJM Reactive			1,987,995	1,987,995
19	Total Other Revenue	107,399	13,115	32,643,356	32,763,870
20					
21	Total Revenues	277,739,963	129,690,085	32,643,356	440,073,404

Notes:

(A) Source: WPC-2c.

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

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
ELECTRIC DEPARTMENT
FOR THE TWELVE MONTHS ENDED JUNE 30, 2024
DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2b
WITNESS RESPONSIBLE:
L. D. STEINKUHL

LINE NO.	TITLE of ACCOUNT	FORECASTED PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	FUEL	OTHER	
1	Total Billed Revenue (A)	241,020,913	104,336,310		345,357,223
2					
3	Total Unbilled Revenue (A)	(372,067)			(372,067)
4					
5	Rider Revenue (A):				
6	DSM Rider	6,868,699			6,868,699
7	ESM Rider	21,165,856			21,165,856
8	PSM Rider	(1,594,610)			(1,594,610)
9	FAC Rider		24,074,196		24,074,196
10					
11	Other Revenue: (B)				
12	Interdepartmental	46,101	25,803		71,904
13	Sales for Resale			5,535,505	5,535,505
14	Provision for Rate Refunds			0	0
15	Misc. Service Revenue			249,996	249,996
16	Rent From Electric Property			1,517,340	1,517,340
17	Other Electric Revenues			169,500	169,500
18	PJM Reactive			1,881,000	1,881,000
19	Total Other Revenue	46,101	25,803	9,353,341	9,425,245
20					
21	Total Revenues	267,134,892	128,436,309	9,353,341	404,924,542

Notes:

(A) Source: WPC-2d.

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

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-09372
ELECTRIC DEPARTMENT
REVENUE DETAIL
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2023
DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2c
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Description	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Total
1	Base Revenue													
2	Residential	7,552,248	9,794,603	4,497,865	8,775,975	10,175,687	10,583,804	9,483,055	9,959,974	8,671,330	8,544,226	10,781,532	9,656,743	103,477,022
3	Commercial	6,081,700	5,512,003	5,250,841	5,270,784	9,685,456	8,524,437	7,609,011	8,766,936	6,533,813	6,623,016	7,195,630	7,096,248	82,149,877
4	Industrial	2,412,622	1,682,742	1,569,264	(917,363)	7,249,575	4,385,588	3,276,067	3,018,384	2,983,958	2,796,663	2,820,981	2,999,626	34,219,305
5	Street Lighting	94,175	5,423	106,839	186,020	87,918	(197,202)	104,079	100,125	105,314	101,751	99,816	107,237	911,495
6	OPA	902,011	695,600	836,912	152,541	2,092,377	1,181,969	1,529,101	1,158,578	1,040,413	1,137,079	1,187,893	1,286,287	13,010,751
7	Inter-Dept	77,856	3,060	0	0	0	0	3,043	2,953	2,733	5,416	6,361	5,977	107,399
8														
9	Unbilled													
10	Residential	(501,895)	(918,561)	3,090,976	1,815,804	1,902,734	(982,221)	(1,823,909)	(356,889)	1,510,019	1,978,930	(1,861,876)	(560,496)	3,312,816
11	Commercial	729,591	4,063,455	1,478,462	(1,143,387)	614,858	(215,111)	(548,631)	(83,418)	92,645	(660)	(905,769)	(113,949)	3,968,084
12	Industrial	471,838	2,930,083	1,310,869	3,317,816	0	(5,389,169)	27,957	134,075	(410)	(73,741)	(459,750)	(97,654)	1,911,069
13	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OPA	181,945	1,025,391	102,472	1,020,488	(2,024,869)	758,578	(144,423)	90,986	29,149	565	(211,112)	(6,283)	823,099
15														
16	Base Fuel													
17	Residential	2,902,860	0	4,969,747	3,246,515	3,907,454	4,023,808	3,673,217	2,418,407	2,286,300	3,140,241	4,160,332	3,646,912	38,275,593
18	Commercial	2,804,056	0	4,410,899	2,077,487	4,767,812	3,968,501	3,478,330	3,038,786	2,854,018	3,127,819	3,400,271	3,192,222	37,118,421
19	Industrial	1,471,464	0	1,809,526	(705,920)	4,184,381	2,346,344	1,812,765	1,676,500	1,846,799	1,675,155	1,652,375	1,619,792	19,187,183
20	Street Lighting	26,339	0	28,751	50,880	27,165	(31,107)	29,336	27,874	28,468	28,474	28,782	30,323	277,275
21	OPA	538,389	0	657,805	(30,884)	1,105,460	641,275	637,689	566,088	497,693	553,692	587,489	555,972	6,310,959
22	Inter-Dept	0	0	0	0	0	0	1,381	1,268	1,180	2,482	2,983	2,654	11,948
23														
24	Fuel Clause													
25	Residential	(119,779)	600,943	553,426	3,387,309	1,715,000	2,126,195	698,320	243,889	241,353	1,295,999	155,857	157,762	11,056,274
26	Commercial	(97,842)	370,651	856,563	2,195,628	2,439,059	2,082,089	679,776	306,454	301,284	1,290,913	127,383	138,092	10,480,048
27	Industrial	(62,171)	141,365	273,489	63,045	2,057,034	1,208,231	354,272	169,969	173,844	691,348	61,902	70,071	5,201,399
28	Street Lighting	(1,247)	636	6,055	32,385	12,862	(14,365)	5,733	2,811	3,111	12,164	1,078	12,164	62,535
29	OPA	(22,400)	46,378	106,409	146,780	579,400	331,768	124,625	57,088	52,539	228,636	22,009	24,051	1,697,283
30	Inter-Dept	(872)	265	0	0	0	0	270	128	125	1,024	112	115	1,187
31														
32	Total Fuel	7,438,797	1,180,238	13,472,772	10,462,235	20,795,626	16,880,538	11,395,714	8,507,273	8,087,714	12,049,347	10,200,553	9,439,278	129,890,085
33														
34	DSM													
35	Residential	756,085	703,423	659,878	890,721	1,072,209	1,104,115	344,882	233,421	220,670	303,091	369,875	324,230	6,982,600
36	Commercial	(68,127)	(44,405)	(79,862)	(58,511)	(134,555)	(111,906)	196,650	171,801	161,354	176,840	173,150	162,556	546,985
37	Industrial	(30,859)	(14,827)	(28,915)	13,424	(81,266)	(55,272)	102,486	94,726	93,103	94,706	84,143	82,484	353,933
38	Street Lighting	(20)	0	0	0	0	0	0	0	0	0	0	0	(20)
39	OPA	(10,882)	(5,544)	(10,940)	(1,145)	(25,065)	(16,290)	36,052	32,004	28,137	31,320	29,916	28,311	115,874
40														
41	PSM													
42	Residential	(25,280)	(23,320)	(21,886)	(4,387)	(5,080)	(5,212)	(46,571)	0	(118,436)	(127,713)	(178,021)	(138,354)	(665,240)
43	Commercial	(24,824)	(14,309)	(25,815)	(2,518)	(14,426)	(6,485)	(45,334)	0	(147,845)	(127,211)	(146,315)	(121,104)	(676,196)
44	Industrial	(12,519)	(5,459)	(10,997)	8,551	(20,933)	(5,052)	(23,626)	0	(65,308)	(68,128)	(71,102)	(61,451)	(356,024)
45	Street Lighting	(229)	(24)	(237)	(266)	(35)	228	(382)	0	(1,527)	(1,196)	(1,238)	(1,150)	(6,059)
46	OPA	(4,065)	(1,789)	(4,193)	1,749	(4,822)	(1,074)	(8,311)	0	(25,782)	(22,531)	(25,280)	(21,092)	(117,190)
47														
48	ESM													
49	Residential	541,161	1,006,767	956,257	1,614,789	1,659,116	640,890	846,882	707,044	706,109	831,825	879,799	838,080	11,228,719
50	Commercial	482,635	590,591	999,336	857,962	1,566,027	701,630	824,393	888,420	881,446	828,561	719,066	733,590	10,073,659
51	Industrial	193,866	165,377	312,898	(120,339)	1,075,492	438,216	429,640	489,848	508,603	443,735	349,433	372,237	4,659,008
52	Street Lighting	7,427	407	16,088	39,249	19,189	(34,835)	6,953	8,149	9,101	7,808	6,082	6,968	92,586
53	OPA	77,060	75,971	151,763	32,002	331,400	109,117	151,137	165,501	153,709	146,748	124,238	127,765	1,846,411
54														
55	Sales for Resale	6,453,862	1,161,650	2,838,263	9,883,465	1,355,895	1,018,215	370,152	0	1,099,751	1,188,322	1,419,790	1,027,055	27,816,420
56														
57	Provision for Rate Refunds	(252,192)	79,243	(1,642,884)	(2,072,437)	(1,342,898)	366,497	0	0	0	0	0	0	(4,864,671)
58	Late Payment Fees	0	(1,038)	1,038	0	0	0	0	0	0	0	0	0	0
59	Misc. Service Revenue	26,084	(28,337)	(18,109)	(149,818)	200,541	239,087	20,833	20,833	20,833	20,833	20,833	20,833	394,446
60	Rent From Electric Property	81,077	30,783	62,018	(11,908)	236,106	112,987	126,444	126,444	126,444	126,444	126,444	126,444	1,279,728
61	Other Electric Revenues	188,358	295,455	256,275	2,069,279	1,810,597	1,324,723	14,125	14,125	14,125	14,125	14,125	14,125	6,029,437
62	PJM Reactive	178,483	177,277	175,479	164,596	174,130	177,530	156,750	156,750	156,750	156,750	156,750	156,750	1,987,995
63														
64	Total Revenue	34,009,991	30,101,929	36,331,529	42,095,401	53,071,993	46,765,436	33,925,617	29,408,245	30,857,913	37,188,920	32,914,938	33,401,492	440,073,404

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
ELECTRIC DEPARTMENT
REVENUE DETAIL
FOR THE TWELVE MONTHS ENDED JUNE 30, 2024
DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISD

WPC-2d
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Total
1	Base Revenue													
2	Residential	10,358,086	10,161,407	9,525,546	6,925,959	6,638,851	8,490,669	10,542,408	9,863,753	8,732,352	6,871,034	6,439,455	8,041,367	102,588,886
3	Commercial	3,186,959	3,053,825	2,944,804	2,032,894	2,813,082	6,878,184	7,106,176	7,076,618	6,814,512	6,629,991	6,602,064	7,617,282	87,056,281
4	Industrial	3,236,862	3,299,786	3,255,707	2,998,643	2,966,518	2,784,795	2,790,575	2,902,763	2,711,774	2,711,491	2,815,325	3,073,884	35,538,653
5	Street Lighting	104,221	100,900	103,908	99,849	105,040	101,486	89,688	107,105	100,368	108,117	92,382	103,044	1,228,038
6	OPA	1,368,412	1,266,307	1,334,425	1,163,062	1,044,832	1,143,151	1,187,170	1,297,152	1,023,163	1,203,333	1,213,817	1,336,221	14,611,045
7	Inter-Dept	2,739	3,233	3,030	2,812	2,760	5,459	6,028	5,766	5,715	3,235	2,519	2,703	46,101
8														
9	Unbilled													
10	Residential	630,116	3,289	(1,897,581)	(93,789)	1,833,729	1,127,795	(1,484,027)	(449,565)	(1,720,528)	(139,376)	994,481	1,299,137	84,678
11	Commercial	94,707	518,177	(720,924)	5,838	347,176	(662,511)	(607,823)	(5,031)	(98,912)	(181,039)	717,022	352,070	(242,550)
12	Industrial	42,417	299,376	(378,771)	160,505	110,154	(425,867)	(282,835)	(35,282)	35,076	(98,675)	397,645	19,944	(157,313)
13	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
14	OPA	1,610	76,706	(180,528)	92,153	81,074	(125,864)	(143,011)	14,316	(89,472)	24,794	154,226	26,614	(66,882)
15														
16	Base Fuel													
17	Residential	3,967,247	3,877,273	3,586,179	2,396,418	2,265,014	3,109,311	4,045,478	3,734,290	3,216,873	2,369,360	2,168,987	2,904,759	37,641,287
18	Commercial	3,740,409	3,650,391	3,831,832	3,158,229	2,976,005	3,248,429	3,358,000	3,183,392	3,106,844	2,980,932	3,024,504	3,411,620	39,470,587
19	Industrial	1,775,111	1,788,311	1,801,499	1,664,543	1,637,175	1,686,854	1,828,708	1,815,960	1,602,875	1,600,189	1,583,493	1,707,101	20,070,919
20	Street Lighting	28,907	27,869	27,798	29,391	29,391	29,398	28,725	30,285	28,326	30,320	25,745	28,618	344,742
21	OPA	607,497	617,798	640,243	598,281	499,806	556,950	582,235	560,689	544,043	530,275	533,941	567,037	6,808,775
22	Inter-Dept	1,266	1,473	1,381	1,268	1,180	2,462	2,983	2,654	2,555	1,444	1,121	1,239	21,046
23														
24	Fuel Clause													
25	Residential	1,013,330	1,090,722	914,251	515,451	662,592	724,470	913,467	1,165,521	354,341	258,972	554,277	574,620	6,742,214
26	Commercial	955,390	1,026,898	925,890	679,310	870,581	756,885	758,235	993,578	342,210	325,817	772,901	675,122	9,082,817
27	Industrial	453,406	503,073	459,270	358,030	478,929	388,377	367,762	504,331	176,484	174,902	464,653	337,817	4,607,014
28	Street Lighting	7,384	7,865	7,459	8,598	8,598	6,850	6,486	9,452	3,129	3,314	8,579	5,663	78,752
29	OPA	155,169	173,784	163,222	122,233	146,210	129,769	131,468	174,962	59,925	57,959	136,447	112,211	1,563,389
30	Inter-Dept	323	414	352	273	345	578	674	828	281	158	286	245	4,757
31														
32	Total Fuel	12,705,439	12,765,984	12,160,838	9,497,813	9,375,826	10,620,353	11,824,219	11,975,852	9,437,157	8,333,652	9,212,924	10,326,252	128,436,309
33														
34	DSM													
35	Residential	352,709	344,710	318,830	213,054	201,372	276,434	374,021	345,250	297,422	219,057	200,532	268,557	3,411,948
36	Commercial	190,471	185,887	184,942	160,825	151,545	165,418	179,155	169,840	165,756	159,038	161,263	182,016	2,056,256
37	Industrial	90,393	91,065	91,737	84,762	83,369	84,890	86,894	86,209	85,474	85,373	84,482	91,077	1,045,715
38	Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
39	OPA	30,935	31,460	32,803	28,838	25,451	28,361	31,063	29,913	29,026	28,291	28,487	30,252	354,780
40														
41	PSM													
42	Residential	(67,630)	(3,428)	0	(14,541)	(3,291)	0	(378,123)	(170,832)	(12,518)	(1,043)	0	0	(651,406)
43	Commercial	(83,763)	(3,228)	0	(19,163)	(4,324)	0	(313,866)	(145,630)	(12,090)	(1,312)	0	0	(563,376)
44	Industrial	(30,260)	(1,581)	0	(10,100)	(2,379)	0	(152,232)	(73,920)	(6,234)	(704)	0	0	(277,410)
45	Street Lighting	(493)	(25)	0	(169)	(43)	0	(2,685)	(1,385)	(110)	(13)	0	0	(4,923)
46	OPA	(10,356)	(545)	0	(3,448)	(726)	0	(54,420)	(25,648)	(2,117)	(233)	0	0	(97,485)
47														
48	ESM													
49	Residential	815,073	809,158	769,480	637,463	635,687	750,577	607,729	592,879	548,378	457,023	428,337	488,289	7,540,073
50	Commercial	768,469	761,810	779,276	640,110	635,230	784,159	504,453	505,415	529,805	574,889	597,287	573,493	8,054,298
51	Industrial	384,698	373,207	388,544	442,779	459,481	402,373	244,672	256,544	273,096	308,661	312,710	288,963	4,111,728
52	Street Lighting	5,939	5,837	6,278	7,394	8,249	7,097	4,315	4,808	4,829	5,848	5,084	4,811	70,489
53	OPA	124,611	128,930	137,376	151,166	140,273	134,446	87,466	89,015	92,740	102,284	105,444	95,319	1,389,270
54														
55	Sales for Resale	566,846	30,502	0	136,462	31,822	0	3,376,886	1,264,978	114,639	13,368	0	0	5,535,505
56														
57	Provision for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Misc. Service Revenue	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	249,998
59	Rent From Electric Property	126,445	126,445	126,445	126,445	126,445	126,445	126,445	126,445	126,445	126,445	126,445	126,445	1,517,340
60	Other Electric Revenues	14,125	14,125	14,125	14,125	14,125	14,125	14,125	14,125	14,125	14,125	14,125	14,125	169,500
61	PJM Reactive	156,750	156,750	156,750	156,750	156,750	156,750	156,750	156,750	156,750	156,750	156,750	156,750	1,881,000
62														
63	Total Revenue	40,185,495	39,650,601	34,175,573	30,859,324	32,398,911	32,839,548	35,941,949	35,998,537	29,367,282	27,735,334	31,184,240	34,537,448	404,924,542

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
SUMMARY OF FORECASTED PERIOD PRO FORMA ADJUSTMENTS

WPC-2e
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Adjustment	Description	Base Revenue	Other Revenue	Fuel Revenue	Fuel Expense	Other Production	Transmission Expense	Customer Accounting Expense	Customer Service & Informational Expense	Sales Expense	A&G Expense	Other Expense	Depreciation Expense	Taxes Other Than Income Taxes - State
1	D-2.16	Adjust Revenue	409,736	0	(125,466)	114,499									
2	D-2.17	Rate Case Expense											227,200		
3	D-2.18	Rider ESM Elimination	(14,528,244)				(8,162,900)						(6,524,004)		0
4	D-2.19	Interest Expense													
5	D-2.20	Eliminate Non-Native Sales	1,594,810	(7,416,505)		(3,783,221)	0	(1,200,000)							
6	D-2.21	Reserved for Future Use													
7	D-2.22	DSM Elimination	(6,868,699)				(5,255,798)					(241,871)			(62,491)
8	D-2.23	Eliminate Misc. Expenses					0		0	0	(20,650)	(1,046,378)			0
9	D-2.24	Annualize Depreciation												27,964,547	
10	D-2.25	Eliminate Unbilled Revenue	372,067												
11	D-2.26	Reserved for Future Use											2,025,745		
12	D-2.27	Amortization of Regulatory Asset													
13	D-2.28	Incentive Compensation										(2,192,033)			(91,600)
14	D-2.29	Pension Adjustment										(1,009,166)			
15	D-2.30	Reserved for Future Use													
16	D-2.31	Uncollectible Expense							(1,801,031)						
17			(19,020,530)	(7,416,505)	(125,466)	(3,648,722)	(13,418,698)	(1,200,000)	(1,801,031)	0	(20,650)	(4,489,448)	(4,271,059)	27,964,547	(154,091)

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

WPC-2.1a_BP
WITNESS RESPONSIBLE:
L. D. STEINKUHL
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DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
403002	Depr-Expense	DEPR	403	50,522,293	4,119,392	4,123,609	4,125,424	4,140,515	4,151,034	4,155,331
404200	Amort of Elec Plt - Software	DEPR	404	3,692,679	293,184	289,844	311,879	307,023	447,516	462,453
407115	Meter Amortization	AMORT	407	231,966	38,661	38,661	38,661	38,661	38,661	38,661
407305	Regulatory Debits	AMORT	407	5,936,208	475,353	475,353	475,353	475,353	393,475	557,231
407324	NC & MW Coal As Amort Exp	AMORT	407	8,076,716	202,486	525,500	552,801	558,800	775,714	595,413
407354	DSM Deferral - Electric	OTH	407	1,542,008	172,358	243,725	172,118	548,847	(118,313)	523,273
407407	Carrying Charges	OTH	407	(539,955)	(92,494)	(91,498)	(90,499)	(89,496)	(88,489)	(87,479)
408040	Taxes Property-Allocated	OTHTX	408	43,848	0	0	0	0	0	0
408120	Franchise Tax - Non Electric	OTHTX	408	1	0	0	0	1	0	0
408121	Taxes Property-Operating	OTHTX	408	16,416,822	1,533,412	1,304,976	1,304,976	1,304,976	1,304,976	1,304,976
408150	State Unemployment Tax	OTHTX	408	511	302	(72)	38	55	104	64
408151	Federal Unemployment Tax	OTHTX	408	3,091	1,280	968	966	1,266	(699)	(690)
408152	Employer FICA Tax	OTHTX	408	346,099	91,923	71,097	68,242	(77,013)	119,267	72,583
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	5,844	974	974	974	974	974	974
408700	Fed Social Security Tax-Elec	OTHTX	408	24,000	8,000	0	0	16,000	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408840	Miscellaneous Taxes	OTHTX	408	0	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	228,794	(1)	(2,621)	(1,300)	74,134	97,872	60,710
408960	Allocated Payroll Taxes	OTHTX	408	1,386,899	57,339	70,858	103,326	63,400	73,726	62,838
409102	SIT Exp-Utility	FIT	409	(415,214)	(34,601)	(34,601)	(34,601)	(34,601)	(34,601)	(34,601)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	2,052,000	171,000	171,000	171,000	171,000	171,000	171,000
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	2,253,331	187,778	187,778	187,778	187,778	187,778	187,778
410102	DSIT: Utility: Current Year	FIT	410	2,325,642	193,804	193,804	193,804	193,804	193,804	193,804
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
411050	Accretion Expense ARO	OTH	411	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411106	DFIT: Utility: Prior year	FIT	411	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0	0
411603	Gain on Asset Ret Obligation	FIT	411	0	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	(2,000,000)	0	0	(2,000,000)	0	0	0
411835	NOx Sales COGS -Native	Fuel	411	87	0	0	0	87	0	0
426591	I/C - Loss on Sale of AR	CO	426	485,725	31,964	0	62,044	306,830	(57,744)	(9,819)
426891	IC Sale of AR Fees.VIE	CO	426	379,275	28,208	0	67,757	42,242	42,061	58,978
440000	Residential	REV	440	170,324,972	11,607,297	12,082,416	11,615,288	17,910,941	18,524,367	18,473,401
440990	Residential Unbilled Rev	REV	440	3,312,816	(501,895)	(918,561)	3,090,976	1,815,804	1,902,734	(962,221)
442100	General Service	REV	442	139,702,791	9,179,598	6,414,531	11,212,065	10,340,842	18,309,371	15,156,255
442190	General Service Unbilled Rev	REV	442	3,968,084	729,591	4,063,455	1,478,462	(1,143,387)	614,856	(215,111)
442200	Industrial Service	REV	442	63,264,802	3,972,404	1,969,198	3,954,267	(1,659,601)	14,464,293	8,318,054
442290	Industrial Svc Unbilled Rev	REV	442	1,911,069	471,838	2,930,093	1,310,669	3,317,816	(5,389,169)	27,957
444000	Public St & Highway Lighting	REV	444	1,337,811	126,445	6,442	157,495	308,278	157,099	(277,282)

DUKE ENERGY KENTUCKY, INC.
CASE NO: 2022-00372
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

WPC-2.1a_BP
WITNESS RESPONSIBLE:
L. D. STEINKUHL
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DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
445000	Other Sales to Public Auth	REV	445	22,664,090	1,480,112	810,616	1,737,755	301,033	4,078,760	2,246,766
445090	OPA Unbilled	REV	445	823,099	181,945	1,025,391	102,472	1,020,498	(2,024,669)	758,678
447150	Sales For Resale - Outside	REV	447	27,316,420	6,453,862	1,161,650	2,838,263	9,883,465	1,355,895	1,018,215
448000	Interdepartmental Sales-Elec	REV	448	120,514	76,984	3,325	0	0	0	0
449100	Provisions For Rate Refunds	REV	449	(4,883,131)	(261,422)	70,013	(1,642,884)	(2,072,437)	(1,342,898)	366,497
449111	Tax Reform - Residential	REV	449	18,460	9,230	9,230	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	(1,038)	1,038	0	0	0
451100	Misc Service Revenue	REV	451	394,446	26,084	(28,337)	(18,109)	(149,818)	200,541	239,087
454004	Rent - Joint Use	REV	454	0	0	0	0	0	0	0
454100	Extra-Facilities	REV	454	288	0	0	42	132	63	51
454200	Pole & Line Attachments	REV	454	108,668	0	0	0	0	0	0
454210	Foreign Pole Revenue	REV	454	34,869	0	0	15,640	14,659	0	4,570
454300	Tower Lease Revenues	REV	454	12,061	281	281	281	281	281	10,656
454400	Other Electric Rents	REV	454	1,123,843	90,796	30,502	46,055	(26,980)	235,762	97,710
456025	RSG Rev - MISO Make Whole	REV	456	2,113,018	37,393	170,522	83,101	312,113	958,955	550,934
456040	Sales Use Tax Coll Fee	REV	456	300	50	50	50	50	50	50
456075	Data Processing Service	REV	456	0	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	155,036	16,599	11,336	11,007	14,168	14,481	14,947
456111	Other Transmission Revenues	REV	456	3,721,004	129,258	109,054	158,342	1,738,484	831,989	753,877
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	40,079	5,058	4,493	3,775	4,464	5,122	4,915
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	106,497	21,172	20,390	18,541	7,670	18,295	20,429
457204	PJM Reactive Rev	REV	457	1,881,498	157,311	156,887	156,938	156,926	155,835	157,101
500000	Suprvsn and Engrg - Steam Oper	PO	500	1,540,665	202,883	199,864	196,839	194,310	210,765	169,285
501110	Coal Consumed-Fossil Steam	Fuel	501	74,804,670	6,885,985	4,444,352	6,032,691	8,522,735	7,226,973	3,207,071
501150	Coal & Other Fuel Handling	PO	501	999,027	67,682	79,543	79,793	82,155	99,799	77,803
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	1,890	0	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	2,382,431	51,176	60,864	61,049	71,165	48,528	27,489
501310	Oil Consumed-Fossil Steam	Fuel	501	1,658,522	154,733	184,625	584,268	242,397	128,605	363,894
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	3,309,048	0	0	0	0	0	0
502020	Ammonia-Qualifying	PO	502	1,025,261	112,733	94,533	179,694	232,445	119,906	69,650
502040	Cost of Lime	PO	502	12,447,573	1,396,441	845,059	1,216,077	1,595,631	1,421,439	622,526
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	3,691,897	275,258	299,487	293,639	349,380	456,863	317,179
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	1,564	(2,209)	33	0	1,627	6	2,107
505000	Electric Expenses-Steam Oper	PO	505	993,803	70,272	32,499	52,423	60,062	101,683	52,879
506000	Misc Fossil Power Expenses	PO	506	2,108,539	103,675	79,624	122,874	130,511	77,673	87,853
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	32	32	0	0	0	0	0
509212	Annual NOx Emission Expense	EA	509	83	83	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	2,137,335	155,677	140,294	139,686	131,911	132,359	145,766
510100	Suprvsn & Engrng-Steam Maint R	PM	510	55,658	9,731	1,915	2,023	2,310	2,818	27,349
511000	Maint of Structures-Steam	PM	511	5,702,765	566,836	379,353	713,033	708,893	514,395	862,017

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD:

WPC-2.1a_BP
WITNESS RESPONSIBLE:
L. D. STEINKUHL
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DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
512100	Maint of Boiler Plant-Other	PM	512	9,429,192	548,085	996,195	525,733	501,272	403,448	532,882
513100	Maint of Electric Plant-Other	PM	513	1,732,820	341,454	230,299	9,854	243,011	213,867	83,548
514000	Maintenance - Misc Steam Plant	PM	514	1,175,115	149,590	156,053	184,170	209,671	164,436	100,423
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0	0
546000	Suprvsn and Engrng-CT Oper	PO	546	184,101	26,463	22,864	25,419	22,456	27,961	28,672
547100	Natural Gas	Fuel	547	4,805,148	312,250	290,095	219	893,000	2,102,900	1,206,684
547150	Natural Gas Handling-CT	PO	547	30,089	2,595	2,609	2,612	2,479	2,084	2,016
547200	Oil	Fuel	547	0	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	19,666	2,070	1,977	1,848	1,750	2,123	298
548200	Prime Movers - Generators - CT	PO	548	167,920	4,981	18,012	5,867	17,284	36,209	8,053
549000	Misc-Power Generation Expenses	PO	549	947,002	113,056	91,526	100,011	102,997	122,709	135,431
551000	Suprvsn and Engrng-CT Maint	PM	551	332,544	20,288	21,417	18,595	18,258	18,415	15,972
552000	Maintenance of Structures-CT	PM	552	167,586	18,577	12,375	12,879	18,746	12,831	7,403
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0	0
553000	Maint-Genrg and Elect Equip-CT	PM	553	755,575	142,351	88,298	66,446	76,867	14,002	41,425
554000	Misc Power Generation Plant-CT	PM	554	325,694	28,149	20,798	26,851	44,529	19,296	34,294
555028	Purch Pwr - Non-native - net	PP	555	505,850	309,349	0	0	196,501	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	99,839,413	8,613,988	9,779,771	7,376,676	13,923,927	13,549,414	29,051,643
556000	System Cnts & Load Dispatching	OPS	556	44,160	0	9	0	0	0	0
557000	Other Expenses-Oper	OPS	557	7,619,789	(678,233)	82,421	140,885	676,395	1,272,415	(497,385)
557450	Commissions/Brokerage Expense	OPS	557	76,701	5,547	4,827	3,991	16,619	4,455	4,200
557451	EA & Coal Broker Fees	OPS	557	12,500	0	0	0	2,500	10,000	0
557980	Retail Deferred Fuel Expensés	Fuel	557	(18,757,144)	(1,412,615)	(5,063,626)	2,682,648	(275,616)	(2,516,636)	(15,254,182)
560000	Supervsn and Engrng-Trans Oper	TO	560	2,221	380	377	481	405	274	304
561100	Load Dispatch-Reliability	TO	561	99,889	7,737	6,926	6,827	6,943	6,497	6,892
561200	Load Dispatch-Mntr&OprTrnSys	TO	561	336,915	34,945	32,300	31,385	31,558	30,198	32,279
561300	Load Dispatch - TransSvc&Sch	TO	561	83,860	4,734	4,346	4,237	4,264	4,067	4,343
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	1,526,625	219,626	197,368	191,142	132,727	14,784	170,978
561800	ReliabilityPlanning&StdsDev	TO	561	2,026,481	170,327	169,769	170,239	171,368	172,494	172,282
562000	Station Expenses	TO	562	142,652	11,238	9,721	13,992	23,926	12,469	3,319
563000	Overhead Line Expenses-Trans	TO	563	85,987	279	1,940	0	48,960	0	0
565000	Transm of Elec By Others	TO	565	21,146,389	1,845,203	1,438,319	1,626,625	2,076,662	1,747,987	1,926,407
566000	Misc Trans Exp-Other	TO	566	210,115	9,239	12,329	8,084	8,898	7,885	8,170
566100	Misc Trans-Trans Lines Related	TO	566	6,216	748	746	718	644	244	221
569000	Maint of Structures-Trans	TM	569	16,656	919	5,096	431	3,653	1,998	0
569200	Maint of Computer Software	TM	569	79,588	7,113	8,919	7,670	8,533	6,305	6,732
570100	Maint Stat Equip-Other-Trans	TM	570	107,612	9,272	8,440	76,255	(35,239)	8,835	7,504
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	115,752	3,891	17,867	27,848	5,572	17,617	10,121
571000	Maint of Overhead Lines-Trans	TM	571	948,800	36,852	36,257	17,886	26,622	77,251	45,197
575700	Market Facilitation-Mntr&Comp	RMO	575	2,448,413	141,665	166,164	148,552	179,900	181,032	177,672
580000	Supervsn and Engrng-Dist Oper	DO	580	49,181	5,219	37,773	(26,396)	10,804	12,609	9,172
581004	Load Dispatch-Dist of Elec	DO	581	321,107	31,581	(5,654)	29,187	19,915	34,230	19,574
582100	Station Expenses-Other-Dist	DO	582	87,416	17,898	3,580	18,179	10,842	7,097	3,140

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
583100	Overhead Line Exps-Other-Dist	DO	583	184,514	0	25,686	69,091	27,567	0	2,728
583200	Transf. Set Rem Reset Test-Dist	DO	583	124,218	5,606	4,919	5,126	5,947	7,208	36,134
584000	Underground Line Expenses-Dist	DO	584	457,566	25,053	64,626	72,359	61,533	38,796	40,489
586000	Meter Expenses-Dist	DO	586	394,883	56,405	59,628	51,705	47,937	40,546	36,020
587000	Cust Install Exp-Other Dist	DO	587	751,106	66,939	50,471	57,491	59,252	70,207	56,978
588100	Misc Distribution Exp-Other	DO	588	2,159,618	110,015	119,744	111,154	77,487	181,954	92,082
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	2,959	0	2,959	0	0	0	0
589000	Rents-Dist Oper	DO	589	4,206	0	0	3,275	1,087	1,325	(1,481)
590000	Supervsn and Engrng-Dist Maint	DM	590	107,119	8,578	8,528	8,718	8,226	7,614	9,798
591000	Maintenance of Structures-Dist	DM	591	2,330	0	0	0	0	0	0
592100	Maint Station Equip-Other-Dist	DM	592	74,137	4,772	5,445	6,666	5,721	5,411	6,967
592200	Cir Brkrs Trnsf Mtrs Rely-Dist	DM	592	213,927	23,856	20,989	32,639	38,666	21,699	33,027
593000	Maint Overhd Lines-Other-Dist	DM	593	3,919,278	242,524	125,509	262,609	658,263	1,477,909	(468,647)
593100	Right-of-Way Maintenance-Dist	DM	593	4,385,495	335,131	406,395	330,797	410,968	345,090	561,476
594000	Maint-Underground Lines-Dist	DM	594	140,000	24,092	4,304	22,029	18,507	15,000	31,556
595100	Maint Line Transfrs-Other-Dist	DM	595	27,005	1,371	1,488	1,584	1,326	1,365	1,527
596000	Maint-Street Lighting/Signl-Dist	DM	596	179,531	14,471	10,803	10,700	13,779	20,348	21,478
597000	Maintenance of Meters-Dist	DM	597	400,545	30,256	31,296	33,976	30,902	39,223	31,145
598100	Main Misc Dist Pll - Other - Dist	DM	598	4,716	0	0	0	0	0	0
901000	Supervision-Cust Accts	CO	901	53,635	10,755	9,371	8,456	9,512	8,146	8,905
902000	Meter Reading Expense	CO	902	223,083	19,817	19,701	17,846	18,442	22,440	16,813
903000	Cust Records & Collection Exp	CO	903	3,384,226	319,473	338,803	330,044	252,883	336,448	265,563
903100	Cust Contracts & Orders-Local	CO	903	414,250	42,158	31,184	31,302	31,220	32,137	14,101
903200	Cust Billing & Acct	CO	903	760,804	97,756	68,945	72,335	71,472	80,157	59,290
903300	Cust Collecting-Local	CO	903	423,947	38,509	29,206	27,081	26,760	31,105	13,353
903400	Cust Receiv & Collect Exp-Edp	CO	903	41,166	3,247	3,337	1,896	2,219	2,350	2,527
903891	IC Collection Agent Revenue	CO	903	(216,623)	(17,545)	0	(18,809)	(37,516)	(22,770)	(21,288)
904000	Uncollectible Accounts	CO	904	(107,342)	0	(32,837)	(10,704)	(10,419)	(26,479)	(26,903)
904001	Bad Debt Expense	CO	904	38,432	176	8,032	6,988	216	57,636	(34,616)
904003	Cust Acctg-Loss On Sale-A/R	CO	904	804,030	0	0	0	0	0	0
904891	IC Loss on Sale of AR with VIE (I)	CO	904	0	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	40	0	16	6	0	18	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	111	0	0	0	0	0	111
909650	Misc Advertising Expenses	CSI	909	2,288	1,515	0	0	0	0	773
910000	Misc Cust Serv/Inform Exp	CSI	910	187,061	26,480	18,549	12,797	10,782	21,818	13,221
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	141,607	5,618	9,745	16,077	6,031	10,825	5,165
911000	Supervision	CSI	911	0	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	2,224,271	116,865	105,776	113,018	121,637	111,102	121,086
913001	Advertising Expense	SE	913	68,900	4,343	3,175	(273)	2,838	5,886	(17)
920000	A & G Salaries	AGO	920	8,933,321	860,832	593,610	627,375	907,067	632,772	635,170
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	64	0	34	0	16	12	2
920300	Project Development Labor	AGO	920	0	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	176,323	4,360	30,073	6,205	12,665	17,639	13,295
921101	Employee Exp - NC	AGO	921	4	0	3	0	0	0	1
921110	Relocation Expenses	AGO	921	8	0	2	0	0	0	0
921200	Office Expenses	AGO	921	327,586	63,775	34,640	27,127	17,430	182,904	(97,543)
921300	Telephone And Telegraph Exp	AGO	921	6	1	1	1	1	1	1

DUKE ENERGY KENTUCKY, INC.
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DATA: "X" BASE PERIOD FORECASTED PERIOD
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Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
921400	Computer Services Expenses	AGO	921	222,263	9,145	10,096	52,008	23,437	22,501	6,810
921540	Computer Rent (Go Only)	AGO	921	79,215	12,435	11,670	12,500	13,298	12,639	11,657
921600	Other	AGO	921	51	0	2	5	7	0	7
921980	Office Supplies & Expenses	AGO	921	2,411,427	208,102	183,607	214,376	185,357	189,958	199,927
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	1,739,801	137,297	88,284	104,042	157,500	231,953	47,368
923980	Outside Services Employee &	AGO	923	(575)	749	1,903	(774)	(450)	(1,014)	(989)
924000	Property Insurance	AGO	924	4,524	(74)	479	479	(246)	3,407	479
924050	Inter-Co Prop Ins Exp	AGO	924	1,408,792	107,028	107,028	107,028	107,028	107,028	107,028
924980	Property Insurance For Corp.	AGO	924	178,494	14,782	14,782	14,782	14,782	14,782	14,782
925000	Injuries & Damages	AGO	925	165,751	12,263	13,574	13,889	12,589	13,929	11,409
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	298,924	21,832	21,832	21,832	21,832	21,832	21,832
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	5,260	461	484	438	385	450	474
925980	Injuries And Damages For Corp.	AGO	925	67,359	988	988	988	988	988	988
926000	Employee Benefits	AGO	926	3,450,379	522,172	228,829	272,412	(257,846)	320,132	258,942
926430	Employees Recreation Expense	AGO	926	5	1	1	1	1	1	0
926600	Employee Benefits-Transferred	AGO	926	3,144,564	236,769	212,878	239,316	154,686	190,381	299,738
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(683,748)	(48,589)	(48,589)	(48,589)	(48,589)	(48,589)	(48,589)
928000	Regulatory Expenses (Go)	AGO	928	2,284	0	0	0	0	688	1,596
928006	State Reg Comm Proceeding	AGO	928	841,624	67,600	67,600	67,600	67,600	58,548	58,548
928053	Travel Expense	AGO	928	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(11,508)	(7,124)	(4,384)	0	0	0	0
929500	Admin Exp Transf	AGO	929	(735,390)	(38,793)	(47,805)	(32,882)	(40,367)	(86,775)	(41,587)
930150	Miscellaneous Advertising Exp	AGO	930	226,157	4,106	13,924	10,829	15,759	4,253	1,817
930200	Misc General Expenses	AGO	930	508,330	18,449	31,128	28,549	54,393	36,474	100,564
930210	Industry Association Dues	AGO	930	45,253	0	0	0	0	0	2,375
930220	Exp of Servicing Securities	AGO	930	141,059	78,580	2,988	3,487	56,105	(24)	(77)
930230	Dues To Various Organizations	AGO	930	86,986	994	1,016	960	1	1,394	9,765
930240	Director'S Expenses	AGO	930	49,966	(1,063)	5,229	27,315	35	5,702	0
930250	Buy/Sell Transf Employee Homes	AGO	930	4,102	0	393	592	603	1,089	825
930600	Leased Circuit Charges - Other	AGO	930	34	34	0	0	0	0	0
930700	Research & Development	AGO	930	2,125	732	721	1,512	(116)	(724)	0
930940	General Expenses	AGO	930	716	3	7	3	2	130	13
931001	Rents-A&G	AGO	931	47,689	2,897	3,221	4,202	3,683	4,167	3,518
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	1,135,488	68,992	69,056	70,794	70,449	70,912	70,979
935100	Maint General Plant-Elec	AGM	935	725	0	720	0	5	0	0
935200	Cust Infor & Computer Control	AGM	935	31	3	1	4	1	21	1

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
403002	Depr-Expense	DEPR	403	4,244,047	4,254,311	4,254,516	4,256,424	4,348,739	4,348,951
404200	Amort of Elec Plt - Software	DEPR	404	240,343	240,190	282,652	280,136	284,765	252,694
407115	Meter Amortization	AMORT	407	0	0	0	0	0	0
407305	Regulatory Debits	AMORT	407	514,015	514,015	514,015	514,015	514,015	514,015
407324	NC & MW Coal As Amort Exp	AMORT	407	791,167	791,167	791,167	791,167	850,667	850,667
407354	DSM Deferral - Electric	OTH	407	0	0	0	0	0	0
407407	Carrying Charges	OTH	407	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	7,250	7,250	7,250	7,250	7,424	7,424
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	1,302,895	1,302,895	1,302,895	1,302,895	1,573,475	1,573,475
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0
408840	Miscellaneous Taxes	OTHTX	408	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	158,656	158,656	158,656	158,656	160,394	160,394
409102	SIT Exp-Utility	FIT	409	(34,601)	(34,601)	(34,601)	(34,601)	(34,601)	(34,603)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	171,000	171,000	171,000	171,000	171,000	171,000
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	187,778	187,778	187,778	187,778	187,778	187,773
410102	DSIT: Utility: Current Year	FIT	410	193,804	193,804	193,804	193,804	193,804	193,798
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
411050	Accretion Expense ARO	OTH	411	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0
411603	Gain on Asset Ret Obligation	Fuel	411	0	0	0	0	0	0
411834	NOx Sales Proceeds -Native	Fuel	411	0	0	0	0	0	0
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0
426591	IC - Loss on Sale of AR	CO	426	66,660	76,664	44,363	78,416	(115,016)	1,363
426891	IC Sale of AR Fees VIE	CO	426	24,015	22,103	21,460	21,950	23,690	26,811
440000	Residential	REV	440	14,899,785	10,562,794	10,007,325	13,987,671	16,168,372	14,485,375
440990	Residential Unbilled Rev	REV	440	(1,823,909)	(356,689)	1,510,019	1,978,930	(1,861,876)	(560,496)
442100	General Service	REV	442	12,742,825	11,172,407	10,584,069	11,920,038	11,469,166	11,201,603
442190	General Service-Unbilled Rev	REV	442	(548,631)	(83,418)	92,645	(660)	(905,789)	(113,949)
442200	Industrial Service	REV	442	5,951,604	5,447,426	5,320,997	5,635,479	4,897,732	4,992,959
442290	Industrial Svc Unbilled Rev	REV	442	(260,645)	134,075	(410)	(73,741)	(459,750)	(97,654)
444000	Public St & Highway Lighting	REV	444	145,719	138,959	145,467	149,998	134,501	144,690

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
445000	Other Sales to Public Auth	REV	445	2,270,293	1,979,262	1,746,711	2,075,244	1,936,255	2,001,293
445090	OPA Unbilled	REV	445	(144,423)	90,988	29,149	565	(211,112)	(6,283)
447150	Sales For Resale - Outside	REV	447	370,152	0	1,099,751	1,188,322	1,419,790	1,027,055
448000	Interdepartmental Sales-Elec	REV	448	4,694	4,349	4,038	8,922	9,456	8,746
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	20,833	20,833	20,833	20,833	20,833	20,833
454004	Rent - Joint Use	REV	454	0	0	0	0	0	0
454100	Extra-Facilities	REV	454	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	18,111	18,111	18,111	18,111	18,112	18,112
454210	Foreign Pole Revenue	REV	454	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	108,333	108,333	108,333	108,333	108,333	108,333
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0
456040	Sales Use Tax Coil Fee	REV	456	0	0	0	0	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	0	0	0	0	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	156,750	156,750	156,750	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	63,332	69,160	68,472	69,273	48,352	48,130
501110	Coal Consumed-Fossil Steam	Fuel	501	6,957,181	1,267,642	6,465,066	7,626,583	8,438,776	7,729,615
501150	Coal & Other Fuel Handling	PO	501	82,775	82,711	82,750	103,547	80,051	80,418
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	945	0	0	945	0	0
501190	Sale of Fly Ash-Expenses	PO	501	343,712	343,715	343,713	343,716	343,668	343,636
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	232,103	0	678,687	802,897	949,697	645,664
502020	Ammonia-Qualifying	PO	502	31,500	5,000	44,000	39,400	49,700	46,700
502040	Cost of Lime	PO	502	728,200	115,300	1,015,700	909,700	1,331,100	1,248,400
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	266,693	266,103	266,255	372,909	263,014	265,117
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	96,844	96,706	96,791	141,393	95,720	96,531
506000	Misc Fossil Power Expenses	PO	506	193,399	129,289	128,632	775,516	137,622	141,971
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	0	0	0	0	0	0
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	250,034	53,245	247,939	248,478	245,369	246,577
510100	Suprvsn & Engrng-Steam Maint R	PM	510	1,560	1,542	1,915	2,250	1,116	1,129
511000	Maint of Structures-Steam	PM	511	306,228	302,935	303,060	334,123	355,110	356,782

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Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
512100	Maint of Boiler Plant-Other	PM	512	820,406	2,307,318	1,095,393	551,285	515,608	631,567
513100	Maint of Electric Plant-Other	PM	513	99,462	99,333	99,412	98,931	93,944	119,705
514000	Maintenance - Misc Steam Plant	PM	514	34,021	33,983	34,006	41,120	33,708	33,934
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0
546000	Suprvsn and Engring-CT Oper	PO	546	4,419	4,403	4,413	5,731	5,628	5,672
547100	Natural Gas	Fuel	547	0	0	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	2,636	2,638	2,637	2,669	2,568	2,546
547200	Oil	Fuel	547	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	1,655	1,615	1,606	1,648	1,537	1,539
548200	Prime Movers - Generators- CT	PO	548	11,702	11,748	11,762	19,170	11,499	11,633
549000	Misc-Power Generation Expenses	PO	549	49,901	44,501	42,235	49,503	42,867	52,265
551000	Suprvsn and Engring-CT Maint	PM	551	36,464	36,425	36,449	36,309	36,860	37,092
552000	Maintenance of Structures-CT	PM	552	22,505	12,505	12,505	12,640	12,310	12,310
552220	Solar Maint of Structures	PM	552	0	0	0	0	0	0
553000	Maint-Genlg and Elect Equip-CT	PM	553	21,749	218,298	8,163	15,253	54,593	8,140
554000	Misc Power Generation Plant-CT	PM	554	24,086	24,528	23,702	31,438	23,525	24,498
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	2,313,352	9,286,966	1,224,376	1,051,162	1,941,038	1,727,100
556000	System Cnts & Load Dispatching	OPS	556	7,421	7,421	7,421	7,486	7,201	7,201
557000	Other Expenses-Oper	OPS	557	493,923	514,794	434,273	3,717,766	1,089,704	372,831
557450	Commissions/Brokerage Expense	OPS	557	6,177	6,177	6,177	6,177	6,177	6,177
557451	EA & Coal Broker Fees	OPS	557	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	1,567,803	(2,242,597)	1,019,339	4,891,162	(1,948,260)	(204,564)
560000	Supervsn and Engrng-Trans Oper	TO	560	0	0	0	0	0	0
561100	Load Dispatch-Reliability	TO	561	9,723	9,724	9,723	9,757	9,420	9,720
561200	Load Dispatch-Mntr&OprTrnSys	TO	561	23,259	23,263	23,261	23,298	26,907	24,262
561300	Load Dispatch - TransSvc&Sch	TO	561	9,680	9,681	9,681	9,714	9,489	9,624
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	100,000	100,000	100,000	100,000	100,000	100,000
561800	ReliabilityPlanning&StdsDev	TO	561	166,667	166,667	166,667	166,667	166,667	166,667
562000	Station Expenses	TO	562	14,145	6,384	8,134	8,702	24,407	6,215
563000	Overhead Line Expenses-Trans	TO	563	228	3,573	7,309	5,991	9,070	8,637
565000	Transm of Elec By Others	TO	565	1,747,531	1,747,531	1,747,531	1,747,531	1,747,531	1,747,531
566000	Misc Trans Exp-Other	TO	566	44,093	15,298	18,642	50,357	13,712	13,408
566100	Misc Trans-Trans Lines Related	TO	566	486	487	487	487	475	473
569000	Maint of Structures-Trans	TM	569	1,312	700	558	640	858	491
569200	Maint of Computer Software	TM	569	5,682	5,685	5,684	5,686	5,908	5,671
570100	Maint Stat Equip-Other- Trans	TM	570	2,269	2,452	1,538	8,273	12,042	5,972
570200	Main-Cir Brkr&Trnsf Mtrs-Trans	TM	570	6,070	4,584	3,004	5,661	8,388	5,129
571000	Maint of Overhead Lines-Trans	TM	571	241,377	195,155	119,178	62,125	46,402	44,498
575700	Market Facilitation-Mntr&Comp	RMO	575	242,238	242,238	242,238	242,238	242,238	242,238
580000	Supervsn and Engring-Dist Oper	DO	580	0	0	0	0	0	0
581004	Load Dispatch-Dist of Elec	DO	581	25,870	25,870	25,870	36,457	51,107	27,100
582100	Station Expenses-Other-Dist	DO	582	6,199	4,280	6,095	5,607	2,616	1,883

DUKE ENERGY KENTUCKY, INC.
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DATA: 'X' BASE PERIOD FORECASTED PERIOD
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Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
583100	Overhead Line Exps-Other-Dist	DO	583	13,752	13,864	7,909	7,969	7,909	8,039
583200	Transf Set Rem Reset Test-Dist	DO	583	9,005	9,078	9,078	10,345	10,886	10,886
584000	Underground Line Expenses-Dist	DO	584	34,607	24,332	25,519	23,810	22,534	23,908
586000	Meter Expenses-Dist	DO	586	16,087	16,076	16,062	21,690	16,334	16,393
587000	Cust Install Exp-Other Dist	DO	587	58,809	59,968	62,319	89,484	57,724	61,464
588100	Misc Distribution Exp-Other	DO	588	229,991	234,301	215,558	319,845	258,183	209,304
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	0	0	0	0	0	0
590000	Supervsn and Engrng-Dist Maint	DM	590	9,281	9,258	9,231	9,912	8,930	9,045
591000	Maintenance of Structures-Dist	DM	591	345	66	113	278	1,211	317
592100	Maint Station Equip-Other-Dist	DM	592	3,703	5,785	1,887	4,953	15,024	7,803
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	8,165	6,221	4,144	7,614	10,495	6,412
593000	Maint Overhd Lines-Other-Dist	DM	593	308,056	242,940	253,945	328,710	241,603	245,857
593100	Right-of-Way Maintenance-Dist	DM	593	473,444	302,403	300,609	300,609	309,287	309,286
594000	Maint-Underground Lines-Dist	DM	594	5,366	4,159	3,012	4,859	4,061	3,055
595100	Maint Line Transfrs-Other-Dist	DM	595	11,431	1,406	1,398	1,435	1,336	1,338
596000	Maint-StreetLighting/Signl-Dist	DM	596	14,099	13,198	12,586	15,080	16,658	16,331
597000	Maintenance of Meters-Dist	DM	597	34,946	34,933	34,918	42,156	28,363	28,431
598100	Main Misc Dist Plt - Other - Dist	DM	598	786	786	786	786	786	786
901000	Supervision-Cust Accts	CO	901	(91)	(16)	81	(496)	(1,086)	98
902000	Meter Reading Expense	CO	902	19,345	19,345	19,345	27,129	11,430	11,430
903000	Cust Records & Collection Exp	CO	903	291,484	295,050	243,711	243,798	266,757	199,212
903100	Cust Contracts & Orders-Local	CO	903	42,446	36,851	36,846	43,283	36,432	36,290
903200	Cust Billing & Acct	CO	903	54,927	49,665	49,661	59,580	48,674	48,342
903300	Cust Collecting-Local	CO	903	48,025	38,004	40,934	52,962	37,426	40,552
903400	Cust Receiv & Collect Exp-Edp	CO	903	5,795	2,911	4,096	6,228	2,747	3,813
903891	IC Collection Agent Revenue	CO	903	(13,623)	(12,763)	(14,546)	(18,976)	(18,628)	(20,159)
904000	Uncollectible Accounts	CO	904	0	0	0	0	0	0
904001	Bad Debt Expense	CO	904	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	129,816	145,934	153,078	169,684	126,455	79,063
904891	IC Loss on Sale of AR with VIE (I)	CO	904	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	14,904	14,639	12,899	15,623	14,386	10,963
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	9,583	9,586	9,584	9,587	41,088	8,718
911000	Supervision	CSI	911	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	149,455	126,774	128,132	147,065	912,067	71,294
913001	Advertising Expense	SE	913	3,463	3,463	3,463	3,463	39,096	0
920000	A & G Salaries	AGO	920	510,374	639,832	640,322	586,495	1,764,223	535,249
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	0	0	0	0	0	0
920300	Project Development Labor	AGO	920	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	1,416	351	333	1,813	66,663	21,490
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	1	1	1	1	1	1
921200	Office Expenses	AGO	921	37,355	17,024	19,870	37,996	(23,606)	10,614
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
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DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
921400	Computer Services Expenses	AGO	921	15,807	15,487	15,289	14,628	24,060	12,995
921540	Computer Rent (Go Only)	AGO	921	836	836	836	836	836	836
921600	Other	AGO	921	5	5	5	5	5	5
921980	Office Supplies & Expenses	AGO	921	206,674	206,459	206,319	205,457	196,602	208,589
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	150,086	122,831	102,892	174,774	343,609	79,065
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0
924000	Property Insurance	AGO	924	0	0	0	0	0	0
924050	Inter-Co Prop Ins Exp	AGO	924	124,104	124,104	124,104	124,104	135,104	135,104
924980	Property Insurance For Corp.	AGO	924	14,879	14,879	14,879	14,879	15,143	15,143
925000	Injuries & Damages	AGO	925	11,321	11,321	11,321	11,321	17,706	25,108
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	27,080	27,080	27,080	27,080	29,806	29,806
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	428	428	428	428	428	428
925980	Injuries And Damages For Corp.	AGO	925	5,617	12,153	37,852	3,273	1,268	1,268
926000	Employee Benefits	AGO	926	392,047	309,723	312,869	395,677	376,891	318,531
926430	Employees Recreation Expense	AGO	926	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	235,134	187,455	234,652	227,121	723,408	203,026
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(62,304)	(62,304)	(62,304)	(62,304)	(71,499)	(71,499)
928000	Regulatory Expenses (Go)	AGO	928	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	75,688	75,688	75,688	75,688	75,688	75,688
928053	Travel Expense	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp.	AGO	929	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(72,393)	(72,393)	(72,393)	(89,758)	(70,122)	(70,122)
930150	Miscellaneous Advertising Exp	AGO	930	38,305	20,038	29,486	38,268	19,888	29,484
930200	Misc General Expenses	AGO	930	40,388	39,161	37,116	38,327	53,066	30,715
930210	Industry Association Dues	AGO	930	0	0	0	0	42,878	0
930220	Exp of Servicing Securities	AGO	930	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	5,292	5,538	5,292	5,872	49,299	1,563
930240	Director'S Expenses	AGO	930	259	5,856	259	5,856	259	259
930250	Buy/Sell Transf Employee Homes	AGO	930	100	100	100	100	100	100
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0
930940	General Expenses	AGO	930	186	0	0	0	186	186
931001	Rents-A&G	AGO	931	4,388	4,388	4,388	4,388	4,047	4,402
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	70,186	70,186	70,186	70,186	216,781	216,781
935100	Maint General Plant-Elec	AGM	935	0	0	0	0	0	0
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
403002	Depr-Expense	DEPR	403	54,270,722	4,425,919	4,427,557	4,466,849	4,495,530	4,495,602	4,504,890
404200	Amort of Elec Plt - Software	DEPR	404	2,835,306	269,357	224,214	224,207	234,007	233,275	230,389
407115	Meter Amortization	AMORT	407	0	0	0	0	0	0	0
407305	Regulatory Debits	AMORT	407	5,154,204	429,517	429,517	429,517	429,517	429,517	429,517
407324	NC & MW Coal As Amort Exp	AMORT	407	6,524,004	850,667	850,667	850,667	850,667	850,667	850,667
407354	DSM Deferral - Electric	OTH	407	0	0	0	0	0	0	0
407407	Carrying Charges	OTH	407	0	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	89,088	7,424	7,424	7,424	7,424	7,424	7,424
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	19,652,376	1,573,475	1,573,475	1,573,475	1,573,475	1,573,475	1,573,475
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	1,924,728	160,394	160,394	160,394	160,394	160,394	160,394
409102	SIT Exp-Utility	FIT	409	(834,574)	(69,548)	(69,548)	(69,548)	(69,548)	(69,548)	(69,548)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(323,953)	(26,996)	(26,996)	(26,996)	(26,996)	(26,996)	(26,996)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	1,763,749	146,979	146,979	146,979	146,979	146,979	146,979
410102	DSIT: Utility: Current Year	FIT	410	2,110,332	175,861	175,861	175,861	175,861	175,861	175,861
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411106	DFIT: Utility: Prior year	FIT	411	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	0	0	0	0	0	0	0
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0	0
426591	I/C - Loss on Sale of AR	CO	426	260,284	47,319	103,149	66,660	76,664	44,363	78,416
426891	IC Sale of AR Fees VIE	CO	426	292,463	35,382	26,462	24,015	22,103	21,460	21,950
440000	Residential	REV	440	159,273,003	16,436,814	16,279,843	15,114,289	10,673,803	10,400,225	13,351,461
440990	Residential Unbilled Rev	REV	440	94,678	630,116	3,289	(1,897,581)	(93,789)	1,833,729	1,127,795
442100	General Service	REV	442	145,156,870	13,777,835	13,675,583	13,466,744	11,852,203	11,642,119	11,833,075
442190	General Service Unbilled Rev	REV	442	(242,550)	94,707	518,177	(720,924)	5,638	347,176	(662,511)
442200	Industrial Service	REV	442	65,096,619	5,890,240	6,053,861	5,994,756	5,538,658	5,623,093	5,327,280
442290	Industrial Svc Unbilled Rev	REV	442	(157,313)	42,417	299,376	(378,771)	160,505	110,154	(425,867)
444000	Public St & Highway Lighting	REV	444	1,715,100	145,958	142,549	146,805	140,852	151,236	144,831

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
445000	Other Sales to Public Auth	REV	445	24,629,772	2,276,469	2,247,742	2,307,667	2,030,233	1,855,845	1,992,676
445090	OPA Unbilled	REV	445	(66,882)	1,610	76,706	(180,528)	92,153	81,074	(125,864)
447150	Sales For Resale - Outside	REV	447	5,535,505	566,848	30,502	0	136,462	31,822	0
448000	Interdepartmental Sales-Elec	REV	448	71,904	4,328	5,120	4,763	4,453	4,285	8,519
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	0	0	0	0	0
451100	Misc Service Revenue	REV	451	249,996	20,833	20,833	20,833	20,833	20,833	20,833
454004	Rent - Joint Use	REV	454	0	0	0	0	0	0	0
454100	Extra-Facilities	REV	454	0	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	217,344	18,112	18,112	18,112	18,112	18,112	18,112
454210	Foreign Pole Revenue	REV	454	0	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	1,299,996	108,333	108,333	108,333	108,333	108,333	108,333
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	0	0	0	0	0	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	144,996	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	0	0	0	0	0	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	24,504	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	1,881,000	156,750	156,750	156,750	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	627,772	45,125	44,757	49,981	52,034	51,360	52,046
501110	Coal Consumed-Fossil Steam	Fuel	501	31,401,736	4,891,628	4,898,832	104,977	535,173	943,762	1,265,688
501150	Coal & Other Fuel Handling	PO	501	1,043,317	82,646	82,670	82,883	82,810	82,854	104,310
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	3,780	0	0	945	0	0	945
501190	Sale of Fly Ash-Expenses	PO	501	4,124,508	343,721	343,721	343,720	343,723	343,721	343,724
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	3,763,221	375,155	20,713	0	83,763	19,862	0
502020	Ammonia - Qualifying	PO	502	281,300	29,200	40,700	700	3,200	25,400	23,300
502040	Cost of Lime	PO	502	7,527,600	782,300	1,088,200	20,100	86,800	679,600	624,200
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	3,538,062	273,458	273,631	274,995	274,358	274,538	384,669
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	1,299,924	99,477	99,529	99,986	99,829	99,924	145,940
506000	Misc Fossil Power Expenses	PO	506	2,379,925	134,312	131,711	197,113	132,999	132,342	779,004
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	0	0	0	0	0	0	0
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	2,888,869	257,401	259,558	259,244	62,525	257,238	256,328
510100	Suprvsn & Engrng-Steam Maint R	PM	510	15,037	1,566	1,184	1,130	1,097	1,164	1,662
511000	Maint of Structures-Steam	PM	511	4,620,574	307,961	422,080	387,030	458,703	503,847	340,698

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
512100	Maint of Boiler Plant-Other	PM	512	10,872,466	522,038	586,970	663,477	1,206,503	1,066,399	575,751
513100	Maint of Electric Plant-Other	PM	513	2,379,792	144,917	94,965	220,381	285,238	303,816	94,764
514000	Maintenance - Misc Steam Plant	PM	514	430,187	34,434	34,449	34,574	34,531	34,557	41,888
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0	0
546000	Suprvsn and Engring-CT Oper	PO	546	84,445	7,958	6,522	6,598	6,579	6,590	7,938
547100	Natural Gas	Fuel	547	0	0	0	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	32,261	2,643	2,644	2,643	2,644	2,643	2,675
547200	Oil	PO	547	0	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	19,638	1,622	1,627	1,661	1,621	1,612	1,654
548200	Prime Movers - Generators- CT	PO	548	170,577	19,882	12,133	12,209	12,239	12,255	19,896
549000	Misc-Power Generation Expenses	PO	549	672,209	66,729	63,880	54,445	49,019	46,759	56,227
551000	Suprvsn and Engring-CT Maint	PM	551	463,693	38,421	38,364	38,496	38,451	38,478	38,376
552000	Maintenance of Structures-CT	PM	552	202,756	12,310	12,310	22,310	12,310	12,310	12,348
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0	0
553000	Maint-Gentg and Elect Equip-CT	PM	553	516,818	35,598	158,349	21,963	68,511	8,376	15,563
554000	Misc Power Generation Plant-CT	PM	554	331,568	31,844	24,152	24,602	25,041	24,217	32,186
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	90,298,628	7,715,290	6,958,191	10,995,765	8,737,354	8,312,061	9,856,931
556000	System Cnts & Load Dispatching	OPS	556	90,367	7,517	7,452	7,452	7,452	7,452	7,516
557000	Other Expenses-Oper	OPS	557	6,016,471	418,396	492,054	417,649	450,277	373,462	1,142,589
557450	Commissions/Brokerage Expense	OPS	557	74,124	6,177	6,177	6,177	6,177	6,177	6,177
557451	EA & Coal Broker Fees	OPS	557	0	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	8,105,944	566,094	1,400,102	104,962	207,652	1,262,332	(377,140)
560000	Supervsn and Engrng-Trans Oper	TO	560	0	0	0	0	0	0	0
561100	Load Dispatch-Reliability	TO	561	117,283	9,691	9,658	9,658	9,659	9,658	9,692
561200	Load Dispatch-Mnitor&OprTmSys	TO	561	291,607	23,748	23,695	23,691	23,696	23,696	23,734
561300	Load Dispatch - TransSvc&Sch	TO	561	118,352	9,792	9,758	9,757	9,758	9,758	9,791
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	1,200,000	100,000	100,000	100,000	100,000	100,000	100,000
561800	ReliabilityPlanning&StdsDev	TO	561	2,000,004	166,667	166,667	166,667	166,667	166,667	166,667
562000	Station Expenses	TO	562	96,977	6,643	6,371	6,629	6,243	8,685	9,206
563000	Overhead Line Expenses-Trans	TO	563	37,350	411	271	287	272	265	410
565000	Transm of Elec By Others	TO	565	20,970,372	1,747,531	1,747,531	1,747,531	1,747,531	1,747,531	1,747,531
566000	Misc Trans Exp-Other	TO	566	356,942	17,021	16,083	48,334	20,438	23,752	64,435
566100	Misc Trans-Trans Lines Related	TO	566	5,898	487	487	487	487	487	487
569000	Maint of Structures-Trans	TM	569	10,635	1,554	1,978	1,397	546	502	742
569200	Maint of Computer Software	TM	569	70,957	5,827	5,827	5,825	5,828	5,826	5,829
570100	Maint Stat Equip-Other- Trans	TM	570	64,916	7,940	2,532	4,566	4,577	5,721	3,714
570200	Main-Cir BrkrsTrmsf Mtrs-Trans	TM	570	70,591	7,629	5,041	5,300	5,059	4,947	7,612
571000	Maint of Overhead Lines-Trans	TM	571	1,624,332	160,263	157,554	127,891	207,305	308,216	50,697
575700	Market Facilitation-Mntr&Comp	RMO	575	2,906,856	242,238	242,238	242,238	242,238	242,238	242,238
580000	Supervsn and Engring-Dist Oper	DO	580	0	0	0	0	0	0	0
581004	Load Dispatch-Dist of Elec	DO	581	388,682	55,567	25,870	25,870	25,870	25,870	36,457
582100	Station Expenses-Other-Dist	DO	582	47,394	2,523	1,978	4,694	2,756	4,277	5,408

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
583100	Overhead Line Exps-Other-Dist	DO	583	149,921	7,779	48,081	13,666	13,946	8,018	7,865
583200	Transf Set Rem Reset Test-Dist	DO	583	136,167	12,181	10,952	10,952	11,025	11,025	12,292
584000	Underground Line Expenses-Dist	DO	584	344,827	35,637	36,622	34,577	24,360	25,584	23,748
586000	Meter Expenses-Dist	DO	586	206,994	19,161	16,481	16,495	16,527	16,542	19,200
587000	Cust Install Exp-Other Dist	DO	587	794,432	78,527	60,762	57,926	59,512	62,175	87,371
588100	Misc Distribution Exp-Other	DO	588	2,715,593	225,972	222,797	217,959	247,615	210,816	293,196
588300	Load Manig-Gen and Control-Dist	DO	588	0	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	0	0	0	0	0	0	0
590000	Supervsn and Engrng-Dist Maint	DM	590	113,228	9,728	9,206	9,235	9,301	9,330	9,811
591000	Maintenance of Structures-Dist	DM	591	14,815	3,006	3,207	2,578	495	405	976
592100	Maint Station Equip-Other-Dist	DM	592	122,851	12,550	3,230	7,216	7,793	13,168	5,180
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	87,654	9,475	6,258	6,589	6,281	6,137	9,453
593000	Maint Overhd Lines-Other-Dist	DM	593	3,376,853	330,865	309,404	310,651	247,519	259,687	329,405
593100	Right-of-Way Maintenance-Dist	DM	593	4,736,232	487,790	487,790	487,790	311,119	309,280	309,280
594000	Maint-Underground Lines-Dist	DM	594	78,677	3,964	7,612	5,063	3,911	2,778	4,395
595100	Maint Line Transfrs-Other-Dist	DM	595	38,939	1,412	1,417	11,375	1,411	1,403	1,441
596000	Maint-StreetLightng/Signl-Dist	DM	596	169,326	12,062	11,820	15,874	15,056	14,480	16,844
597000	Maintenance of Meters-Dist	DM	597	344,542	28,416	28,471	28,487	28,525	28,541	28,462
598100	Main-Misc Dist Pft - Other - Dist	DM	598	9,432	786	786	786	786	786	786
901000	Supervision-Cust Accts	CO	901	(3,364)	(1,783)	41	145	221	318	(1,783)
902000	Meter Reading Expense	CO	902	139,463	11,730	11,473	11,473	11,473	11,473	11,730
903000	Cust Records & Collection Exp	CO	903	2,288,134	187,571	188,278	131,588	165,685	186,048	159,842
903100	Cust Contracts & Orders-Local	CO	903	466,651	37,526	36,873	42,477	36,883	36,878	43,315
903200	Cust Billing & Acct	CO	903	630,688	54,091	49,654	54,956	49,694	49,689	59,610
903300	Cust Collecting-Local	CO	903	529,866	42,795	41,244	48,748	38,027	44,557	50,385
903400	Cust Receiv & Collect Exp-Edp	CO	903	50,932	2,895	4,839	5,795	2,911	5,224	4,159
903891	IC Collection Agent Revenue	CO	903	(187,567)	(14,926)	(14,748)	(13,623)	(12,763)	(14,546)	(18,976)
904000	Uncollectible Accounts	CO	904	0	0	0	0	0	0	0
904001	Bad Debt Expense	CO	904	0	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	1,316,780	149,729	127,473	121,285	112,828	111,054	121,125
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	169,726	12,919	16,838	14,426	14,162	12,417	15,150
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	137,758	8,782	8,782	8,780	8,783	8,780	8,784
911000	Supervision	SE	911	0	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	1,403,451	61,706	61,601	64,650	64,612	65,086	68,172
913001	Advertising Expense	SE	913	39,096	0	0	0	0	0	0
920000	A & G Salaries	AGO	920	8,092,143	587,488	581,156	748,808	583,387	584,107	525,652
920100	Salaries & Wages-Proj Supt-NCRC Rec.	AGO	920	0	0	0	0	0	0	0
920300	Project Development Labor	AGO	920	0	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	310,145	21,969	22,138	22,500	22,171	22,162	22,928
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	12	1	1	1	1	1	1
921200	Office Expenses	AGO	921	223,585	8,718	9,030	30,536	10,021	10,093	30,714
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0	0

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
921400	Computer Services Expenses	AGO	921	175,725	11,013	15,565	14,693	13,031	13,900	13,514
921540	Computer Rent (Go Only)	AGO	921	10,032	836	836	836	836	836	836
921600	Other	AGO	921	60	5	5	5	5	5	5
921980	Office Supplies & Expenses	AGO	921	2,480,243	206,702	207,495	207,680	207,503	207,295	206,437
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	1,547,198	94,325	81,351	121,214	94,873	75,282	141,893
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0	0
924000	Property Insurance	AGO	924	2,687	2,687	0	0	0	0	0
924050	Inter-Co Prop Ins Exp	AGO	924	1,621,248	135,104	135,104	135,104	135,104	135,104	135,104
924980	Property Insurance For Corp.	AGO	924	181,716	15,143	15,143	15,143	15,143	15,143	15,143
925000	Injuries & Damages	AGO	925	273,395	16,665	28,163	17,101	23,637	49,336	14,757
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	357,672	29,806	29,806	29,806	29,806	29,806	29,806
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	5,346	442	442	442	442	442	442
925980	Injuries And Damages For Corp.	AGO	925	15,216	1,268	1,268	1,268	1,268	1,268	1,268
926000	Employee Benefits	AGO	926	4,388,098	299,677	298,372	553,363	297,880	298,434	384,667
926430	Employees' Recreation Expense	AGO	926	0	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	2,901,622	166,018	205,763	206,458	161,820	210,947	182,796
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(1,101,264)	(71,499)	(71,499)	(71,499)	(71,499)	(71,499)	(71,499)
928000	Regulatory Expenses (Go)	AGO	928	0	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	820,600	64,731	64,731	64,731	64,731	64,731	64,731
928053	Travel Expense	AGO	928	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp.	AGO	929	0	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(896,382)	(89,127)	(72,357)	(72,357)	(72,357)	(72,357)	(89,127)
930150	Miscellaneous Advertising Exp	AGO	930	351,440	20,001	29,609	38,329	20,062	29,510	38,292
930200	Misc General Expenses	AGO	930	455,995	40,347	39,216	38,931	37,649	35,702	36,909
930210	Industry Association Dues	AGO	930	42,878	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	98,500	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	69,308	1,998	1,468	1,352	1,598	1,352	1,932
930240	Director'S Expenses	AGO	930	52,002	5,856	259	259	5,856	259	5,856
930250	Buy/Sell Transf Employee Homes	AGO	930	1,200	100	100	100	100	100	100
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0	0
930940	General Expenses	AGO	930	1,674	186	186	186	0	0	0
931001	Rents-A&G	AGO	931	52,484	4,407	4,407	4,407	4,407	4,407	4,407
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	2,601,372	216,781	216,781	216,781	216,781	216,781	216,781
935100	Maint General Plant-Elec	AGM	935	0	0	0	0	0	0	0
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0	0

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Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
403002	Depr-Expense	DEPR	403	4,576,542	4,568,996	4,564,554	4,582,143	4,581,210	4,580,930
404200	Amort of Elec Plt - Software	DEPR	404	240,337	234,838	234,773	236,556	236,591	236,762
407115	Meter Amortization	AMORT	407	0	0	0	0	0	0
407305	Regulatory Debits	AMORT	407	429,517	429,517	429,517	429,517	429,517	429,517
407324	NC & MW Coal As Amort Exp	AMORT	407	236,667	236,667	236,667	236,667	236,667	236,667
407354	DSM Deferral - Electric	OTH	407	0	0	0	0	0	0
407407	Carrying Charges	OTH	407	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	7,424	7,424	7,424	7,424	7,424	7,424
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	1,701,921	1,701,921	1,701,921	1,701,921	1,701,921	1,701,921
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	160,394	160,394	160,394	160,394	160,394	160,394
409102	SIT Exp-Utility	FIT	409	(69,548)	(69,548)	(69,548)	(69,548)	(69,548)	(69,548)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	(26,996)	(26,996)	(26,996)	(26,996)	(26,996)	(26,997)
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	146,979	146,979	146,979	146,979	146,979	146,980
410102	DSIT: Utility: Current Year	FIT	410	175,861	175,861	175,861	175,861	175,861	175,861
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	0	0	0	0	0	0
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0
426591	I/C - Loss on Sale of AR	CO	426	(115,016)	1,363	9,409	227	(21,358)	(30,912)
426891	IC Sale of AR Fees VIE	CO	426	23,690	26,811	23,484	24,807	21,855	20,444
440000	Residential	REV	440	16,104,977	15,530,859	13,136,950	10,174,403	9,791,589	12,277,790
440990	Residential Unbilled Rev	REV	440	(1,484,027)	(449,565)	(1,729,528)	(139,379)	994,481	1,299,137
442100	General Service	REV	442	11,592,154	11,783,214	10,946,837	10,669,454	11,458,118	12,459,534
442190	General Service Unbilled Rev	REV	442	(607,923)	(5,031)	(99,912)	(181,039)	717,022	352,070
442200	Industrial Service	REV	442	4,956,379	5,291,786	4,842,648	4,879,923	5,201,153	5,496,842
442290	Industrial Svc Unbilled Rev	REV	442	(282,835)	(36,282)	35,076	(98,675)	397,645	19,944
444000	Public St & Highway Lighting	REV	444	136,529	150,266	136,560	147,586	129,792	142,136

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
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WITNESS RESPONSIBLE:
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
445000	Other Sales to Public Auth	REV	445	1,964,982	2,126,093	1,746,780	1,921,909	2,018,135	2,141,041
445090	OPA Unbilled	REV	445	(143,011)	14,816	(89,472)	24,794	154,226	26,614
447150	Sales For Resale - Outside	REV	447	3,376,886	1,264,978	114,639	13,368	0	0
448000	Interdepartmental Sales-Elec	REV	448	9,685	9,250	8,551	4,837	3,926	4,187
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	0	0	0	0	0	0
451100	Misc.Service Revenue	REV	451	20,833	20,833	20,833	20,833	20,833	20,833
454004	Rent - Joint Use	REV	454	0	0	0	0	0	0
454100	Extra-Facilities	REV	454	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	18,112	18,112	18,112	18,112	18,112	18,112
454210	Foreign Pole Revenue	REV	454	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	108,333	108,333	108,333	108,333	108,333	108,333
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	0	0	0	0	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	0	0	0	0	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	156,750	156,750	156,750	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	53,351	53,129	61,093	60,889	55,191	48,816
501110	Coal Consumed-Fossil Steam	Fuel	501	8,309,450	7,799,843	1,882,256	704,015	0	66,112
501150	Coal & Other Fuel Handling	PO	501	81,886	82,253	84,705	84,657	106,445	85,198
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	0	0	945	0	0	945
501190	Sale of Fly Ash-Expenses	PO	501	343,668	343,636	343,719	343,717	343,720	343,718
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	2,375,102	801,047	77,885	9,694	0	0
502020	Ammonia - Qualifying	PO	502	49,700	46,700	50,100	7,800	4,500	0
502040	Cost of Lime	PO	502	1,331,100	1,248,400	1,339,700	207,700	119,500	0
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	270,085	272,188	281,697	281,090	392,839	284,514
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	98,350	99,161	102,531	102,430	149,167	103,600
506000	Misc Fossil Power Expenses	PO	506	139,483	143,832	149,919	139,941	140,524	158,745
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	0	0	0	0	0	0
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0
510000	Suprvsn and Engrmg-Steam Maint	PM	510	252,448	245,693	262,190	251,383	262,446	262,415
510100	Suprvsn & Engrmg-Steam Maint R	PM	510	1,105	1,118	1,140	1,190	1,493	1,188
511000	Maint of Structures-Steam	PM	511	357,068	358,740	364,683	361,350	391,658	366,756

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
512100	Maint of Boiler Plant-Other	PM	512	517,549	633,508	1,024,237	2,031,806	1,370,527	673,701
513100	Maint of Electric Plant-Other	PM	513	93,944	119,705	340,082	304,907	255,487	121,586
514000	Maintenance - Misc Steam Plant	PM	514	34,131	34,357	34,924	34,886	42,404	35,052
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0
546000	Suprvsn and Engring-CT Oper	PO	546	6,205	6,248	7,123	7,086	8,544	7,054
547100	Natural Gas	Fuel	547	0	0	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	2,621	2,599	2,697	3,057	2,698	2,697
547200	Oil	PO	547	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	1,575	1,577	1,682	1,635	1,662	1,710
548200	Prime Movers - Generators- CT	PO	548	11,973	12,108	12,551	12,534	20,296	12,501
549000	Misc-Power Generation Expenses	PO	549	43,549	52,947	47,004	50,509	85,227	55,914
551000	Suprvsn and Engring-CT Maint	PM	551	37,818	38,049	39,384	39,283	39,346	39,227
552000	Maintenance of Structures-CT	PM	552	12,310	12,310	12,310	12,310	47,310	22,310
552220	Solar Maint of Structures	PM	552	0	0	0	0	0	0
553000	Maint-Gentg and Elect Equip-CT	PM	553	54,767	8,323	27,251	32,551	67,946	17,620
554000	Misc Power Generation Plant-CT	PM	554	23,957	24,931	25,861	24,630	41,334	28,813
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	1,489,563	1,554,282	8,041,900	7,737,754	8,719,632	10,179,905
556000	System Cnts & Load Dispatching	OPS	556	7,407	7,407	7,664	7,664	7,720	7,664
557000	Other Expenses-Oper	OPS	557	407,699	435,267	461,670	471,422	452,663	493,323
557450	Commissions/Brokerage Expense	OPS	557	6,177	6,177	6,177	6,177	6,177	6,177
557451	EA & Coal Broker Fees	OPS	557	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	1,605,156	2,627,572	(1,325,802)	(199,921)	1,547,884	687,053
560000	Supervsn and Engrng-Trans Oper	TO	560	0	0	0	0	0	0
561100	Load Dispatch-Reliability	TO	561	9,613	9,970	9,912	9,911	9,944	9,917
561200	Load Dispatch-Mntr&OprTrnSys	TO	561	27,301	24,855	24,283	24,276	24,326	24,306
561300	Load Dispatch - TransSvc&Sch	TO	561	9,722	9,885	10,025	10,024	10,054	10,028
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	100,000	100,000	100,000	100,000	100,000	100,000
561800	ReliabilityPlanning&StdsDev	TO	561	166,667	166,667	166,667	166,667	166,667	166,667
562000	Station Expenses	TO	562	16,038	6,867	5,549	7,148	10,142	7,456
563000	Overhead Line Expenses-Trans	TO	563	8,848	8,554	8,561	8,772	417	282
565000	Transm of Elec By Others	TO	565	1,747,531	1,747,531	1,747,531	1,747,531	1,747,531	1,747,531
566000	Misc Trans Exp-Other	TO	566	13,763	13,507	46,357	15,024	16,405	61,823
566100	Misc Trans-Trans Lines Related	TO	566	488	487	500	500	501	500
569000	Maint of Structures-Trans	TM	569	650	522	625	642	902	575
569200	Maint of Computer Software	TM	569	6,047	5,810	5,944	5,894	6,375	5,925
570100	Maint Stat Equip-Other- Trans	TM	570	8,317	6,110	5,563	5,840	4,134	5,902
570200	Main-Cir BrkrTrnsf Mtrs-Trans	TM	570	6,464	5,246	5,391	5,495	7,199	5,208
571000	Maint of Overhead Lines-Trans	TM	571	71,893	71,290	151,445	97,587	98,212	121,979
575700	Market Facilitation-Mntr&Comp	RMO	575	242,238	242,238	242,238	242,238	242,238	242,238
580000	Supervsn and Engring-Dist Oper	DO	580	0	0	0	0	0	0
581004	Load Dispatch-Dist of Elec	DO	581	50,096	26,089	26,998	26,998	35,999	26,998
582100	Station Expenses-Other-Dist	DO	582	4,084	3,770	5,254	4,062	4,604	3,986

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
583100	Overhead Line Exps-Other-Dist	DO	583	7,909	8,039	10,972	7,962	7,833	7,851
583200	Transf Set Rem Reset Test-Dist	DO	583	10,994	10,994	11,183	11,183	12,203	11,183
584000	Underground Line Expenses-Dist	DO	584	22,534	23,908	27,306	24,673	33,054	32,824
586000	Meter Expenses-Dist	DO	586	16,439	16,498	16,903	16,995	18,808	16,945
587000	Cust Install Exp-Other Dist	DO	587	58,052	61,792	62,980	67,053	73,635	64,657
588100	Misc Distribution Exp-Other	DO	588	258,651	209,759	205,248	202,992	228,969	191,619
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	0	0	0	0	0	0
590000	Supervsn and Engrmg-Dist Maint	DM	590	9,161	9,276	9,434	9,524	9,799	9,423
591000	Maintenance of Structures-Dist	DM	591	691	396	654	676	1,168	563
592100	Maint Station Equip-Other-Dist	DM	592	14,665	12,452	12,062	13,693	7,319	13,523
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	8,682	6,523	6,663	6,796	8,368	6,429
593000	Maint Overhd Lines-Other-Dist	DM	593	245,959	249,384	270,976	270,233	288,591	264,179
593100	Right-of-Way Maintenance-Dist	DM	593	309,287	309,286	309,287	468,714	472,385	474,224
594000	Maint-Underground Lines-Dist	DM	594	4,061	3,055	7,955	5,693	23,844	6,346
595100	Maint Line Transfrs-Other-Dist	DM	595	1,370	1,372	13,375	1,424	1,448	1,491
596000	Maint-StreetLighting/Signl-Dist	DM	596	16,633	16,312	12,114	15,273	12,067	10,791
597000	Maintenance of Meters-Dist	DM	597	28,446	28,514	29,168	29,212	29,145	29,155
598100	Main Misc Dist Plt - Other - Dist	DM	598	786	786	786	786	786	786
901000	Supervision-Cust Accts	CO	901	(124)	242	116	250	(1,245)	218
902000	Meter Reading Expense	CO	902	11,468	11,468	11,746	11,751	11,927	11,751
903000	Cust Records & Collection Exp	CO	903	276,415	209,079	251,734	167,999	187,980	175,915
903100	Cust Contracts & Orders-Local	CO	903	36,829	36,686	39,692	37,360	41,946	40,186
903200	Cust Billing & Acct	CO	903	49,609	49,277	52,698	50,500	57,740	53,170
903300	Cust Collecting-Local	CO	903	37,928	41,054	50,379	38,649	48,916	47,184
903400	Cust Receiv & Collect Exp-Edp	CO	903	2,750	3,816	5,537	2,761	4,343	5,902
903891	IC Collection Agent Revenue	CO	903	(18,628)	(20,159)	(15,972)	(13,868)	(13,608)	(15,750)
904000	Uncollectible Accounts	CO	904	0	0	0	0	0	0
904001	Bad Debt Expense	CO	904	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	126,455	79,063	38,892	72,950	131,180	124,746
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0
909650	Misc Advertising Expenses	GSI	909	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	GSI	910	15,107	11,684	13,396	13,506	12,255	17,866
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	41,101	8,730	8,859	8,791	8,794	8,792
911000	Supervision	CSI	911	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	464,113	113,245	109,540	106,243	116,559	107,924
913001	Advertising Expense	SE	913	39,096	0	0	0	0	0
920000	A & G Salaries	AGO	920	1,132,831	620,489	877,446	664,090	677,099	509,590
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	0	0	0	0	0	0
920300	Project Development Labor	AGO	920	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	66,663	21,490	22,015	21,934	21,956	22,219
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	1	1	1	1	1	1
921200	Office Expenses	AGO	921	(22,649)	11,572	58,613	22,204	23,064	31,669
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
921400	Computer Services Expenses	AGO	921	24,060	12,995	17,922	19,224	8,365	11,443
921540	Computer Rent (Go Only)	AGO	921	836	836	836	836	836	836
921600	Other	AGO	921	5	5	5	5	5	5
921980	Office Supplies & Expenses	AGO	921	196,602	208,589	208,022	208,104	208,060	207,754
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	343,609	79,065	148,711	161,602	91,310	113,963
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0
924000	Property Insurance	AGO	924	0	0	0	0	0	0
924050	Inter-Co Prop Ins Exp	AGO	924	135,104	135,104	135,104	135,104	135,104	135,104
924980	Property Insurance For Corp.	AGO	924	15,143	15,143	15,143	15,143	15,143	15,143
925000	Injuries & Damages	AGO	925	17,706	25,108	18,760	25,081	17,069	20,012
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	29,806	29,806	29,806	29,806	29,806	29,806
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	439	439	454	454	454	454
925980	Injuries And Damages For Corp.	AGO	925	1,268	1,268	1,268	1,268	1,268	1,268
926000	Employee Benefits	AGO	926	376,891	318,531	563,637	303,430	300,982	392,234
926430	Employees'Recreation Expense	AGO	926	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	723,408	203,026	202,074	201,185	210,467	227,640
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(112,045)	(112,045)	(112,045)	(112,045)	(112,045)	(112,045)
928000	Regulatory Expenses (Go)	AGO	928	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	75,688	75,688	75,688	75,688	64,731	64,731
928053	Travel Expense	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Energy To Exp	AGO	929	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(70,122)	(70,122)	(71,385)	(72,357)	(72,357)	(72,357)
930150	Miscellaneous Advertising Exp	AGO	930	19,907	29,503	38,312	19,984	29,582	38,349
930200	Misc General Expenses	AGO	930	53,067	30,717	32,459	35,782	36,904	37,312
930210	Industry Association Dues	AGO	930	42,878	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	0	0	0	0	0	98,500
930230	Dues To Various Organizations	AGO	930	49,299	1,563	1,352	4,168	1,352	1,874
930240	Director'S Expenses	AGO	930	259	259	259	5,856	26,765	259
930250	Buy/Sell Transf Employee Homes	AGO	930	100	100	100	100	100	100
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0
930940	General Expenses	AGO	930	186	186	186	186	186	186
931001	Rents-A&G	AGO	931	4,047	4,402	4,402	4,402	4,402	4,407
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	216,781	216,781	216,781	216,781	216,781	216,781
935100	Maint General Plant-Elec	AGM	935	0	0	0	0	0	0
935200	Cust Infor & Computer Control	AGM	935	0	0	0	0	0	0

SECTION D
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD REVENUE

WPD-2.1a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Base	\$ 277,739,963	\$ 267,134,892	\$ (10,605,071)
2				
3	Fuel Cost	129,690,085	128,436,309	(1,253,776)
4				
5	Other Revenue	<u>32,643,356</u>	<u>9,353,341</u>	<u>(23,290,015)</u>
6				
7	Total Revenue	<u>\$ 440,073,404</u>	<u>\$ 404,924,542</u>	<u>\$ (35,148,862)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD FUEL & PURCHASED POWER COST

WPD-2.2a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Fuel & Purchased Power Expense	\$ 166,165,507	\$ 133,569,529	\$ (32,595,978)

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD OTHER PRODUCTION EXPENSES

WPD-2.3a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Production Expenses	<u>\$ 54,109,064</u>	<u>\$ 50,708,042</u>	<u>\$ (3,401,022)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD TRANSMISSION EXPENSE

WPD-2.5a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Transmission Expense	\$ 26,935,758	\$ 27,036,216	\$ 100,458

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD REGIONAL MARKET EXPENSE

WPD-2.6a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Regional Market Expense	\$ 2,448,413	\$ 2,906,856	\$ 458,443

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD DISTRIBUTION EXPENSE

WPD-2.7a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Distribution Expense	\$ 13,990,857	\$ 13,876,559	\$ (114,298)

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD CUSTOMER ACCOUNTS EXPENSE

WPD-2.8a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Accounts Expense	<u>\$ 6,684,648</u>	<u>\$ 5,784,310</u>	<u>\$ (900,338)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD CUSTOMER SERVICE
AND INFORMATION EXPENSE

WPD-2.9a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Service & Information Expense	\$ 331,067	\$ 307,484	\$ (23,583)

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD SALES EXPENSE

WPD-2.10a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Sales Expense	\$ 2,293,171	\$ 1,442,547	\$ (850,624)

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD A&G EXPENSE

WPD-2.11a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	A&G Expense	\$ 24,275,469	\$ 25,135,950	\$ 860,481

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST OTHER OPERATING EXPENSE

WPD-2.12a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Operating Expenses	\$ 15,246,943	\$ 11,678,208	\$ (3,568,735)

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD DEPRECIATION EXPENSE

WPD-2.13a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Depreciation Expense	<u>\$ 54,214,972</u>	<u>\$ 57,106,028</u>	<u>\$ 2,891,056</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST BASE PERIOD OTHER TAX EXPENSE

WPD-2.14a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Federal Taxes	\$ 27,091	\$ -	\$ (27,091)
2				
3	State and Other Taxes	<u>18,428,818</u>	<u>21,666,192</u>	<u>3,237,374</u>
4				
5	Total Taxes Other than Income Taxes	<u>\$ 18,455,909</u>	<u>\$ 21,666,192</u>	<u>\$ 3,210,283</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 ADJUST BASE PERIOD INCOME TAX EXPENSE

WPD-2.15a
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

Line No.	Description	Adjustments to		Amount
		Base Period	Forecasted Period	
1	<u>Schedule D-1</u>			
2	State	\$ (60,367) (1)	\$ 45,012	\$ (15,355)
3	Federal	(242,474) (2)	180,801	(61,673)
4				
5	<u>Schedule E-1</u>			
6	State	(419,360) (3)	45,012	(374,348)
7	Federal	(2,375,953) (4)	180,801	(2,195,152)
8				
9	<u>Difference</u>			
10	State	(358,993) (5)	0	(358,993)
11	Federal	\$ (2,133,479) (6)	\$ -	\$ (2,133,479)

↑
To Schedule D-1

Notes:

- (1) Total adjustment to current state income taxes as a result of adjustments made on Schedules D-2.1 through D-2.14.
- (2) Total adjustment to current federal income taxes as a result of adjustments made on Schedules D-2.1 through D-2.14.
- (3) Total change in current state income taxes from the base period to the forecasted period per Schedule E-1.
- (4) Total change in current federal income taxes from the base period to the forecasted period per Schedule E-1.
- (5) Adjustment to current state income taxes necessary to tie the total change in state income taxes in the base period to the forecasted period per Schedule E-1.
- (6) Adjustment to current federal income taxes necessary to tie the total change in federal income taxes in the base period to the forecasted period per Schedule E-1.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ADJUST FORECASTED REVENUE
FOR THE TWELVE MONTHS ENDED JUNE 30, 2024

WPD-2.16a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Revenue</u>	<u>Fuel Revenue</u>	<u>Total</u>
1	Retail Sch. M (without riders)	\$ 248,114,362	\$ 128,310,843	\$ 376,425,205
2				
3	Total Revenue - Sch. C-2	<u>247,704,626</u> (1)	<u>128,436,309</u> (2)	<u>376,140,935</u>
4				
5	Revenue Adjustment	<u>\$ 409,736</u>	<u>\$ (125,466)</u>	<u>\$ 284,270</u>

(1) Source: Schedule C-2, Proforma Forecasted Period base revenue, excluding Schedule D-2.16 base revenue adjustment.

(2) Source: Schedule C-2, Forecasted Period.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
AMORTIZATION OF RATE CASE EXPENSE

WPD-2.17a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line No.</u>	<u>Description</u>		<u>Amount</u>
1	<u>Case No. 2022-00372</u>		
2	Estimated Expense	From Sch F-6 <---	\$ 1,136,000
3			
4	Amortization Period		<u>5</u>
5			
6	Test Period Amortization (Line 2 / 5 yrs)		\$ 227,200
7			
8	Annual Rate Case Expense - Case No. 2022-00372	To Sch D-2.17 <---	<u>\$ 227,200</u>

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 ELIMINATE ESM REVENUE & EXPENSE

WPD-2.18a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	<u>Reagent Expense</u>	
2	Ammonia	\$ 281,300
3	Limestone	7,527,600
4	Sulfur	354,000
5	Total Environmental Reagents	\$ 8,162,900
6		
7	<u>Amortization of Deferred Expense</u>	
8	Amortization of Deferred Ash Pond ARO	\$ 6,524,004
9		
10	<u>Emission Allowance Expense</u>	
11	SO2 Costs	\$ -
12	NOx Costs	0
13	Total EA Expense	\$ -
14		
15	<u>Property Tax Expense</u>	
16	13 Month Average Environmental Plant Balance	\$ -
17	Annual Property Tax Rate	1.4274%
18	Property Tax Expense	\$ -

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 FEDERAL & STATE INCOME TAX ON INTEREST DEDUCTION

WPD-2.19a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

<u>Line No</u>	<u>Description</u>	<u>Schedule Reference</u>	<u>Long-Term Debt</u>	<u>Short-Term Debt</u>
1	Capital Structure	J-1, page 2	43.713%	3.782%
2				
3	Debt Portion of \$1,176,674,865 Electric Rate Base	Sch. A	514,359,884	44,501,843
4				
5	Annual Cost Rate	J-1, page 2	<u>4.377%</u>	<u>4.739%</u>
6				
7	Annualized Electric Interest Expense			
8	for each Debt Component		<u>22,513,532</u>	<u>2,108,942</u>
9				
10	Total Annualized Electric Interest Expense			24,622,474
11				
12	Test Period Electric Interest Deduction	E-1		<u>23,087,245</u>
13				
14	Increase in Electric Interest Expense			<u>1,535,229</u>
15				
16	State Income Tax Effect @ 5.00% (A)	(Line 14 * 99.37% * 5.00%)	To Sch D-2.19, Pg. 2 <--	(76,278)
17				
18	Federal Income Tax Effect @ 21.00% (A)	((Line 14 - Line 16) * 21.00%)	To Sch D-2.19, Pg. 1 <--	(306,380)

(A) Source: Schedule H

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ELIMINATE NON-NATIVE REVENUE AND EXPENSE

WPD-2.20a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line</u> <u>No.</u>	<u>Number</u>	<u>Description</u>	<u>Amount</u>
1	<u>Revenue</u>		
2	447150	Sales For Resale - Outside	\$ 5,535,505
3	457204	Ancillary Services - Reactive	1,881,000
4	Various	Rider PSM	<u>(1,594,610)</u>
5		Total Revenue	\$ 5,821,895
6			
7	<u>Fuel Expense</u>		
8	501996	Fuel Expense	\$ 3,763,221
9			
10	<u>Ancillary Service Market</u>		
11	561400	Reactive Power	\$ 1,200,000
12			
13	<u>Emission Allowance</u>		
14	509030	SO2 Emission Expense	\$ -

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 ELIMINATE DSM REVENUE & EXPENSE
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2024

WPD-2.22a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

<u>Line No.</u>	<u>Process Code</u>	<u>Process Description</u>	<u>Amount</u>
1	<u>Taxes Other Than Income Taxes</u>		
2	EESTAFF	EE Staff costs	\$ 62,491
3	Total Taxes Other Than Income Taxes		\$ 62,491
4			
5	<u>Other Production Expense</u>		
6	EEADV	Energy Efficiency P&S Advertising	\$ 602,164
7	EEINCEN	EE Rebate & Incentive Costs	2,601,647
8	EEMAV	EE Measure & Verification cost	480,832
9	EENSTAL	EE Installation costs	343,795
10	EEPDEV	EE Product development costs	20,963
11	EEPMGT	EE Product Management	506,122
12	EESTAFF	EE Staff costs	700,275
13	Total Other Production Expense		\$ 5,255,798
14			
15	<u>Admin & General Expense</u>		
16	EEADV	Energy Efficiency P&S Advertising	\$ 7,966
17	EESTAFF	EE Staff costs	233,905
18	Total Admin & General Expense		\$ 241,871
19			
20	Total DSM Expense		\$ 5,560,160

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 ELIMINATE MISCELLANEOUS EXPENSES

WPD-2.23a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Responsibility Center	Account	Description	Forecasted Period	Adjustment
1	Advertising and Mktg	0920000	A & G Salaries	\$ 18,139	\$ (18,139)
2	Advertising and Mktg	0921100	Employee Expenses	425	(425)
3	Advertising and Mktg	0921200	Office Expenses	268	(268)
4	Advertising and Mktg	0921400	Computer Services Expenses	696	(696)
5	Advertising and Mktg	0923000	Outside Services Employed	5,174	(5,174)
6	Advertising and Mktg	0926600	Employee Benefits-Transferred	4,409	(4,409)
7	Advertising and Mktg	0930150	Miscellaneous Advertising Exp	296,031	(296,031)
8	Advertising and Mktg	0930200	Misc General Expenses	406	(406)
9	Community Relations - OH/KY	0912000	Demonstrating & Selling Exp	20,650	(20,650)
10	Community Relations - OH/KY	0920000	A & G Salaries	79,294	(79,294)
11	Community Relations - OH/KY	0921100	Employee Expenses	10,620	(10,620)
12	Community Relations - OH/KY	0921200	Office Expenses	3,000	(3,000)
13	Community Relations - OH/KY	0921540	Computer Rent (Go Only)	1,770	(1,770)
14	Community Relations - OH/KY	0926600	Employee Benefits-Transferred	16,837	(16,837)
15	Consumer Affairs - Midwest	0903000	Cust Records & Collection Exp	59,575	(59,575)
16	Consumer Affairs - Midwest	0926600	Employee Benefits-Transferred	12,522	(12,522)
17	Corp Communications Staff	0920000	A & G Salaries	23,460	(23,460)
18	Corp Communications Staff	0921100	Employee Expenses	389	(389)
19	Corp Communications Staff	0921200	Office Expenses	(563)	563
20	Corp Communications Staff	0923000	Outside Services Employed	603	(603)
21	Corp Communications Staff	0926600	Employee Benefits-Transferred	4,968	(4,968)
22	Corp Communications Staff	0930150	Miscellaneous Advertising Exp	755	(755)
23	Creative Services	0920000	A & G Salaries	5,106	(5,106)
24	Creative Services	0921100	Employee Expenses	374	(374)
25	Creative Services	0921200	Office Expenses	(186)	186
26	Creative Services	0926600	Employee Benefits-Transferred	1,998	(1,998)
27	Creative Services	0930150	Miscellaneous Advertising Exp	4,463	(4,463)
28	Creative Strat Staff	0921100	Employee Expenses	(1,972)	1,972
29	Creative Strat Staff	0921200	Office Expenses	(9,410)	9,410
30	Creative Strat Staff	0923000	Outside Services Employed	(6,496)	6,496
31	Creative Strat Staff	0930150	Miscellaneous Advertising Exp	(10,078)	10,078
32	Government Affairs - OH/KY	0920000	A & G Salaries	47,393	(47,393)
33	Government Affairs - OH/KY	0921100	Employee Expenses	2,600	(2,600)
34	Government Affairs - OH/KY	0921200	Office Expenses	1,651	(1,651)
35	Government Affairs - OH/KY	0926600	Employee Benefits-Transferred	9,977	(9,977)
36	Government Affairs - OH/KY	0931001	Rents-A&G	5,900	(5,900)
37	Social Media	0920000	A & G Salaries	13,875	(13,875)
38	Social Media	0921100	Employee Expenses	217	(217)
39	Social Media	0921200	Office Expenses	(493)	493
40	Social Media	0923000	Outside Services Employed	4,418	(4,418)
41	Social Media	0926600	Employee Benefits-Transferred	2,848	(2,848)
42	Social Media	0930200	Misc General Expenses	982	(982)
43	Stk Strat, Sust., Found Staff	0920000	A & G Salaries	7,742	(7,742)
44	Stk Strat, Sust., Found Staff	0921100	Employee Expenses	326	(326)
45	Stk Strat, Sust., Found Staff	0921200	Office Expenses	193	(193)
46	Stk Strat, Sust., Found Staff	0923000	Outside Services Employed	4,815	(4,815)
47	Stk Strat, Sust., Found Staff	0926600	Employee Benefits-Transferred	1,566	(1,566)
48	Stk Strat, Sust., Found Staff	0930230	Dues To Various Organizations	116	(116)
49	Schedule F-1, Dues	Various	Various	320,311	(320,311)
50	Schedule F-4, Advertising	Various	Various	99,364	(99,364)
			Total Miscellaneous Expenses	\$ 1,067,028	\$ (1,067,028)

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
ANNUALIZATION OF DEPRECIATION EXPENSE FOR THE
THIRTEEN MONTHS ENDED JUNE 30, 2024

WPD-2.24a
WITNESS RESPONSIBLE:
H. C. DANG

<u>Line No.</u>	<u>Description</u>	<u>Schedule/ Work Paper Reference</u>	<u>Amount</u>	
1	Depreciation Expense - Annualized	Sch B-3.2	\$ 85,070,575	
2	Depreciation Expense - Test Period	Sch C-2.1	<u>57,106,028</u>	
3	Annualized Depreciation Adjustment		<u>\$ 27,964,547</u>	--> To Sch D-2.24 & Sch E-1, Pg. 1 Ln. 11

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 AMORTIZATION OF REGULATORY ASSET

WPD-2.27a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Account Number	Description	Reference	Amount (A)	Amort. Period	Annual Amortization (B)
1	182527	Planned Outage Reg Asset	(C)	\$8,309,265	5	\$1,661,853
2	182526	Forced Outage Purch Power	(C)	1,819,460	5	363,892
3		Total		<u>\$ 10,128,725</u>		<u>\$ 2,025,745</u>

- (A) Source: Company Records.
- (B) Total amortization to Schedule D-2.27.
- (C) Deferral authority granted per Case No. 2017-00321

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 INCENTIVE COMPENSATION
 SHORT TERM INCENTIVE

WPD-2.28a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Plan Measure	Weight	DE Kentucky	DE Carolinas	Service Company	DE Ohio	DE Indiana	DE Progress	DE Florida	Piedmont	Total to DE Kentucky
1	EPS	50%	\$131,960	\$118,923	\$979,534	\$15,482	\$8,451	\$11,929	\$3,298	\$458	\$ 1,270,035
2	O&M	5%	13,196	11,892	97,953	1,548	845	1,193	330	46	127,003
3	Operational Excellence	10%	26,392	23,785	195,907	3,096	1,690	2,386	660	92	254,008
4	Customer Satisfaction (CSAT)	10%	26,392	23,785	195,907	3,096	1,690	2,386	660	92	254,008
5	Team	25%	65,980	59,461	489,767	7,741	4,225	5,965	1,649	229	635,017
6	Total	100%	\$ 263,920	\$ 237,846	\$ 1,959,068	\$ 30,963	\$ 16,901	\$ 23,859	\$ 6,597	\$ 917	\$ 2,540,071
7	Non-Utility Accounts O&M accounts including eliminations on D-2.22										\$ 97,399
8	Accounts 500-935 (Income Statement) excluding eliminations on D-2.22										2,442,672
9	Total										\$ 2,540,071
10	EPS weighted										50%
11	EPS related recorded to Income Statement (Line 8 * Line 10)										To Sch D-2.28 ← \$ 1,221,336

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 INCENTIVE COMPENSATION
 LONG TERM INCENTIVE PERFORMANCE SHARES

WPD-2.28b
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Plan Measure	Weight	DE Kentucky	DE Carolinas	Service Company	DE Progress	Piedmont	Total to DE Kentucky
1	EPS	50%	\$ -	\$ -	\$188,696	\$ -	\$ -	\$ 188,696
2	Total Shareholder Return (TSR)	25%	-	-	94,348	-	-	94,348
3	TICR (Safety metric)	25%	-	-	94,348	-	-	94,348
4	ROE	0%	-	-	-	-	-	-
5	Total	100%	\$ -	\$ -	\$ 377,392	\$ -	\$ -	\$ 377,392
6	Non-Utility Accounts O&M accounts including eliminations on D-2.22							\$ 16,620
7	Accounts 500-935 (Income Statement) excluding eliminations on D-2.22							360,772
8	Total							\$ 377,392
9	EPS, TSR, ROE weighted							75%
10	EPS, TSR, ROE related recorded to Income Statement (Line 7 * Line 9)						To Sch D-2.28 ←	\$ 270,579

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 INCENTIVE COMPENSATION
 RESTRICTED STOCK UNITS

WPD-2.28c
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Plan Measure	Weight	DE Kentucky	DE Carolinas	Service Company	DE Progress	Piedmont	Total to DE Kentucky
1	Restricted Stock Units (RSU's)	100%	\$ -	\$ -	\$ 726,250	\$ -	\$ -	\$ 726,250
2	Total	100%	\$ -	\$ -	\$ 726,250	\$ -	\$ -	\$ 726,250
3	Non-Utility Accounts O&M accounts including eliminations on D-2.22							\$ 26,132
4	Accounts 500-935 (Income Statement) excluding eliminations on D-2.22							700,118
5	Total							\$ 726,250
6	Weight related to RSU's							100%
7	RSU's recorded to Income Statement (Line 4 x Line 6)						To Sch D-2.28 <---	\$ 700,118

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2022-00372
SHORT TERM INCENTIVE
PAYROLL TAXES

WPD-2.28d
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line No.</u>	<u>Measure</u>	<u>DE Kentucky</u>
1	Short Term Incentive related to EPS	\$ 1,221,336
2	Loading Payroll Tax Rate	<u>7.50%</u>
3	Payroll Taxes on Short Term Incentives related to EPS	<u>91,600 --> To Sch D-2.28</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 PENSION ADJUSTMENT

WPD-2.29a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Description	DEK / Duke Energy Kentucky (536)	Duke Energy Business Services (110)	Total
1	Net periodic benefit cost - Total DEK (service cost)	\$ 872,165	\$ 38,596,319	
2	DEK - Electric portion	71.96%		
3	O&M%	66.86%	100%	
4	DEBS labor allocation % to DEK (electric)		3.17%	
5	Subtotal	\$ 419,620	\$ 1,223,503	
6	Net periodic benefit cost - Total DEK (non-service cost)	\$ (1,194,694)	\$ (37,005,679)	
7	Purchase accounting amortization - Total DEK	793,679	-	
8	DEK - Electric portion	71.96%		
9	O&M%	100%	100%	
10	DEBS allocation % to DEK (electric)		1.16%	
11	Subtotal	\$ (288,570)	\$ (429,266)	
12	Total DEK (electric)	\$ 131,050	\$ 794,237	\$ 925,287

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ADJUSTMENT

WPD-2.29b
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Description	Budget	Forecast	Total
1	Non-Service Cost for DEK	\$2,892	(\$491)	
2	DEK Electric %	100%	72.37%	
3	O&M %	100%	100%	
4	Subtotal	\$2,892	(\$355)	\$2,537
5	Non-Service Cost for DEBS	\$3,677,534	\$3,334,707	
6	DEBS labor alloc to DEC Electric	1.16%	1.16%	
7	O&M %	100%	100%	
8	Subtotal	\$42,659	\$38,683	\$81,342
9	Total DEK (Electric)	\$45,551	\$38,328	\$83,879

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 ADJUST UNCOLLECTIBLE EXPENSE

WPD-2.31a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Description	Source	Total Amount	Charge-offs	Collection Costs	Late Payment Charges	Time Value of Money (B)
1	Base Revenue	Sch. C-2	\$ 248,114,362				
2	Fuel Revenue	Sch. C-2	128,310,843				
3	Less: Interdepartmental Revenues	Sch. C-2.1	<u>71,904</u>				
4	Revenue Subject to Uncollectible Ratio (1) + (2) - (3)		\$ 376,353,301				
5	Uncollectible Expense Factor	WPH-a	<u>0.0182%</u>	<u>0.3682%</u>	<u>0.0500%</u>	<u>-0.4000%</u>	
6	Annualized Uncollectible Expense (4) * (5)		68,496	1,385,732	188,177	(1,505,413)	
7	Uncollectible Accounts (A)	Sch. C-2.1	1,316,780	1,334,557	181,189	(1,449,775)	1,250,809
8	Sale of A/R (A)	Sch. C-2.1	<u>552,747</u>	<u>560,209</u>	<u>76,058</u>	<u>(608,574)</u>	<u>525,054</u>
9	Adjustment to Uncollectible Expense (6) - (7) - (8)		<u>\$ (1,801,031)</u>	<u>\$ (509,034)</u>	<u>\$ (69,070)</u>	<u>\$ 552,936</u>	<u>\$ (1,775,863)</u>

(A) Forecasted Period Uncollectible Expense is split using the following ratio developed from WPH-a:

	WPH-a	Ratio
Charge-off's	0.3682%	101.35%
Collection Costs	0.0500%	13.76%
Late Charges	-0.4000%	-110.10%
Time Value	<u>0.3451%</u>	<u>94.99%</u>
	0.3633%	100.00%

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

SECTION E
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
DATA: "X" BASE PERIOD "X" FORECASTED PERIOD
DETAIL OF INCOME TAX RECONCILING ITEMS

WPE-1a
WITNESS RESPONSIBLE:
J. R. PANIZZA

Line No.	Description	BASE PERIOD Twelve Months	FORECASTED PERIOD Twelve Months
1	Oper Income Before Federal & State Income Taxes	54,921,626	53,706,621
2	1107 Interest Charges	(11,528,379)	(23,087,245)
3	Book Taxable Income	43,393,247	30,619,376
4			
5	Perm Permanent Differences	145,256	145,256
6			
7	Temporary Differences:		
8	T13A08 Accounting Depreciation	49,971,770	57,106,029
9	T13A28 Tax Depreciation	(42,661,312)	(50,222,367)
10	Temp Other Temporary Differences	(41,492,747)	(40,025,499)
11	Total Temporary Differences:	(34,182,289)	(33,141,837)
12			
13	F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	9,356,214	(2,377,205)
14			
15	Ky Tax Inc Adj - Misc:		
16	Kentucky Tax Inc. Adjustment - Misc	(17,713,135)	(14,420,090)
17			
18	Gross State Taxable Income	(8,356,921)	(16,797,295)
19			
20	Percent of Business Taxable in State	99.3700%	99.3700%
21			
22	State Business Taxable Income (after apportionment)	(8,304,272)	(16,691,472)
23			
24	Kentucky Income Tax Expense @ 5.00%	(415,214)	(834,574)
25	Cincinnati Income Tax Payable	0	0
26			
27	State Income Tax Deductible	(415,214)	(834,574)
28			
29	F.T.I. Bef.S.I.T. & Fdrl Tax Loss Carryforward	9,356,214	(2,377,205)
30	Kentucky Income Tax	415,214	834,574
31	Cincinnati Income Tax	0	0
32	Federal Taxable Income - Ordinary	9,771,428	(1,542,631)
33			
34	Federal Income Tax Before Credits @ 21.00%	2,052,000	(323,953)
35	Fuel Tax Credit	0	0
36	Federal Income Tax Payable	2,052,000	(323,953)

Line No.	Sch. M ID	DESCRIPTION	Actual		Budget		12 Months Ended February 2023
			2 Months Ended February 2022	8 Months Ended August 2022	4 Months Ended December 2022	2 Months Ended February 2023	
1		Income Before Income Tax and Interest		34,301,687	12,739,292	7,881,647	54,921,626
2							
3	1107	Interest Charges		(1,520,181)	(6,617,477)	(3,390,721)	(11,528,379)
4							
5	P11A95	After Tax ADC, M&E, ITC Permanent	24,209	96,837	48,419	24,209	145,256
6	T11A02	Bad Debts - Tax over Book	2,123	(8,037)	-	-	(10,160)
7	T13A08	Book Depreciation/Amortization	7,519,026	30,203,029	18,052,618	9,235,149	49,971,770
8	T13A10	Adjustment to Book Depreciation	(81,769)	(327,079)	(327,079)	-	(245,310)
9	T13A11	Lease Right of Use Asset	64,395	258,704	-	-	194,309
10	T13A14	Contributions in Aid (CIAC's)	303,625	1,073,451	-	-	769,826
11	T13A16	Cost of Removal	(1,843,254)	(6,430,449)	-	-	(4,587,195)
12	T13A19	After Tax ADC, M&E, ITC Temporary	(24,209)	(96,837)	(48,419)	(24,209)	(145,256)
13	T13A26	Tax Interest Capitalized	176,350	769,835	745,675	256,688	1,595,948
14	T13A28	Tax Depreciation/Amortization	(6,801,439)	(27,205,753)	(14,185,752)	(8,071,246)	(42,661,312)
15	T13A30	Tax Gains/Losses	(1,018,667)	(4,066,657)	(860,292)	(536,030)	(4,446,322)
16	T13B09	Book Depreciation Charged to Other Accounts	16,962	67,381	-	-	50,419
17	T13B23	Non-Cash Overhead Basis Adj	(69,915)	149,861	-	-	218,776
18	T13B26	Equipment Repairs - Annual Adj	(5,190,000)	(20,760,000)	(10,380,000)	(5,190,000)	(31,140,000)
19	T13B33	T & D Repairs - Annual Adj	(2,451,667)	(9,806,667)	(4,903,333)	(1,741,667)	(14,000,000)
20	T15A24	Loss on Recquired Debt-Amort	13,712	54,849	28,230	13,783	83,150
21	T15A95	Unamortized Debt Premium	-	1,901	-	-	6,570
22	T15B02	Reg Asset/Liab Def Revenue	8,471,577	18,261,439	-	-	9,789,882
23	T15B07	Cash Flow Hedge - Reg Asset/Liab	868,114	1,736,228	-	-	868,114
24	T15B18	Reg Asset Storm Damage Recovery	163,756	655,024	(327,512)	(163,756)	0
25	T15B26	Reg Asset - Rate Case Expense	13,149	52,593	-	-	39,444
26	T15B29	Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	239,480	957,920	-	-	718,440
27	T15B35	Regulatory Asset - Carbon Management	33,333	133,331	66,666	33,334	200,000
28	T15B37	Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	408	1,632	-	-	1,224
29	T15B38	Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	27,970	111,880	-	-	83,910
30	T15B41	Reg Asset - Accr Pension FAS158 - FAS 106/112	(7,674)	(30,696)	-	-	(23,022)
31	T15B43	Reg Asset - Transition from MISO to PJM	(41,961)	(170,827)	-	-	(128,866)
32	T15B52	Storm Cost Deferral- Asset	35,035	140,140	-	-	105,105
33	T15B69	Reg Asset Opt Out Tariff IT Modifications	5,240	20,960	-	-	15,720
34	T15B77	Non-AMI Meters Retired Early - NBV	61,431	245,725	-	-	184,294
35	T15B81	Reg Asset Liab - Outage Costs	-	(2,314,225)	(3,234,425)	-	(5,548,650)
36	T15B83	Reg Asset - Rate Case Expense - Amortization - NC	-	(53,356)	-	-	(53,356)
37	T17A02	Accrued Vacation	(15,378)	(68,987)	-	-	(53,609)
38	T17A41	Unbilled Fuel Revenue - NC	-	104,352	-	-	104,352
39	T18A02	Deferred Revenue	28,300	4,296	-	-	(24,004)
40	T19A71	Reg Asset/Liab - ESM Deferral	(2,067,045)	(1,786,249)	-	-	300,796
41	T20A38	Regulatory Asset - Deferred Plant Costs	643,176	2,584,657	1,661,880	830,940	4,434,301
42	T20A41	Rate Refunds	(18,460)	(49,227)	-	-	(30,767)
43	T20A54	Reg Liability - Rate Case Expense - Amortization - NC	11,305	45,223	-	-	33,918
44	T20C02	Demand Side Management (DSM) Defer	698,244	2,682,295	-	-	1,984,051
45	T22A01	Emission Allowance Expense	86	172	-	-	86
46	T22A06	Operating Lease Obligation	(51,009)	(206,639)	-	-	(155,630)
47	T22A07	Charitable Contribution Carryover	(85,957)	-	-	-	85,957
48	T22A15	Operating Lease Deferral	(13,387)	(52,065)	-	-	(38,678)
49	T22A23	Retirement Plan Expense - Overfunded	(345,002)	(1,380,008)	-	-	(1,035,006)
50	T22A28	Retirement Plan Expense - Underfunded	195,398	781,592	56,936	9,180	651,310
51	T22A29	Non-qualified Pension - Accrual	344	1,376	-	-	1,032
52	T22A30	Retirement Plan Funding - Underfunded	(113,732)	(454,928)	(682,392)	-	(1,023,588)
53	T22A56	Environmental Reserve	-	(9,871)	-	-	(9,871)
54	T22B13	ANNUAL INCENTIVE PLAN COMP	(325,374)	(525,349)	-	-	(199,975)
55	T22B15	PAYABLE 401 (K) MATCH	(15,979)	(24,660)	-	-	(8,681)
56	T22E02	OPEB Expense Accrual	(53,695)	(187,785)	-	-	(114,090)
57	T22E06	FAS 112 Medical Expenses Accrual	82,252	(909,373)	-	-	(991,625)
58							0
65		F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	(951,672)	17,079,125	(7,841,884)	(832,699)	9,356,214
66							
67		Ky Tax Inc Adj - Misc:					0
68		Kentucky Tax Inc. Adjustment - Tax Gains/Losses					(17,713,135)
69		Kentucky Tax Inc. Adjustment - Bonus Depr					
70							
71		Gross State Business Taxable Income					(8,356,921)
72							
73		Percent of Business Taxable in State					99.3700%
74							
75		Kentucky Business Taxable Income					(8,304,272)
76							
77		Kentucky Income Tax Expense @ 5.00%					(415,214)
78		Cincinnati Income Tax Payable					0
79		State Income Tax Payable Year to Date					(415,214)
80							
81		F.T.I. Before S.I.T. & Federal Tax Loss Cryfowd					9,356,214
82		Kentucky Income Tax					415,214
83		Cincinnati Income Tax					-
84							
85		Federal Taxable Income - Ordinary					9,771,428
86							
87		Federal Income Tax Before Credits @ 21.00%					2,052,000
88		Fuel Tax Credit					0
89		Federal Income Tax Payable					2,052,000

SECTION F
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
ADVERTISING
DATA: "X" BASE PERIOD FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2023

WPF-4a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Project / Description	Total	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Newspaper</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	<u>Magazines and Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Television</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	<u>Radio</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Direct Mail</u>													
10	Conservation	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Safety	2,288	1,515	0	0	0	0	773	0	0	0	0	0	0
12		2,288	1,515	0	0	0	0	773	0	0	0	0	0	0
13														
14	<u>Sales Aids</u>	68,900	4,343	3,175	(273)	2,838	5,886	(17)	3,463	3,463	3,463	3,463	39,096	0
15														
16	<u>Undetermined</u>	226,157	4,106	13,924	10,829	15,759	4,253	1,817	38,305	20,038	29,486	38,268	19,888	29,484
17														
18	<u>Total</u>	297,345	9,964	17,099	10,556	18,597	10,139	2,573	41,768	23,501	32,949	41,731	58,984	29,484

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
ADVERTISING
DATA: BASE PERIOD "X" FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED JUNE 30, 2024

WPF-4b
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Project / Description	Total	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Newspaper</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	<u>Magazines and Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Television</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	<u>Radio</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Direct Mail</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
10														
11	<u>Sales Aids</u>	39,096	0	0	0	0	0	0	39,096	0	0	0	0	0
12														
13	<u>Undetermined</u>	351,440	20,001	29,609	38,329	20,062	29,510	38,292	19,907	29,503	38,312	19,984	29,582	38,349
14														
15	Total	390,536	20,001	29,609	38,329	20,062	29,510	38,292	59,003	29,503	38,312	19,984	29,582	38,349

Notes:

(1) Eliminated on Schedule D-2.23.

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
PROFESSIONAL SERVICES EXPENSES
DATA: "X" BASE PERIOD FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2023

WPF-5a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Project / Description	Total (\$)	Mar-22 (\$)	Apr-22 (\$)	May-22 (\$)	Jun-22 (\$)	Jul-22 (\$)	Aug-22 (\$)	Sep-22 (\$)	Oct-22 (\$)	Nov-22 (\$)	Dec-22 (\$)	Jan-23 (\$)	Feb-23 (\$)
1	<u>Legal</u>													
2	ASHLEGL - Ash Legal	1,620	0	0	0	0	0	0	450	180	180	660	60	90
3	FERC - FERC issues	3,785	1,638	0	1,825	0	322	0	0	0	0	0	0	0
4	LITIGATI - Litigation	105,602	20,886	219	(983)	(1,890)	8,228	7,862	19,800	7,920	7,920	29,040	2,640	3,960
5	Total Legal Services	111,007	22,524	219	842	(1,890)	8,550	7,862	20,250	8,100	8,100	29,700	2,700	4,050
6														
7	<u>Engineering</u>													
8	None	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
10														
11	<u>Accounting</u>													
12	None	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
14														
15	<u>Other</u>													
16	1057 - DEE Asset Inventory Management	1,167	332	243	176	108	73	235	0	0	0	0	0	0
17	BCOAL - Coal Purchasing Svcs	15,204	570	748	674	460	412	596	2,214	2,214	2,214	2,214	1,444	1,444
18	BENSSO - Eng/Supv Plant Operation Base	11	0	0	11	0	0	0	0	0	0	0	0	0
19	BEPRI - EPRI Dues	74,178	0	0	0	14,590	14,590	14,590	0	15,204	0	0	15,204	0
20	C2FIN - Customer Connect - Finance/Tax	407	0	57	194	150	0	6	0	0	0	0	0	0
21	COMCONT - COMMERCIAL CONTRACTS	220	105	0	0	0	115	0	0	0	0	0	0	0
22	ENVSAFE - ENVIRONMENTAL & SAFETY	37,800	0	0	0	0	0	0	10,500	4,200	4,200	15,400	1,400	2,100
23	EPRI DUE - EPRI Dues	30,332	0	0	0	0	0	0	7,583	7,583	7,583	7,583	0	0
24	FNCTOFF - Offset to Functional UA Alloc	(210,408)	(20,973)	(13,197)	(16,026)	(19,001)	(15,879)	(21,168)	(17,385)	(14,630)	(15,162)	(15,328)	(20,946)	(20,713)
25	GGMAR - Go Green Marketing	5,235	1,210	1,045	874	536	766	804	0	0	0	0	0	0
26	GSADEK - DEK GSA General & Admin	1,072	229	193	157	119	170	204	0	0	0	0	0	0
27	IMCHRG - IM Chargebacks	102,976	9,191	7,089	6,961	8,021	6,346	8,179	8,511	8,615	9,200	9,332	10,859	10,672
28	IMS - Information Mgt	38,458	2,252	2,635	1,864	2,129	2,079	2,353	3,718	4,093	4,725	4,254	4,117	4,239
29	ITSUPP - IT Support	5,201	1,210	819	193	781	738	1,460	0	0	0	0	0	0
30	LEGREG - Legislative and Regulatory	95,222	0	0	0	0	0	0	26,451	10,580	10,580	38,794	3,527	5,290
31	MGTED - Management Allocation	865	0	0	0	0	0	0	142	142	142	142	165	132
32	MOVEBOX - Office Relocations	10	0	0	10	0	0	0	0	0	0	0	0	0
33	OPERMIS - ED Operating Miscellaneous	107	0	0	0	107	0	0	0	0	0	0	0	0
34	PRINT - Printing Svcs	803	611	0	0	172	20	0	0	0	0	0	0	0
35	RATEDTL - Rate Design Tool	1,508	0	0	0	0	0	0	377	377	377	377	0	0
36	SCENTRD - SUPPLY CENTER	(38,446)	(11,205)	(7,231)	369	(2,614)	(630)	(8,208)	(2,749)	900	(2,397)	(2,749)	834	(2,766)
37	STAFF - General & Administrative supt	211,131	971	1,104	390	2,725	11,263	(12,437)	12,953	12,953	12,953	15,870	162,136	250
38	STAFF - STAFF	75,579	1,054	907	987	944	648	906	6,310	6,310	6,310	6,310	44,893	0
39	STAFFPS - P&S Standard Staff costs	7,740	1,304	1,419	1,611	1,418	982	1,006	0	0	0	0	0	0
40	STAFFPS - Staff Costs for P&S	46,405	8,112	7,998	8,345	7,523	7,477	6,950	0	0	0	0	0	0
41	STRAT10 - Grid Solutions Other	22,262	771	624	1,291	634	482	711	723	723	723	723	14,185	672
42	TEOPER - Trading Fir oper csts (labor)	27,272	24	0	0	0	0	0	480	480	480	480	24,848	480
43	TESUPPO - supp for BPM, lib and exp	10,517	4,523	0	0	0	0	0	0	0	0	0	5,994	0
44	TPO051 - ITOA Project	192	85	27	55	25	0	0	0	0	0	0	0	0
45	TPO133 - EAM SC next gen mobile platform	132	51	56	13	12	0	0	0	0	0	0	0	0
46	Other - Non-Specific	669,972	115,095	85,432	94,277	140,101	192,737	42,330	0	0	0	0	0	0
47	Various Budgeted Items	395,095	0	0	0	0	0	0	70,008	54,887	52,964	61,672	82,249	73,215
48	Total Other Services	1,628,219	115,522	89,968	102,426	158,940	222,389	38,517	129,836	114,731	94,892	145,074	340,909	75,015
49														
50	Total	1,739,226	138,046	90,187	103,268	157,050	230,939	46,379	150,086	122,831	102,992	174,774	343,609	79,065

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
PROFESSIONAL SERVICES EXPENSES
DATA: BASE PERIOD "X" FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED JUNE 30, 2024

WPF-5b
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Project / Description	Total (\$)	Jul-23 (\$)	Aug-23 (\$)	Sep-23 (\$)	Oct-23 (\$)	Nov-23 (\$)	Dec-23 (\$)	Jan-24 (\$)	Feb-24 (\$)	Mar-24 (\$)	Apr-24 (\$)	May-24 (\$)	Jun-24 (\$)
1	<u>Legal</u>													
2	ASHLEGL - Ash Legal	3,000	120	180	450	180	180	660	60	90	330	180	180	390
3	LITIGATI - Litigation	132,000	5,280	7,920	19,800	7,920	7,920	29,040	2,640	3,960	14,520	7,920	7,920	17,160
4	Total Legal Services	135,000	5,400	8,100	20,250	8,100	8,100	29,700	2,700	4,050	14,850	8,100	8,100	17,550
5														
6	<u>Engineering</u>													
7	None	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10	<u>Accounting</u>													
11	None	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13														
14	<u>Other</u>													
15	BCOAL - Coal Purchasing Svcs	21,178	1,444	2,214	2,214	2,214	2,214	2,214	1,444	1,444	1,444	1,444	1,444	1,444
16	BEPRI - EPRi Dues	60,816	15,204	0	0	15,204	0	0	15,204	0	0	15,204	0	0
17	ENVSAFE - ENVIRONMENTAL & SAFETY	70,000	2,800	4,200	10,500	4,200	4,200	15,400	1,400	2,100	7,700	4,200	4,200	9,100
18	FNCTOFF - Offset to Functional UA Alloc	(261,816)	(20,953)	(24,041)	(23,894)	(21,194)	(21,730)	(21,908)	(20,846)	(20,713)	(21,054)	(20,682)	(23,433)	(21,268)
19	IMCHRG - IM Chargebacks	132,711	10,878	11,179	10,995	11,151	11,748	11,887	10,859	10,672	11,004	10,618	10,528	11,192
20	IMS - Information Mgt	53,221	4,249	4,670	4,243	4,618	5,250	4,779	4,117	4,239	4,466	4,178	4,147	4,265
21	LEGREG - Legislative and Regulatory	176,337	7,054	10,580	26,451	10,580	10,580	39,794	3,527	5,290	19,397	10,580	10,580	22,924
22	MGTED - Management Allocation	1,704	142	142	142	142	142	142	165	132	142	127	140	146
23	SCENTRD - SUPPLY CENTER	(16,835)	759	(2,672)	(2,514)	900	(2,397)	(2,514)	834	(2,766)	(2,048)	759	(2,766)	(2,410)
24	STAFF - General & Administrative supt	190,192	250	250	250	250	250	3,167	152,136	250	32,639	250	250	250
25	STAFF - STAFF	44,893	0	0	0	0	0	0	44,893	0	0	0	0	0
26	STRAT10 - Grid Solutions Other	22,182	672	672	672	672	672	1,277	14,185	672	672	672	672	672
27	TEOPER - Trading Flr oper csts (labor)	30,128	480	480	480	480	480	480	24,848	480	480	480	480	480
28	TESUPPO - supp for BPM, lbr and exp	5,994	0	0	0	0	0	0	5,994	0	0	0	0	0
29	Other - Non-Specific	881,493	65,946	65,577	71,425	57,556	55,773	58,475	82,249	73,215	79,019	125,672	76,968	69,618
30	Total Other Services	1,412,198	88,925	73,251	100,964	86,773	67,182	112,193	340,909	76,015	133,861	153,502	83,210	96,413
31														
32	Total	1,547,198	94,325	81,351	121,214	94,973	75,282	141,893	343,609	79,065	148,711	161,602	91,310	113,963

SECTION G

WORKPAPERS

(not applicable)

SECTION H
WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2022-00372
 UNCOLLECTIBLE ACCOUNTS EXPENSE
 AVERAGE DISCOUNT RATE

WPH-a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Average
1	Charge offs	0.3659%	0.3656%	0.3683%	0.3686%	0.3722%	0.3665%	0.3619%	0.3711%	0.3685%	0.3689%	0.3751%	0.3660%	0.3682%
2	Collection Costs	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
3	Late Charges	-0.4015%	-0.4035%	-0.4039%	-0.4034%	-0.4021%	-0.4025%	-0.4000%	-0.3923%	-0.3966%	-0.3996%	-0.4024%	-0.3922%	-0.4000%
4	Time Value	<u>0.3255%</u>	<u>0.3278%</u>	<u>0.3255%</u>	<u>0.3248%</u>	<u>0.3199%</u>	<u>0.3260%</u>	<u>0.3280%</u>	<u>0.3212%</u>	<u>0.3381%</u>	<u>0.3607%</u>	<u>0.4073%</u>	<u>0.4362%</u>	<u>0.3451%</u>
5														
6	Total Discount	0.3400%	0.3400%	0.3400%	0.3400%	0.3400%	0.3400%	0.3400%	0.3500%	0.3600%	0.3800%	0.4300%	0.4600%	0.3633%
7														
8	Less: Time Value	<u>0.3255%</u>	<u>0.3278%</u>	<u>0.3255%</u>	<u>0.3248%</u>	<u>0.3199%</u>	<u>0.3260%</u>	<u>0.3280%</u>	<u>0.3212%</u>	<u>0.3381%</u>	<u>0.3607%</u>	<u>0.4073%</u>	<u>0.4362%</u>	<u>0.3451%</u>
9														
10	Uncollectible Factor	0.0145%	0.0122%	0.0145%	0.0152%	0.0201%	0.0140%	0.0120%	0.0288%	0.0219%	0.0193%	0.0227%	0.0238%	0.0182%

SECTION I
WORKPAPERS
(not applicable)

SECTION J

WORKPAPERS
(not applicable)

SECTION K

WORKPAPERS

(not applicable)

SECTION L

WORKPAPERS
(not applicable)

SECTION M

WORKPAPERS

(not applicable)

SECTION N

WORKPAPERS

(not applicable)