

**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 9**

**Duke Energy Kentucky, Inc.**  
**Case No. 2022-00372**  
**Forecasted Test Period Filing Requirements**  
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<b>Vol. #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Description</b>	<b>Sponsoring Witness</b>
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>	<p>Christopher R. Bauer</p> <p>Danielle L. Weatherston</p>
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. Sailers
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. Sailers
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"> <li>1. A copy of the public notice; and</li> <li>2. A hyperlink to the location on the commission's Web site where the case documents are available.</li> </ol> <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"> <li>1. Including notice with customer bills mailed no later than the date the application is submitted to the commission;</li> <li>2. Mailing a written notice to each customer no later than the date the application is submitted to the commission;</li> <li>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</li> <li>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.</li> </ol> <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 <a href="http://psc.ky.gov">http://psc.ky.gov</a>;</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

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(7)(v)**

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

**Description of Filing Requirement:**

If the utility provides electric, gas or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.

**Response:**

See attached Schedules FR 16(7)(v)-1 through FR 16(7)(v)-25 which contain the cost of service studies. See attached Work Paper FR-16(7)(v), for work papers supporting the cost of service study.

**Witness Responsible:**

James E. Ziolkowski

DUKE ENERGY KENTUCKY, INC.  
 FUNCTIONAL ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		2,247,062,477	1,401,670,499	138,646,386	706,745,592	2,247,062,477	0
3	TOTAL DEPRECIATION RESERVE		(863,836,939)	(694,281,082)	(9,852,681)	(159,703,176)	(863,836,939)	0
4	TOTAL RATE BASE ADJUSTMENTS		(206,550,673)	(91,697,568)	(22,088,576)	(92,764,529)	(206,550,673)	0
5	TOTAL RATE BASE		1,176,674,865	615,691,849	106,705,129	454,277,887	1,176,674,865	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		243,609,775	186,953,524	29,894,858	26,761,393	243,609,775	0
9	TOTAL DEPRECIATION EXPENSE		85,070,575	63,121,403	3,200,520	18,748,652	85,070,575	0
10	TOTAL OTHER TAX & MISC EXPENSE		21,624,340	11,402,793	1,915,363	8,306,184	21,624,340	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		350,304,690	261,477,720	35,010,741	53,816,229	350,304,690	0
12	NET FED INCOME TAX EXP ALLOWABLE		11,017,431	4,733,870	1,395,368	4,888,183	11,017,421	10
13	NET STATE INCOME TAX EXP ALLOWABLE		3,660,254	1,941,897	327,113	1,391,243	3,660,253	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		364,982,375	268,153,487	36,733,222	60,095,655	364,982,364	11
17								
18	RETURN ON RATE BASE		88,556,445	46,336,863	8,030,308	34,189,274	88,556,445	0
19	TOTAL OTHER OPERATING REVENUES		(1,936,836)	0	(67)	(1,936,769)	(1,936,836)	0
20	TOTAL ELECTRIC COST OF SERVICE		451,601,984	314,490,350	44,763,463	92,348,160	451,601,973	11







DUKE ENERGY KENTUCKY, INC.  
 FUNCTIONAL ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	2,519,025	1,288,255	234,546	996,224	2,519,025	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	381,694	195,202	35,540	150,952	381,694	0
10	NON-CASH OVERHEADS	NP29	1,935,257	989,710	180,192	765,355	1,935,257	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	194,154,405	99,292,504	18,077,717	76,784,184	194,154,405	0
13	TOTAL ACCOUNT 282		198,990,381	101,765,671	18,527,995	78,696,715	198,990,381	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	6,888,511	6,888,511	0	0	6,888,511	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		6,888,511	6,888,511	0	0	6,888,511	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	51,319,334	26,245,221	4,778,343	20,295,770	51,319,334	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		51,319,334	26,245,221	4,778,343	20,295,770	51,319,334	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		257,198,226	134,899,403	23,306,338	98,992,485	257,198,226	0









DUKE ENERGY KENTUCKY, INC.  
 FUNCTIONAL ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-1  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 10 OF 18

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL ELECTRIC	FUNCTIONAL			TOTAL AT ISSUE	ALL OTHER
				PRODUCTION	TRANSMISSION	DISTRIBUTION		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	56,849,990	56,849,990	0	0	56,849,990	0
3	TOTAL PRODUCTION DEPREC EXP.		56,849,990	56,849,990	0	0	56,849,990	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	2,887,562	0	2,887,562	0	2,887,562	0
7	TOTAL TRANSMISSION DEP. EXP.		2,887,562	0	2,887,562	0	2,887,562	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	17,719,056	0	709	17,718,347	17,719,056	0
11	TOTAL DIST. DEPREC EXP.		17,719,056	0	709	17,718,347	17,719,056	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	7,768,180	6,397,873	318,573	1,051,734	7,768,180	0
15	TOTAL GENERAL DEPREC EXP.		7,768,180	6,397,873	318,573	1,051,734	7,768,180	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(154,213)	(126,460)	(6,324)	(21,429)	(154,213)	0
19	TOTAL COM & OTHER DEPREC EXP.		(154,213)	(126,460)	(6,324)	(21,429)	(154,213)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		85,070,575	63,121,403	3,200,520	18,748,652	85,070,575	0

















DUKE ENERGY KENTUCKY, INC.  
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 1 OF 18

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		1,401,670,499	1,376,156,036	25,514,463	0	1,401,670,499	0
3	TOTAL DEPRECIATION RESERVE		(694,281,082)	(662,934,419)	(11,346,663)	0	(694,281,082)	0
4	TOTAL RATE BASE ADJUSTMENTS		(91,697,568)	(118,752,126)	27,054,558	0	(91,697,568)	0
5	TOTAL RATE BASE		615,691,849	574,469,491	41,222,358	0	615,691,849	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		186,953,524	12,575,764	174,377,760	0	186,953,524	0
9	TOTAL DEPRECIATION EXPENSE		63,121,403	61,176,056	1,945,347	0	63,121,403	0
10	TOTAL OTHER TAX & MISC EXPENSE		11,402,793	10,719,506	683,287	0	11,402,793	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		261,477,720	84,471,326	177,006,394	0	261,477,720	0
12	NET FED INCOME TAX EXP ALLOWABLE		4,733,899	4,809,620	(75,721)	0	4,733,899	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,941,904	1,646,919	294,985	0	1,941,904	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		268,153,523	90,927,865	177,225,658	0	268,153,523	0
17								
18	RETURN ON RATE BASE		46,336,969	43,234,709	3,102,260	0	46,336,969	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		314,490,492	134,162,574	180,327,918	0	314,490,492	0







DUKE ENERGY KENTUCKY, INC.  
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 5 OF 18

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0.00	0	0	0	0	0
5	LEASED METERS	NP29	0.00	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	1,288,255.00	1,262,451	25,804	0	1,288,255	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0.00	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0.00	0	0	0	0	0
9	CASUALTY LOSS	NP29	195,202.00	191,292	3,910	0	195,202	0
10	NON-CASH OVERHEADS	NP29	989,710.00	969,886	19,824	0	989,710	0
11	PLANT FAS 109	NP29	0.00	0	0	0	0	0
12	PR&E & MISCELLANEOUS	NP29	99,292,504.00	97,303,675	1,988,829	0	99,292,504	0
13	TOTAL ACCOUNT 282		101,765,671.00	99,727,304	2,038,367	0	101,765,671	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	6,888,511	6,888,511	0	0	6,888,511	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		6,888,511	6,888,511	0	0	6,888,511	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	26,245,221	25,719,529	525,692	0	26,245,221	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		26,245,221	25,719,529	525,692	0	26,245,221	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		134,899,403	132,335,344	2,564,059	0	134,899,403	0









DUKE ENERGY KENTUCKY, INC.  
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 10 OF 18

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 7						
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	56,849,990	56,849,990	0	0	56,849,990	0
3	TOTAL PRODUCTION DEPREC EXP.		56,849,990	56,849,990	0	0	56,849,990	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	6,397,873	4,413,125	1,984,748	0	6,397,873	0
15	TOTAL GENERAL DEPREC EXP.		6,397,873	4,413,125	1,984,748	0	6,397,873	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(126,460)	(87,059)	(39,401)	0	(126,460)	0
19	TOTAL COM & OTHER DEPREC EXP.		(126,460)	(87,059)	(39,401)	0	(126,460)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		63,121,403	61,176,056	1,945,347	0	63,121,403	0

DUKE ENERGY KENTUCKY, INC.  
 PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 11 OF 18

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	10,095,982	9,893,759	202,223	0	10,095,982	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		10,095,982	9,893,759	202,223	0	10,095,982	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,335,858	844,102	491,756	0	1,335,858	0
9	ELIMINATE DSM	A315	(106,947)	(67,578)	(39,369)	0	(106,947)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		1,228,911	776,524	452,387	0	1,228,911	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	77,900	49,223	28,677	0	77,900	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		77,900	49,223	28,677	0	77,900	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		11,402,793	10,719,506	683,287	0	11,402,793	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		186,953,524	12,575,764	174,377,760	0	186,953,524	0
23	TOTAL DEPRECIATION EXPENSE		63,121,403	61,176,056	1,945,347	0	63,121,403	0
24	TOTAL OTHER TAX & MISC EXPENSE		11,402,793	10,719,506	683,287	0	11,402,793	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		261,477,720	84,471,326	177,006,394	0	261,477,720	0







































































DUKE ENERGY KENTUCKY, INC.  
 PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00072  
 DATE: 12 MONTHS ANNUAL, 6 MONTHS ESTIMATED  
 TYPE OF FILING: \* ORIGINAL, UPDATED, REVISED

FR-167191-4  
 IS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 11 OF 18

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	CSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRD SECONDARY DISTRIBUTION	DP PRPDY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER PUMPING	TOTAL ATTITUDE	ALL OTHER
		0	0	0	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV.															
2	REAL ESTATE & PROPERTY TAX															
3	ANNUAL REAL ESTATE & PROPERTY TAX	76,863	76,863	56,701	0	322	0	0	30,849	25,363	631	9,697	916	2	262,223	0
4	TOTAL REAL ESTATE & PROPERTY TAX	76,863	76,863	56,701	0	322	0	0	30,849	25,363	631	9,697	916	2	262,223	0
5	MISCELLANEOUS TAXES															
6	PAYROLL	187,355	187,355	136,168	784	0	2,070	0	75,145	61,887	1,544	22,473	2,237	5	491,756	0
7	ELIMINATE DSM	(15,001)	(15,001)	(11,064)	(63)	0	(168)	0	(6,016)	(4,965)	(124)	(1,799)	(179)	0	(39,369)	0
8	FRANCHISE & LICENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ELIMINATE ESM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL MISCELLANEOUS TAXES	172,354	172,354	125,104	721	0	1,904	0	69,129	56,922	1,420	20,674	2,058	5	452,387	0
11	MISCELLANEOUS EXPENSES															
12	PSC MAINT. EXP ON INCREASE RESERVED FOR FUTURE USE	11,633	11,633	6,533	57	0	117	0	3,889	3,056	92	1,069	146	71	28,677	0
13	TOTAL MISCELLANEOUS EXPENSES	11,633	11,633	6,533	57	0	117	0	3,889	3,056	92	1,069	146	71	28,677	0
14	TOTAL OTHER TAX & MISC EXPENSE	269,850	269,850	182,368	1,059	322	2,070	0	103,876	85,354	2,143	31,460	3,122	78	663,287	0
15	FREELIMINARY SUMMARY															
16	TOTAL DEPRECIATION EXPENSE	66,425,940	66,425,940	49,006,274	277,281	0	733,759	6,976	26,546,024	21,945,201	540,769	7,668,087	793,556	17,02	174,377,769	0
17	TOTAL OTHER TAX & MISC EXPENSE	73,286	73,286	50,565	3,164	0	2,171	0	1,174	963	2,143	63,230	8,152	70	1,845,547	0
18	TOTAL OTHER TAX & MISC EXPENSE	67,463,216	67,463,216	49,743,097	281,262	0	744,769	7,001	27,046,802	22,274,735	553,011	8,099,477	805,002	1,840	177,009,354	0



















































DUKE ENERGY KENTUCKY, INC.  
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE  
CASE NO: 2022-00372  
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6  
WITNESS RESPONSIBLE:  
JAMES E. ZIOLKOWSKI  
PAGE 1 OF 18

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		138,646,386	138,616,689	0	29,697	138,646,386	0
3	TOTAL DEPRECIATION RESERVE		(9,852,681)	(9,843,070)	0	(9,611)	(9,852,681)	0
4	TOTAL RATE BASE ADJUSTMENTS		(22,088,576)	(22,085,322)	0	(3,254)	(22,088,576)	0
5	TOTAL RATE BASE		106,705,129	106,688,297	0	16,832	106,705,129	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		29,894,858	29,893,146	0	1,712	29,894,858	0
9	TOTAL DEPRECIATION EXPENSE		3,200,520	3,199,687	0	833	3,200,520	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,915,363	1,915,029	0	334	1,915,363	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		35,010,741	35,007,862	0	2,879	35,010,741	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,395,368	1,395,248	0	120	1,395,368	0
13	NET STATE INCOME TAX EXP ALLOWABLE		327,113	327,056	0	57	327,113	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		36,733,222	36,730,166	0	3,056	36,733,222	0
17								
18	RETURN ON RATE BASE		8,030,308	8,029,023	0	1,285	8,030,308	0
19	TOTAL OTHER OPERATING REVENUES		(67)	0	0	(67)	(67)	0
20	TOTAL ELECTRIC COST OF SERVICE		44,763,463	44,759,189	0	4,274	44,763,463	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
	Schedule 2							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	134,522,697	134,522,697	0	0	134,522,697	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		134,522,697	134,522,697	0	0	134,522,697	0
12	TOTAL PROD & TRANS PLANT		134,522,697	134,522,697	0	0	134,522,697	0
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	28,039	0	0	28,039	28,039	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RMP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		28,039	0	0	28,039	28,039	0
39	TOTAL TRANS & DIST PLANT		134,550,736	134,522,697	0	28,039	134,550,736	0
40	TOTAL GROSS PTD PLANT		134,550,736	134,522,697	0	28,039	134,550,736	0
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	2,727,793	2,727,793	0	0	2,727,793	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	1,105	0	0	1,105	1,105	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		2,728,898	2,727,793	0	1,105	2,728,898	0
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	1,366,199	1,366,199	0	0	1,366,199	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	553	0	0	553	553	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,366,752	1,366,199	0	553	1,366,752	0
65	GROSS ELECTRIC PLANT IN SERVICE		138,648,388	138,616,689	0	29,697	138,646,386	0





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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	234,546	234,508	0	38	234,546	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	35,540	35,534	0	6	35,540	0
10	NON-CASH OVERHEADS	NP29	180,192	180,163	0	29	180,192	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	18,077,717	18,074,825	0	2,892	18,077,717	0
13	TOTAL ACCOUNT 282		18,527,995	18,525,030	0	2,965	18,527,995	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	4,778,343	4,777,578	0	765	4,778,343	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		4,778,343	4,777,578	0	765	4,778,343	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		23,306,338	23,302,608	0	3,730	23,306,338	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(455)	(455)	0	0	(455)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(455)	(455)	0	0	(455)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(455)	(455)	0	0	(455)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
			3	4	5			
1	NET ORIGINAL COST RATE BASE		105,486,912	105,470,556	0	16,356	105,486,912	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,170,225	1,169,757	0	468	1,170,225	0
7	FUEL	K301	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		1,170,225	1,169,757	0	468	1,170,225	0
10	TOTAL MATERIALS & SUPPLIES		1,170,225	1,169,757	0	468	1,170,225	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	47,992	47,984	0	8	47,992	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		47,992	47,984	0	8	47,992	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		1,218,217	1,217,741	0	476	1,218,217	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(23,306,338)	(23,302,608)	0	(3,730)	(23,306,338)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(455)	(455)	0	0	(455)	0
31	TOTAL WORKING CAPITAL		1,218,217	1,217,741	0	476	1,218,217	0
32	TOTAL RATE BASE ADJUSTMENTS		(22,088,576)	(22,085,322)	0	(3,254)	(22,088,576)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		128,793,705	128,773,619	0	20,086	128,793,705	0
36	TOTAL RATE BASE ADJUSTMENTS		(22,088,576)	(22,085,322)	0	(3,254)	(22,088,576)	0
37	TOTAL RATE BASE		106,705,129	106,688,297	0	16,832	106,705,129	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	
40	RETURN ON RATE BASE		8,024,226	8,022,960	0	1,266	8,024,226	0
41								
42	ELECTRIC RATE BASE	RB99	106,700,877	106,683,805	0	17,072	106,700,877	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	
44	RETURN ON RATE BASE		8,030,308	8,029,023	0	1,285	8,030,308	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	25,836,216	25,836,216	0	0	25,836,216	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		25,836,216	25,836,216	0	0	25,836,216	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	2,906,856	2,906,856	0	0	2,906,856	0
26	TOTAL REGIONAL MARKET O&M		2,906,856	2,906,856	0	0	2,906,856	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	463	0	0	463	463	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		463	0	0	463	463	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	10,205	0	0	10,205	10,205	0
53	METER READING	K407	117	0	0	117	117	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(13,958)	0	0	(13,958)	(13,958)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	4,284	0	0	4,284	4,284	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		648	0	0	648	648	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0
5								
6	SALES							
7	SALES EXPENSE	K405	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0
13	TRANSMISSION	T349	1,509,243	1,509,243	0	0	1,509,243	0
14	DISTRIBUTION	D349	177	0	0	177	177	0
15	CUSTOMER ACCOUNTING	C319	611	0	0	611	611	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,510,031	1,509,243	0	788	1,510,031	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	9,320	9,315	0	5	9,320	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(267,615)	(267,476)	0	(139)	(267,615)	0
22	ELIMINATE DSM	A315	(9,922)	(9,917)	0	(5)	(9,922)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(41,396)	(41,374)	0	(22)	(41,396)	0
25	ELIMINATE MISC EXPENSES	A315	(42,922)	(42,900)	0	(22)	(42,922)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSK MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(89,917)	(89,870)	0	(47)	(89,917)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	83,096	83,053	0	43	83,096	0
33	TOTAL ADMIN. & GENERAL		1,150,675	1,150,074	0	601	1,150,675	0
34								
35	TOTAL O & M EXPENSE		29,894,858	29,893,146	0	1,712	29,894,858	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	2,887,562	2,887,562	0	0	2,887,562	0
7	TOTAL TRANSMISSION DEP. EXP.		2,887,562	2,887,562	0	0	2,887,562	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	709	0	0	709	709	0
11	TOTAL DIST. DEPREC EXP.		709	0	0	709	709	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	318,573	318,446	0	127	318,573	0
15	TOTAL GENERAL DEPREC EXP.		318,573	318,446	0	127	318,573	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(6,324)	(6,321)	0	(3)	(6,324)	0
19	TOTAL COM & OTHER DEPREC EXP.		(6,324)	(6,321)	0	(3)	(6,324)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		3,200,520	3,199,687	0	833	3,200,520	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,838,128	1,837,834	0	294	1,838,128	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,838,128	1,837,834	0	294	1,838,128	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	78,952	78,911	0	41	78,952	0
9	ELIMINATE DSM	A315	(6,321)	(6,318)	0	(3)	(6,321)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		72,631	72,593	0	38	72,631	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	4,604	4,602	0	2	4,604	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		4,604	4,602	0	2	4,604	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,915,363	1,915,029	0	334	1,915,363	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		29,894,858	29,893,146	0	1,712	29,894,858	0
23	TOTAL DEPRECIATION EXPENSE		3,200,520	3,199,687	0	833	3,200,520	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,915,363	1,915,029	0	334	1,915,363	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		35,010,741	35,007,862	0	2,879	35,010,741	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	2,232,766	2,232,409	0	357	2,232,766	0
4	TOTAL INTEREST EXPENSE		2,232,766	2,232,409	0	357	2,232,766	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(1,310,990)	(1,310,649)	0	(341)	(1,310,990)	0
8	PERMANENT DIFFERENCES	A367	(5,958)	(5,955)	0	(3)	(5,958)	0
9	TEMPORARY DIFFERENCES	DE49	1,505,759	1,505,368	0	391	1,505,759	0
10	TOTAL OTHER DEDUCTIONS		188,811	188,764	0	47	188,811	0
11								
12	NET DEDUCTIONS AND ADDITIONS		2,421,577	2,421,173	0	404	2,421,577	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	108,332	108,326	0	6	108,332	0
16	AMORT OF DEFERRED MERGER COST	A367	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A367	(190,035)	(189,936)	0	(99)	(190,035)	0
20	TOTAL FED DEF IT (410 & 411)		(81,703)	(81,610)	0	(93)	(81,703)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(81,703)	(81,610)	0	(93)	(81,703)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(81,703)	(81,610)	0	(93)	(81,703)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		8,030,308	8,029,023	0	1,285	8,030,308	0
38	NET DEDUCTIONS AND ADDITIONS		(2,421,577)	(2,421,173)	0	(404)	(2,421,577)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(81,703)	(81,610)	0	(93)	(81,703)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		29,572	29,557	0	15	29,572	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		5,556,600	5,555,797	0	803	5,556,600	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		1,477,071	1,476,858	0	213	1,477,071	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(81,703)	(81,610)	0	(93)	(81,703)	0
47	NET FED INCOME TAX ALLOWABLE		1,395,368	1,395,248	0	120	1,395,368	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		1,477,071	1,476,858	0	213	1,477,071	0
53	NET FED INCOME TAX PAYABLE		1,477,071	1,476,858	0	213	1,477,071	0



DUKE ENERGY KENTUCKY, INC.  
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE  
CASE NO: 2022-00372  
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6  
WITNESS RESPONSIBLE:  
JAMES E. ZIOLKOWSKI  
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	6	0	0	6	6	0
3	RECONNECTION CHARGES	K405	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	9	0	0	9	9	0
5	RENTS	D249	52	0	0	52	52	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		67	0	0	67	67	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		35,010,741	35,007,862	0	2,879	35,010,741	0
14	RETURN ON RATE BASE		8,030,308	8,029,023	0	1,285	8,030,308	0
15	NET FED INCOME TAX ALLOWABLE		1,395,368	1,395,248	0	120	1,395,368	0
16	NET STATE INCOME TAX ALLOWABLE		327,113	327,056	0	57	327,113	0
17	TOTAL OTHER OPERATING REVENUES		(67)	0	0	(67)	(67)	0
18	SUBTOTAL B		44,763,463	44,759,189	0	4,274	44,763,463	0
19								
20	TOTAL OTHER OPERATING REVENUES		67	0	0	67	67	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		67	0	0	67	67	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		44,763,463	44,759,189	0	4,274	44,763,463	0
31								
32	PROPOSED REVENUES		15,440,962	15,432,933	0	8,029	15,440,962	0
33	TOTAL ELECTRIC COST OF SERVICE		(44,763,463)	(44,759,189)	0	(4,274)	(44,763,463)	0
34	EXCESS REVENUES		(29,322,501)	(29,326,256)	0	3,755	(29,322,501)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(7,308,667)	(7,309,603)	0	936	(7,308,667)	0
37	EXCESS RETURN		(22,013,834)	(22,016,653)	0	2,819	(22,013,834)	0



DUKE ENERGY KENTUCKY, INC.  
 TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		663,503	663,503	0	0	663,503	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		663,503	663,503	0	0	663,503	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,532,788	1,532,788	0	0	1,532,788	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		673,122	673,122	0	0	673,122	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		673,122	673,122	0	0	673,122	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		28,039	0	0	28,039	28,039	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		673,122	673,122	0	0	673,122	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		147,311	0	0	147,311	147,311	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,013,759,226	0	4,013,759,226	0	4,013,759,226	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,013,759,226	0	4,013,759,226	0	4,013,759,226	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		3,995,541,785	0	3,995,541,785	0	3,995,541,785	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	1	0	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		146,427	0	0.00000	146,427	146,427	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METERS	External		16,284,211	0	0	16,284,211	16,284,211	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		161,072	0	0	161,072	161,072	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		10,683,011	0	0	10,683,011	10,683,011	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,000,458,319	0	4,000,458,319	0	4,000,458,319	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	37,311,828	37,308,265	0	3,563	37,311,828	0
40	PROPOSED REVENUES	A357	R602	15,440,962	15,432,933	0	8,029	15,440,962	0

DUKE ENERGY KENTUCKY, INC.  
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE  
CASE NO: 2022-00372  
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6  
WITNESS RESPONSIBLE:  
JAMES E. ZIOLKOWSKI  
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.1		1	2	3	4	5		
1	PRESENT REVENUES	Internal		37,311,828	37,308,265	0	3,563	37,311,828	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.99990	0.00000	0.00010	1.00000	0.00000
3	PROPOSED REVENUES	Internal		15,440,962	15,432,933	0	8,029	15,440,962	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.99948	0.00000	0.00052	1.00000	0.00000
5									
6	<b>WEIGHTED RATIOS</b>								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.99979	0.00000	0.00021	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.99960	0.00000	0.00040	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.99960	0.00000	0.00040	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.99979	0.00000	0.00021	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.99902	0.00000	0.00098	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.99985	0.00000	0.00015	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.99960	0.00000	0.00040	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.99959	0.00000	0.00041	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.99984	0.00000	0.00016	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.99960	0.00000	0.00040	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.99983	0.00000	0.00017	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.99961	0.00000	0.00039	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.99984	0.00000	0.00016	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.99984	0.00000	0.00016	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000

DUKE ENERGY KENTUCKY, INC.  
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE  
CASE NO: 2022-00372  
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-5  
WITNESS RESPONSIBLE:  
JAMES E. ZIOLKOWSKI  
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.2		1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.99994	0.00000	0.00006	1.00000	0.00000
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.99948	0.00000	0.00052	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.99948	0.00000	0.00052	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.99960	0.00000	0.00040	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.99953	0.00000	0.00047	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.99974	0.00000	0.00026	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.99984	0.00000	0.00016	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.99948	0.00000	0.00052	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.99983	0.00000	0.00017	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.99992	0.00000	0.00008	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.99990	0.00000	0.00010	1.00000	0.00000
40									
41	WAGES & SALARIES (K600-K639)								
42	WTD RATIOS	Internal	K669						





















































DUKE ENERGY KENTUCKY, INC.  
 TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE  
 CASE NO: 2023-00372  
 DTR: 12 MONTHS ACTUAL & 6 MONTHS ESTIMATED  
 TYPE OF FILING: A - ORIGINAL, UPDATED - REBID

LINE	NO.	DESCRIPTION	ALLO	TOTAL TRANSMISSION ENERGY	ES RESIDUAL DISTRIBUTION	DS SECONDARY DISTRIBUTION	DSQL SECONDARY DISTRIBUTION	EM SECONDARY DISTRIBUTION	OP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1		CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	K445	TOTAL CUSTOM SERVICE & INFO		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		INFORMATIONAL & INSTRUCTIONAL ADV.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	K445	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		TOTAL SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		ADMINISTRATIVE & GENERAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		PRODUCTION - DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		PRODUCTION - ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		DISTRIBUTION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17		TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		PRODUCE & WAREHOUSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		RIDER ESM ELIMINATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		ELIMINATE DSM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		ELIMINATE DSM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		PERSONNEL COSTS EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24		PERSONNEL COSTS EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		ELIMINATE MERGER COSTS AND CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		ANNUALIZE KY PFC MAINT TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		REMOVE INCENTIVE COMP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		CREDIT CARD FEE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		AMORTIZATION OF DEFERRED ASSET		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		AMORTIZATION OF DEFERRED EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32		TOTAL ADMIN. & GENERAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		TOTAL O & M EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34				0	0	0	0	0	0	0	0	0	0	0	0	0	0
35				0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule 4.1



























LINE NO.	ACCOUNT	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTS	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INCTAXES (321)															
4	LIBERALIZED DEPRECIATION															
5	CONTRIBUTION															
6	CONTRIB AID CONST															
7	TAX INTEREST EXPENSING DEPR															
8	AFUDC IN DEBT															
9	CASUALTY LOSS															
10	PLANT REPAIRS															
11	PLANT REPAIRS															
12	PP&E MISCELLANEOUS															
13	TOTAL ACCOUNT 282		2,892	2,354	501	0	5	0	17	10	2	3	0	0	2,892	0
14	ACCUMULATED DEFERRED INCOME TAXES															
15	TRANSITION FROM GAS TO PGM															
16	DEFERRED PLANT COSTS															
17	MISCELLANEOUS															
18	ENVIRONMENTAL RESERVE															
19	POST-PAID SERVICE CARRYING COSTS															
20	LOSS ON REACQUIRED DEBT															
21	VACATION PAY ACCRUAL															
22	NON-AMI METERS RETIRED EARLY															
23	PENSION EXPENSE															
24	MISCELLANEOUS															
25	TOTAL ACCOUNT 283		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	OTHER ACCUMULATED DEFERRED INCOME TAXES															
27	EXCESS ADIT															
28	CUSTOMER SERVICE DEPOSITS															
29	CUSTOMER SERVICE DEPOSITS															
30	INVESTMENT TAX CREDIT															
31	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		765	622	133	0	1	0	4	3	1	1	0	0	765	0
32	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		765	622	133	0	1	0	4	3	1	1	0	0	765	0
33	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		3,730	3,029	647	0	6	0	21	13	3	4	0	0	3,730	0











DUKE ENERGY KENTUCKY, INC.  
 TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00172  
 DATA: 12 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-1621(04)9  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 11 OF 18

LINE NO.	OTHER TAXES & MISC EXPENSES	Schedule #											TOTAL	ALL				
		TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING			OTHER WATER PUMPING	TOTAL AT ISSUE	OTHER	
1	TAXES OTHER THAN GAS & REV																	
2	REAL ESTATE PROPERTY TAX																	
3	ANNUALIZE PROPERTY TAX																	
4	TOTAL REAL ESTATE & PROPERTY TAX	284	240	51	0	0	0	0	0	0	0	0	0	0	0	0	284	0
5	MISCELLANEOUS TAXES	284	240	51	0	0	0	0	0	0	0	0	0	0	0	0	284	0
6	PAYROLL	41	35	4	0	0	0	0	0	0	0	0	0	0	0	0	41	0
7	ELMINATE DSA	(3)	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)	0
8	FRANCHISE LICENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ELMINATE FEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL MISCELLANEOUS TAXES	38	32	4	0	0	0	0	0	0	0	0	0	0	0	0	38	0
11	MISCELLANEOUS EXPENSES																	
12	PERMANT EXP ON INCREASE																	
13	RESERVED FOR FUTURE USE																	
14	TOTAL MISCELLANEOUS EXPENSES	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	2	0
15	TOTAL OTHER TAX & MISC EXPENSE	334	273	56	0	0	0	0	0	0	0	0	0	0	0	0	334	0
16	PRELIMINARY SUMMARY																	
17	TOTAL OCM EXPENSE	1712	1450	199	0	1	0	0	0	21	0	0	0	0	0	0	1712	0
18	TOTAL OTHER TAX & MISC EXPENSE	334	273	56	0	0	0	0	0	0	0	0	0	0	0	0	334	0
19	TOTAL OTHER TAX EXCL INCOME & REV TAX	2,078	2,404	352	0	2	0	0	0	41	0	0	0	0	0	0	2,078	0



LINE NO.	STATE INCOME TAX BASED ON RETURN	AK	RESIDENTIAL	RS	DS	CEFL	EH	SP	DT SEC	DT PRI	DP	TT	LT	OTHER	TOTAL	ALL
		CUSTOMER	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	TIME OF DAY	LIGHTING	WATER PUMPING	AT ISSUE	OTHER
		3	4	5	6	7	8	9	10	11	12	13				
1	DEDUCTIONS IN ADDITION TO 1921															
2	KY TAXABLE INCOME ADJUSTMENT	215	178	37				1	1	1					219	0
3	RESERVED FOR FUTURE USE	215	178	37											215	0
4	DEDUCTIONS IN ADD TO 1671															
5	STATE INCOME TAX ADJUSTMENTS															
6	STATE PROV DEF INC TAX (410 & 411)	15	13	2				0	0	0					15	0
7	OTHER DEFERRED INCOME TAXES, NET															
8	TOT STATE PROV DEF IT (410 & 411)	15	13	2				0	0	0					15	0
9	OTHER SIT ADJUSTMENTS															
10	CURRENT TAX PAYABLE ADJUSTMENT															
11	OTHER SIT ADJUSTMENTS															
12	OTHER SIT ADJUSTMENTS															
13	OTHER SIT ADJUSTMENTS															
14	TOTAL STATE INC TAX ADJUSTMENT	15	13	2				0	0	0					15	0
15	INCOME TAX BASED ON RETURN															
16	SUMMARY OF SIT CALCULATION															
17	RETURN ON RATE BASE	1,285	1,044	246				6	11	5	1	2		0	1,285	0
18	NET FED INCOME TAX ALLOWABLE	(420)	(331)	(89)				(1)	(2)	(1)	(1)	0		0	130	0
19	NET FED DEFICIT/ADDITIONS	0	(178)	(27)				0	(1)	(1)	(1)	0		0	(404)	0
20	RESERVED	15	13	2				0	0	0				0	(215)	0
21	TOTAL STATE INC TAX ADJ	15	13	2				0	0	0				0	15	0
22	BASE FOR SIT COMPUTATION	801	838	144				4	4	3	1	3		0	801	0
23	SIT FACTOR (410 & 410)	0.05220788	0.05220788	0.05220788				0.05220788	0.05220788	0.05220788	0.05220788	0.05220788		0.05220788	0.05220788	0
24	TOTAL STATE INC TAX ADJ	15	13	2				0	0	0				0	15	0
25	STATE INCOME TAX PAYABLE	42	34	8				0	0	0				0	42	0
26	OTHER SIT ADJUSTMENTS															
27	NET STATE INC TAX PAYABLE	42	34	8				0	0	0				0	42	0
28	COMPOSITE TAX RATE	0.248251	0.248251	0.248251				0.248251	0.248251	0.248251	0.248251	0.248251		0.248251	0.248251	0











DUKE ENERGY KENTUCKY, INC.  
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 1 OF 18

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		706,745,592	533,204,452	0	173,541,140	706,745,592	0
3	TOTAL DEPRECIATION RESERVE		(159,703,176)	(99,138,303)	0	(60,564,873)	(159,703,176)	0
4	TOTAL RATE BASE ADJUSTMENTS		(92,764,529)	(78,634,244)	0	(14,130,285)	(92,764,529)	0
5	TOTAL RATE BASE		454,277,887	355,431,905	0	98,845,982	454,277,887	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		26,761,393	14,989,829	0	11,771,564	26,761,393	0
9	TOTAL DEPRECIATION EXPENSE		18,748,652	14,229,529	0	4,519,123	18,748,652	0
10	TOTAL OTHER TAX & MISC EXPENSE		8,306,184	6,460,593	0	1,845,591	8,306,184	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		53,816,229	35,679,951	0	18,136,278	53,816,229	0
12	NET FED INCOME TAX EXP ALLOWABLE		4,888,183	4,255,043	0	633,140	4,888,183	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,391,243	1,053,559	0	337,684	1,391,243	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		60,095,655	40,988,553	0	19,107,102	60,095,655	0
17								
18	RETURN ON RATE BASE		34,189,274	26,851,230	0	7,338,044	34,189,274	0
19	TOTAL OTHER OPERATING REVENUES		(1,936,769)	(1,340,553)	0	(596,216)	(1,936,769)	0
20	TOTAL ELECTRIC COST OF SERVICE		92,348,160	66,499,230	0	25,848,930	92,348,160	0







LINE NO.	SUBSTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	996,224	792,994	0	203,260	996,224	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	150,952	120,153	0	30,799	150,952	0
10	NON-CASH OVERHEADS	NP29	765,355	609,200	0	156,155	765,355	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	76,784,184	61,117,907	0	15,666,277	76,784,184	0
13	TOTAL ACCOUNT 282		78,696,715	62,640,224	0	16,056,491	78,696,715	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	20,295,770	16,154,824	0	4,140,946	20,295,770	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBSTRACTIVE ADJUSTMENTS		20,295,770	16,154,824	0	4,140,946	20,295,770	0
35								
36	TOTAL SUBSTRACTIVE RATE BASE ADJUSTMENTS		98,992,485	78,795,048	0	20,197,437	98,992,485	0

DUKE ENERGY KENTUCKY, INC.  
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(2,940)	(1,451)	0	(1,489)	(2,940)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(2,940)	(1,451)	0	(1,489)	(2,940)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(2,940)	(1,451)	0	(1,489)	(2,940)	0





DUKE ENERGY KENTUCKY, INC.  
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE  
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 JAMES E. ZIOLKOWSKI  
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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	307,484	0	0	307,484	307,484	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		307,484	0	0	307,484	307,484	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,421,897	0	0	1,421,897	1,421,897	0
8	TOTAL SALES EXPENSE		1,421,897	0	0	1,421,897	1,421,897	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0
14	DISTRIBUTION	D349	5,783,107	4,813,222	0	969,885	5,783,107	0
15	CUSTOMER ACCOUNTING	C319	3,818,964	0	0	3,818,964	3,818,964	0
16	CUSTOMER SERVICE & INFORMATION	C331	151,166	0	0	151,166	151,166	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		9,753,237	4,813,222	0	4,940,015	9,753,237	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	60,192	29,705	0	30,487	60,192	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(1,728,404)	(852,967)	0	(875,437)	(1,728,404)	0
22	ELIMINATE DSM	A315	(64,079)	(31,623)	0	(32,456)	(64,079)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(267,358)	(131,941)	0	(135,417)	(267,358)	0
25	ELIMINATE MISC EXPENSES	A315	(277,217)	(136,807)	0	(140,410)	(277,217)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(580,735)	(286,593)	0	(294,142)	(580,735)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	536,681	264,852	0	271,829	536,681	0
33	TOTAL ADMIN. & GENERAL		7,432,317	3,667,848	0	3,764,469	7,432,317	0
34								
35	TOTAL O & M EXPENSE		26,761,393	14,989,829	0	11,771,564	26,761,393	0

DUKE ENERGY KENTUCKY, INC.  
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	17,718,347	14,259,903	0	3,458,444	17,718,347	0
11	TOTAL DIST. DEPREC EXP.		17,718,347	14,259,903	0	3,458,444	17,718,347	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	1,051,734	(30,237)	0	1,081,971	1,051,734	0
15	TOTAL GENERAL DEPREC EXP.		1,051,734	(30,237)	0	1,081,971	1,051,734	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(21,429)	(137)	0	(21,292)	(21,429)	0
19	TOTAL COM & OTHER DEPREC EXP.		(21,429)	(137)	0	(21,292)	(21,429)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		18,748,652	14,229,529	0	4,519,123	18,748,652	0

DUKE ENERGY KENTUCKY, INC.  
DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE  
CASE NO: 2022-00372  
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10  
WITNESS RESPONSIBLE:  
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule B			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	7,807,354	6,214,420	0	1,592,934	7,807,354	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		7,807,354	6,214,420	0	1,592,934	7,807,354	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	509,918	251,645	0	258,273	509,918	0
9	ELIMINATE DSM	A315	(40,823)	(20,146)	0	(20,677)	(40,823)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		469,095	231,499	0	237,596	469,095	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	29,735	14,674	0	15,061	29,735	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		29,735	14,674	0	15,061	29,735	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		8,306,184	6,460,593	0	1,845,591	8,306,184	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		26,761,393	14,989,829	0	11,771,564	26,761,393	0
23	TOTAL DEPRECIATION EXPENSE		18,748,652	14,229,529	0	4,519,123	18,748,652	0
24	TOTAL OTHER TAX & MISC EXPENSE		8,306,184	6,460,593	0	1,845,591	8,306,184	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		53,816,229	35,679,951	0	18,138,278	53,816,229	0

DUKE ENERGY KENTUCKY, INC.  
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10  
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 JAMES E. ZIOLKOWSKI  
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS:							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	9,506,067	7,465,780	0	2,040,287	9,506,067	0
4	TOTAL INTEREST EXPENSE		9,506,067	7,465,780	0	2,040,287	9,506,067	0
5								
6	OTHER DEDUCTIONS:							
7	DEPREC EXCESS TAX-BOOK	DE49	(7,680,197)	(5,828,962)	0	(1,851,235)	(7,680,197)	0
8	PERMANENT DIFFERENCES	A357	(38,483)	(18,991)	0	(19,492)	(38,483)	0
9	TEMPORARY DIFFERENCES	DE49	8,821,220	6,694,953	0	2,126,267	8,821,220	0
10	TOTAL OTHER DEDUCTIONS		1,102,540	847,000	0	255,540	1,102,540	0
11								
12	NET DEDUCTIONS AND ADDITIONS		10,608,607	8,312,780	0	2,295,827	10,608,607	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	96,971	54,316	0	42,655	96,971	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(1,227,355)	(605,700)	0	(621,655)	(1,227,355)	0
20	TOTAL FED DEF IT (410 & 411)		(1,130,384)	(551,384)	0	(579,000)	(1,130,384)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(1,130,384)	(551,384)	0	(579,000)	(1,130,384)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(1,130,384)	(551,384)	0	(579,000)	(1,130,384)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		34,189,274	26,851,230	0	7,338,044	34,189,274	0
38	NET DEDUCTIONS AND ADDITIONS		(10,608,607)	(8,312,780)	0	(2,295,827)	(10,608,607)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(1,130,384)	(551,384)	0	(579,000)	(1,130,384)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		190,991	94,254	0	96,737	190,991	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		22,641,274	18,081,320	0	4,559,954	22,641,274	0
43								
44	FIT FACTOR K190(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		6,018,567	4,806,427	0	1,212,140	6,018,567	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(1,130,384)	(551,384)	0	(579,000)	(1,130,384)	0
47	NET FED INCOME TAX ALLOWABLE		4,888,183	4,255,043	0	633,140	4,888,183	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		6,018,567	4,806,427	0	1,212,140	6,018,567	0
52								
53	NET FED INCOME TAX PAYABLE		6,018,567	4,806,427	0	1,212,140	6,018,567	0



DUKE ENERGY KENTUCKY, INC.  
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 10		3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	148,398	119,432	0	28,966	148,398	0
3	RECONNECTION CHARGES	K405	58,092	0	0	58,092	58,092	0
4	POLE & LINE ATTACHMENTS	D249	217,335	174,913	0	42,422	217,335	0
5	RENTS	D249	1,299,944	1,046,208	0	253,736	1,299,944	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	169,500	0	0	169,500	169,500	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	43,500	0	0	43,500	43,500	0
10	TOTAL OTHER OPERATING REVS		1,936,769	1,340,553	0	596,216	1,936,769	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		53,816,229	35,679,951	0	18,136,278	53,816,229	0
14	RETURN ON RATE BASE		34,189,274	26,851,230	0	7,338,044	34,189,274	0
15	NET FED INCOME TAX ALLOWABLE		4,888,183	4,255,043	0	633,140	4,888,183	0
16	NET STATE INCOME TAX ALLOWABLE		1,391,243	1,053,559	0	337,684	1,391,243	0
17	TOTAL OTHER OPERATING REVENUES		(1,936,769)	(1,340,553)	0	(596,216)	(1,936,769)	0
18	SUBTOTAL B		92,348,160	66,499,230	0	25,848,930	92,348,160	0
19								
20	TOTAL OTHER OPERATING REVENUES		1,936,769	1,340,553	0	596,216	1,936,769	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		1,936,769	1,340,553	0	596,216	1,936,769	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		92,348,160	66,499,230	0	25,848,930	92,348,160	0
31								
32	PROPOSED REVENUES		99,726,330	49,214,944	0	50,511,386	99,726,330	0
33	TOTAL ELECTRIC COST OF SERVICE		(92,348,160)	(66,499,230)	0	(25,848,930)	(92,348,160)	0
34	EXCESS REVENUES		7,378,170	(17,284,286)	0	24,662,456	7,378,170	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		1,839,017	(4,308,129)	0	6,147,146	1,839,017	0
37	EXCESS RETURN		5,539,153	(12,976,157)	0	18,515,310	5,539,153	0







DUKE ENERGY KENTUCKY, INC.  
 DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10  
 WITNESS RESPONSIBLE:  
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LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
					DEMAND	ENERGY	CUSTOMER		
	Schedule 12.2		1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.83229	0.00000	0.16771	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.56013	0.00000	0.43987	1.00000	0.00000
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.83229	0.00000	0.16771	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.49350	0.00000	0.50650	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.49350	0.00000	0.50650	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.80481	0.00000	0.19519	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	(0.02875)	0.00000	1.02875	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.00639	0.00000	0.99361	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.75896	0.00000	0.24104	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.79697	0.00000	0.20403	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.49350	0.00000	0.50650	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.77781	0.00000	0.22219	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.66300	0.00000	0.33700	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.72009	0.00000	0.27991	1.00000	0.00000





































DUKE ENERGY KENTUCKY, INC.  
 DISTRIBUTION ENERGY ALLOCATOR - ELECTRIC COST OF SERVICE  
 CASE NO. 2022-0027Z  
 DATA PERIODS: ACTUAL, & 9 MONTHS ESTIMATED  
 TYPE OF FILING: ORIGINAL UPDATED, REVISED

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION ENERGY	DS RESIDENTIAL	DS SECONDARY DISTRIBUTION	DS PRIMARY DISTRIBUTION	DS SEC SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	BY SEC SECONDARY DISTRIBUTION	BY PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION																
2	GROSS ELECTRIC PLANT IN SERVICE																
3	TOTAL DEPRECIATION RESERVE																
4	TOTAL RATE BASE ADJUSTMENTS																
5	TOTAL RATE BASE																
6	OPERATING EXPENSES																
7	TOTAL O&M EXPENSE																
8	TOTAL DEPRECIATION EXPENSE																
9	TOTAL OTHER TAX & MISC EXPENSE																
10	TOTAL OPERATING EXPENSE																
11	TOTAL CAPITAL EXPENSE																
12	NET STATE INCOME TAX ALLOWABLE																
13	NET STATE INCOME TAX EXP ALLOWABLE																
14	RESERVED																
15	REVENUE TAX																
16	TOTAL OPERATING EXPENSE																
17	RETURN ON RATE BASE																
18	TOTAL OTHER OPERATING REVENUES																
19	TOTAL ELECTRIC COST OF SERVICE																
20																	

SCHEDULE 1

02/23



























LINE NO.	ROF, TAX RATES & SPEC FACTORS	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL RATIO	DS SECONDARY DISTRIBUTION	QSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS															
3	LONG TERM DEBT		803,840,542	0.4871												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		195,687,559	0.3251												
6	SHORT TERM DEBT		13,333,344	0.0000												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		1,033,133,542	1.0000												
9	COST OF CAPITAL															
10	LONG TERM DEBT		0.04377													
11	PREFERRED STOCK		0.0000													
12	COMMON STOCK		0.10320													
13	SHORT TERM DEBT		0.04739													
14	UNAMORTIZED DISCOUNT		0.00000													
15	WEIGHTED COST OF CAPITAL															
16	LONG TERM DEBT		0.0101													
17	PREFERRED STOCK		0.0000													
18	COMMON STOCK		0.0543													
19	SHORT TERM DEBT		0.0118													
20	UNAMORTIZED DISCOUNT		0.0000													
21	TOT RATE OF RETURN ALLOWABLE		0.0752													
22	TAX RATES AND SPECIAL FACTORS															
23	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
25	STATE INCOME TAX RATE		0.04669	0.04669	0.04669	0.04669	0.04669	0.04669	0.04669	0.04669	0.04669	0.04669	0.04669	0.04669	0.04669	0.04669
26	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27																
28																
29																

Schedule 11







LINE	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS REVENUE	DS SECONDARY DISTRIBUTION	GRFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	FR SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	PS PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION		173,541,140	145,581,262	16,522,359	17,434	169,075	18,042	417,279	178,431	48,912	45,935	8,398,796	6,045	173,541,140	0
2	GROSS ELECTRIC PLANT IN SERVICE		(60,864,873)	(49,739,466)	(8,233,538)	(59,046)	(59,891)	(8,273)	(1,974,16)	(68,864)	(17,871)	(17,871)	(5,244,375)	(7,853)	(74,108,249)	0
3	TOTAL DEPRECIATION RESERVE		14,139,253	17,437,957	10,523,253	102,341	102,341	10,958	238,112	107,034	33,338	28,331	2,843,465	(5,666)	14,139,253	0
4	TOTAL RATE BASE		26,845,522	94,879,753	13,822,082	102,341	98,491	13,968	238,112	107,034	33,338	28,331	2,843,465	(4,737)	26,845,522	0
5	OPERATING EXPENSES		11,771,594	9,763,840	1,596,116	12,957	16,644	1,574	44,239	24,723	6,416	7,424	203,862	748	11,771,594	0
6	TOTAL DEPRECIATION EXPENSE		4,519,123	3,662,746	519,723	4,678	4,794	528	11,959	5,644	1,523	1,546	101,917	184	4,519,123	0
7	TOTAL OTHER TAX & MISC EXPENSE		16,255,951	15,238,248	2,233,763	19,917	22,366	2,314	62,894	34,178	8,576	10,141	432,240	1,130	16,255,951	0
8	TOTAL OPERATING EXPENSES		22,546,668	18,664,834	2,349,602	37,591	43,804	4,416	119,092	64,545	16,515	19,106	638,019	2,062	22,546,668	0
9	NET STATE INCOME TAX EXP ALLOWABLE		337,664	296,791	39,833	359	372	40	857	466	127	131	6,509	18	337,664	0
10	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	REVENUE TAX		18,107,102	16,057,699	2,411,193	22,463	22,093	2,385	63,841	34,220	8,621	10,882	468,517	1,105	18,107,102	0
12	TOTAL OPERATING EXPENSE		20,739,566	18,368,143	2,388,795	37,950	43,804	4,416	119,092	64,545	16,515	19,106	638,019	2,062	20,739,566	0
13	RETURN ON RATE BASE		7,319,944	8,261,880	813,769	7,485	7,338	807	17,759	7,256	2,201	2,129	196,368	367	7,319,944	0
14	TOTAL OTHER OPERATING REVENUES		(598,219)	(372,667)	(453,641)	(485)	(567)	(459)	(756)	(319)	(84)	(81)	(179,730)	(20)	(598,219)	0
15	TOTAL ELECTRIC COST OF SERVICE		25,648,530	21,873,091	3,181,943	27,463	26,954	3,157	80,605	41,659	10,734	12,139	486,163	1,512	25,648,530	0

Schedule 1

CWTS







LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION CUSTOMER	R8 RESIDENTIAL DISTRIBUTION	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC. DISTRIBUTION	DT PRI. DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	L.T. LIGHTING	OTHER WATER PUMPING	13	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS																
2	ACCUMULATED DEFERRED INCOME TAXES																
3	ACCUM DEF INC TAXES (282)																
4	LIBERALIZED DEPRECIATION																
5	LEASED METERS																
6	CONTRACT COSTS																
7	DEFERRED CHARGES																
8	DEFERRED COMPENSATION, DEFR.																
9	AFUDC IN DEBT																
10	CASUALTY LOSS																
11	NON-CASH OVERHEADS																
12	PLANT #AS 109																
13	PLANT #AS 109																
14	PLANT #AS 109																
15	PLANT #AS 109																
16	PLANT #AS 109																
17	PLANT #AS 109																
18	PLANT #AS 109																
19	PLANT #AS 109																
20	PLANT #AS 109																
21	PLANT #AS 109																
22	PLANT #AS 109																
23	PLANT #AS 109																
24	PLANT #AS 109																
25	PLANT #AS 109																
26	PLANT #AS 109																
27	PLANT #AS 109																
28	PLANT #AS 109																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES																
30	EXCESS ADV. SERVICE DEPOSITS																
31	POST-RETIREMENT BENEFITS																
32	INVESTMENT TAX CREDIT																
33	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS																
34	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS																
35																	
36																	









LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION CUSTOMER	DISTRIBUTION										OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				RS	GSFL	EH	SP	IT REC	DT PRI	PS	TT	LT	13			
			3	4	5	6	7	8	9	10	11	12				
1	PRODUCTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	PRODUCTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL TRANSMISSION DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	GENERAL DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	GENERAL DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL GENERAL DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	DISTRIBUTION DEPRECIATION		2,957,958	3,484	3,516	389	7,200	7,400	3,078	3,655	781	103,788	173	3,459,444	173	3,459,444
11	DISTRIBUTION DEPRECIATION		2,961,808	3,484	3,516	389	7,400	7,400	3,078	3,655	781	103,788	173	3,463,444	173	3,463,444
12	TOTAL DISTRIBUTION DEPRECIATION		2,961,808	3,484	3,516	389	7,400	7,400	3,078	3,655	781	103,788	173	3,463,444	173	3,463,444
13	GENERAL DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	GENERAL DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL GENERAL DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	COMMON AND OTHER DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	COMMON AND OTHER DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL COMMON AND OTHER DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL COMMON AND OTHER DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL COMMON AND OTHER DEPRECIATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TOTAL DEPRECIATION EXPENSE		2,961,808	3,484	3,516	389	7,400	7,400	3,078	3,655	781	103,788	173	3,463,444	173	3,463,444
22	TOTAL DEPRECIATION EXPENSE		2,961,808	3,484	3,516	389	7,400	7,400	3,078	3,655	781	103,788	173	3,463,444	173	3,463,444



























LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSPL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
				3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (100)															
3	UNCOLLECTIBLE ACCTS															
4	CASH FLOW HEDGE															
5	RESERVED FOR FUTURE USE															
6	RESERVED FOR FUTURE USE															
7	ELECTRICITY															
8	ELECTRICITY															
9	UNAMORTIZED CREDIT PREMIUM															
10	ARC CUMULATIVE EFFECT															
11	RETIREMENT PLAN															
12	POST RETIREMENT BENEFITS - HEALTH CARE															
13	POST RETIREMENT BENEFITS - HEALTH CARE															
14	POST EMPLOYMENT BENEFITS - SPAS 112															
15	SUPPLEMENTAL PENSION PLAN															
16	INCENTIVE PLAN															
17	FEDERAL DEFERRED TAX RECEIVABLE															
18	MISCELLANEOUS															
19	MISCELLANEOUS															
20	MET OPERATING LOSS															
21	401K INCENTIVE PLAN															
22	ENVIRONMENTAL RESERVE															
23	VACATION PAY ACCRUALS															
24	DEMAND SIDE MANAGEMENT DEFERRAL															
25	OPERATIONAL EVALUATION															
26	INJURY & DAMAGES															
27	TOTAL ACCOUNT 180		(11,088)	(8,172)	(1,823)	(10)	(25)	(665)	(537)	(15)	(159)	(52)			(11,088)	
28	OTHER															
29	RESERVED FOR FUTURE USE															
30	RATE BASE EXPENSE RESERVATORY ASSET															
31	RESERVED FOR FUTURE USE															
32	OTHER															
33	CONSTRUCTION WORK IN PROGRESS															
34	PRODUCTION															
35	TRANSMISSION															
36	DISTRIBUTION															
37	GENERAL															
38	GENERAL															
39	TOTAL CONSTRUCTION WORK IN PROGRESS															
40	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(11,088)	(8,172)	(1,823)	(10)	(25)	(665)	(537)	(15)	(159)	(52)			(11,088)	









LINE NO.	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	RS RESIDENTIAL	RS RESIDENTIAL	SP SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT PRU PRIMARY DISTRIBUTION	DT PRU PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
			3	4	5	6	7	8	9	10	11	12	13				
1	OTHER TAXES & MISC EXPENSES																
2	TAXES OTHER THAN INCOME & REV.																
3	REAL ESTATE & PROPERTY TAX																
4	REAL ESTATE & PROPERTY TAX																
5	TOTAL REAL ESTATE & PROPERTY TAX	19,741,464	9,633,469	5,224,353	25,915	85,788	0	932	2,329,435	1,784,854	0	419,037	169,720	441	19,741,464	0	
6	MISCELLANEOUS TAXES	19,741,464	9,633,469	5,224,353	25,915	85,788	0	932	2,329,435	1,784,854	0	419,037	169,720	441	19,741,464	0	
7	PAYROLL																
8	ELIMINATE TAX	1,524,726	1,402,861	264,002	1,470	4,396	72	115,469	99,038	2,599	27,568	9,219	30	30	1,324,726	0	
9	ELIMINATE TAX	(124,058)	(172,528)	(50,470)	(119)	(31)	(6)	(3,549)	(7,478)	(206)	(2,298)	(728)	(1)	(1)	(119,058)	0	
10	ELIMINATE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES	1,770,637	1,230,333	243,567	1,382	4,037	66	106,188	85,566	2,351	25,330	8,480	29	29	1,770,637	0	
13	MISCELLANEOUS EXPENSES																
14	PSC (MINT. EXP. INCREASE)	112,239	45,535	33,359	222	457	7	15,254	11,495	350	4,202	972	276	276	112,239	0	
15	OTHER TAXES & MISC EXPENSES																
16	MISCELLANEOUS EXPENSES	112,239	45,535	33,359	222	457	7	15,254	11,495	350	4,202	972	276	276	112,239	0	
17	TOTAL MISCELLANEOUS EXPENSES	112,239	45,535	33,359	222	457	7	15,254	11,495	350	4,202	972	276	276	112,239	0	
18	TOTAL OTHER TAX & MISC EXPENSE	21,624,340	10,973,428	5,600,610	27,449	101,290	975	2,449,645	1,892,035	50,472	448,678	179,712	748	748	21,624,340	0	
19	PRELIMINARY SUMMARY																
20	DEPRECIATION EXPENSE	243,629,775	103,972,744	62,708,834	347,499	983,468	10,261	33,188,225	26,212,161	687,055	9,146,626	1,371,303	3,430	3,430	243,629,775	0	
21	TOTAL DEPRECIATION EXPENSE	243,629,775	103,972,744	62,708,834	347,499	983,468	10,261	33,188,225	26,212,161	687,055	9,146,626	1,371,303	3,430	3,430	243,629,775	0	
22	TOTAL OTHER TAX & MISC EXPENSE	21,624,340	10,973,428	5,600,610	27,449	101,290	975	2,449,645	1,892,035	50,472	448,678	179,712	748	748	21,624,340	0	
23	TOTAL OTHER TAX & MISC EXPENSE	21,624,340	10,973,428	5,600,610	27,449	101,290	975	2,449,645	1,892,035	50,472	448,678	179,712	748	748	21,624,340	0	
24	TOTAL OPER EXP EXCL. INCOME & REV. TAX	350,304,690	161,278,638	80,895,181	487,359	1,491,321	15,088	44,930,263	36,024,024	627,586	11,956,781	2,212,801	6,016	6,016	350,304,690	0	









DUKE ENERGY KENTUCKY, INC.  
 RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-15  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 1 OF 15

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		1,089,069,859	933,786,373	9,698,048	145,585,438	1,089,069,859	0
3	TOTAL DEPRECIATION RESERVE		(413,543,161)	(360,485,783)	(4,313,078)	(48,744,300)	(413,543,161)	0
4	TOTAL RATE BASE ADJUSTMENTS		(102,123,501)	(100,199,241)	10,283,460	(12,207,720)	(102,123,501)	0
5	TOTAL RATE BASE		573,403,197	473,101,349	15,668,430	84,633,418	573,403,197	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		109,972,744	33,737,514	66,452,940	9,782,290	109,972,744	0
9	TOTAL DEPRECIATION EXPENSE		40,332,667	35,731,852	739,388	3,861,427	40,332,667	0
10	TOTAL OTHER TAX & MISC EXPENSE		10,973,428	9,145,816	260,890	1,566,722	10,973,428	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		161,278,839	78,615,182	67,453,218	15,210,439	161,278,839	0
12	NET FED INCOME TAX EXP ALLOWABLE		3,969,411	3,431,643	(29,405)	567,173	3,969,411	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,898,791	1,499,684	112,281	286,827	1,898,792	(1)
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		167,147,041	83,546,509	67,536,094	16,064,439	167,147,042	(1)
17								
18	RETURN ON RATE BASE		43,115,152	35,653,088	1,179,138	6,282,926	43,115,152	0
19	TOTAL OTHER OPERATING REVENUES		(989,917)	(619,175)	0	(370,742)	(989,917)	0
20	TOTAL ELECTRIC COST OF SERVICE		209,272,276	118,580,422	68,715,232	21,976,623	209,272,277	(1)





DUKE ENERGY KENTUCKY, INC.  
 RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-15  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
 PAGE 4 OF 15

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
Schedule 4								
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		234,916,835	234,916,835	0	0	234,916,835	0
3	PRODUCTION OTHER		70,761,854	70,761,854	0	0	70,761,854	0
4	ADJUSTMENT		(5,320,740)	(5,320,740)	0	0	(5,320,740)	0
5	NET PRODUCTION PLANT		300,357,949	300,357,949	0	0	300,357,949	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		57,439,288	57,439,288	0	0	57,439,288	0
10	ADJUSTMENT		(24,598)	(24,598)	0	0	(24,598)	0
11	NET TRANSMISSION PLANT		57,414,688	57,414,688	0	0	57,414,688	0
12								
13	NET PROD & TRANS PLANT		357,772,637	357,772,637	0	0	357,772,637	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		62,274,728	62,274,728	0	0	62,274,728	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		13,109,479	13,109,479	0	0	13,109,479	0
17	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		9,813,783	0	0	9,813,783	9,813,783	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		4,737,883	4,737,883	0	0	4,737,883	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		2,552,088	0	0	2,552,088	2,552,088	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		35,587,220	35,587,220	0	0	35,587,220	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		14,234,855	0	0	14,234,855	14,234,855	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		14,182,769	14,182,769	0	0	14,182,769	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		6,503,709	0	0	6,503,709	6,503,709	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		33,865,586	33,865,586	0	0	33,865,586	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		14,781,546	0	0	14,781,546	14,781,546	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		7,100,100	7,100,100	0	0	7,100,100	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		2,703,438	0	0	2,703,438	2,703,438	0
29	TRANSFORMERS DEMAND RELATED		19,738,043	19,738,043	0	0	19,738,043	0
30	TRANSFORMERS CUSTOMER RELATED		11,318,413	0	0	11,318,413	11,318,413	0
31	SERVICES		10,195,833	0	0	10,195,833	10,195,833	0
32	METERS		18,559,845	0	0	18,559,845	18,559,845	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(737,516)	(477,676)	0	(259,840)	(737,516)	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		10,420,335	10,420,335	0	0	10,420,335	0
37	NET DISTRIBUTION PLANT		290,922,137	200,538,467	0	90,383,670	290,922,137	0
38								
39	NET PTD PLANT		348,336,825	257,953,155	0	90,383,670	348,336,825	0
40	NET TRANS & DIST PLANT		648,694,774	558,311,104	0	90,383,670	648,694,774	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		8,271,776	8,271,776	0	0	8,271,776	0
44	PRODUCTION - ENERGY		4,064,962	0	0	4,064,962	4,064,962	0
45	TRANSMISSION		778,844	778,844	0	0	778,844	0
46	DISTRIBUTION - DEMAND		2,465,893	2,465,893	0	0	2,465,893	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		3,565,252	0	0	3,565,252	3,565,252	0
49	CUSTOMER SERVICE & INFORMATION		155,099	0	0	155,099	155,099	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(744,144)	(549,414)	(91,332)	(103,398)	(744,144)	0
52	NET GENERAL & INTANG PLANT		18,557,682	10,967,099	-3,973,630	3,616,953	18,557,682	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		2,856,655	2,856,655	0	0	2,856,655	0
56	PRODUCTION - ENERGY		1,403,833	0	0	1,403,833	1,403,833	0
57	TRANSMISSION		268,975	268,975	0	0	268,975	0
58	DISTRIBUTION - DEMAND		851,596	851,596	0	0	851,596	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		1,231,257	0	0	1,231,257	1,231,257	0
61	CUSTOMER SERVICE & INFORMATION		53,564	0	0	53,564	53,564	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		61,167	45,161	7,507	8,499	61,167	0
64	COMMON & OTHER PLANT IN SERVICE		6,727,047	4,022,387	1,411,340	1,293,320	6,727,047	0
65								
66	NET ELECTRIC PLANT IN SERVICE		673,979,503	573,300,590	5,384,970	85,293,943	673,979,503	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	1,229,252	1,045,209	9,809	174,234	1,229,252	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	186,262	158,373	1,488	26,401	186,262	0
10	NON-CASH OVERHEADS	NP29	944,378	802,987	7,535	133,856	944,378	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	94,744,732	80,559,816	755,934	13,428,982	94,744,732	0
13	TOTAL ACCOUNT 282		97,104,624	82,566,385	774,766	13,763,473	97,104,624	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISQ TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	3,126,487	3,126,487	0	0	3,126,487	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		3,126,487	3,126,487	0	0	3,126,487	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	25,043,142	21,293,755	199,810	3,549,577	25,043,142	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		25,043,142	21,293,755	199,810	3,549,577	25,043,142	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		125,274,253	106,986,627	974,576	17,313,050	125,274,253	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(8,112)	(5,809)	(1,080)	(1,223)	(8,112)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(8,112)	(5,809)	(1,080)	(1,223)	(8,112)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(8,112)	(5,809)	(1,080)	(1,223)	(8,112)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		548,697,138	466,308,154	4,409,314	77,979,670	548,697,138	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	10,547,955	4,118,769	1,358,283	5,070,903	10,547,955	0
7	FUEL	K301	9,905,622	0	9,905,622	0	9,905,622	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		20,453,577	4,118,769	11,263,905	5,070,903	20,453,577	0
10	TOTAL MATERIALS & SUPPLIES		20,453,577	4,118,769	11,263,905	5,070,903	20,453,577	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	251,531	213,872	2,009	35,650	251,531	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(6,798)	0	(6,798)	0	(6,798)	0
16	TOTAL PREPAYMENTS		244,733	213,872	(4,789)	35,650	244,733	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		2,460,554	2,460,554	0	0	2,460,554	0
19	TOTAL WORKING CASH		2,460,554	2,460,554	0	0	2,460,554	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		23,158,864	6,793,195	11,259,116	5,106,553	23,158,864	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(125,274,253)	(106,986,627)	(974,576)	(17,313,050)	(125,274,253)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(8,112)	(5,809)	(1,080)	(1,223)	(8,112)	0
31	TOTAL WORKING CAPITAL		23,158,864	6,793,195	11,259,116	5,106,553	23,158,864	0
32	TOTAL RATE BASE ADJUSTMENTS		(102,123,501)	(100,199,241)	10,283,460	(12,207,720)	(102,123,501)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		673,979,503	573,300,590	5,384,970	95,293,943	673,979,503	0
36	TOTAL RATE BASE ADJUSTMENTS		(102,123,501)	(100,199,241)	10,283,460	(12,207,720)	(102,123,501)	0
37	TOTAL RATE BASE		571,856,002	473,101,349	15,668,430	83,086,223	571,856,002	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	
40	RETURN ON RATE BASE		43,003,571	35,577,221	1,178,266	6,248,084	43,003,571	0
41								
42	ELECTRIC RATE BASE	RB99	572,882,694	473,732,225	15,667,526	83,482,943	572,882,694	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	

LINE NO.	O&M EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	49,547,898	0	49,547,898	0	49,547,898	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	14,173,680	0	14,173,680	0	14,173,680	0
8	MISC TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		63,721,578	0	63,721,578	0	63,721,578	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		63,721,578	0	63,721,578	0	63,721,578	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	11,726,283	11,726,283	0	0	11,726,283	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		11,726,283	11,726,283	0	0	11,726,283	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	1,319,337	1,319,337	0	0	1,319,337	0
26	TOTAL REGIONAL MARKET O&M		1,319,337	1,319,337	0	0	1,319,337	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	123,777	123,777	0	0	123,777	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	2,286,343	2,286,343	0	0	2,286,343	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	914,535	0	0	914,535	914,535	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	911,188	911,188	0	0	911,188	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	417,838	0	0	417,838	417,838	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	132,742	132,742	0	0	132,742	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	57,861	0	0	57,861	57,861	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	27,830	27,830	0	0	27,830	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	10,598	0	0	10,598	10,598	0
39	TRANSFORMERS DEMAND RELATED	K203	19,293	19,293	0	0	19,293	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	509,113	509,113	0	0	509,113	0
42	LOAD DISPATCH	K215	179,524	179,524	0	0	179,524	0
43	METERS	K407	447,324	0	0	447,324	447,324	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	72,562	72,562	0	0	72,562	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	1,746,331	1,746,331	0	0	1,746,331	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		7,856,857	6,008,703	0	1,848,154	7,856,857	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	3,111,122	0	0	3,111,122	3,111,122	0
52	UNCOLLECTIBLE EXP	K411	1,157,134	0	0	1,157,134	1,157,134	0
53	METER READING	K407	113,112	0	0	113,112	113,112	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(1,582,671)	0	0	(1,582,671)	(1,582,671)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	485,732	0	0	485,732	485,732	0
58	ELIMINATE MISC EXPENSE	K405	(3,056)	0	0	(3,056)	(3,056)	0
59	TOTAL CUSTOMER ACCT EXPENSE		3,281,373	0	0	3,281,373	3,281,373	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	277,472	0	0	277,472	277,472	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		277,472	0	0	277,472	277,472	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,283,119	0	0	1,283,119	1,283,119	0
8	TOTAL SALES EXPENSE		1,283,119	0	0	1,283,119	1,283,119	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	16,029,046	16,029,046	0	0	16,029,046	0
12	PRODUCTION - ENERGY RELATED	E349	3,584,293	0	3,584,293	0	3,584,293	0
13	TRANSMISSION	T349	685,001	685,001	0	0	685,001	0
14	DISTRIBUTION	D349	3,340,149	2,554,456	0	785,693	3,340,149	0
15	CUSTOMER ACCOUNTING	C319	3,135,668	0	0	3,135,668	3,135,668	0
16	CUSTOMER SERVICE & INFORMATION	C331	136,412	0	0	136,412	136,412	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		26,910,569	19,268,503	3,584,293	4,057,773	26,910,569	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	166,083	118,919	22,122	25,042	166,083	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(4,768,981)	(3,414,710)	(635,183)	(719,088)	(4,768,981)	0
22	ELIMINATE DSM	A315	(176,806)	(126,598)	(23,549)	(26,659)	(176,806)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(737,691)	(528,204)	(98,253)	(111,234)	(737,691)	0
25	ELIMINATE MISC EXPENSES	A315	(764,892)	(547,681)	(101,878)	(115,335)	(764,892)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSO MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,602,356)	(1,147,326)	(213,420)	(241,610)	(1,602,356)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	1,480,799	1,060,288	197,228	223,283	1,480,799	0
33	TOTAL ADMIN. & GENERAL		20,506,725	14,683,191	2,731,362	3,092,172	20,506,725	0
34								
35	TOTAL O & M EXPENSE		109,972,744	33,737,514	66,452,940	9,782,290	109,972,744	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	25,802,504	25,802,504	0	0	25,802,504	0
3	TOTAL PRODUCTION DEPREC EXP.		25,802,504	25,802,504	0	0	25,802,504	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	1,310,577	1,310,577	0	0	1,310,577	0
7	TOTAL TRANSMISSION DEP. EXP.		1,310,577	1,310,577	0	0	1,310,577	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	9,554,837	6,586,365	0	2,968,472	9,554,837	0
11	TOTAL DIST. DEPREC EXP.		9,554,837	6,586,365	0	2,968,472	9,554,837	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	3,740,354	2,075,121	754,364	910,869	3,740,354	0
15	TOTAL GENERAL DEPREC EXP.		3,740,354	2,075,121	754,364	910,869	3,740,354	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(75,605)	(42,715)	(14,976)	(17,914)	(75,605)	0
19	TOTAL COM & OTHER DEPREC EXP.		(75,605)	(42,715)	(14,976)	(17,914)	(75,605)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		40,332,667	35,731,852	739,388	3,861,427	40,332,667	0

DUKE ENERGY KENTUCKY, INC.  
 RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-15  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 8						
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	9,633,569	8,191,258	76,863	1,365,448	9,633,569	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		9,633,569	8,191,258	76,863	1,365,448	9,633,569	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,406,961	1,007,419	187,395	212,147	1,406,961	0
9	ELIMINATE DSM	A315	(112,638)	(80,653)	(15,001)	(16,984)	(112,638)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		1,294,323	926,766	172,394	195,163	1,294,323	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	45,536	27,792	11,633	6,111	45,536	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		45,536	27,792	11,633	6,111	45,536	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		10,973,428	9,145,816	260,890	1,566,722	10,973,428	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		109,972,744	33,737,514	66,452,940	9,782,290	109,972,744	0
23	TOTAL DEPRECIATION EXPENSE		40,332,667	35,731,852	739,388	3,861,427	40,332,667	0
24	TOTAL OTHER TAX & MISC EXPENSE		10,973,428	9,145,816	260,890	1,566,722	10,973,428	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		161,278,839	78,615,182	67,453,218	15,210,439	161,278,839	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	11,987,840	9,913,070	327,849	1,746,921	11,987,840	0
4	TOTAL INTEREST EXPENSE		11,987,840	9,913,070	327,849	1,746,921	11,987,840	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(16,521,938)	(14,637,240)	(302,891)	(1,581,807)	(16,521,938)	0
8	PERMANENT DIFFERENCES	A357	(108,181)	(76,027)	(14,142)	(16,012)	(108,181)	0
9	TEMPORARY DIFFERENCES	DE49	18,976,557	16,811,853	347,892	1,816,812	18,976,557	0
10	TOTAL OTHER DEDUCTIONS		2,348,438	2,098,586	30,859	218,993	2,348,438	0
11								
12	NET DEDUCTIONS AND ADDITIONS		14,336,278	12,011,656	358,708	1,965,914	14,336,278	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	398,491	122,258	240,788	35,445	398,491	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(30,425)	(30,425)	0	0	(30,425)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(3,386,461)	(2,424,774)	(451,049)	(510,638)	(3,386,461)	0
20	TOTAL FED DEF IT (410 & 411)		(3,018,395)	(2,332,941)	(210,261)	(475,193)	(3,018,395)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(3,018,395)	(2,332,941)	(210,261)	(475,193)	(3,018,395)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(3,018,395)	(2,332,941)	(210,261)	(475,193)	(3,018,395)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		43,115,152	35,653,088	1,179,138	6,282,926	43,115,152	0
38	NET DEDUCTIONS AND ADDITIONS		(14,336,278)	(12,011,656)	(358,708)	(1,965,914)	(14,336,278)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(3,018,395)	(2,332,941)	(210,261)	(475,193)	(3,018,395)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		526,975	377,325	70,190	79,460	526,975	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		26,287,454	21,685,816	680,359	3,921,279	26,287,454	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		6,987,806	5,764,584	180,856	1,042,366	6,987,806	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(3,018,395)	(2,332,941)	(210,261)	(475,193)	(3,018,395)	0
47	NET FED INCOME TAX ALLOWABLE		3,969,411	3,431,643	(29,405)	567,173	3,969,411	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		6,987,806	5,764,584	180,856	1,042,366	6,987,806	0
52								
53	NET FED INCOME TAX PAYABLE		6,987,806	5,764,584	180,856	1,042,366	6,987,806	0



LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL RESIDENTIAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 10		3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	80,026	55,163	0	24,863	80,026	0
3	RECONNECTION CHARGES	K405	52,423	0	0	52,423	52,423	0
4	POLE & LINE ATTACHMENTS	D249	117,201	80,789	0	36,412	117,201	0
5	RENTS	D249	701,012	483,223	0	217,789	701,012	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	39,255	0	0	39,255	39,255	0
10	TOTAL OTHER OPERATING REVS		989,917	619,175	0	370,742	989,917	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		161,278,839	78,615,182	67,453,218	15,210,439	161,278,839	0
14	RETURN ON RATE BASE		43,115,152	35,653,088	1,179,138	6,282,926	43,115,152	0
15	NET FED INCOME TAX ALLOWABLE		3,969,411	3,431,643	(29,405)	567,173	3,969,411	0
16	NET STATE INCOME TAX ALLOWABLE		1,898,791	1,499,684	112,281	286,827	1,898,792	(1)
17	TOTAL OTHER OPERATING REVENUES		(989,917)	(619,175)	0	(370,742)	(989,917)	0
18	SUBTOTAL B		209,272,276	118,580,422	68,715,232	21,976,623	209,272,277	1
19								
20	TOTAL OTHER OPERATING REVENUES		989,917	619,175	0	370,742	989,917	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		989,917	619,175	0	370,742	989,917	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		209,272,276	118,580,422	68,715,232	21,976,623	209,272,277	1
31								
32	PROPOSED REVENUES		275,160,316	197,020,360	36,649,126	41,490,830	275,160,316	0
33	TOTAL ELECTRIC COST OF SERVICE		(209,272,276)	(118,580,422)	(68,715,232)	(21,976,623)	(209,272,277)	1
34	EXCESS REVENUES		65,888,040	78,439,938	(32,066,106)	19,514,207	65,888,039	1
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		16,422,670	19,551,242	(7,992,514)	4,863,939	16,422,667	3
37	EXCESS RETURN		49,465,370	58,888,696	(24,073,592)	14,650,268	49,465,372	(2)



DUKE ENERGY KENTUCKY, INC.  
 DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE  
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 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-16  
 WITNESS RESPONSIBLE:  
 JAMES E. ZIOLKOWSKI  
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		593,041,872	567,360,128	7,154,256	18,527,488	593,041,872	0
3	TOTAL DEPRECIATION RESERVE		(227,229,421)	(217,812,502)	(3,181,743)	(6,235,176)	(227,229,421)	0
4	TOTAL RATE BASE ADJUSTMENTS		(54,853,461)	(61,112,611)	7,586,122	(1,326,972)	(54,853,461)	0
5	TOTAL RATE BASE		310,958,990	288,435,015	11,558,635	10,965,340	310,958,990	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		62,706,834	12,105,243	49,005,274	-1,596,317	62,706,834	0
9	TOTAL DEPRECIATION EXPENSE		22,787,728	21,722,413	545,455	519,860	22,787,728	0
10	TOTAL OTHER TAX & MISC EXPENSE		5,500,619	5,095,246	192,368	213,005	5,500,619	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		90,995,181	38,922,902	49,743,097	2,329,182	90,995,181	0
12	NET FED INCOME TAX EXP ALLOWABLE		3,617,646	3,596,180	(21,635)	43,101	3,617,646	0
13	NET STATE INCOME TAX EXP ALLOWABLE		906,241	783,482	82,817	39,942	906,241	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		95,519,068	43,302,564	49,804,279	2,412,225	95,519,068	0
17								
18	RETURN ON RATE BASE		23,420,450	21,736,568	869,874	814,008	23,420,450	0
19	TOTAL OTHER OPERATING REVENUES		(428,378)	(384,725)	0	(43,653)	(428,378)	0
20	TOTAL ELECTRIC COST OF SERVICE		118,511,140	64,654,407	50,674,153	3,182,580	118,511,140	0



LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
					3	4		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	120,145,032	120,145,032	0	0	120,145,032	0
3	PRODUCTION OTHER	K201	56,615,405	56,615,405	0	0	56,615,405	0
4	ADJUSTMENT	K201	-3,206,605	3,206,605	0	0	3,206,605	0
5	<u>TOTAL PROD DEPREC RESERVE</u>		<u>179,967,042</u>	<u>179,967,042</u>	<u>0</u>	<u>0</u>	<u>179,967,042</u>	<u>0</u>
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	2,179,545	2,179,545	0	0	2,179,545	0
10	ADJUSTMENT	K202	14,824	14,824	0	0	14,824	0
11	<u>TOTAL TRANS DEPREC RESERVE</u>		<u>2,194,369</u>	<u>2,194,369</u>	<u>0</u>	<u>0</u>	<u>2,194,369</u>	<u>0</u>
13	<u>TOTAL PROD &amp; TRANS DEPREC RESERVE</u>		<u>182,161,411</u>	<u>182,161,411</u>	<u>0</u>	<u>0</u>	<u>182,161,411</u>	<u>0</u>
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	5,552,188	5,552,188	0	0	5,552,188	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	4,822,788	4,822,788	0	0	4,822,788	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	576,927	0	0	576,927	576,927	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,742,999	1,742,999	0	0	1,742,999	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	150,031	0	0	150,031	150,031	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	6,157,074	6,157,074	0	0	6,157,074	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	393,555	0	0	393,555	393,555	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	2,453,812	2,453,812	0	0	2,453,812	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	179,810	0	0	179,810	179,810	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	6,339,359	6,339,359	0	0	6,339,359	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	441,561	0	0	441,561	441,561	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	1,329,080	1,329,080	0	0	1,329,080	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	80,868	0	0	80,868	80,868	0
29	TRANSFORMERS DEMAND RELATED	K215	6,199,986	6,199,986	0	0	6,199,986	0
30	TRANSFORMERS CUSTOMER RELATED	K405	568,125	0	0	568,125	568,125	0
31	SERVICES	K217	1,064,875	0	0	1,064,875	1,064,875	0
32	METERS	K407	1,864,635	0	0	1,864,635	1,864,635	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	328,889	296,805	0	32,084	328,889	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(6,474,694)	(6,474,694)	0	0	(6,474,694)	0
37	<u>TOTAL DIST DEPREC RESERVE</u>		<u>33,771,868</u>	<u>28,419,397</u>	<u>0</u>	<u>5,352,471</u>	<u>33,771,868</u>	<u>0</u>
39	<u>TOTAL TRANS &amp; DIST DEPREC RESERVE</u>		<u>35,966,237</u>	<u>30,613,766</u>	<u>0</u>	<u>5,352,471</u>	<u>35,966,237</u>	<u>0</u>
40	<u>TOTAL GROSS PTD PLANT DEPREC RESERVE</u>		<u>215,933,279</u>	<u>210,580,808</u>	<u>0</u>	<u>5,352,471</u>	<u>215,933,279</u>	<u>0</u>
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	2,939,289	2,939,289	0	0	2,939,289	0
44	PRODUCTION - ENERGY	K301	1,768,099	0	1,768,099	0	1,768,099	0
45	TRANSMISSION	K202	276,754	276,754	0	0	276,754	0
46	DISTRIBUTION - DEMAND	K201	876,229	876,229	0	0	876,229	0
47	DISTRIBUTION - CUSTOMER	K405	67,334	0	0	67,334	67,334	0
48	CUSTOMER ACCOUNTING	A308	414,122	0	0	414,122	414,122	0
49	CUSTOMER SERVICE & INFORMATION	A310	9,081	0	0	9,081	9,081	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	97,574	11,566	67,355	18,653	97,574	0
52	<u>GENERAL &amp; INTANG PLANT</u>		<u>6,448,482</u>	<u>4,103,838</u>	<u>1,835,454</u>	<u>508,190</u>	<u>6,448,482</u>	<u>0</u>
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	2,247,277	2,247,277	0	0	2,247,277	0
56	PRODUCTION - ENERGY	K301	1,351,826	0	1,351,826	0	1,351,826	0
57	TRANSMISSION	K202	211,596	211,596	0	0	211,596	0
58	DISTRIBUTION - DEMAND	K201	669,934	669,934	0	0	669,934	0
59	DISTRIBUTION - CUSTOMER	K405	51,482	0	0	51,482	51,482	0
60	CUSTOMER ACCOUNTING	A308	316,623	0	0	316,623	316,623	0
61	CUSTOMER SERVICE & INFORMATION	A310	6,943	0	0	6,943	6,943	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(8,021)	(951)	(5,537)	(1,533)	(8,021)	0
64	<u>COMMON &amp; OTHER PLANT IN SERVICE</u>		<u>4,847,660</u>	<u>3,127,856</u>	<u>1,346,289</u>	<u>373,515</u>	<u>4,847,660</u>	<u>0</u>
66	<u>TOTAL DEPRECIATION RESERVE</u>		<u>227,229,421</u>	<u>217,812,502</u>	<u>3,181,743</u>	<u>6,236,176</u>	<u>227,229,421</u>	<u>0</u>



DUKE ENERGY KENTUCKY, INC.  
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FR-16(7)(v)-16  
WITNESS RESPONSIBLE:  
JAMES E. ZIOLKOWSKI  
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	666,632	637,281	7,235	22,116	666,632	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	101,011	96,564	1,096	3,351	101,011	0
10	NON-CASH OVERHEADS	NP29	512,143	489,595	5,558	16,990	512,143	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	51,380,753	49,118,583	557,648	1,704,522	51,380,753	0
13	TOTAL ACCOUNT 282		52,660,539	50,342,023	571,537	1,746,979	52,660,539	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	1,884,214	1,884,214	0	0	1,884,214	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,884,214	1,884,214	0	0	1,884,214	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	13,581,079	12,983,136	147,399	450,544	13,581,079	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		13,581,079	12,983,136	147,399	450,544	13,581,079	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		68,125,832	65,209,373	718,936	2,197,523	68,125,832	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5.1		3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(1,523)	(505)	(797)	(221)	(1,523)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(1,523)	(505)	(797)	(221)	(1,523)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(1,523)	(505)	(797)	(221)	(1,523)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET ORIGINAL COST RATE BASE		297,531,456	284,337,748	3,252,780	9,940,928	297,531,456	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	4,350,479	2,482,225	1,002,007	866,247	4,350,479	0
7	FUEL	K301	7,307,382	0	7,307,382	0	7,307,382	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		11,657,861	2,482,225	8,309,389	866,247	11,657,861	0
10	TOTAL MATERIALS & SUPPLIES		11,657,861	2,482,225	8,309,389	866,247	11,657,861	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	136,404	130,399	1,480	4,525	136,404	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(5,014)	0	(5,014)	0	(5,014)	0
16	TOTAL PREPAYMENTS		131,390	130,399	(3,534)	4,525	131,390	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)8		1,484,643	1,484,643	0	0	1,484,643	0
19	TOTAL WORKING CASH		1,484,643	1,484,643	0	0	1,484,643	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		13,273,894	4,097,267	8,305,855	870,772	13,273,894	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(68,125,832)	(65,209,373)	(718,936)	(2,197,523)	(68,125,832)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(1,523)	(505)	(797)	(221)	(1,523)	0
31	TOTAL WORKING CAPITAL		13,273,894	4,097,267	8,305,855	870,772	13,273,894	0
32	TOTAL RATE BASE ADJUSTMENTS		(54,853,461)	(61,112,611)	7,586,122	(1,326,972)	(54,853,461)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		365,658,811	349,547,626	3,972,513	12,138,672	365,658,811	0
36	TOTAL RATE BASE ADJUSTMENTS		(54,853,461)	(61,112,611)	7,586,122	(1,326,972)	(54,853,461)	0
37	TOTAL RATE BASE		310,805,350	288,435,015	11,558,635	10,811,700	310,805,350	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	
40	RETURN ON RATE BASE		23,372,562	21,690,313	869,209	813,040	23,372,562	0
41								
42	ELECTRIC RATE BASE	RB99	311,193,862	288,819,663	11,558,248	10,815,951	311,193,862	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	36,535,030	0	36,535,030	0	36,535,030	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	10,455,932	0	10,455,932	0	10,455,932	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		46,990,962	0	46,990,962	0	46,990,962	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		46,990,962	0	46,990,962	0	46,990,962	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	7,066,980	7,066,980	0	0	7,066,980	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		7,066,980	7,066,980	0	0	7,066,980	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	795,112	795,112	0	0	795,112	0
26	TOTAL REGIONAL MARKET O&M		795,112	795,112	0	0	795,112	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	74,595	74,595	0	0	74,595	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	1,420,623	1,420,623	0	0	1,420,623	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	90,805	0	0	90,805	90,805	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	566,168	566,168	0	0	566,168	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	41,488	0	0	41,488	41,488	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	82,480	82,480	0	0	82,480	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	5,745	0	0	5,745	5,745	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	17,293	17,293	0	0	17,293	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	1,052	0	0	1,052	1,052	0
39	TRANSFORMERS DEMAND RELATED	K203	5,709	5,709	0	0	5,709	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	150,648	150,648	0	0	150,648	0
42	LOAD DISPATCH	K215	111,548	111,548	0	0	111,548	0
43	METERS	K407	97,986	0	0	97,986	97,986	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	21,471	21,471	0	0	21,471	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	516,746	516,746	0	0	516,746	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		3,204,357	2,967,281	0	237,076	3,204,357	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	617,780	0	0	617,780	617,780	0
52	UNCOLLECTIBLE EXP	K411	79,942	0	0	79,942	79,942	0
53	METER READING	K407	24,777	0	0	24,777	24,777	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(109,340)	0	0	(109,340)	(109,340)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	33,557	0	0	33,557	33,557	0
58	ELIMINATE MISC EXPENSE	K405	(303)	0	0	(303)	(303)	0
59	TOTAL CUSTOMER ACCT EXPENSE		646,413	0	0	646,413	646,413	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	27,554	0	0	27,554	27,554	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		27,554	0	0	27,554	27,554	0
5								
6	SALES							
7	SALES EXPENSE	K405	127,416	0	0	127,416	127,416	0
8	TOTAL SALES EXPENSE		127,416	0	0	127,416	127,416	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	2,643,330	0	2,643,330	0	2,643,330	0
13	TRANSMISSION	T349	412,823	412,823	0	0	412,823	0
14	DISTRIBUTION	D349	1,362,237	1,261,454	0	100,783	1,362,237	0
15	CUSTOMER ACCOUNTING	C319	617,730	0	0	617,730	617,730	0
16	CUSTOMER SERVICE & INFORMATION	C331	13,546	0	0	13,546	13,546	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		5,049,666	1,674,277	2,643,330	732,059	5,049,666	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	31,163	10,332	16,313	4,518	31,163	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(894,857)	(296,696)	(468,433)	(129,728)	(894,857)	0
22	ELIMINATE DSM	A315	(33,177)	(11,000)	(17,367)	(4,810)	(33,177)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(138,421)	(45,894)	(72,460)	(20,067)	(138,421)	0
25	ELIMINATE MISC EXPENSES	A315	(143,524)	(47,586)	(75,131)	(20,807)	(143,524)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPS SC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(300,667)	(99,688)	(157,391)	(43,588)	(300,667)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	277,857	92,125	145,451	40,281	277,857	0
33	TOTAL ADMIN. & GENERAL		3,848,040	1,275,870	2,014,312	557,858	3,848,040	0
34								
35	TOTAL O & M EXPENSE		62,706,834	12,105,243	49,005,274	1,596,317	62,706,834	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	15,550,178	15,550,178	0	0	15,550,178	0
3	TOTAL PRODUCTION DEPREC EXP.		15,550,178	15,550,178	0	0	15,550,178	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	789,835	789,835	0	0	789,835	0
7	TOTAL TRANSMISSION DEP. EXP.		789,835	789,835	0	0	789,835	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	4,459,967	4,092,450	0	367,517	4,459,967	0
11	TOTAL DIST. DEPREC EXP.		4,459,967	4,092,450	0	367,517	4,459,967	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	2,027,302	1,315,395	556,503	155,404	2,027,302	0
15	TOTAL GENERAL DEPREC EXP.		2,027,302	1,315,395	556,503	155,404	2,027,302	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(39,554)	(25,445)	(11,048)	(3,061)	(39,554)	0
19	TOTAL COM & OTHER DEPREC EXP.		(39,554)	(25,445)	(11,048)	(3,061)	(39,554)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		22,787,728	21,722,413	545,455	519,860	22,787,728	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	5,224,353	4,994,338	56,701	173,314	5,224,353	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		5,224,353	4,994,338	56,701	173,314	5,224,353	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	284,002	87,532	138,198	38,272	284,002	0
9	ELIMINATE DSM	A315	(21,135)	(7,007)	(11,064)	(3,064)	(21,135)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		242,867	80,525	127,134	35,208	242,867	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	33,399	20,383	8,533	4,483	33,399	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		33,399	20,383	8,533	4,483	33,399	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		5,500,619	5,095,246	192,368	213,005	5,500,619	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		62,706,834	12,105,243	49,005,274	1,596,317	62,706,834	0
23	TOTAL DEPRECIATION EXPENSE		22,787,728	21,722,413	545,455	519,860	22,787,728	0
24	TOTAL OTHER TAX & MISC EXPENSE		5,500,619	5,095,246	192,368	213,005	5,500,619	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		90,995,181	38,922,902	49,743,097	2,329,182	90,995,181	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	6,511,878	6,043,687	241,862	226,329	6,511,878	0
4	TOTAL INTEREST EXPENSE		6,511,878	6,043,687	241,862	226,329	6,511,878	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(9,334,787)	(8,898,374)	(223,446)	(212,967)	(9,334,787)	0
8	PERMANENT DIFFERENCES	A357	(19,924)	(5,606)	(10,430)	(2,888)	(19,924)	0
9	TEMPORARY DIFFERENCES	DE49	10,721,626	10,220,377	256,643	244,606	10,721,626	0
10	TOTAL OTHER DEDUCTIONS		1,366,915	1,315,397	22,767	28,751	1,366,915	0
11								
12	NET DEDUCTIONS AND ADDITIONS		7,878,793	7,359,084	264,629	255,080	7,878,793	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	227,225	43,865	177,575	5,785	227,225	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(18,335)	(18,335)	0	0	(18,335)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(635,464)	(210,705)	(332,638)	(92,121)	(635,464)	0
20	TOTAL FED DEF IT (410 & 411)		(426,574)	(185,175)	(155,063)	(86,336)	(426,574)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(426,574)	(185,175)	(155,063)	(86,336)	(426,574)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(426,574)	(185,175)	(155,063)	(86,336)	(426,574)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		23,420,450	21,736,568	869,874	814,008	23,420,450	0
38	NET DEDUCTIONS AND ADDITIONS		(7,878,793)	(7,359,084)	(264,629)	(255,080)	(7,878,793)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(426,574)	(185,175)	(155,063)	(86,336)	(426,574)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		98,888	32,789	51,763	14,336	98,888	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		15,213,971	14,225,098	501,945	486,928	15,213,971	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
45	PRELIM FED INCOME TAX		4,044,220	3,781,355	133,428	129,437	4,044,220	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(426,574)	(185,175)	(155,063)	(86,336)	(426,574)	0
47	NET FED INCOME TAX ALLOWABLE		3,617,646	3,596,180	(21,635)	43,101	3,617,646	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE		4,044,220	3,781,355	133,428	129,437	4,044,220	0
51	PRELIM FEDERAL INCOME TAX		4,044,220	3,781,355	133,428	129,437	4,044,220	0
52	NET FED INCOME TAX PAYABLE		4,044,220	3,781,355	133,428	129,437	4,044,220	0



DUKE ENERGY KENTUCKY, INC.  
 DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTR. SEC.	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	37,354	34,276	0	3,078	37,354	0
3	RECONNECTION CHARGES	K405	5,206	0	0	5,206	5,206	0
4	POLE & LINE ATTACHMENTS	D249	54,706	50,198	0	4,508	54,706	0
5	RENTS	D249	327,214	300,251	0	26,963	327,214	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	3,898	0	0	3,898	3,898	0
10	TOTAL OTHER OPERATING REVS		428,378	384,725	0	43,653	428,378	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		90,995,181	38,922,902	49,743,097	2,329,182	90,995,181	0
14	RETURN ON RATE BASE		23,420,450	21,736,568	869,874	814,008	23,420,450	0
15	NET FED INCOME TAX ALLOWABLE		3,617,646	3,596,180	(21,635)	43,101	3,617,646	0
16	NET STATE INCOME TAX ALLOWABLE		906,241	783,482	82,817	39,942	906,241	0
17	TOTAL OTHER OPERATING REVENUES		(428,378)	(384,725)	0	(43,653)	(428,378)	0
18	SUBTOTAL B		118,511,140	64,654,407	50,674,153	3,182,580	118,511,140	0
19								
20	TOTAL OTHER OPERATING REVENUES		428,378	384,725	0	43,653	428,378	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		428,378	384,725	0	43,653	428,378	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		118,511,140	64,654,407	50,674,153	3,182,580	118,511,140	0
31								
32	PROPOSED REVENUES		51,633,478	17,120,511	27,027,853	7,485,114	51,633,478	0
33	TOTAL ELECTRIC COST OF SERVICE		(118,511,140)	(64,654,407)	(50,674,153)	(3,182,580)	(118,511,140)	0
34	EXCESS REVENUES		(66,877,662)	(47,533,896)	(23,646,300)	4,302,534	(66,877,662)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(16,669,334)	(11,847,878)	(5,893,867)	1,072,412	(16,669,333)	(1)
37	EXCESS RETURN		(50,208,328)	(35,686,018)	(17,752,433)	3,230,122	(50,208,329)	1



DUKE ENERGY KENTUCKY, INC.  
 GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE  
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 1						
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		2,941,993	2,729,991	40,568	171,434	2,941,993	0
3	TOTAL DEPRECIATION RESERVE		(1,125,728)	(1,049,639)	(18,041)	(58,048)	(1,125,728)	0
4	TOTAL RATE BASE ADJUSTMENTS		(263,659)	(293,630)	43,016	(13,045)	(263,659)	0
5	TOTAL RATE BASE		1,552,606	1,386,722	65,543	100,341	1,552,606	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		347,498	57,280	277,261	12,957	347,498	0
9	TOTAL DEPRECIATION EXPENSE		112,371	104,602	3,093	4,676	112,371	0
10	TOTAL OTHER TAX & MISC EXPENSE		27,489	24,507	1,098	1,884	27,489	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		487,358	186,389	281,452	19,517	487,358	0
12	NET FED INCOME TAX EXP ALLOWABLE		17,799	17,323	(120)	596	17,799	0
13	NET STATE INCOME TAX EXP ALLOWABLE		4,579	3,760	469	350	4,579	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		509,736	207,472	281,801	20,463	509,736	0
17								
18	RETURN ON RATE BASE		116,872	104,454	4,933	7,485	116,872	0
19	TOTAL OTHER OPERATING REVENUES		(2,292)	(1,837)	0	(455)	(2,292)	0
20	TOTAL ELECTRIC COST OF SERVICE		624,316	310,069	286,734	27,493	624,316	0

DUKE ENERGY KENTUCKY, INC.  
 GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE  
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 2						
2	PRODUCTION STEAM	K201	1,263,009	1,263,009	0	0	1,263,009	0
3	PRODUCTION OTHER	K201	479,013	479,013	0	0	479,013	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,742,022	1,742,022	0	0	1,742,022	0
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	177,570	177,570	0	0	177,570	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		177,570	177,570	0	0	177,570	0
12								
13	TOTAL PROD & TRANS PLANT		1,919,592	1,919,592	0	0	1,919,592	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	211,220	211,220	0	0	211,220	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	61,907	61,907	0	0	61,907	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	22,679	0	0	22,679	22,679	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	22,374	22,374	0	0	22,374	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	5,898	0	0	5,898	5,898	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	134,949	134,949	0	0	134,949	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	26,416	0	0	26,416	26,416	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	53,782	53,782	0	0	53,782	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	12,069	0	0	12,069	12,069	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	130,712	130,712	0	0	130,712	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	27,892	0	0	27,892	27,892	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	27,404	27,404	0	0	27,404	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	5,106	0	0	5,106	5,106	0
29	TRANSFORMERS DEMAND RELATED	K215	88,143	88,143	0	0	88,143	0
30	TRANSFORMERS CUSTOMER RELATED	K405	24,734	0	0	24,734	24,734	0
31	SERVICES	K217	30,320	0	0	30,320	30,320	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		885,595	730,491	0	155,104	885,595	0
38								
39	TOTAL TRANS & DIST PLANT		1,063,165	906,061	0	155,104	1,063,165	0
40	TOTAL GROSS PTD PLANT		2,805,187	2,650,083	0	155,104	2,805,187	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	38,241	38,241	0	0	38,241	0
44	PRODUCTION - ENERGY	K301	27,030	0	27,030	0	27,030	0
45	TRANSMISSION	K202	3,601	3,601	0	0	3,601	0
46	DISTRIBUTION - DEMAND	K201	11,400	11,400	0	0	11,400	0
47	DISTRIBUTION - CUSTOMER	K405	2,654	0	0	2,654	2,654	0
48	CUSTOMER ACCOUNTING	A308	7,869	0	0	7,869	7,869	0
49	CUSTOMER SERVICE & INFORMATION	A310	358	0	0	358	358	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		91,153	53,242	27,030	10,881	91,153	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	19,153	19,153	0	0	19,153	0
56	PRODUCTION - ENERGY	K301	13,538	0	13,538	0	13,538	0
57	TRANSMISSION	K202	1,803	1,803	0	0	1,803	0
58	DISTRIBUTION - DEMAND	K201	5,710	5,710	0	0	5,710	0
59	DISTRIBUTION - CUSTOMER	K405	1,329	0	0	1,329	1,329	0
60	CUSTOMER ACCOUNTING	A308	3,941	0	0	3,941	3,941	0
61	CUSTOMER SERVICE & INFORMATION	A310	179	0	0	179	179	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		45,653	26,666	13,538	5,449	45,653	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		2,941,993	2,729,991	40,568	171,434	2,941,993	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL	CLASSIFIED			TOTAL	ALL
			GSFL SECONDARY	DEMAND	ENERGY	CUSTOMER	AT ISSUE	OTHER
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	579,795	579,795	0	0	579,795	0
3	PRODUCTION OTHER	K201	273,214	273,214	0	0	273,214	0
4	ADJUSTMENT	K201	15,474	15,474	0	0	15,474	0
5	TOTAL PROD DEPREC RESERVE		868,483	868,483	0	0	868,483	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	10,518	10,518	0	0	10,518	0
10	ADJUSTMENT	K202	72	72	0	0	72	0
11	TOTAL TRANS DEPREC RESERVE		10,590	10,590	0	0	10,590	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		879,073	879,073	0	0	879,073	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	26,504	26,504	0	0	26,504	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	23,022	23,022	0	0	23,022	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	8,434	0	0	8,434	8,434	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	8,321	8,321	0	0	8,321	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	2,193	0	0	2,193	2,193	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	29,392	29,392	0	0	29,392	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	5,753	0	0	5,753	5,753	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	11,714	11,714	0	0	11,714	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	2,629	0	0	2,629	2,629	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	30,262	30,262	0	0	30,262	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	6,455	0	0	6,455	6,455	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	6,345	6,345	0	0	6,345	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,182	0	0	1,182	1,182	0
29	TRANSFORMERS DEMAND RELATED	K215	29,597	29,597	0	0	29,597	0
30	TRANSFORMERS CUSTOMER RELATED	K405	8,305	0	0	8,305	8,305	0
31	SERVICES	K217	15,547	0	0	15,547	15,547	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	1,718	1,417	0	301	1,718	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(30,908)	(30,908)	0	0	(30,908)	0
37	TOTAL DIST DEPREC RESERVE		186,465	135,666	0	50,799	186,465	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		197,055	146,256	0	50,799	197,055	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		1,065,538	1,014,739	0	50,799	1,065,538	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	14,184	14,184	0	0	14,184	0
44	PRODUCTION - ENERGY	K301	10,026	0	10,026	0	10,026	0
45	TRANSMISSION	K202	1,336	1,336	0	0	1,336	0
46	DISTRIBUTION - DEMAND	K201	4,229	4,229	0	0	4,229	0
47	DISTRIBUTION - CUSTOMER	K405	884	0	0	884	884	0
48	CUSTOMER ACCOUNTING	A308	2,919	0	0	2,919	2,919	0
49	CUSTOMER SERVICE & INFORMATION	A310	133	0	0	133	133	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	575	56	381	138	575	0
52	GENERAL & INTANG PLANT		34,386	19,805	10,407	4,174	34,386	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	10,845	10,845	0	0	10,845	0
56	PRODUCTION - ENERGY	K301	7,665	0	7,665	0	7,665	0
57	TRANSMISSION	K202	1,021	1,021	0	0	1,021	0
58	DISTRIBUTION - DEMAND	K201	3,233	3,233	0	0	3,233	0
59	DISTRIBUTION - CUSTOMER	K405	753	0	0	753	753	0
60	CUSTOMER ACCOUNTING	A308	2,231	0	0	2,231	2,231	0
61	CUSTOMER SERVICE & INFORMATION	A310	102	0	0	102	102	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(48)	(4)	(31)	(11)	(48)	0
64	COMMON & OTHER PLANT IN SERVICE		25,804	15,095	7,634	3,075	25,804	0
65								
66	TOTAL DEPRECIATION RESERVE		1,125,728	1,049,639	18,041	58,048	1,125,728	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		683,214	683,214	0	0	683,214	0
3	PRODUCTION OTHER		205,799	205,799	0	0	205,799	0
4	ADJUSTMENT		(15,474)	(15,474)	0	0	(15,474)	0
5	NET PRODUCTION PLANT		873,539	873,539	0	0	873,539	0
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		167,052	167,052	0	0	167,052	0
10	ADJUSTMENT		(72)	(72)	0	0	(72)	0
11	NET TRANSMISSION PLANT		166,980	166,980	0	0	166,980	0
13	NET PROD & TRANS PLANT		1,040,519	1,040,519	0	0	1,040,519	0
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		184,716	184,716	0	0	184,716	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		38,885	38,885	0	0	38,885	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		14,245	0	0	14,245	14,245	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		14,053	14,053	0	0	14,053	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		3,705	0	0	3,705	3,705	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		105,557	105,557	0	0	105,557	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		20,663	0	0	20,663	20,663	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		42,068	42,068	0	0	42,068	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		9,440	0	0	9,440	9,440	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		100,450	100,450	0	0	100,450	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		21,427	0	0	21,427	21,427	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		21,059	21,059	0	0	21,059	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		3,924	0	0	3,924	3,924	0
29	TRANSFORMERS DEMAND RELATED		58,548	58,548	0	0	58,548	0
30	TRANSFORMERS CUSTOMER RELATED		16,429	0	0	16,429	16,429	0
31	SERVICES		14,773	0	0	14,773	14,773	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(1,718)	(1,417)	0	(301)	(1,718)	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		30,908	30,908	0	0	30,908	0
37	NET DISTRIBUTION PLANT		699,130	584,825	0	104,305	699,130	0
39	NET PTD PLANT		866,110	781,805	0	104,305	866,110	0
40	NET TRANS & DIST PLANT		1,739,649	1,635,344	0	104,305	1,739,649	0
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		24,057	24,057	0	0	24,057	0
44	PRODUCTION - ENERGY		17,004	0	17,004	0	17,004	0
45	TRANSMISSION		2,285	2,285	0	0	2,285	0
46	DISTRIBUTION - DEMAND		7,171	7,171	0	0	7,171	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		4,950	0	0	4,950	4,950	0
49	CUSTOMER SERVICE & INFORMATION		225	0	0	225	225	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(575)	(56)	(381)	(138)	(575)	0
52	NET GENERAL & INTANG PLANT		55,097	33,437	16,623	5,037	55,097	0
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		8,308	8,308	0	0	8,308	0
56	PRODUCTION - ENERGY		5,873	0	5,873	0	5,873	0
57	TRANSMISSION		782	782	0	0	782	0
58	DISTRIBUTION - DEMAND		2,477	2,477	0	0	2,477	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		1,710	0	0	1,710	1,710	0
61	CUSTOMER SERVICE & INFORMATION		77	0	0	77	77	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		46	4	31	11	46	0
64	COMMON & OTHER PLANT IN SERVICE		19,273	11,571	5,904	1,798	19,273	0
65								
66	NET ELECTRIC PLANT IN SERVICE		1,814,019	1,680,352	22,527	111,140	1,814,019	0

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LINE NO:	SUBSTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	RATE BASE ADJUSTMENTS	Schedule 5						
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	3,306	3,062	41	203	3,306	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	502	465	6	31	502	0
10	NON-CASH OVERHEADS	NP29	2,541	2,353	32	156	2,541	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	254,860	236,032	3,162	15,666	254,860	0
13	TOTAL ACCOUNT 282		261,209	241,912	3,241	16,056	261,209	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	9,093	9,093	0	0	9,093	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		9,093	9,093	0	0	9,093	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	67,365	62,388	836	4,141	67,365	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBSTRACTIVE ADJUSTMENTS		67,365	62,388	836	4,141	67,365	0
35								
36	TOTAL SUBSTRACTIVE RATE BASE ADJUSTMENTS		337,667	313,393	4,077	20,197	337,667	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5.1		3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(10)	(3)	(5)	(2)	(10)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(10)	(3)	(5)	(2)	(10)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(10)	(3)	(5)	(2)	(10)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		1,476,342	1,366,956	16,445	90,941	1,476,342	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	24,773	11,979	5,682	7,112	24,773	0
7	FUEL	K301	41,436	0	41,436	0	41,436	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		66,209	11,979	47,118	7,112	66,209	0
10	TOTAL MATERIALS & SUPPLIES		66,209	11,979	47,118	7,112	66,209	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	676	626	8	42	676	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(28)	0	(28)	0	(28)	0
16	TOTAL PREPAYMENTS		648	626	(20)	42	648	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		7,161	7,161	0	0	7,161	0
19	TOTAL WORKING CASH		7,161	7,161	0	0	7,161	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		74,018	19,766	47,098	7,154	74,018	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(337,667)	(313,393)	(4,077)	(20,197)	(337,667)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(10)	(3)	(5)	(2)	(10)	0
31	TOTAL WORKING CAPITAL		74,018	19,766	47,098	7,154	74,018	0
32	TOTAL RATE BASE ADJUSTMENTS		(263,659)	(293,630)	43,016	(13,045)	(263,659)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		1,814,019	1,680,352	22,527	111,140	1,814,019	0
36	TOTAL RATE BASE ADJUSTMENTS		(263,659)	(293,630)	43,016	(13,045)	(263,659)	0
37	TOTAL RATE BASE		1,550,360	1,386,722	65,543	98,095	1,550,360	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	
40	RETURN ON RATE BASE		116,587	104,281	4,929	7,377	116,587	0
41								
42	ELECTRIC RATE BASE	RB99	1,552,907	1,387,913	65,541	99,453	1,552,907	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	

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LINE NO.	O&M EXPENSES	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M	Schedule 6						
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	206,574	0	206,574	0	206,574	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	59,290	0	59,290	0	59,290	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		265,864	0	265,864	0	265,864	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		265,864	0	265,864	0	265,864	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	34,104	34,104	0	0	34,104	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		34,104	34,104	0	0	34,104	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	3,837	3,837	0	0	3,837	0
26	TOTAL REGIONAL MARKET O&M		3,837	3,837	0	0	3,837	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	360	360	0	0	360	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	6,782	6,782	0	0	6,782	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	1,327	0	0	1,327	1,327	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,703	2,703	0	0	2,703	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	607	0	0	607	607	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	394	394	0	0	394	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	84	0	0	84	84	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	83	83	0	0	83	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	15	0	0	15	15	0
39	TRANSFORMERS DEMAND RELATED	K203	21	21	0	0	21	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	564	564	0	0	564	0
42	LOAD DISPATCH	K215	532	532	0	0	532	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	80	80	0	0	80	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	1,935	1,935	0	0	1,935	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		15,487	13,454	0	2,033	15,487	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	4,513	0	0	4,513	4,513	0
52	UNCOLLECTIBLE EXP	K411	527	0	0	527	527	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(721)	0	0	(721)	(721)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	221	0	0	221	221	0
58	ELIMINATE MISC EXPENSE	K405	(4)	0	0	(4)	(4)	0
59	TOTAL CUSTOMER ACCT EXPENSE		4,536	0	0	4,536	4,536	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	403	0	0	403	403	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		403	0	0	403	403	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,863	0	0	1,863	1,863	0
8	TOTAL SALES EXPENSE		1,863	0	0	1,863	1,863	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	14,955	0	14,955	0	14,955	0
13	TRANSMISSION	T349	1,992	1,992	0	0	1,992	0
14	DISTRIBUTION	D349	6,599	5,736	0	863	6,599	0
15	CUSTOMER ACCOUNTING	C319	4,354	0	0	4,354	4,354	0
16	CUSTOMER SERVICE & INFORMATION	C331	198	0	0	198	198	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		28,098	7,728	14,955	5,415	28,098	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	173	47	92	34	173	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(4,984)	(1,371)	(2,650)	(963)	(4,984)	0
22	ELIMINATE DSM	A315	(185)	(51)	(98)	(36)	(185)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(771)	(212)	(410)	(149)	(771)	0
25	ELIMINATE MISC EXPENSES	A315	(800)	(221)	(425)	(154)	(800)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,675)	(461)	(890)	(324)	(1,675)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	1,548	426	823	299	1,548	0
33	TOTAL ADMIN. & GENERAL		21,404	5,885	11,397	4,122	21,404	0
34								
35	TOTAL O & M EXPENSE		347,498	57,280	277,261	12,957	347,498	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	75,042	75,042	0	0	75,042	0
3	TOTAL PRODUCTION DEPREC. EXP.		75,042	75,042	0	0	75,042	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	3,812	3,812	0	0	3,812	0
7	TOTAL TRANSMISSION DEP. EXP.		3,812	3,812	0	0	3,812	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	22,960	19,536	0	3,424	22,960	0
11	TOTAL DIST. DEPREC EXP.		22,960	19,536	0	3,424	22,960	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	10,767	6,334	3,156	1,277	10,767	0
15	TOTAL GENERAL DEPREC EXP.		10,767	6,334	3,156	1,277	10,767	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(210)	(122)	(63)	(25)	(210)	0
19	TOTAL COM & OTHER DEPREC EXP.		(210)	(122)	(63)	(25)	(210)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		112,371	104,602	3,093	4,676	112,371	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 8							
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	25,915	24,000	322	1,593	25,915	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		25,915	24,000	322	1,593	25,915	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,470	404	782	284	1,470	0
9	ELIMINATE DSM	A315	(118)	(32)	(63)	(23)	(118)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		1,352	372	719	261	1,352	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	222	135	57	30	222	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		222	135	57	30	222	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		27,489	24,507	1,098	1,884	27,489	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		347,498	57,280	277,261	12,957	347,498	0
23	TOTAL DEPRECIATION EXPENSE		112,371	104,602	3,093	4,676	112,371	0
24	TOTAL OTHER TAX & MISC EXPENSE		27,489	24,507	1,098	1,884	27,489	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		487,358	186,389	281,452	19,517	487,358	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 9							
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	32,495	29,043	1,371	2,081	32,495	0
4	TOTAL INTEREST EXPENSE		32,495	29,043	1,371	2,081	32,495	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(45,969)	(42,795)	(1,267)	(1,907)	(45,969)	0
8	PERMANENT DIFFERENCES	A357	(111)	(31)	(59)	(21)	(111)	0
9	TEMPORARY DIFFERENCES	DE49	52,798	49,153	1,455	2,190	52,798	0
10	TOTAL OTHER DEDUCTIONS		6,718	6,327	129	262	6,718	0
11								
12	NET DEDUCTIONS AND ADDITIONS		39,213	35,370	1,500	2,343	39,213	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	1,260	208	1,005	47	1,260	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - SIL DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(88)	(88)	0	0	(88)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(3,534)	(974)	(1,882)	(678)	(3,534)	0
20	TOTAL FED DEF IT (410 & 411)		(2,362)	(854)	(877)	(631)	(2,362)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(2,362)	(854)	(877)	(631)	(2,362)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(2,362)	(854)	(877)	(631)	(2,362)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		116,872	104,454	4,833	7,485	116,872	0
38	NET DEDUCTIONS AND ADDITIONS		(39,213)	(35,370)	(1,500)	(2,343)	(39,213)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(2,362)	(854)	(877)	(631)	(2,362)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		549	151	293	105	549	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		75,846	68,381	2,849	4,616	75,846	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		20,161	18,177	757	1,227	20,161	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(2,362)	(854)	(877)	(631)	(2,362)	0
47	NET FED INCOME TAX ALLOWABLE		17,799	17,323	(120)	596	17,799	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		20,161	18,177	757	1,227	20,161	0
52								
53	NET FED INCOME TAX PAYABLE		20,161	18,177	757	1,227	20,161	0



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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES	Schedule 10						
2	MISC SERVICE REVENUE	D249	193	164	0	29	193	0
3	RECONNECTION CHARGES	K405	76	0	0	76	76	0
4	POLE & LINE ATTACHMENTS	D249	282	240	0	42	282	0
5	RENTS	D249	1,684	1,433	0	251	1,684	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	57	0	0	57	57	0
10	TOTAL OTHER OPERATING REVS		2,292	1,837	0	455	2,292	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		487,358	186,389	281,452	19,517	487,358	0
14	RETURN ON RATE BASE		116,872	104,454	4,933	7,485	116,872	0
15	NET FED INCOME TAX ALLOWABLE		17,799	17,323	(120)	596	17,799	0
16	NET STATE INCOME TAX ALLOWABLE		4,579	3,760	469	350	4,579	0
17	TOTAL OTHER OPERATING REVENUES		(2,292)	(1,837)	0	(455)	(2,292)	0
18	SUBTOTAL B		624,316	310,089	286,734	27,493	624,316	0
19								
20	TOTAL OTHER OPERATING REVENUES		2,292	1,837	0	455	2,292	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		2,292	1,837	0	455	2,292	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		624,316	310,089	286,734	27,493	624,316	0
31								
32	PROPOSED REVENUES		287,085	79,111	152,917	55,057	287,085	0
33	TOTAL ELECTRIC COST OF SERVICE		(624,316)	(310,089)	(286,734)	(27,493)	(624,316)	0
34	EXCESS REVENUES		(337,231)	(230,978)	(133,817)	27,564	(337,231)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(84,055)	(57,571)	(33,354)	6,870	(84,055)	0
37	EXCESS RETURN		(253,176)	(173,407)	(100,463)	20,694	(253,176)	0



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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		10,779,017	10,502,733	107,160	169,124	10,779,017	0
3	TOTAL DEPRECIATION RESERVE		(4,002,443)	(3,894,968)	(47,658)	(59,817)	(4,002,443)	0
4	TOTAL RATE BASE ADJUSTMENTS		(1,055,577)	(1,158,387)	113,630	(10,820)	(1,055,577)	0
5	TOTAL RATE BASE		5,720,997	5,449,378	173,132	98,487	5,720,997	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		983,498	234,095	733,758	15,645	983,498	0
9	TOTAL DEPRECIATION EXPENSE		407,043	394,117	8,171	4,755	407,043	0
10	TOTAL OTHER TAX & MISC EXPENSE		101,280	96,442	2,870	1,968	101,280	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		1,491,821	724,654	744,799	22,368	1,491,821	0
12	NET FED INCOME TAX EXP ALLOWABLE		67,354	67,424	(325)	255	67,354	0
13	NET STATE INCOME TAX EXP ALLOWABLE		16,546	14,933	1,240	372	16,545	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		1,575,721	807,011	745,714	22,995	1,575,720	1
17								
18	RETURN ON RATE BASE		430,936	410,567	13,029	7,340	430,936	0
19	TOTAL OTHER OPERATING REVENUES		(8,759)	(8,392)	0	(367)	(8,759)	0
20	TOTAL ELECTRIC COST OF SERVICE		1,997,898	1,209,186	758,743	29,968	1,997,897	1

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	4,525,783	4,525,783	0	0	4,525,783	0
3	PRODUCTION OTHER	K201	1,716,462	1,716,462	0	0	1,716,462	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		6,242,245	6,242,245	0	0	6,242,245	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	636,292	636,292	0	0	636,292	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		636,292	636,292	0	0	636,292	0
12								
13	TOTAL PROD & TRANS PLANT		6,878,537	6,878,537	0	0	6,878,537	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	965,136	965,136	0	0	965,136	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	282,874	282,874	0	0	282,874	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	11,080	0	0	11,080	11,080	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	102,233	102,233	0	0	102,233	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	2,881	0	0	2,881	2,881	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	616,626	616,626	0	0	616,626	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	12,905	0	0	12,905	12,905	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	245,747	245,747	0	0	245,747	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	5,896	0	0	5,896	5,896	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	597,268	597,268	0	0	597,268	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	13,622	0	0	13,622	13,622	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	125,221	125,221	0	0	125,221	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	2,495	0	0	2,495	2,495	0
29	TRANSFORMERS DEMAND RELATED	K215	402,754	402,754	0	0	402,754	0
30	TRANSFORMERS CUSTOMER RELATED	K405	12,084	0	0	12,084	12,084	0
31	SERVICES	K217	29,387	0	0	29,387	29,387	0
32	METERS	K407	58,747	0	0	58,747	58,747	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		3,486,956	3,337,859	0	149,097	3,486,956	0
38								
39	TOTAL TRANS & DIST PLANT		4,123,248	3,974,151	0	149,097	4,123,248	0
40	TOTAL GROSS PTD PLANT		10,365,493	10,216,396	0	149,097	10,365,493	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	137,032	137,032	0	0	137,032	0
44	PRODUCTION - ENERGY	K301	71,400	0	71,400	0	71,400	0
45	TRANSMISSION	K202	12,902	12,902	0	0	12,902	0
46	DISTRIBUTION - DEMAND	K201	40,850	40,850	0	0	40,850	0
47	DISTRIBUTION - CUSTOMER	K405	1,297	0	0	1,297	1,297	0
48	CUSTOMER ACCOUNTING	A308	11,872	0	0	11,872	11,872	0
49	CUSTOMER SERVICE & INFORMATION	A310	175	0	0	175	175	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		275,528	190,784	71,400	13,344	275,528	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	68,631	68,631	0	0	68,631	0
56	PRODUCTION - ENERGY	K301	35,760	0	35,760	0	35,760	0
57	TRANSMISSION	K202	6,462	6,462	0	0	6,462	0
58	DISTRIBUTION - DEMAND	K201	20,460	20,460	0	0	20,460	0
59	DISTRIBUTION - CUSTOMER	K405	649	0	0	649	649	0
60	CUSTOMER ACCOUNTING	A308	5,946	0	0	5,946	5,946	0
61	CUSTOMER SERVICE & INFORMATION	A310	88	0	0	88	88	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		137,986	95,553	35,760	6,683	137,986	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		10,779,017	10,502,733	107,180	169,124	10,779,017	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 3						
2	PRODUCTION STEAM	K201	2,077,600	2,077,600	0	0	2,077,600	0
3	PRODUCTION OTHER	K201	979,018	979,018	0	0	979,018	0
4	ADJUSTMENT	K201	55,450	55,450	0	0	55,450	0
5	TOTAL PROD DEPREC RESERVE		3,112,068	3,112,068	0	0	3,112,068	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	37,690	37,690	0	0	37,690	0
10	ADJUSTMENT	K202	256	256	0	0	256	0
11	TOTAL TRANS DEPREC RESERVE		37,946	37,946	0	0	37,946	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		3,150,014	3,150,014	0	0	3,150,014	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	121,108	121,108	0	0	121,108	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	105,198	105,198	0	0	105,198	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	4,120	0	0	4,120	4,120	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	38,019	38,019	0	0	38,019	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,072	0	0	1,072	1,072	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	134,302	134,302	0	0	134,302	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	2,811	0	0	2,811	2,811	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	53,524	53,524	0	0	53,524	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,284	0	0	1,284	1,284	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	138,278	138,278	0	0	138,278	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	3,154	0	0	3,154	3,154	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	28,991	28,991	0	0	28,991	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	578	0	0	578	578	0
29	TRANSFORMERS DEMAND RELATED	K215	135,238	135,238	0	0	135,238	0
30	TRANSFORMERS CUSTOMER RELATED	K405	4,058	0	0	4,058	4,058	0
31	SERVICES	K217	15,069	0	0	15,069	15,069	0
32	METERS	K407	18,473	0	0	18,473	18,473	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	6,762	6,474	0	288	6,762	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(141,230)	(141,230)	0	0	(141,230)	0
37	TOTAL DIST DEPREC RESERVE		670,809	619,902	0	50,907	670,809	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		708,755	657,848	0	50,907	708,755	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		3,820,823	3,769,916	0	50,907	3,820,823	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	50,827	50,827	0	0	50,827	0
44	PRODUCTION - ENERGY	K301	26,484	0	26,484	0	26,484	0
45	TRANSMISSION	K202	4,786	4,786	0	0	4,786	0
46	DISTRIBUTION - DEMAND	K201	15,152	15,152	0	0	15,152	0
47	DISTRIBUTION - CUSTOMER	K405	481	0	0	481	481	0
48	CUSTOMER ACCOUNTING	A308	4,404	0	0	4,404	4,404	0
49	CUSTOMER SERVICE & INFORMATION	A310	65	0	0	65	65	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	1,398	198	1,009	191	1,398	0
52	GENERAL & INTANG PLANT		103,597	70,963	27,493	5,141	103,597	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	38,861	38,861	0	0	38,861	0
56	PRODUCTION - ENERGY	K301	20,248	0	20,248	0	20,248	0
57	TRANSMISSION	K202	3,659	3,659	0	0	3,659	0
58	DISTRIBUTION - DEMAND	K201	11,585	11,585	0	0	11,585	0
59	DISTRIBUTION - CUSTOMER	K405	368	0	0	368	368	0
60	CUSTOMER ACCOUNTING	A308	3,387	0	0	3,387	3,387	0
61	CUSTOMER SERVICE & INFORMATION	A310	50	0	0	50	50	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(115)	(16)	(83)	(16)	(115)	0
64	COMMON & OTHER PLANT IN SERVICE		78,023	54,089	20,165	3,769	78,023	0
65								
66	TOTAL DEPRECIATION RESERVE		4,002,443	3,894,968	47,658	59,817	4,002,443	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		2,448,183	2,448,183	0	0	2,448,183	0
3	PRODUCTION OTHER		737,444	737,444	0	0	737,444	0
4	ADJUSTMENT		(55,450)	(55,450)	0	0	(55,450)	0
5	NET PRODUCTION PLANT		3,130,177	3,130,177	0	0	3,130,177	0
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		598,602	598,602	0	0	598,602	0
10	ADJUSTMENT		(256)	(256)	0	0	(256)	0
11	NET TRANSMISSION PLANT		598,346	598,346	0	0	598,346	0
13	NET PROD & TRANS PLANT		3,728,523	3,728,523	0	0	3,728,523	0
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		844,028	844,028	0	0	844,028	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		177,676	177,676	0	0	177,676	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		6,960	0	0	6,960	6,960	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		64,214	64,214	0	0	64,214	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		1,809	0	0	1,809	1,809	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		482,324	482,324	0	0	482,324	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		10,094	0	0	10,094	10,094	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		192,223	192,223	0	0	192,223	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		4,612	0	0	4,612	4,612	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		458,990	458,990	0	0	458,990	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		10,468	0	0	10,468	10,468	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		96,230	96,230	0	0	96,230	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		1,917	0	0	1,917	1,917	0
29	TRANSFORMERS DEMAND RELATED		267,516	267,516	0	0	267,516	0
30	TRANSFORMERS CUSTOMER RELATED		8,026	0	0	8,026	8,026	0
31	SERVICES		14,318	0	0	14,318	14,318	0
32	METERS		40,274	0	0	40,274	40,274	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(6,762)	(6,474)	0	(288)	(6,762)	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		141,230	141,230	0	0	141,230	0
37	NET DISTRIBUTION PLANT		2,816,147	2,717,957	0	98,190	2,816,147	0
39	NET PTD PLANT		3,414,493	3,316,303	0	98,190	3,414,493	0
40	NET TRANS & DIST PLANT		6,544,670	6,446,480	0	98,190	6,544,670	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		86,205	86,205	0	0	86,205	0
44	PRODUCTION - ENERGY		44,916	0	44,916	0	44,916	0
45	TRANSMISSION		8,116	8,116	0	0	8,116	0
46	DISTRIBUTION - DEMAND		25,698	25,698	0	0	25,698	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		7,468	0	0	7,468	7,468	0
49	CUSTOMER SERVICE & INFORMATION		110	0	0	110	110	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(1,398)	(198)	(1,009)	(191)	(1,398)	0
52	NET GENERAL & INTANG PLANT		171,115	119,821	43,907	7,387	171,115	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		29,770	29,770	0	0	29,770	0
56	PRODUCTION - ENERGY		15,512	0	15,512	0	15,512	0
57	TRANSMISSION		2,803	2,803	0	0	2,803	0
58	DISTRIBUTION - DEMAND		8,875	8,875	0	0	8,875	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		2,579	0	0	2,579	2,579	0
61	CUSTOMER SERVICE & INFORMATION		38	0	0	38	38	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		115	16	83	16	115	0
64	COMMON & OTHER PLANT IN SERVICE		59,692	41,464	15,595	2,633	59,692	0
65								
66	NET ELECTRIC PLANT IN SERVICE		6,775,477	6,607,765	59,502	108,210	6,775,477	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5						
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	12,349	12,044	108	197	12,349	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	1,871	1,825	16	30	1,871	0
10	NON-CASH OVERHEADS	NP29	9,488	9,254	83	151	9,488	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	951,892	928,338	8,353	15,201	951,892	0
13	TOTAL ACCOUNT 282		975,600	951,461	8,560	15,579	975,600	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	32,583	32,583	0	0	32,583	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		32,583	32,583	0	0	32,583	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	251,606	245,380	2,208	4,018	251,606	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		251,606	245,380	2,208	4,018	251,606	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		1,259,789	1,229,424	10,768	19,597	1,259,789	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL	CLASSIFIED			TOTAL	ALL
			EH SECONDARY	DEMAND	ENERGY	CUSTOMER	AT ISSUE	OTHER
				3	4	5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(25)	(11)	(12)	(2)	(25)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(25)	(11)	(12)	(2)	(25)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(25)	(11)	(12)	(2)	(25)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		5,515,663	5,378,330	48,722	88,611	5,515,663	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	66,672	42,924	15,009	8,739	66,672	0
7	FUEL	K301	109,454	0	109,454	0	109,454	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		176,126	42,924	124,463	8,739	176,126	0
10	TOTAL MATERIALS & SUPPLIES		176,126	42,924	124,463	8,739	176,126	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	2,527	2,465	22	40	2,527	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(75)	0	(75)	0	(75)	0
16	TOTAL PREPAYMENTS		2,452	2,465	(53)	40	2,452	0
17								
18	AUTO CALC. (O&M-ELECTRIC FUEL COST)/8		25,659	25,659	0	0	25,659	0
19	TOTAL WORKING CASH		25,659	25,659	0	0	25,659	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		204,237	71,048	124,410	8,779	204,237	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(1,259,789)	(1,229,424)	(10,768)	(19,597)	(1,259,789)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(25)	(11)	(12)	(2)	(25)	0
31	TOTAL WORKING CAPITAL		204,237	71,048	124,410	8,779	204,237	0
32	TOTAL RATE BASE ADJUSTMENTS		(1,055,577)	(1,158,387)	113,630	(10,820)	(1,055,577)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		6,775,477	6,607,765	59,502	108,210	6,775,477	0
36	TOTAL RATE BASE ADJUSTMENTS		(1,055,577)	(1,158,387)	113,630	(10,820)	(1,055,577)	0
37	TOTAL RATE BASE		5,719,900	5,449,378	173,132	97,390	5,719,900	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	
40	RETURN ON RATE BASE		430,136	409,792	13,020	7,324	430,136	0
41								
42	ELECTRIC RATE BASE	RB99	5,725,959	5,455,303	173,126	97,530	5,725,959	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	

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LINE NO.	O&M EXPENSES	ALLO	TOTAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
			EH SECONDARY	DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	546,967	0	546,967	0	546,967	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	156,615	0	156,615	0	156,615	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		703,582	0	703,582	0	703,582	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		703,582	0	703,582	0	703,582	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	122,205	122,205	0	0	122,205	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		122,205	122,205	0	0	122,205	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	13,749	13,749	0	0	13,749	0
26	TOTAL REGIONAL MARKET O&M		13,749	13,749	0	0	13,749	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	1,290	1,290	0	0	1,290	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	30,987	30,987	0	0	30,987	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	649	0	0	649	649	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	12,350	12,350	0	0	12,350	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	296	0	0	296	296	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	1,799	1,799	0	0	1,799	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	41	0	0	41	41	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	377	377	0	0	377	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	8	0	0	8	8	0
39	TRANSFORMERS DEMAND RELATED	K203	171	171	0	0	171	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	4,504	4,504	0	0	4,504	0
42	LOAD DISPATCH	K215	2,433	2,433	0	0	2,433	0
43	METERS	K407	971	0	0	971	971	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	642	642	0	0	642	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	15,451	15,451	0	0	15,451	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		71,969	70,004	0	1,965	71,969	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	6,561	0	0	6,561	6,561	0
52	UNCOLLECTIBLE EXP	K411	1,092	0	0	1,092	1,092	0
53	METER READING	K407	245	0	0	245	245	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(1,495)	0	0	(1,495)	(1,495)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	459	0	0	459	459	0
58	ELIMINATE MISC EXPENSE	K405	(2)	0	0	(2)	(2)	0
59	TOTAL CUSTOMER ACCT EXPENSE		6,860	0	0	6,860	6,860	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	197	0	0	197	197	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		197	0	0	197	197	0
5								
6	SALES							
7	SALES EXPENSE	K405	910	0	0	910	910	0
8	TOTAL SALES EXPENSE		910	0	0	910	910	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	39,599	0	39,599	0	39,599	0
13	TRANSMISSION	T349	7,139	7,139	0	0	7,139	0
14	DISTRIBUTION	D349	30,599	29,765	0	834	30,599	0
15	CUSTOMER ACCOUNTING	C319	6,569	0	0	6,569	6,569	0
16	CUSTOMER SERVICE & INFORMATION	C331	97	0	0	97	97	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		84,003	36,904	39,599	7,500	84,003	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	517	227	244	46	517	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(14,877)	(6,529)	(7,017)	(1,331)	(14,877)	0
22	ELIMINATE DSM	A315	(551)	(242)	(260)	(49)	(551)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(2,301)	(1,010)	(1,085)	(206)	(2,301)	0
25	ELIMINATE MISC EXPENSES	A315	(2,386)	(1,047)	(1,126)	(213)	(2,386)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(4,999)	(2,194)	(2,358)	(447)	(4,999)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	4,620	2,028	2,179	413	4,620	0
33	TOTAL ADMIN. & GENERAL		64,026	28,137	30,176	5,713	64,026	0
34								
35	TOTAL O & M EXPENSE		983,498	234,095	733,758	15,645	983,498	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	268,900	268,900	0	0	268,900	0
3	TOTAL PRODUCTION DEPREC EXP.		268,900	268,900	0	0	268,900	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	13,658	13,658	0	0	13,658	0
7	TOTAL TRANSMISSION DEP. EXP.		13,658	13,658	0	0	13,658	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	92,484	89,267	0	3,217	92,484	0
11	TOTAL DIST. DEPREC EXP.		92,484	89,267	0	3,217	92,484	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	32,637	22,732	8,336	1,569	32,637	0
15	TOTAL GENERAL DEPREC EXP.		32,637	22,732	8,336	1,569	32,637	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(636)	(440)	(165)	(31)	(636)	0
19	TOTAL COM & OTHER DEPREC EXP.		(636)	(440)	(165)	(31)	(636)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		407,043	394,117	8,171	4,755	407,043	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 8						
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	96,786	94,392	849	1,545	96,786	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		96,786	94,392	849	1,545	96,786	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	4,388	1,925	2,070	393	4,388	0
9	ELIMINATE DSM	A315	(351)	(154)	(166)	(31)	(351)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		4,037	1,771	1,904	362	4,037	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	457	279	117	61	457	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		457	279	117	61	457	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		101,280	96,442	2,870	1,968	101,280	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		983,498	234,095	733,758	15,645	983,498	0
23	TOTAL DEPRECIATION EXPENSE		407,043	394,117	8,171	4,755	407,043	0
24	TOTAL OTHER TAX & MISC EXPENSE		101,280	96,442	2,870	1,968	101,280	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		1,491,821	724,654	744,799	22,368	1,491,821	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 9							
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	119,819	114,155	3,623	2,041	119,819	0
4	TOTAL INTEREST EXPENSE		119,819	114,155	3,623	2,041	119,819	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(166,823)	(161,532)	(3,347)	(1,944)	(166,823)	0
8	PERMANENT DIFFERENCES	A357	(332)	(146)	(156)	(30)	(332)	0
9	TEMPORARY DIFFERENCES	DE49	191,606	185,529	3,844	2,233	191,606	0
10	TOTAL OTHER DEDUCTIONS		24,451	23,851	341	259	24,451	0
11								
12	NET DEDUCTIONS AND ADDITIONS		144,270	138,006	3,964	2,300	144,270	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	3,565	848	2,680	57	3,565	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(317)	(317)	0	0	(317)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(10,584)	(4,656)	(4,983)	(945)	(10,584)	0
20	TOTAL FED DEF IT (410 & 411)		(7,336)	(4,125)	(2,323)	(888)	(7,336)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A316	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(7,336)	(4,125)	(2,323)	(888)	(7,336)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(7,336)	(4,125)	(2,323)	(888)	(7,336)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		430,936	410,567	13,029	7,340	430,936	0
38	NET DEDUCTIONS AND ADDITIONS		(144,270)	(138,006)	(3,964)	(2,300)	(144,270)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(7,336)	(4,125)	(2,323)	(888)	(7,336)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		1,647	725	775	147	1,647	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		280,977	269,161	7,517	4,299	280,977	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
45	PRELIM FED INCOME TAX		74,690	71,549	1,998	1,143	74,690	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(7,336)	(4,125)	(2,323)	(888)	(7,336)	0
47	NET FED INCOME TAX ALLOWABLE		67,354	67,424	(325)	255	67,354	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		74,690	71,549	1,998	1,143	74,690	0
53	NET FED INCOME TAX PAYABLE		74,690	71,549	1,998	1,143	74,690	0



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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL EH SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 10						
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	775	748	0	27	775	0
3	RECONNECTION CHARGES	K405	37	0	0	37	37	0
4	POLE & LINE ATTACHMENTS	D249	1,134	1,095	0	39	1,134	0
5	RENTS	D249	6,785	6,549	0	236	6,785	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	28	0	0	28	28	0
10	TOTAL OTHER OPERATING REVS		8,759	8,392	0	367	8,759	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		1,491,821	724,654	744,799	22,368	1,491,821	0
14	RETURN ON RATE BASE		430,936	410,567	13,029	7,340	430,936	0
15	NET FED INCOME TAX ALLOWABLE		67,354	67,424	(325)	255	67,354	0
16	NET STATE INCOME TAX ALLOWABLE		16,546	14,933	1,240	372	16,545	1
17	TOTAL OTHER OPERATING REVENUES		(8,759)	(8,392)	0	(367)	(8,759)	0
18	SUBTOTAL B		1,997,898	1,209,186	758,743	29,968	1,997,897	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		8,759	8,392	0	367	8,759	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		8,759	8,392	0	367	8,759	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		1,997,898	1,209,186	758,743	29,968	1,997,897	(1)
31								
32	PROPOSED REVENUES		860,007	378,336	404,894	76,777	860,007	0
33	TOTAL ELECTRIC COST OF SERVICE		(1,997,898)	(1,209,186)	(758,743)	(29,968)	(1,997,897)	(1)
34	EXCESS REVENUES		(1,137,891)	(830,850)	(353,849)	46,809	(1,137,890)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(283,621)	(207,090)	(88,197)	11,667	(283,620)	(1)
37	EXCESS RETURN		(854,270)	(623,759)	(265,652)	35,142	(854,269)	(1)



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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		101,587	81,919	1,021	18,647	101,587	0
3	TOTAL DEPRECIATION RESERVE		(38,386)	(31,658)	(454)	(6,274)	(38,386)	0
4	TOTAL RATE BASE ADJUSTMENTS		(9,070)	(8,779)	1,081	(1,372)	(9,070)	0
5	TOTAL RATE BASE		54,131	41,482	1,648	11,001	54,131	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		10,361	1,811	6,976	1,574	10,361	0
9	TOTAL DEPRECIATION EXPENSE		3,752	3,147	77	528	3,752	0
10	TOTAL OTHER TAX & MISC EXPENSE		975	735	28	212	975	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		15,088	5,693	7,081	2,314	15,088	0
12	NET FED INCOME TAX EXP ALLOWABLE		551	513	(3)	41	551	0
13	NET STATE INCOME TAX EXP ALLOWABLE		164	112	11	40	163	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		15,803	6,318	7,089	2,395	15,802	1
17								
18	RETURN ON RATE BASE		4,056	3,125	124	807	4,056	0
19	TOTAL OTHER OPERATING REVENUES		(99)	(54)	0	(45)	(99)	0
20	TOTAL ELECTRIC COST OF SERVICE		19,760	9,389	7,213	3,157	19,759	1

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 2	3	4	5			
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	38,273	38,273	0	0	38,273	0
3	PRODUCTION OTHER	K201	14,516	14,516	0	0	14,516	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		52,789	52,789	0	0	52,789	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	5,381	5,381	0	0	5,381	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		5,381	5,381	0	0	5,381	0
12								
13	TOTAL PROD & TRANS PLANT		58,170	58,170	0	0	58,170	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	8,167	6,167	0	0	6,167	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	1,808	1,808	0	0	1,808	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,558	0	0	1,558	1,558	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	653	653	0	0	653	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	405	0	0	405	405	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	3,940	3,940	0	0	3,940	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,815	0	0	1,815	1,815	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	1,570	1,570	0	0	1,570	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	829	0	0	829	829	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	3,816	3,816	0	0	3,816	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,916	0	0	1,916	1,916	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	800	800	0	0	800	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	351	0	0	351	351	0
29	TRANSFORMERS DEMAND RELATED	K215	2,574	2,574	0	0	2,574	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,699	0	0	1,699	1,699	0
31	SERVICES	K217	2,099	0	0	2,099	2,099	0
32	METERS	K407	6,008	0	0	6,008	6,008	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		38,008	21,328	0	16,680	38,008	0
38								
39	TOTAL TRANS & DIST PLANT		43,389	26,709	0	16,680	43,389	0
40	TOTAL GROSS PTD PLANT		96,178	79,498	0	16,680	96,178	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,159	1,159	0	0	1,159	0
44	PRODUCTION - ENERGY	K301	680	0	680	0	680	0
45	TRANSMISSION	K202	109	109	0	0	109	0
46	DISTRIBUTION - DEMAND	K201	345	345	0	0	345	0
47	DISTRIBUTION - CUSTOMER	K405	182	0	0	182	182	0
48	CUSTOMER ACCOUNTING	A308	1,104	0	0	1,104	1,104	0
49	CUSTOMER SERVICE & INFORMATION	A310	25	0	0	25	25	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		3,604	1,813	680	1,311	3,604	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	580	580	0	0	580	0
56	PRODUCTION - ENERGY	K301	341	0	341	0	341	0
57	TRANSMISSION	K202	55	55	0	0	55	0
58	DISTRIBUTION - DEMAND	K201	173	173	0	0	173	0
59	DISTRIBUTION - CUSTOMER	K405	91	0	0	91	91	0
60	CUSTOMER ACCOUNTING	A308	553	0	0	553	553	0
61	CUSTOMER SERVICE & INFORMATION	A310	12	0	0	12	12	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,805	808	341	656	1,805	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		101,567	81,919	1,021	18,647	101,567	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
Schedule 3								
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	17,570	17,570	0	0	17,570	0
3	PRODUCTION OTHER	K201	8,279	8,279	0	0	8,279	0
4	ADJUSTMENT	K201	469	469	0	0	469	0
5	TOTAL PROD DEPREC RESERVE		26,318	26,318	0	0	26,318	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	319	319	0	0	319	0
10	ADJUSTMENT	K202	2	2	0	0	2	0
11	TOTAL TRANS DEPREC RESERVE		321	321	0	0	321	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		26,639	26,639	0	0	26,639	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	774	774	0	0	774	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	672	672	0	0	672	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	579	0	0	579	579	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	243	243	0	0	243	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	151	0	0	151	151	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	858	858	0	0	858	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	395	0	0	395	395	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	342	342	0	0	342	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	181	0	0	181	181	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	884	884	0	0	884	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	443	0	0	443	443	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	185	185	0	0	185	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	81	0	0	81	81	0
29	TRANSFORMERS DEMAND RELATED	K215	864	864	0	0	864	0
30	TRANSFORMERS CUSTOMER RELATED	K405	571	0	0	571	571	0
31	SERVICES	K217	1,076	0	0	1,076	1,076	0
32	METERS	K407	1,890	0	0	1,890	1,890	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	72	41	0	31	72	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(902)	(902)	0	0	(902)	0
37	TOTAL DIST DEPREC RESERVE		9,359	3,961	0	5,398	9,359	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		9,680	4,282	0	5,398	9,680	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		35,998	30,600	0	5,398	35,998	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	430	430	0	0	430	0
44	PRODUCTION - ENERGY	K301	252	0	252	0	252	0
45	TRANSMISSION	K202	40	40	0	0	40	0
46	DISTRIBUTION - DEMAND	K201	128	128	0	0	128	0
47	DISTRIBUTION - CUSTOMER	K405	68	0	0	68	68	0
48	CUSTOMER ACCOUNTING	A308	410	0	0	410	410	0
49	CUSTOMER SERVICE & INFORMATION	A310	9	0	0	9	9	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	31	2	10	19	31	0
52	GENERAL & INTANG PLANT		1,368	600	262	506	1,368	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	329	329	0	0	329	0
56	PRODUCTION - ENERGY	K301	193	0	193	0	193	0
57	TRANSMISSION	K202	31	31	0	0	31	0
58	DISTRIBUTION - DEMAND	K201	98	98	0	0	98	0
59	DISTRIBUTION - CUSTOMER	K405	52	0	0	52	52	0
60	CUSTOMER ACCOUNTING	A308	313	0	0	313	313	0
61	CUSTOMER SERVICE & INFORMATION	A310	7	0	0	7	7	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(3)	0	(1)	(2)	(3)	0
64	COMMON & OTHER PLANT IN SERVICE		1,020	458	162	370	1,020	0
65								
66	TOTAL DEPRECIATION RESERVE		38,386	31,658	454	6,274	38,386	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		20,703	20,703	0	0	20,703	0
3	PRODUCTION OTHER		6,237	6,237	0	0	6,237	0
4	ADJUSTMENT		(469)	(469)	0	0	(469)	0
5	NET PRODUCTION PLANT		26,471	26,471	0	0	26,471	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		5,062	5,062	0	0	5,062	0
10	ADJUSTMENT		(2)	(2)	0	0	(2)	0
11	NET TRANSMISSION PLANT		5,060	5,060	0	0	5,060	0
12								
13	NET PROD & TRANS PLANT		31,531	31,531	0	0	31,531	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		5,393	5,393	0	0	5,393	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		1,136	1,136	0	0	1,136	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		979	0	0	979	979	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		410	410	0	0	410	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		254	0	0	254	254	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		3,082	3,082	0	0	3,082	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		1,420	0	0	1,420	1,420	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		1,228	1,228	0	0	1,228	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		648	0	0	648	648	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		2,932	2,932	0	0	2,932	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		1,473	0	0	1,473	1,473	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		815	815	0	0	815	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		270	0	0	270	270	0
29	TRANSFORMERS DEMAND RELATED		1,710	1,710	0	0	1,710	0
30	TRANSFORMERS CUSTOMER RELATED		1,128	0	0	1,128	1,128	0
31	SERVICES		1,023	0	0	1,023	1,023	0
32	METERS		4,118	0	0	4,118	4,118	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(72)	(41)	0	(31)	(72)	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		902	902	0	0	902	0
37	NET DISTRIBUTION PLANT		28,649	17,367	0	11,282	28,649	0
38								
39	NET PTD PLANT		33,709	22,427	0	11,282	33,709	0
40	NET TRANS & DIST PLANT		60,180	48,898	0	11,282	60,180	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		729	729	0	0	729	0
44	PRODUCTION - ENERGY		428	0	428	0	428	0
45	TRANSMISSION		89	69	0	0	89	0
46	DISTRIBUTION - DEMAND		217	217	0	0	217	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		694	0	0	694	694	0
49	CUSTOMER SERVICE & INFORMATION		16	0	0	16	16	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(31)	(2)	(10)	(19)	(31)	0
52	NET GENERAL & INTANG PLANT		2,122	1,013	418	691	2,122	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		251	251	0	0	251	0
56	PRODUCTION - ENERGY		148	0	148	0	148	0
57	TRANSMISSION		24	24	0	0	24	0
58	DISTRIBUTION - DEMAND		75	75	0	0	75	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		240	0	0	240	240	0
61	CUSTOMER SERVICE & INFORMATION		5	0	0	5	5	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		3	0	1	2	3	0
64	COMMON & OTHER PLANT IN SERVICE		746	350	149	247	746	0
65	NET ELECTRIC PLANT IN SERVICE		63,048	50,261	567	12,220	63,048	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	114	91	1	22	114	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	17	14	0	3	17	0
10	NON-CASH OVERHEADS	NP29	88	70	1	17	88	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	8,863	7,060	80	1,723	8,863	0
13	TOTAL ACCOUNT 282		9,082	7,235	82	1,765	9,082	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	276	276	0	0	276	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		276	276	0	0	276	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	2,343	1,866	21	456	2,343	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		2,343	1,866	21	456	2,343	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		11,701	9,377	103	2,221	11,701	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	0	0	0	0	0	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		0	0	0	0	0	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		51,347	40,884	464	9,999	51,347	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,350	363	143	844	1,350	0
7	FUEL	K301	1,042	0	1,042	0	1,042	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		2,392	363	1,185	844	2,392	0
10	TOTAL MATERIALS & SUPPLIES		2,392	363	1,185	844	2,392	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	23	18	0	5	23	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(1)	0	(1)	0	(1)	0
16	TOTAL PREPAYMENTS		22	18	(1)	5	22	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		217	217	0	0	217	0
19	TOTAL WORKING CASH		217	217	0	0	217	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		2,631	598	1,184	849	2,631	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(11,701)	(9,377)	(103)	(2,221)	(11,701)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0
31	TOTAL WORKING CAPITAL		2,631	598	1,184	849	2,631	0
32	TOTAL RATE BASE ADJUSTMENTS		(9,070)	(8,779)	1,081	(1,372)	(9,070)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		63,048	50,261	567	12,220	63,048	0
36	TOTAL RATE BASE ADJUSTMENTS		(9,070)	(8,779)	1,081	(1,372)	(9,070)	0
37	TOTAL RATE BASE		53,978	41,482	1,648	10,848	53,978	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	
40	RETURN ON RATE BASE		4,059	3,119	124	816	4,059	0
41								
42	ELECTRIC RATE BASE	RB99	53,894	41,517	1,649	10,728	53,894	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	
44	RETURN ON RATE BASE		4,056	3,125	124	807	4,056	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	5,197	0	5,197	0	5,197	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	1,492	0	1,492	0	1,492	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		6,689	0	6,689	0	6,689	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		6,689	0	6,689	0	6,689	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	1,033	1,033	0	0	1,033	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		1,033	1,033	0	0	1,033	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	116	116	0	0	116	0
26	TOTAL REGIONAL MARKET O&M		116	116	0	0	116	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	11	11	0	0	11	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	198	198	0	0	198	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	91	0	0	91	91	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	79	79	0	0	79	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	42	0	0	42	42	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	11	11	0	0	11	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	6	0	0	6	6	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	2	2	0	0	2	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	1	0	0	1	1	0
39	TRANSFORMERS DEMAND RELATED	K203	1	1	0	0	1	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	32	32	0	0	32	0
42	LOAD DISPATCH	K215	16	16	0	0	16	0
43	METERS	K407	99	0	0	99	99	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	5	5	0	0	5	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	109	109	0	0	109	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		703	464	0	239	703	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	607	0	0	607	607	0
52	UNCOLLECTIBLE EXP	K411	13	0	0	13	13	0
53	METER READING	K407	25	0	0	25	25	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(18)	0	0	(18)	(18)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	5	0	0	5	5	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		632	0	0	632	632	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	28	0	0	28	28	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		28	0	0	28	28	0
5								
6	SALES							
7	SALES EXPENSE	K405	128	0	0	128	128	0
8	TOTAL SALES EXPENSE		128	0	0	128	128	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	376	0	376	0	376	0
13	TRANSMISSION	T349	60	60	0	0	60	0
14	DISTRIBUTION	D349	295	198	0	97	295	0
15	CUSTOMER ACCOUNTING	C319	611	0	0	611	611	0
16	CUSTOMER SERVICE & INFORMATION	C331	14	0	0	14	14	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,356	258	376	722	1,356	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	8	1	2	5	8	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(243)	(45)	(67)	(131)	(243)	0
22	ELIMINATE DSM	A315	(8)	(1)	(2)	(5)	(8)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(37)	(7)	(10)	(20)	(37)	0
25	ELIMINATE MISC EXPENSES	A315	(39)	(7)	(11)	(21)	(39)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSM MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(81)	(15)	(22)	(44)	(81)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	76	14	21	41	76	0
33	TOTAL ADMIN. & GENERAL		1,032	198	287	547	1,032	0
34								
35	TOTAL O & M EXPENSE		10,361	1,811	6,976	1,574	10,361	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO.	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	2,274	2,274	0	0	2,274	0
3	TOTAL PRODUCTION DEPREC EXP.		2,274	2,274	0	0	2,274	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	116	116	0	0	116	0
7	TOTAL TRANSMISSION DEP. EXP.		116	116	0	0	116	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	950	570	0	380	950	0
11	TOTAL DIST. DEPREC EXP.		950	570	0	380	950	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	420	190	79	151	420	0
15	TOTAL GENERAL DEPREC EXP.		420	190	79	151	420	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(8)	(3)	(2)	(3)	(8)	0
19	TOTAL COM & OTHER DEPREC EXP.		(8)	(3)	(2)	(3)	(8)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		3,752	3,147	77	528	3,752	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule B						
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	902	719	8	175	902	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		902	719	8	175	902	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	72	13	20	39	72	0
9	ELIMINATE DSM	A315	(6)	(1)	(2)	(3)	(6)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		66	12	18	36	66	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	7	4	2	1	7	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		7	4	2	1	7	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		975	735	28	212	975	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		10,361	1,811	6,976	1,574	10,361	0
23	TOTAL DEPRECIATION EXPENSE		3,752	3,147	77	528	3,752	0
24	TOTAL OTHER TAX & MISC EXPENSE		975	735	28	212	975	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		15,088	5,693	7,081	2,314	15,088	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	1,128	869	35	224	1,128	0
4	TOTAL INTEREST EXPENSE		1,128	869	35	224	1,128	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(1,541)	(1,287)	(32)	(222)	(1,541)	0
8	PERMANENT DIFFERENCES	A357	(5)	(1)	(1)	(3)	(5)	0
9	TEMPORARY DIFFERENCES	DE49	1,771	1,479	37	255	1,771	0
10	TOTAL OTHER DEDUCTIONS		225	191	4	30	225	0
11								
12	NET DEDUCTIONS AND ADDITIONS		1,353	1,060	39	254	1,353	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	37	6	25	6	37	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(3)	(3)	0	0	(3)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(172)	(32)	(47)	(93)	(172)	0
20	TOTAL FED DEF IT (410 & 411)		(138)	(29)	(22)	(87)	(138)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(138)	(29)	(22)	(87)	(138)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(138)	(29)	(22)	(87)	(138)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		4,056	3,125	124	807	4,056	0
38	NET DEDUCTIONS AND ADDITIONS		(1,353)	(1,060)	(39)	(254)	(1,353)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(138)	(29)	(22)	(87)	(138)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		27	5	7	15	27	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		2,592	2,041	70	481	2,592	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
45	PRELIM FED INCOME TAX		689	542	19	128	689	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(138)	(29)	(22)	(87)	(138)	0
47	NET FED INCOME TAX ALLOWABLE		551	513	(3)	41	551	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		689	542	19	128	689	0
52								
53	NET FED INCOME TAX PAYABLE		689	542	19	128	689	0



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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL SP SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	8	5	0	3	8	0
3	RECONNECTION CHARGES	K405	5	0	0	5	5	0
4	POLE & LINE ATTACHMENTS	D249	12	7	0	5	12	0
5	RENTS	D249	70	42	0	28	70	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	4	0	0	4	4	0
10	TOTAL OTHER OPERATING REVS		99	54	0	45	99	0
11		Schedule 10						
12	COST OF SERVICE COMPUTATION							
13	TOTAL OF EXP EXC INC & REV TAX		15,088	5,693	7,081	2,314	15,088	0
14	RETURN ON RATE BASE		4,056	3,125	124	807	4,056	0
15	NET FED INCOME TAX ALLOWABLE		551	513	(3)	41	551	0
16	NET STATE INCOME TAX ALLOWABLE		164	112	11	40	163	1
17	TOTAL OTHER OPERATING REVENUES		(99)	(54)	0	(45)	(99)	0
18	SUBTOTAL B		19,760	9,389	7,213	3,157	19,759	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		99	54	0	45	99	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		99	54	0	45	99	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		19,760	9,389	7,213	3,157	19,759	(1)
31								
32	PROPOSED REVENUES		14,010	2,586	3,847	7,577	14,010	0
33	TOTAL ELECTRIC COST OF SERVICE		(19,760)	(9,389)	(7,213)	(3,157)	(19,759)	(1)
34	EXCESS REVENUES		(5,750)	(6,803)	(3,366)	4,420	(5,749)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(1,433)	(1,696)	(839)	1,102	(1,433)	0
37	EXCESS RETURN		(4,317)	(5,106)	(2,527)	3,318	(4,315)	(2)



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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 1							
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		264,984,482	260,674,792	3,892,231	417,459	264,984,482	0
3	TOTAL DEPRECIATION RESERVE		(102,014,701)	(100,126,231)	(1,730,990)	(157,480)	(102,014,701)	0
4	TOTAL RATE BASE ADJUSTMENTS		(23,961,450)	(28,067,864)	4,127,173	(20,759)	(23,961,450)	0
5	TOTAL RATE BASE		139,008,331	132,480,697	6,288,414	239,220	139,008,331	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		32,188,225	5,497,891	26,646,064	44,270	32,188,225	0
9	TOTAL DEPRECIATION EXPENSE		10,292,133	9,983,416	296,742	11,975	10,292,133	0
10	TOTAL OTHER TAX & MISC EXPENSE		2,449,845	2,339,179	103,876	6,790	2,449,845	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		44,930,203	17,820,486	27,046,682	63,035	44,930,203	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,642,896	1,654,623	(11,718)	(9)	1,642,896	0
13	NET STATE INCOME TAX EXP ALLOWABLE		405,544	359,544	45,042	958	405,544	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		46,978,643	19,834,653	27,080,006	63,984	46,978,643	0
17								
18	RETURN ON RATE BASE		10,474,762	9,983,746	473,250	17,766	10,474,762	0
19	TOTAL OTHER OPERATING REVENUES		(177,078)	(176,282)	0	(796)	(177,078)	0
20	TOTAL ELECTRIC COST OF SERVICE		57,276,327	29,642,117	27,553,256	80,954	57,276,327	0

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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	120,368,601	120,368,601	0	0	120,368,601	0
3	PRODUCTION OTHER	K201	45,651,356	45,651,356	0	0	45,651,356	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		166,019,957	166,019,957	0	0	166,019,957	0
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	16,922,955	16,922,955	0	0	16,922,955	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		16,922,955	16,922,955	0	0	16,922,955	0
13	TOTAL PROD & TRANS PLANT		182,942,912	182,942,912	0	0	182,942,912	0
14	DISTRIBUTION PLANT							
15	SUBSTATIONS	K215	20,274,024	20,274,024	0	0	20,274,024	0
16	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	5,942,168	5,942,168	0	0	5,942,168	0
17	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	15,927	0	0	15,927	15,927	0
18	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	2,147,553	2,147,553	0	0	2,147,553	0
19	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	4,142	0	0	4,142	4,142	0
20	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	12,953,090	12,953,090	0	0	12,953,090	0
21	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	18,551	0	0	18,551	18,551	0
22	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	5,162,266	5,162,266	0	0	5,162,266	0
23	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	8,476	0	0	8,476	8,476	0
24	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	12,546,455	12,546,455	0	0	12,546,455	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	19,581	0	0	19,581	19,581	0
26	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,630,431	2,630,431	0	0	2,630,431	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	3,586	0	0	3,586	3,586	0
28	TRANSFORMERS DEMAND RELATED	K215	8,460,398	8,460,398	0	0	8,460,398	0
29	TRANSFORMERS CUSTOMER RELATED	K405	17,371	0	0	17,371	17,371	0
30	SERVICES	K217	105,188	0	0	105,188	105,188	0
31	METERS	K407	165,895	0	0	165,895	165,895	0
32	STREET LIGHTS	K401	0	0	0	0	0	0
33	ADJUSTMENT	K209	0	0	0	0	0	0
34	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
35	RWIP	K215	0	0	0	0	0	0
36	DISTRIBUTION PLANT IN SERVICE		70,475,102	70,116,385	0	358,717	70,475,102	0
38	TOTAL TRANS & DIST PLANT		87,398,057	87,039,340	0	358,717	87,398,057	0
40	TOTAL GROSS PTD PLANT		253,418,014	253,059,297	0	358,717	253,418,014	0
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	3,644,521	3,644,521	0	0	3,644,521	0
44	PRODUCTION - ENERGY	K301	2,593,362	0	2,593,362	0	2,593,362	0
45	TRANSMISSION	K202	343,156	343,156	0	0	343,156	0
46	DISTRIBUTION - DEMAND	K201	1,086,465	1,086,465	0	0	1,086,465	0
47	DISTRIBUTION - CUSTOMER	K405	1,864	0	0	1,864	1,864	0
48	CUSTOMER ACCOUNTING	A308	37,024	0	0	37,024	37,024	0
49	CUSTOMER SERVICE & INFORMATION	A310	251	0	0	251	251	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		7,706,643	5,074,142	2,593,362	39,139	7,706,643	0
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	1,825,336	1,825,336	0	0	1,825,336	0
56	PRODUCTION - ENERGY	K301	1,298,868	0	1,298,868	0	1,298,868	0
57	TRANSMISSION	K202	171,868	171,868	0	0	171,868	0
58	DISTRIBUTION - DEMAND	K201	544,149	544,149	0	0	544,149	0
59	DISTRIBUTION - CUSTOMER	K405	933	0	0	933	933	0
60	CUSTOMER ACCOUNTING	A308	18,544	0	0	18,544	18,544	0
61	CUSTOMER SERVICE & INFORMATION	A310	126	0	0	126	126	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		3,859,825	2,541,353	1,298,868	19,603	3,859,825	0
65	GROSS ELECTRIC PLANT IN SERVICE		264,984,482	260,674,792	3,892,231	417,459	264,984,482	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
			Schedule 3					
			3	4	5			
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	55,258,261	55,258,261	0	0	55,258,261	0
3	PRODUCTION OTHER	K201	26,038,160	26,038,160	0	0	26,038,160	0
4	ADJUSTMENT	K201	1,474,759	1,474,759	0	0	1,474,759	0
5	TOTAL PROD DEPREC RESERVE		82,769,180	82,769,180	0	0	82,769,180	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	1,002,401	1,002,401	0	0	1,002,401	0
10	ADJUSTMENT	K202	6,818	6,818	0	0	6,818	0
11	TOTAL TRANS DEPREC RESERVE		1,009,219	1,009,219	0	0	1,009,219	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		83,778,399	83,778,399	0	0	83,778,399	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	2,544,035	2,544,035	0	0	2,544,035	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	2,209,821	2,209,821	0	0	2,209,821	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	5,923	0	0	5,923	5,923	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	798,649	798,649	0	0	798,649	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,540	0	0	1,540	1,540	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	2,821,197	2,821,197	0	0	2,821,197	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	4,041	0	0	4,041	4,041	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	1,124,347	1,124,347	0	0	1,124,347	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,848	0	0	1,848	1,848	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	2,904,720	2,904,720	0	0	2,904,720	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	4,533	0	0	4,533	4,533	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	608,990	608,990	0	0	608,990	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	830	0	0	830	830	0
29	TRANSFORMERS DEMAND RELATED	K215	2,840,859	2,840,859	0	0	2,840,859	0
30	TRANSFORMERS CUSTOMER RELATED	K405	5,833	0	0	5,833	5,833	0
31	SERVICES	K217	53,937	0	0	53,937	53,937	0
32	METERS	K407	52,163	0	0	52,163	52,163	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	136,691	135,997	0	694	136,691	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(2,966,732)	(2,966,732)	0	0	(2,966,732)	0
37	TOTAL DIST DEPREC RESERVE		13,153,223	13,021,883	0	131,340	13,153,223	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		14,162,442	14,031,102	0	131,340	14,162,442	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		96,931,622	96,800,282	0	131,340	96,931,622	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,351,817	1,351,817	0	0	1,351,817	0
44	PRODUCTION - ENERGY	K301	961,924	0	961,924	0	961,924	0
45	TRANSMISSION	K202	127,283	127,283	0	0	127,283	0
46	DISTRIBUTION - DEMAND	K201	402,989	402,989	0	0	402,989	0
47	DISTRIBUTION - CUSTOMER	K405	691	0	0	691	691	0
48	CUSTOMER ACCOUNTING	A308	13,733	0	0	13,733	13,733	0
49	CUSTOMER SERVICE & INFORMATION	A310	93	0	0	93	93	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	42,512	5,318	36,624	570	42,512	0
52	GENERAL & INTANG PLANT		2,901,042	1,887,407	988,548	15,087	2,901,042	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	1,033,552	1,033,552	0	0	1,033,552	0
56	PRODUCTION - ENERGY	K301	735,453	0	735,453	0	735,453	0
57	TRANSMISSION	K202	97,316	97,316	0	0	97,316	0
58	DISTRIBUTION - DEMAND	K201	308,111	308,111	0	0	308,111	0
59	DISTRIBUTION - CUSTOMER	K405	529	0	0	529	529	0
60	CUSTOMER ACCOUNTING	A308	10,500	0	0	10,500	10,500	0
61	CUSTOMER SERVICE & INFORMATION	A310	71	0	0	71	71	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(3,495)	(437)	(3,011)	(47)	(3,495)	0
64	COMMON & OTHER PLANT IN SERVICE		2,182,037	1,438,542	732,442	11,053	2,182,037	0
65								
66	TOTAL DEPRECIATION RESERVE		102,014,701	100,126,231	1,730,980	157,480	102,014,701	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		85,112,340	85,112,340	0	0	85,112,340	0
3	PRODUCTION OTHER		19,613,196	19,613,196	0	0	19,613,196	0
4	ADJUSTMENT		(1,474,759)	(1,474,759)	0	0	(1,474,759)	0
5	NET PRODUCTION PLANT		83,250,777	83,250,777	0	0	83,250,777	0
6	TRANSMISSION PLANT							
7	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
8	OTHER TRANSMISSION		15,920,554	15,920,554	0	0	15,920,554	0
9	ADJUSTMENT		(6,818)	(6,818)	0	0	(6,818)	0
10	NET TRANSMISSION PLANT		15,913,736	15,913,736	0	0	15,913,736	0
11	NET PROD & TRANS PLANT		99,164,513	99,164,513	0	0	99,164,513	0
12	DISTRIBUTION PLANT							
13	SUBSTATIONS		17,729,989	17,729,989	0	0	17,729,989	0
14	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		3,732,347	3,732,347	0	0	3,732,347	0
15	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		10,004	0	0	10,004	10,004	0
16	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		1,348,904	1,348,904	0	0	1,348,904	0
17	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		2,602	0	0	2,602	2,602	0
18	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		10,131,893	10,131,893	0	0	10,131,893	0
19	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		14,510	0	0	14,510	14,510	0
20	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		4,037,919	4,037,919	0	0	4,037,919	0
21	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		6,630	0	0	6,630	6,630	0
22	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		9,641,735	9,641,735	0	0	9,641,735	0
23	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		15,048	0	0	15,048	15,048	0
24	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		2,021,441	2,021,441	0	0	2,021,441	0
25	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		2,756	0	0	2,756	2,756	0
26	TRANSFORMERS DEMAND RELATED		5,619,539	5,619,539	0	0	5,619,539	0
27	TRANSFORMERS CUSTOMER RELATED		11,538	0	0	11,538	11,538	0
28	SERVICES		51,251	0	0	51,251	51,251	0
29	METERS		113,732	0	0	113,732	113,732	0
30	STREET LIGHTS		0	0	0	0	0	0
31	ADJUSTMENT		(136,691)	(136,691)	0	(694)	(136,691)	0
32	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
33	RWIP		2,966,732	2,966,732	0	0	2,966,732	0
34	NET DISTRIBUTION PLANT		57,321,879	57,094,502	0	227,377	57,321,879	0
35	NET PTD PLANT		73,235,615	73,008,238	0	227,377	73,235,615	0
36	NET TRANS & DIST PLANT		156,486,392	156,258,015	0	227,377	156,486,392	0
37	GENERAL & INTANGIBLE PLANT							
38	PRODUCTION - DEMAND		2,292,704	2,292,704	0	0	2,292,704	0
39	PRODUCTION - ENERGY		1,631,438	0	1,631,438	0	1,631,438	0
40	TRANSMISSION		215,873	215,873	0	0	215,873	0
41	DISTRIBUTION - DEMAND		683,476	683,476	0	0	683,476	0
42	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
43	CUSTOMER ACCOUNTING		23,291	0	0	23,291	23,291	0
44	CUSTOMER SERVICE & INFORMATION		158	0	0	158	158	0
45	SALES		0	0	0	0	0	0
46	ADJUSTMENT		(42,512)	(5,318)	(36,624)	(570)	(42,512)	0
47	NET GENERAL & INTANG PLANT		4,804,428	3,186,735	1,594,814	22,879	4,804,428	0
48	COMMON & OTHER PLANT							
49	PRODUCTION - DEMAND		791,784	791,784	0	0	791,784	0
50	PRODUCTION - ENERGY		563,416	0	563,416	0	563,416	0
51	TRANSMISSION		74,552	74,552	0	0	74,552	0
52	DISTRIBUTION - DEMAND		236,038	236,038	0	0	236,038	0
53	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
54	CUSTOMER ACCOUNTING		8,044	0	0	8,044	8,044	0
55	CUSTOMER SERVICE & INFORMATION		55	0	0	55	55	0
56	SALES		0	0	0	0	0	0
57	ADJUSTMENT		3,495	437	3,011	47	3,495	0
58	COMMON & OTHER PLANT IN SERVICE		1,677,384	1,102,811	566,427	6,148	1,677,384	0
59	NET ELECTRIC PLANT IN SERVICE		162,968,204	160,548,561	2,161,241	258,402	162,968,204	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS	Schedule 5						
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	297,108	292,705	3,936	467	297,108	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	45,019	44,352	596	71	45,019	0
10	NON-CASH OVERHEADS	NP29	228,256	224,873	3,024	359	228,256	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	22,899,710	22,560,265	303,396	36,049	22,899,710	0
13	TOTAL ACCOUNT 282		23,470,093	23,122,195	310,952	36,946	23,470,093	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	866,575	866,575	0	0	866,575	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		866,575	866,575	0	0	866,575	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	6,052,902	5,963,180	80,194	9,528	6,052,902	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		6,052,902	5,963,180	80,194	9,528	6,052,902	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		30,389,570	29,951,950	391,146	46,474	30,389,570	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(665)	(225)	(433)	(7)	(665)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(665)	(225)	(433)	(7)	(665)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(665)	(225)	(433)	(7)	(665)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3.	4	5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		132,577,969	130,596,386	1,769,662	211,921	132,577,969	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,712,369	1,141,607	545,136	25,626	1,712,369	0
7	FUEL	K301	3,975,539	0	3,975,539	0	3,975,539	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		5,687,908	1,141,607	4,520,675	25,626	5,687,908	0
10	TOTAL MATERIALS & SUPPLIES		5,687,908	1,141,607	4,520,675	25,626	5,687,908	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	60,793	59,892	805	96	60,793	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(2,728)	0	(2,728)	0	(2,728)	0
16	TOTAL PREPAYMENTS		58,065	59,892	(1,923)	96	58,065	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		682,812	682,812	0	0	682,812	0
19	TOTAL WORKING CASH		682,812	682,812	0	0	682,812	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		6,428,785	1,884,311	4,518,752	25,722	6,428,785	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(30,389,570)	(29,951,950)	(391,146)	(46,474)	(30,389,570)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(665)	(225)	(433)	(7)	(665)	0
31	TOTAL WORKING CAPITAL		6,428,785	1,884,311	4,518,752	25,722	6,428,785	0
32	TOTAL RATE BASE ADJUSTMENTS		(23,961,450)	(28,067,864)	4,127,173	(20,759)	(23,961,450)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		162,968,204	160,548,561	2,161,241	258,402	162,968,204	0
36	TOTAL RATE BASE ADJUSTMENTS		(23,961,450)	(28,067,864)	4,127,173	(20,759)	(23,961,450)	0
37	TOTAL RATE BASE		139,006,754	132,480,697	6,288,414	237,643	139,006,754	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	
40	RETURN ON RATE BASE		10,453,308	9,962,548	472,889	17,871	10,453,308	0
41								
42	ELECTRIC RATE BASE	RB99	139,181,003	132,656,739	6,288,198	236,066	139,181,003	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	
44	RETURN ON RATE BASE		10,474,762	9,983,746	473,250	17,766	10,474,762	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M	Schedule 6						
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	19,862,293	0	19,862,293	0	19,862,293	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	5,688,489	0	5,688,489	0	5,688,489	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		25,550,782	0	25,550,782	0	25,550,782	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		25,550,782	0	25,550,782	0	25,550,782	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	3,250,196	3,250,196	0	0	3,250,196	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		3,250,196	3,250,196	0	0	3,250,196	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	365,682	365,682	0	0	365,682	0
26	TOTAL REGIONAL MARKET O&M		365,682	365,682	0	0	365,682	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	34,307	34,307	0	0	34,307	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	650,935	650,935	0	0	650,935	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	932	0	0	932	932	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	259,421	259,421	0	0	259,421	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	426	0	0	426	426	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	37,793	37,793	0	0	37,793	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	59	0	0	59	59	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	7,924	7,924	0	0	7,924	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	11	0	0	11	11	0
39	TRANSFORMERS DEMAND RELATED	K203	2,225	2,225	0	0	2,225	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	58,716	58,716	0	0	58,716	0
42	LOAD DISPATCH	K215	51,112	51,112	0	0	51,112	0
43	METERS	K407	2,741	0	0	2,741	2,741	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	8,369	8,369	0	0	8,369	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	201,407	201,407	0	0	201,407	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		1,316,378	1,312,209	0	4,169	1,316,378	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	18,848	0	0	18,848	18,848	0
52	UNCOLLECTIBLE EXP	K411	36,514	0	0	36,514	36,514	0
53	METER READING	K407	694	0	0	694	694	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(49,943)	0	0	(49,943)	(49,943)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	15,328	0	0	15,328	15,328	0
58	ELIMINATE MISC EXPENSE	K405	(3)	0	0	(3)	(3)	0
59	TOTAL CUSTOMER ACCT EXPENSE		21,438	0	0	21,438	21,438	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 6.1							
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	283	0	0	283	283	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		283	0	0	283	283	0
5								
6	SALES							
7	SALES EXPENSE	K405	1,308	0	0	1,308	1,308	0
8	TOTAL SALES EXPENSE		1,308	0	0	1,308	1,308	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	1,437,310	0	1,437,310	0	1,437,310	0
13	TRANSMISSION	T349	189,863	189,863	0	0	189,863	0
14	DISTRIBUTION	D349	559,634	557,858	0	1,776	559,634	0
15	CUSTOMER ACCOUNTING	C319	20,485	0	0	20,485	20,485	0
16	CUSTOMER SERVICE & INFORMATION	C331	139	0	0	139	139	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		2,207,431	747,721	1,437,310	22,400	2,207,431	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	13,623	4,615	8,870	138	13,623	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(391,176)	(132,497)	(254,710)	(3,969)	(391,176)	0
22	ELIMINATE DSM	A315	(14,502)	(4,912)	(9,443)	(147)	(14,502)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(60,508)	(20,495)	(39,400)	(613)	(60,508)	0
25	ELIMINATE MISC EXPENSES	A315	(62,740)	(21,251)	(40,853)	(636)	(62,740)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSA MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(131,433)	(44,519)	(85,581)	(1,333)	(131,433)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	121,463	41,142	79,089	1,232	121,463	0
33	TOTAL ADMIN. & GENERAL		1,682,158	569,804	1,095,282	17,072	1,682,158	0
34								
35	TOTAL O & M EXPENSE		32,188,225	5,497,891	26,646,064	44,270	32,188,225	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	7,151,729	7,151,729	0	0	7,151,729	0
3	TOTAL PRODUCTION DEPREC EXP.		7,151,729	7,151,729	0	0	7,151,729	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	363,255	363,255	0	0	363,255	0
7	TOTAL TRANSMISSION DEP. EXP.		363,255	363,255	0	0	363,255	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	1,882,651	1,875,177	0	7,474	1,882,651	0
11	TOTAL DIST. DEPREC EXP.		1,882,651	1,875,177	0	7,474	1,882,651	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	912,302	604,958	302,753	4,591	912,302	0
15	TOTAL GENERAL DEPREC EXP.		912,302	604,958	302,753	4,591	912,302	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(17,804)	(11,703)	(6,011)	(90)	(17,804)	0
19	TOTAL COM & OTHER DEPREC EXP.		(17,804)	(11,703)	(6,011)	(90)	(17,804)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		10,292,133	9,983,416	296,742	11,975	10,292,133	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	TAXES OTHER THAN INC & REV	Schedule 8						
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	2,328,425	2,293,910	30,849	3,666	2,328,425	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		2,328,425	2,293,910	30,849	3,666	2,328,425	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	115,406	39,090	75,145	1,171	115,406	0
9	ELIMINATE DSM	A315	(9,240)	(3,130)	(6,016)	(94)	(9,240)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		106,166	35,960	69,129	1,077	106,166	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	15,254	9,309	3,898	2,047	15,254	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		15,254	9,309	3,898	2,047	15,254	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		2,449,845	2,339,179	103,876	6,790	2,449,845	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		32,188,225	5,497,891	26,646,064	44,270	32,188,225	0
23	TOTAL DEPRECIATION EXPENSE		10,292,133	9,983,416	296,742	11,975	10,292,133	0
24	TOTAL OTHER TAX & MISC EXPENSE		2,449,845	2,339,179	103,876	6,790	2,449,845	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		44,930,203	17,820,486	27,046,662	63,035	44,930,203	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	2,912,427	2,775,904	131,584	4,939	2,912,427	0
4	TOTAL INTEREST EXPENSE		2,912,427	2,775,904	131,584	4,939	2,912,427	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(4,216,062)	(4,089,592)	(121,561)	(4,909)	(4,216,062)	0
8	PERMANENT DIFFERENCES	A357	(8,709)	(2,350)	(5,671)	(88)	(8,709)	0
9	TEMPORARY DIFFERENCES	DE49	4,842,428	4,697,169	139,621	5,638	4,842,428	0
10	TOTAL OTHER DEDUCTIONS		617,657	604,627	12,389	641	617,657	0
11								
12	NET DEDUCTIONS AND ADDITIONS		3,530,084	3,380,531	143,973	5,580	3,530,084	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	116,639	19,923	96,556	160	116,639	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(8,433)	(8,433)	0	0	(8,433)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(277,778)	(94,088)	(180,872)	(2,818)	(277,778)	0
20	TOTAL FED DEF IT (410 & 411)		(169,572)	(82,598)	(84,316)	(2,658)	(169,572)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(169,572)	(82,598)	(84,316)	(2,658)	(169,572)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(169,572)	(82,598)	(84,316)	(2,658)	(169,572)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		10,474,762	9,983,746	473,250	17,766	10,474,762	0
38	NET DEDUCTIONS AND ADDITIONS		(3,530,084)	(3,380,531)	(143,973)	(5,580)	(3,530,084)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(169,572)	(82,598)	(84,316)	(2,658)	(169,572)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		43,225	14,641	28,146	438	43,225	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		6,818,331	6,535,258	273,107	9,966	6,818,331	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
45	PRELIM FED INCOME TAX		1,812,468	1,737,221	72,598	2,649	1,812,468	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(169,572)	(82,598)	(84,316)	(2,658)	(169,572)	0
47	NET FED INCOME TAX ALLOWABLE		1,642,896	1,654,623	(11,718)	(9)	1,642,896	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		1,812,468	1,737,221	72,598	2,649	1,812,468	0
52								
53	NET FED INCOME TAX PAYABLE		1,812,468	1,737,221	72,598	2,649	1,812,468	0



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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DT SECONDARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	15,768	15,705	0	63	15,768	0
3	RECONNECTION CHARGES	K405	53	0	0	53	53	0
4	POLE & LINE ATTACHMENTS	D249	23,093	23,001	0	92	23,093	0
5	RENTS	D249	138,124	137,576	0	548	138,124	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	40	0	0	40	40	0
10	TOTAL OTHER OPERATING REVS		177,078	176,282	0	796	177,078	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		44,930,203	17,820,486	27,046,682	63,035	44,930,203	0
14	RETURN ON RATE BASE		10,474,762	9,983,746	473,250	17,766	10,474,762	0
15	NET FED INCOME TAX ALLOWABLE		1,642,896	1,654,623	(11,718)	(9)	1,642,896	0
16	NET STATE INCOME TAX ALLOWABLE		405,544	359,544	45,042	958	405,544	0
17	TOTAL OTHER OPERATING REVENUES		(177,078)	(176,282)	0	(796)	(177,078)	0
18	SUBTOTAL B		57,276,327	29,642,117	27,553,256	80,954	57,276,327	0
19								
20	TOTAL OTHER OPERATING REVENUES		177,078	176,282	0	796	177,078	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		177,078	176,282	0	796	177,078	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		57,276,327	29,642,117	27,553,256	80,954	57,276,327	0
31								
32	PROPOSED REVENUES		22,570,309	7,644,929	14,696,389	228,991	22,570,309	0
33	TOTAL ELECTRIC COST OF SERVICE		(57,276,327)	(29,642,117)	(27,553,256)	(80,954)	(57,276,327)	0
34	EXCESS REVENUES		(34,706,018)	(21,997,188)	(12,856,867)	148,037	(34,706,018)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(8,650,515)	(5,482,824)	(3,204,589)	36,898	(8,650,515)	0
37	EXCESS RETURN		(26,055,503)	(16,514,364)	(9,652,278)	111,139	(26,055,503)	0



DUKE ENERGY KENTUCKY, INC.  
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE  
CASE NO: 2022-00372  
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		203,936,885	200,555,517	3,202,831	178,537	203,936,885	0
3	TOTAL DEPRECIATION RESERVE		(78,336,730)	(76,846,391)	(1,424,418)	(65,921)	(78,336,730)	0
4	TOTAL RATE BASE ADJUSTMENTS		(18,241,718)	(21,632,383)	3,396,183	(5,518)	(18,241,718)	0
5	TOTAL RATE BASE		107,358,437	102,076,743	5,174,596	107,098	107,358,437	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		26,212,161	4,242,215	21,945,201	24,745	26,212,161	0
9	TOTAL DEPRECIATION EXPENSE		7,919,828	7,670,000	244,180	5,648	7,919,828	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,892,035	1,802,870	85,354	3,811	1,892,035	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		36,024,024	13,715,085	22,274,735	34,204	36,024,024	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,264,186	1,274,317	(9,709)	(422)	1,264,186	0
13	NET STATE INCOME TAX EXP ALLOWABLE		314,761	277,213	37,081	466	314,760	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		37,602,971	15,266,615	22,302,107	34,248	37,602,970	1
17								
18	RETURN ON RATE BASE		8,090,005	7,692,648	389,427	7,930	8,090,005	0
19	TOTAL OTHER OPERATING REVENUES		(137,682)	(137,366)	0	(316)	(137,682)	0
20	TOTAL ELECTRIC COST OF SERVICE		45,555,294	22,821,897	22,691,534	41,862	45,555,293	1

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2		3	4	5			
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	92,170,965	92,170,965	0	0	92,170,965	0
3	PRODUCTION OTHER	K201	34,957,036	34,957,036	0	0	34,957,036	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		127,128,001	127,128,001	0	0	127,128,001	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	12,958,571	12,958,571	0	0	12,958,571	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		12,958,571	12,958,571	0	0	12,958,571	0
12								
13	TOTAL PROD & TRANS PLANT		140,086,572	140,086,572	0	0	140,086,572	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	15,798,321	15,798,321	0	0	15,798,321	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	4,630,373	4,630,373	0	0	4,630,373	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	4,501	0	0	4,501	4,501	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,673,458	1,673,458	0	0	1,673,458	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,171	0	0	1,171	1,171	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	10,093,560	10,093,560	0	0	10,093,560	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	5,243	0	0	5,243	5,243	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	4,022,642	4,022,642	0	0	4,022,642	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	2,395	0	0	2,395	2,395	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	9,776,694	9,776,694	0	0	9,776,694	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	5,534	0	0	5,534	5,534	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,049,736	2,049,736	0	0	2,049,736	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	1,013	0	0	1,013	1,013	0
29	TRANSFORMERS DEMAND RELATED	K215	6,562,677	6,562,677	0	0	6,562,677	0
30	TRANSFORMERS CUSTOMER RELATED	K405	4,909	0	0	4,909	4,909	0
31	SERVICES	K217	30,087	0	0	30,087	30,087	0
32	METERS	K407	90,124	0	0	90,124	90,124	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		54,782,438	54,637,461	0	144,977	54,782,438	0
38								
39	TOTAL TRANS & DIST PLANT		67,741,009	67,596,032	0	144,977	67,741,009	0
40	TOTAL GROSS PTD PLANT		194,869,010	194,724,032	0	144,977	194,869,010	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	2,790,753	2,790,753	0	0	2,790,753	0
44	PRODUCTION - ENERGY	K301	2,134,020	0	2,134,020	0	2,134,020	0
45	TRANSMISSION	K202	262,768	262,768	0	0	262,768	0
46	DISTRIBUTION - DEMAND	K201	831,949	831,949	0	0	831,949	0
47	DISTRIBUTION - CUSTOMER	K405	527	0	0	527	527	0
48	CUSTOMER ACCOUNTING	A308	21,762	0	0	21,762	21,762	0
49	CUSTOMER SERVICE & INFORMATION	A310	71	0	0	71	71	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		6,041,850	3,885,470	2,134,020	22,360	6,041,850	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	1,397,732	1,397,732	0	0	1,397,732	0
56	PRODUCTION - ENERGY	K301	1,068,811	0	1,068,811	0	1,068,811	0
57	TRANSMISSION	K202	131,606	131,606	0	0	131,606	0
58	DISTRIBUTION - DEMAND	K201	416,676	416,676	0	0	416,676	0
59	DISTRIBUTION - CUSTOMER	K405	264	0	0	264	264	0
60	CUSTOMER ACCOUNTING	A308	10,900	0	0	10,900	10,900	0
61	CUSTOMER SERVICE & INFORMATION	A310	36	0	0	36	36	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		3,026,025	1,946,014	1,068,811	11,200	3,026,025	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		203,936,885	200,555,517	3,202,831	178,537	203,936,885	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
			3	4	5			
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	42,311,889	42,311,889	0	0	42,311,889	0
3	PRODUCTION OTHER	K201	19,938,442	19,938,442	0	0	19,938,442	0
4	ADJUSTMENT	K201	1,129,281	1,129,281	0	0	1,129,281	0
5	TOTAL PROD DEPREC RESERVE		63,379,612	63,379,612	0	0	63,379,612	0
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	767,578	767,578	0	0	767,578	0
10	ADJUSTMENT	K202	5,221	5,221	0	0	5,221	0
11	TOTAL TRANS DEPREC RESERVE		772,799	772,799	0	0	772,799	0
12	TOTAL PROD & TRANS DEPREC RESERVE		64,152,411	64,152,411	0	0	64,152,411	0
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	1,982,413	1,982,413	0	0	1,982,413	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	1,721,980	1,721,980	0	0	1,721,980	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,674	0	0	1,674	1,674	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	622,339	622,339	0	0	622,339	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	435	0	0	435	435	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	2,168,388	2,168,388	0	0	2,168,388	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,142	0	0	1,142	1,142	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	876,136	876,136	0	0	876,136	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	522	0	0	522	522	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	2,283,473	2,283,473	0	0	2,283,473	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,281	0	0	1,281	1,281	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	474,549	474,549	0	0	474,549	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	235	0	0	235	235	0
29	TRANSFORMERS DEMAND RELATED	K216	2,213,710	2,213,710	0	0	2,213,710	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,648	0	0	1,648	1,648	0
31	SERVICES	K217	15,428	0	0	15,428	15,428	0
32	METERS	K407	28,338	0	0	28,338	28,338	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	106,256	105,974	0	282	106,256	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(2,311,795)	(2,311,795)	0	0	(2,311,795)	0
37	TOTAL DIST DEPREC RESERVE		10,198,152	10,147,167	0	50,985	10,198,152	0
39	TOTAL TRANS & DIST DEPREC RESERVE		10,970,951	10,919,966	0	50,985	10,970,951	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		74,350,563	74,299,578	0	50,985	74,350,563	0
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,035,140	1,035,140	0	0	1,035,140	0
44	PRODUCTION - ENERGY	K301	791,548	0	791,546	0	791,548	0
45	TRANSMISSION	K202	97,465	97,465	0	0	97,465	0
46	DISTRIBUTION - DEMAND	K201	308,585	308,585	0	0	308,585	0
47	DISTRIBUTION - CUSTOMER	K405	195	0	0	195	195	0
48	CUSTOMER ACCOUNTING	A308	8,072	0	0	8,072	8,072	0
49	CUSTOMER SERVICE & INFORMATION	A310	26	0	0	26	26	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	34,566	4,074	30,163	329	34,566	0
52	GENERAL & INTANG PLANT		2,275,585	1,445,264	821,709	8,622	2,275,585	0
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	791,431	791,431	0	0	791,431	0
56	PRODUCTION - ENERGY	K301	605,188	0	605,188	0	605,188	0
57	TRANSMISSION	K202	74,519	74,519	0	0	74,519	0
58	DISTRIBUTION - DEMAND	K201	235,933	235,933	0	0	235,933	0
59	DISTRIBUTION - CUSTOMER	K405	149	0	0	149	149	0
60	CUSTOMER ACCOUNTING	A308	6,172	0	0	6,172	6,172	0
61	CUSTOMER SERVICE & INFORMATION	A310	20	0	0	20	20	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(2,840)	(334)	(2,479)	(27)	(2,840)	0
64	COMMON & OTHER PLANT IN SERVICE		1,710,572	1,101,549	602,709	6,314	1,710,572	0
66	TOTAL DEPRECIATION RESERVE		78,336,730	76,846,391	1,424,418	65,921	78,336,730	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		49,859,076	49,859,076	0	0	49,859,076	0
3	PRODUCTION OTHER		15,018,594	15,018,594	0	0	15,018,594	0
4	ADJUSTMENT		(1,129,281)	(1,129,281)	0	0	(1,129,281)	0
5	NET PRODUCTION PLANT		63,748,389	63,748,389	0	0	63,748,389	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		12,190,993	12,190,993	0	0	12,190,993	0
10	ADJUSTMENT		(5,221)	(5,221)	0	0	(5,221)	0
11	NET TRANSMISSION PLANT		12,185,772	12,185,772	0	0	12,185,772	0
12								
13	NET PROD & TRANS PLANT		75,934,161	75,934,161	0	0	75,934,161	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		13,815,908	13,815,908	0	0	13,815,908	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		2,908,393	2,908,393	0	0	2,908,393	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		2,827	0	0	2,827	2,827	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		1,051,119	1,051,119	0	0	1,051,119	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		736	0	0	736	736	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		7,895,172	7,895,172	0	0	7,895,172	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		4,101	0	0	4,101	4,101	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		3,146,506	3,146,506	0	0	3,146,506	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		1,873	0	0	1,873	1,873	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		7,513,221	7,513,221	0	0	7,513,221	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		4,253	0	0	4,253	4,253	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		1,575,187	1,575,187	0	0	1,575,187	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		778	0	0	778	778	0
29	TRANSFORMERS DEMAND RELATED		4,378,967	4,378,967	0	0	4,378,967	0
30	TRANSFORMERS CUSTOMER RELATED		3,281	0	0	3,281	3,281	0
31	SERVICES		14,859	0	0	14,859	14,859	0
32	METERS		61,786	0	0	61,786	61,786	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(106,256)	(106,974)	0	(282)	(106,256)	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWP		2,311,795	2,311,795	0	0	2,311,795	0
37	NET DISTRIBUTION PLANT		44,584,286	44,490,294	0	93,982	44,584,286	0
38								
39	NET PTD PLANT		56,770,058	56,676,066	0	93,982	56,770,058	0
40	NET TRANS & DIST PLANT		120,518,447	120,424,455	0	93,982	120,518,447	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		1,755,613	1,755,613	0	0	1,755,613	0
44	PRODUCTION - ENERGY		1,342,474	0	1,342,474	0	1,342,474	0
45	TRANSMISSION		165,303	165,303	0	0	165,303	0
46	DISTRIBUTION - DEMAND		523,364	523,364	0	0	523,364	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		13,690	0	0	13,690	13,690	0
49	CUSTOMER SERVICE & INFORMATION		45	0	0	45	45	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(34,566)	(4,074)	(30,163)	(329)	(34,566)	0
52	NET GENERAL & INTANG PLANT		3,765,923	2,440,206	1,312,311	13,406	3,765,923	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		606,301	606,301	0	0	606,301	0
56	PRODUCTION - ENERGY		463,623	0	463,623	0	463,623	0
57	TRANSMISSION		57,087	180,743	0	0	57,087	0
58	DISTRIBUTION - DEMAND		180,743	180,743	0	0	180,743	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		4,728	0	0	4,728	4,728	0
61	CUSTOMER SERVICE & INFORMATION		16	0	0	16	16	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		2,840	334	2,479	27	2,840	0
64	COMMON & OTHER PLANT IN SERVICE		1,315,338	844,465	466,102	4,771	1,315,338	0
65								
66	NET ELECTRIC PLANT IN SERVICE		125,599,708	123,709,126	1,778,413	112,169	125,599,708	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	228,986	225,544	3,239	203	228,986	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	34,698	34,176	491	31	34,698	0
10	NON-CASH OVERHEADS	NP29	175,920	173,276	2,488	156	175,920	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	17,649,175	17,383,861	249,638	15,676	17,649,175	0
13	TOTAL ACCOUNT 282		18,088,779	17,816,857	255,856	16,066	18,088,779	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	663,570	663,570	0	0	663,570	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		663,570	663,570	0	0	663,570	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	4,665,070	4,594,941	65,985	4,144	4,665,070	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		4,665,070	4,594,941	65,985	4,144	4,665,070	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		23,417,419	23,075,368	321,841	20,210	23,417,419	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED:			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(537)	(176)	(357)	(4)	(537)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(537)	(176)	(357)	(4)	(537)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(537)	(176)	(357)	(4)	(537)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		102,181,752	100,633,582	1,456,215	91,955	102,181,752	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,337,408	874,174	448,580	14,654	1,337,408	0
7	FUEL	K301	3,271,383	0	3,271,383	0	3,271,383	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		4,608,791	874,174	3,719,963	14,654	4,608,791	0
10	TOTAL MATERIALS & SUPPLIES		4,608,791	874,174	3,719,963	14,654	4,608,791	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	46,855	46,150	663	42	46,855	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(2,245)	0	(2,245)	0	(2,245)	0
16	TOTAL PREPAYMENTS		44,610	46,150	(1,582)	42	44,610	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		522,837	522,837	0	0	522,837	0
19	TOTAL WORKING CASH		522,837	522,837	0	0	522,837	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		5,176,238	1,443,161	3,718,381	14,696	5,176,238	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(23,417,419)	(23,075,368)	(321,841)	(20,210)	(23,417,419)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(537)	(176)	(357)	(4)	(537)	0
31	TOTAL WORKING CAPITAL		5,176,238	1,443,161	3,718,381	14,696	5,176,238	0
32	TOTAL RATE BASE ADJUSTMENTS		(18,241,718)	(21,632,383)	3,396,183	(5,518)	(18,241,718)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		125,599,708	123,709,126	1,778,413	112,169	125,599,708	0
36	TOTAL RATE BASE ADJUSTMENTS		(18,241,718)	(21,632,383)	3,396,183	(5,518)	(18,241,718)	0
37	TOTAL RATE BASE		107,357,990	102,076,743	5,174,596	106,651	107,357,990	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	
40	RETURN ON RATE BASE		8,073,321	7,676,171	389,130	8,020	8,073,321	0
41								
42	ELECTRIC RATE BASE	RB99	107,494,084	102,214,298	5,174,418	105,368	107,494,084	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	
44	RETURN ON RATE BASE		8,090,005	7,692,648	389,427	7,930	8,090,005	0

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				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	16,362,226	0	16,362,226	0	16,362,226	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	4,680,931	0	4,680,931	0	4,680,931	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		21,043,157	0	21,043,157	0	21,043,157	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		21,043,157	0	21,043,157	0	21,043,157	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	2,488,803	2,488,803	0	0	2,488,803	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		2,488,803	2,488,803	0	0	2,488,803	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	280,017	280,017	0	0	280,017	0
26	TOTAL REGIONAL MARKET O&M		280,017	280,017	0	0	280,017	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	26,271	26,271	0	0	26,271	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	507,234	507,234	0	0	507,234	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	263	0	0	263	263	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	202,151	202,151	0	0	202,151	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	120	0	0	120	120	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	29,449	29,449	0	0	29,449	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	17	0	0	17	17	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	6,174	6,174	0	0	6,174	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	3	0	0	3	3	0
39	TRANSFORMERS DEMAND RELATED	K203	1,792	1,792	0	0	1,792	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	47,300	47,300	0	0	47,300	0
42	LOAD DISPATCH	K215	39,828	39,828	0	0	39,828	0
43	METERS	K407	1,489	0	0	1,489	1,489	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	6,742	6,742	0	0	6,742	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	162,248	162,248	0	0	162,248	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		1,031,081	1,029,189	0	1,892	1,031,081	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	10,732	0	0	10,732	10,732	0
52	UNCOLLECTIBLE EXP	K411	28,469	0	0	28,469	28,469	0
53	METER READING	K407	376	0	0	376	376	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(38,939)	0	0	(38,939)	(38,939)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	11,951	0	0	11,951	11,951	0
58	ELIMINATE MISC EXPENSE	K405	(1)	0	0	(1)	(1)	0
59	TOTAL CUSTOMER ACCT EXPENSE		12,588	0	0	12,588	12,588	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	80	0	0	80	80	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		80	0	0	80	80	0
5								
6	SALES							
7	SALES EXPENSE	K405	370	0	0	370	370	0
8	TOTAL SALES EXPENSE		370	0	0	370	370	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	1,183,728	0	1,183,728	0	1,183,728	0
13	TRANSMISSION	T349	145,385	145,385	0	0	145,385	0
14	DISTRIBUTION	D349	438,332	437,527	0	805	438,332	0
15	CUSTOMER ACCOUNTING	C319	12,041	0	0	12,041	12,041	0
16	CUSTOMER SERVICE & INFORMATION	C331	39	0	0	39	39	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,779,525	582,912	1,183,728	12,885	1,779,525	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	10,982	3,597	7,305	80	10,982	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(315,355)	(103,296)	(209,772)	(2,287)	(315,355)	0
22	ELIMINATE DSM	A315	(11,691)	(3,829)	(7,777)	(85)	(11,691)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(48,780)	(15,978)	(32,449)	(353)	(48,780)	0
25	ELIMINATE MISC EXPENSES	A315	(50,579)	(16,568)	(33,645)	(366)	(50,579)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSA MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(105,957)	(34,706)	(70,482)	(769)	(105,957)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	97,920	32,074	65,136	710	97,920	0
33	TOTAL ADMIN. & GENERAL		1,356,065	444,206	902,044	9,815	1,356,065	0
34								
35	TOTAL O & M EXPENSE		26,212,161	4,242,215	21,945,201	24,745	26,212,161	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	5,476,360	5,476,360	0	0	5,476,360	0
3	TOTAL PRODUCTION DEPREC EXP.		5,476,360	5,476,360	0	0	5,476,360	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	278,159	278,159	0	0	278,159	0
7	TOTAL TRANSMISSION DEP. EXP.		278,159	278,159	0	0	278,159	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	1,464,292	1,461,212	0	3,080	1,464,292	0
11	TOTAL DIST. DEPREC EXP.		1,464,292	1,461,212	0	3,080	1,464,292	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	714,976	463,230	249,126	2,620	714,976	0
15	TOTAL GENERAL DEPREC EXP.		714,976	463,230	249,126	2,620	714,976	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(13,959)	(8,961)	(4,946)	(52)	(13,959)	0
19	TOTAL COM & OTHER DEPREC EXP.		(13,959)	(8,961)	(4,946)	(52)	(13,959)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		7,919,828	7,670,000	244,180	5,648	7,919,828	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 8							
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,794,554	1,767,577	25,383	1,594	1,794,554	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,794,554	1,767,577	25,383	1,594	1,794,554	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	93,036	30,474	61,887	675	93,036	0
9	ELIMINATE DSM	A315	(7,450)	(2,441)	(4,955)	(54)	(7,450)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		85,586	28,033	56,932	621	85,586	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	11,895	7,260	3,039	1,596	11,895	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		11,895	7,260	3,039	1,596	11,895	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,892,035	1,802,870	85,354	3,811	1,892,035	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		26,212,161	4,242,215	21,945,201	24,745	26,212,161	0
23	TOTAL DEPRECIATION EXPENSE		7,919,828	7,670,000	244,180	5,648	7,919,828	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,892,035	1,802,870	85,354	3,811	1,892,035	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		36,024,024	13,715,085	22,274,735	34,204	36,024,024	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 9						
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	2,249,364	2,138,882	108,277	2,205	2,249,364	0
4	TOTAL INTEREST EXPENSE		2,249,364	2,138,882	108,277	2,205	2,249,364	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(3,244,224)	(3,141,879)	(100,029)	(2,316)	(3,244,224)	0
8	PERMANENT DIFFERENCES	A357	(7,022)	(2,300)	(4,671)	(51)	(7,022)	0
9	TEMPORARY DIFFERENCES	DE49	3,726,207	3,608,658	114,889	2,660	3,726,207	0
10	TOTAL OTHER DEDUCTIONS		474,961	464,479	10,189	293	474,961	0
11								
12	NET DEDUCTIONS AND ADDITIONS		2,724,325	2,603,361	118,466	2,498	2,724,325	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	94,983	15,372	79,521	90	94,983	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(6,457)	(6,457)	0	0	(6,457)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(223,930)	(73,352)	(148,981)	(1,617)	(223,930)	0
20	TOTAL FED DEF IT (410 & 411)		(135,404)	(64,437)	(69,440)	(1,527)	(135,404)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A316	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(135,404)	(64,437)	(69,440)	(1,527)	(135,404)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(135,404)	(64,437)	(69,440)	(1,527)	(135,404)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		8,090,005	7,692,648	389,427	7,930	8,090,005	0
38	NET DEDUCTIONS AND ADDITIONS		(2,724,325)	(2,603,361)	(118,466)	(2,498)	(2,724,325)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(135,404)	(64,437)	(69,440)	(1,527)	(135,404)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		34,846	11,414	23,180	252	34,846	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		5,265,122	5,036,264	224,701	4,157	5,265,122	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		1,399,590	1,339,754	59,731	1,105	1,399,590	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(135,404)	(64,437)	(69,440)	(1,527)	(135,404)	0
47	NET FED INCOME TAX ALLOWABLE		1,264,186	1,274,317	(9,709)	(422)	1,264,186	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE		1,399,590	1,338,754	59,731	1,105	1,399,590	0
51	PRELIM FEDERAL INCOME TAX		1,399,590	1,338,754	59,731	1,105	1,399,590	0
52								
53	NET FED INCOME TAX PAYABLE		1,399,590	1,338,754	59,731	1,105	1,399,590	0



DUKE ENERGY KENTUCKY, INC.  
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE  
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DT PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES	Schedule 10						
2	MISC SERVICE REVENUE	D249	12,264	12,238	0	26	12,264	0
3	RECONNECTION CHARGES	K405	15	0	0	15	15	0
4	POLE & LINE ATTACHMENTS	D249	17,961	17,923	0	38	17,961	0
5	RENTS	D249	107,431	107,205	0	226	107,431	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	11	0	0	11	11	0
10	TOTAL OTHER OPERATING REVS		137,682	137,366	0	316	137,682	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		36,024,024	13,715,085	22,274,735	34,204	36,024,024	0
14	RETURN ON RATE BASE		8,090,005	7,692,648	389,427	7,930	8,090,005	0
15	NET FED INCOME TAX ALLOWABLE		1,264,186	1,274,317	(9,709)	(422)	1,264,186	0
16	NET STATE INCOME TAX ALLOWABLE		314,761	277,213	37,081	466	314,760	1
17	TOTAL OTHER OPERATING REVENUES		(137,682)	(137,366)	0	(316)	(137,682)	0
18	SUBTOTAL B		45,555,294	22,821,897	22,691,534	41,862	45,555,293	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		137,682	137,366	0	316	137,682	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		137,682	137,366	0	316	137,682	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		45,555,294	22,821,897	22,691,534	41,862	45,555,293	(1)
31								
32	PROPOSED REVENUES		18,195,003	5,960,022	12,103,531	131,450	18,195,003	0
33	TOTAL ELECTRIC COST OF SERVICE		(45,555,294)	(22,821,897)	(22,691,534)	(41,862)	(45,555,293)	(1)
34	EXCESS REVENUES		(27,360,291)	(16,861,875)	(10,588,003)	89,588	(27,360,290)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(6,819,584)	(4,202,842)	(2,639,072)	22,330	(6,819,584)	0
37	EXCESS RETURN		(20,540,707)	(12,659,033)	(7,948,931)	67,258	(20,540,706)	(1)



DUKE ENERGY KENTUCKY, INC.  
DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE  
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		5,426,381	5,297,839	79,605	48,937	5,426,381	0
3	TOTAL DEPRECIATION RESERVE		(2,081,399)	(2,028,056)	(35,407)	(17,936)	(2,081,399)	0
4	TOTAL RATE BASE ADJUSTMENTS		(488,841)	(571,602)	84,409	(1,648)	(488,841)	0
5	TOTAL RATE BASE		2,856,141	2,698,181	128,607	29,353	2,856,141	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		667,055	113,839	546,799	6,417	667,055	0
9	TOTAL DEPRECIATION EXPENSE		210,071	202,478	6,069	1,524	210,071	0
10	TOTAL OTHER TAX & MISC EXPENSE		50,472	47,692	2,143	637	50,472	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		927,598	364,009	555,011	8,578	927,598	0
12	NET FED INCOME TAX EXP ALLOWABLE		33,251	33,582	(250)	(81)	33,251	0
13	NET STATE INCOME TAX EXP ALLOWABLE		8,384	7,334	923	127	8,384	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		969,233	404,925	555,684	8,624	969,233	0
17								
18	RETURN ON RATE BASE		215,127	203,246	9,679	2,202	215,127	0
19	TOTAL OTHER OPERATING REVENUES		(3,735)	(3,647)	0	(88)	(3,735)	0
20	TOTAL ELECTRIC COST OF SERVICE		1,180,625	604,524	565,363	10,738	1,180,625	0

DUKE ENERGY KENTUCKY, INC.  
 DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE  
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL	CLASSIFIED			TOTAL	ALL
			DISTR. PRIMARY	DEMAND	ENERGY	CUSTOMER	AT ISSUE	OTHER
				3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	2,430,336	2,430,336	0	0	2,430,336	0
3	PRODUCTION OTHER	K201	921,736	921,736	0	0	921,736	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		3,352,072	3,352,072	0	0	3,352,072	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	341,688	341,688	0	0	341,688	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		341,688	341,688	0	0	341,688	0
12								
13	TOTAL PROD & TRANS PLANT		3,693,760	3,693,760	0	0	3,693,760	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	419,356	419,356	0	0	419,356	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	122,910	122,910	0	0	122,910	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,212	0	0	1,212	1,212	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	44,421	44,421	0	0	44,421	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	315	0	0	315	315	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	267,927	267,927	0	0	267,927	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,412	0	0	1,412	1,412	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	106,778	106,778	0	0	106,778	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	645	0	0	645	645	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	259,516	259,516	0	0	259,516	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,490	0	0	1,490	1,490	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	54,409	54,409	0	0	54,409	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	273	0	0	273	273	0
29	TRANSFORMERS DEMAND RELATED	K215	174,998	174,998	0	0	174,998	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,322	0	0	1,322	1,322	0
31	SERVICES	K217	7,930	0	0	7,930	7,930	0
32	METERS	K407	25,702	0	0	25,702	25,702	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		1,490,616	1,450,315	0	40,301	1,490,616	0
38								
39	TOTAL TRANS & DIST PLANT		1,832,304	1,792,003	0	40,301	1,832,304	0
40	TOTAL GROSS PTD PLANT		5,184,376	5,144,075	0	40,301	5,184,376	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	73,586	73,586	0	0	73,586	0
44	PRODUCTION - ENERGY	K301	53,040	0	53,040	0	53,040	0
45	TRANSMISSION	K202	6,929	6,929	0	0	6,929	0
46	DISTRIBUTION - DEMAND	K201	21,937	21,937	0	0	21,937	0
47	DISTRIBUTION - CUSTOMER	K405	142	0	0	142	142	0
48	CUSTOMER ACCOUNTING	A308	5,593	0	0	5,593	5,593	0
49	CUSTOMER SERVICE & INFORMATION	A310	19	0	0	19	19	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		161,246	102,452	53,040	5,754	161,246	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	36,855	36,855	0	0	36,855	0
56	PRODUCTION - ENERGY	K301	26,565	0	26,565	0	26,565	0
57	TRANSMISSION	K202	3,470	3,470	0	0	3,470	0
58	DISTRIBUTION - DEMAND	K201	10,987	10,987	0	0	10,987	0
59	DISTRIBUTION - CUSTOMER	K405	71	0	0	71	71	0
60	CUSTOMER ACCOUNTING	A308	2,801	0	0	2,801	2,801	0
61	CUSTOMER SERVICE & INFORMATION	A310	10	0	0	10	10	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		80,759	51,312	26,565	2,882	80,759	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		5,426,381	5,297,839	-79,805	48,937	5,426,381	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL				TOTAL AT ISSUE	ALL OTHER
			DISTR. PRIMARY	DEMAND	ENERGY	CUSTOMER		
		Schedule 3	3	4	5			
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	1,115,667	1,115,667	0	0	1,115,667	0
3	PRODUCTION OTHER	K201	525,731	525,731	0	0	525,731	0
4	ADJUSTMENT	K201	29,777	29,777	0	0	29,777	0
5	TOTAL PROD DEPREC RESERVE		1,671,175	1,671,175	0	0	1,671,175	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	20,239	20,239	0	0	20,239	0
10	ADJUSTMENT	K202	138	138	0	0	138	0
11	TOTAL TRANS DEPREC RESERVE		20,377	20,377	0	0	20,377	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		1,691,552	1,691,552	0	0	1,691,552	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	52,622	52,622	0	0	52,622	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	45,709	45,709	0	0	45,709	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	451	0	0	451	451	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	16,520	16,520	0	0	16,520	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	117	0	0	117	117	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	58,355	58,355	0	0	58,355	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	307	0	0	307	307	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	23,256	23,256	0	0	23,256	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	140	0	0	140	140	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	60,082	60,082	0	0	60,082	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	345	0	0	345	345	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	12,597	12,597	0	0	12,597	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	63	0	0	63	63	0
29	TRANSFORMERS DEMAND RELATED	K215	58,761	58,761	0	0	58,761	0
30	TRANSFORMERS CUSTOMER RELATED	K405	444	0	0	444	444	0
31	SERVICES	K217	4,066	0	0	4,066	4,066	0
32	METERS	K407	8,082	0	0	8,082	8,082	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	2,890	2,813	0	77	2,890	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(61,365)	(61,365)	0	0	(61,365)	0
37	TOTAL, DIST DEPREC RESERVE		283,442	289,360	0	14,092	283,442	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		303,819	289,727	0	14,092	303,819	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		1,974,994	1,960,902	0	14,092	1,974,994	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	27,294	27,294	0	0	27,294	0
44	PRODUCTION - ENERGY	K301	19,674	0	19,674	0	19,674	0
45	TRANSMISSION	K202	2,570	2,570	0	0	2,570	0
46	DISTRIBUTION - DEMAND	K201	8,137	8,137	0	0	8,137	0
47	DISTRIBUTION - CUSTOMER	K405	53	0	0	53	53	0
48	CUSTOMER ACCOUNTING	A308	2,075	0	0	2,075	2,075	0
49	CUSTOMER SERVICE & INFORMATION	A310	7	0	0	7	7	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	945	108	753	84	945	0
52	GENERAL & INTANG PLANT		60,755	38,109	20,427	2,219	60,755	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	20,868	20,868	0	0	20,868	0
56	PRODUCTION - ENERGY	K301	15,042	0	15,042	0	15,042	0
57	TRANSMISSION	K202	1,965	1,965	0	0	1,965	0
58	DISTRIBUTION - DEMAND	K201	6,221	6,221	0	0	6,221	0
59	DISTRIBUTION - CUSTOMER	K405	40	0	0	40	40	0
60	CUSTOMER ACCOUNTING	A308	1,587	0	0	1,587	1,587	0
61	CUSTOMER SERVICE & INFORMATION	A310	5	0	0	5	5	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(78)	(9)	(62)	(7)	(78)	0
64	COMMON & OTHER PLANT IN SERVICE		45,650	29,045	14,980	1,625	45,650	0
65								
66	TOTAL DEPRECIATION RESERVE		2,081,399	2,028,056	35,407	17,938	2,081,399	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		1,314,669	1,314,669	0	0	1,314,669	0
3	PRODUCTION OTHER		396,005	396,005	0	0	396,005	0
4	ADJUSTMENT		(29,777)	(29,777)	0	0	(29,777)	0
5	NET PRODUCTION PLANT		1,680,897	1,680,897	0	0	1,680,897	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		321,449	321,449	0	0	321,449	0
10	ADJUSTMENT		(138)	(138)	0	0	(138)	0
11	NET TRANSMISSION PLANT		321,311	321,311	0	0	321,311	0
12								
13	NET PROD & TRANS PLANT		2,002,208	2,002,208	0	0	2,002,208	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		366,734	366,734	0	0	366,734	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		77,201	77,201	0	0	77,201	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		761	0	0	761	761	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		27,901	27,901	0	0	27,901	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		198	0	0	198	198	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		209,572	209,572	0	0	209,572	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		1,105	0	0	1,105	1,105	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		83,522	83,522	0	0	83,522	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		505	0	0	505	505	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		199,434	199,434	0	0	199,434	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		1,145	0	0	1,145	1,145	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		41,812	41,812	0	0	41,812	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		210	0	0	210	210	0
29	TRANSFORMERS DEMAND RELATED		116,237	116,237	0	0	116,237	0
30	TRANSFORMERS CUSTOMER RELATED		878	0	0	878	878	0
31	SERVICES		3,864	0	0	3,864	3,864	0
32	METERS		17,620	0	0	17,620	17,620	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(2,890)	(2,813)	0	(77)	(2,890)	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		61,365	61,365	0	0	61,365	0
37	NET DISTRIBUTION PLANT		1,207,174	1,180,965	0	26,209	1,207,174	0
38								
39	NET PTD PLANT		1,528,485	1,502,276	0	26,209	1,528,485	0
40	NET TRANS & DIST PLANT		3,209,382	3,183,173	0	26,209	3,209,382	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		46,292	46,292	0	0	46,292	0
44	PRODUCTION - ENERGY		33,366	0	33,366	0	33,366	0
45	TRANSMISSION		4,359	4,359	0	0	4,359	0
46	DISTRIBUTION - DEMAND		13,800	13,800	0	0	13,800	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		3,518	0	0	3,518	3,518	0
49	CUSTOMER SERVICE & INFORMATION		12	0	0	12	12	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(945)	(108)	(753)	(84)	(945)	0
52	NET GENERAL & INTANG PLANT		100,402	64,343	32,613	3,446	100,402	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		15,987	15,987	0	0	15,987	0
56	PRODUCTION - ENERGY		11,523	0	11,523	0	11,523	0
57	TRANSMISSION		1,505	1,505	0	0	1,505	0
58	DISTRIBUTION - DEMAND		4,766	4,766	0	0	4,766	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		1,214	0	0	1,214	1,214	0
61	CUSTOMER SERVICE & INFORMATION		5	0	0	5	5	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		78	8	62	7	78	0
64	COMMON & OTHER PLANT IN SERVICE		35,078	22,267	11,585	1,228	35,078	0
65								
66	NET ELECTRIC PLANT IN SERVICE		3,344,862	3,269,783	44,198	30,881	3,344,862	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 5		3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	6,096	5,960	81	55	6,096	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	923	903	12	8	923	0
10	NON-CASH OVERHEADS	NP29	4,683	4,579	62	42	4,683	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	469,739	459,302	6,205	4,232	469,739	0
13	TOTAL ACCOUNT 282		481,441	470,744	6,360	4,337	481,441	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	17,497	17,497	0	0	17,497	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		17,497	17,497	0	0	17,497	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	124,163	121,404	1,640	1,119	124,163	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		124,163	121,404	1,640	1,119	124,163	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		623,101	609,645	8,000	5,456	623,101	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(15)	(5)	(9)	(1)	(15)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(15)	(5)	(9)	(1)	(15)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(15)	(5)	(9)	(1)	(15)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		2,721,746	2,660,133	36,189	25,424	2,721,746	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	37,997	23,050	11,149	3,798	37,997	0
7	FUEL	K301	81,309	0	81,309	0	81,309	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		119,306	23,050	92,458	3,798	119,306	0
10	TOTAL MATERIALS & SUPPLIES		119,306	23,050	92,458	3,798	119,306	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	1,246	1,219	16	11	1,246	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(56)	0	(56)	0	(56)	0
16	TOTAL PREPAYMENTS		1,190	1,219	(40)	11	1,190	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		13,779	13,779	0	0	13,779	0
19	TOTAL WORKING CASH		13,779	13,779	0	0	13,779	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		134,275	38,048	92,418	3,809	134,275	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(623,101)	(609,645)	(8,000)	(5,456)	(623,101)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(15)	(5)	(9)	(1)	(15)	0
31	TOTAL WORKING CAPITAL		134,275	38,048	92,418	3,809	134,275	0
32	TOTAL RATE BASE ADJUSTMENTS		(488,841)	(571,602)	84,409	(1,648)	(488,841)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		3,344,862	3,269,783	44,198	30,881	3,344,862	0
36	TOTAL RATE BASE ADJUSTMENTS		(488,841)	(571,602)	84,409	(1,648)	(488,841)	0
37	TOTAL RATE BASE		2,856,021	2,698,181	128,607	29,233	2,856,021	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	0
40	RETURN ON RATE BASE		214,773	202,904	9,671	2,198	214,773	0
41								
42	ELECTRIC RATE BASE	RB99	2,858,447	2,700,574	128,608	29,265	2,858,447	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	0
44	RETURN ON RATE BASE		215,127	203,246	9,679	2,202	215,127	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
			DISTR. PRIMARY	DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	407,951	0	407,951	0	407,951	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW. & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	116,343	0	116,343	0	116,343	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		524,294	0	524,294	0	524,294	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		524,294	0	524,294	0	524,294	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	65,624	65,624	0	0	65,624	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		65,624	65,624	0	0	65,624	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	7,383	7,383	0	0	7,383	0
26	TOTAL REGIONAL MARKET O&M		7,383	7,383	0	0	7,383	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	693	693	0	0	693	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	13,464	13,464	0	0	13,464	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	71	0	0	71	71	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	5,366	5,366	0	0	5,366	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	32	0	0	32	32	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	782	782	0	0	782	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	4	0	0	4	4	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	164	164	0	0	164	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	1	0	0	1	1	0
39	TRANSFORMERS DEMAND RELATED	K203	58	58	0	0	58	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	1,541	1,541	0	0	1,541	0
42	LOAD DISPATCH	K215	1,057	1,057	0	0	1,057	0
43	METERS	K407	424	0	0	424	424	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	220	220	0	0	220	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	5,287	5,287	0	0	5,287	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		29,164	28,632	0	532	29,164	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	3,072	0	0	3,072	3,072	0
52	UNCOLLECTIBLE EXP	K411	856	0	0	856	856	0
53	METER READING	K407	107	0	0	107	107	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(1,171)	0	0	(1,171)	(1,171)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	360	0	0	360	360	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		3,224	0	0	3,224	3,224	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 6.1							
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	22	0	0	22	22	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		22	0	0	22	22	0
5								
6	SALES							
7	SALES EXPENSE	K405	100	0	0	100	100	0
8	TOTAL SALES EXPENSE		100	0	0	100	100	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	29,534	0	29,534	0	29,534	0
13	TRANSMISSION	T349	3,833	3,833	0	0	3,833	0
14	DISTRIBUTION	D349	12,407	12,184	0	223	12,407	0
15	CUSTOMER ACCOUNTING	C319	3,094	0	0	3,094	3,094	0
16	CUSTOMER SERVICE & INFORMATION	C331	11	0	0	11	11	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		48,879	16,017	29,534	3,328	48,879	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	301	99	182	20	301	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(8,664)	(2,843)	(5,234)	(587)	(8,664)	0
22	ELIMINATE DSM	A315	(321)	(105)	(194)	(22)	(321)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(1,341)	(440)	(810)	(91)	(1,341)	0
25	ELIMINATE MISC EXPENSES	A315	(1,389)	(456)	(839)	(94)	(1,389)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYSPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(2,911)	(955)	(1,759)	(197)	(2,911)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	2,690	883	1,625	182	2,690	0
33	TOTAL ADMIN & GENERAL		37,244	12,200	22,505	2,539	37,244	0
34								
35	TOTAL O & M EXPENSE		667,055	113,839	546,799	6,417	667,055	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	144,399	144,399	0	0	144,399	0
3	TOTAL PRODUCTION DEPREC EXP.		144,399	144,399	0	0	144,399	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	7,334	7,334	0	0	7,334	0
7	TOTAL TRANSMISSION DEP. EXP.		7,334	7,334	0	0	7,334	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	39,653	38,787	0	866	39,653	0
11	TOTAL DIST. DEPREC EXP.		39,653	38,787	0	866	39,653	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	19,057	12,194	6,192	671	19,057	0
15	TOTAL GENERAL DEPREC EXP.		19,057	12,194	6,192	671	19,057	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(372)	(236)	(123)	(13)	(372)	0
19	TOTAL COM & OTHER DEPREC EXP.		(372)	(236)	(123)	(13)	(372)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		210,071	202,478	6,069	1,524	210,071	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTR: PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
	Schedule 8							
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	47,762	46,701	631	430	47,762	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		47,762	46,701	631	430	47,762	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	2,556	839	1,544	173	2,556	0
9	ELIMINATE DSM	A315	(205)	(67)	(124)	(14)	(205)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		2,351	772	1,420	159	2,351	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	359	219	92	48	359	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		359	219	92	48	359	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		50,472	47,692	2,143	637	50,472	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		667,055	113,839	546,799	6,417	667,055	0
23	TOTAL DEPRECIATION EXPENSE		210,071	202,478	6,069	1,524	210,071	0
24	TOTAL OTHER TAX & MISC EXPENSE		50,472	47,692	2,143	637	50,472	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		927,598	364,009	555,011	8,578	927,598	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 9							
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	59,814	56,511	2,691	612	59,814	0
4	TOTAL INTEREST EXPENSE		59,814	56,511	2,691	612	59,814	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(86,010)	(82,895)	(2,485)	(629)	(86,010)	0
8	PERMANENT DIFFERENCES	A357	(193)	(53)	(117)	(13)	(193)	0
9	TEMPORARY DIFFERENCES	DE49	98,789	95,210	2,856	723	98,789	0
10	TOTAL OTHER DEDUCTIONS		12,586	12,252	253	81	12,586	0
11								
12	NET DEDUCTIONS AND ADDITIONS		72,400	68,763	2,944	693	72,400	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	2,419	412	1,984	23	2,419	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(170)	(170)	0	0	(170)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(6,153)	(2,019)	(3,717)	(417)	(6,153)	0
20	TOTAL FED DEF IT (410 & 411)		(3,904)	(1,777)	(1,733)	(394)	(3,904)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(3,904)	(1,777)	(1,733)	(394)	(3,904)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(3,904)	(1,777)	(1,733)	(394)	(3,904)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		215,127	203,246	9,679	2,202	215,127	0
38	NET DEDUCTIONS AND ADDITIONS		(72,400)	(68,763)	(2,944)	(693)	(72,400)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(3,904)	(1,777)	(1,733)	(394)	(3,904)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		957	314	578	65	957	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		139,780	133,020	5,580	1,180	139,780	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582
45	PRELIM FED INCOME TAX		37,155	35,359	1,483	313	37,155	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(3,904)	(1,777)	(1,733)	(394)	(3,904)	0
47	NET FED INCOME TAX ALLOWABLE		33,251	33,582	(250)	(81)	33,251	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		37,155	35,359	1,483	313	37,155	0
52	NET FED INCOME TAX PAYABLE		37,155	35,359	1,483	313	37,155	0



DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	332	325	0	7	332	0
3	RECONNECTION CHARGES	K405	4	0	0	4	4	0
4	POLE & LINE ATTACHMENTS	D249	487	476	0	11	487	0
5	RENTS	D249	2,909	2,846	0	63	2,909	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	3	0	0	3	3	0
10	TOTAL OTHER OPERATING REVS.		3,735	3,647	0	88	3,735	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		927,598	364,009	555,011	8,578	927,598	0
14	RETURN ON RATE BASE		215,127	203,246	9,679	2,202	215,127	0
15	NET FED INCOME TAX ALLOWABLE		33,251	33,582	(250)	(81)	33,251	0
16	NET STATE INCOME TAX ALLOWABLE		8,384	7,334	923	127	8,384	0
17	TOTAL OTHER OPERATING REVENUES		(3,735)	(3,647)	0	(88)	(3,735)	0
18	SUBTOTAL B		1,180,625	604,524	565,363	10,738	1,180,625	0
19								
20	TOTAL OTHER OPERATING REVENUES		3,735	3,647	0	88	3,735	0
21	LESS: REVS EXCL FROM REV TAX CALC.		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		3,735	3,647	0	88	3,735	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		1,180,625	604,524	565,363	10,738	1,180,625	0
31								
32	PROPOSED REVENUES		499,906	164,063	301,987	33,856	499,906	0
33	TOTAL ELECTRIC COST OF SERVICE		(1,180,625)	(604,524)	(565,363)	(10,738)	(1,180,625)	0
34	EXCESS REVENUES		(680,719)	(440,461)	(263,376)	23,118	(680,719)	0
35	COMPOSITE TAX RATE:		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(169,670)	(109,785)	(65,647)	5,762	(169,670)	0
37	EXCESS RETURN		(511,049)	(330,675)	(197,729)	17,356	(511,048)	(1)



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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		54,044,304	52,774,681	1,222,653	46,970	54,044,304	0
3	TOTAL DEPRECIATION RESERVE		(24,684,474)	(24,123,336)	(543,244)	(17,894)	(24,684,474)	0
4	TOTAL RATE BASE ADJUSTMENTS		(3,613,353)	(4,909,014)	1,296,384	(723)	(3,613,353)	0
5	TOTAL RATE BASE		25,746,477	23,742,331	1,975,793	28,353	25,746,477	0
6								
7	OPERATING EXPENSES:							
8	TOTAL O&M EXPENSE		9,146,666	1,170,538	7,968,697	7,431	9,146,666	0
9	TOTAL DEPRECIATION EXPENSE		2,340,416	2,245,548	93,320	1,548	2,340,416	0
10	TOTAL OTHER TAX & MISC EXPENSE		448,679	416,048	31,460	1,171	448,679	0
11	TOTAL OP' EXP EXCLUDING INC & REV TAX		11,935,761	3,832,134	8,093,477	10,150	11,935,761	0
12	NET FED INCOME TAX EXP ALLOWABLE		292,247	294,630	(2,204)	(179)	292,247	0
13	NET STATE INCOME TAX EXP ALLOWABLE		75,954	62,048	13,776	131	75,955	(1)
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		12,303,962	4,188,812	8,105,049	10,102	12,303,963	(1)
17								
18	RETURN ON RATE BASE		1,937,714	1,786,893	148,691	2,130	1,937,714	0
19	TOTAL OTHER OPERATING REVENUES		(81)	0	0	(81)	(81)	0
20	TOTAL ELECTRIC COST OF SERVICE		14,241,595	5,975,705	8,253,740	12,151	14,241,596	(1)

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	33,335,787	33,335,787	0	0	33,335,787	0
3	PRODUCTION OTHER	K201	12,643,031	12,643,031	0	0	12,643,031	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		45,978,818	45,978,818	0	0	45,978,818	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	4,686,771	4,686,771	0	0	4,686,771	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		4,686,771	4,686,771	0	0	4,686,771	0
12								
13	TOTAL PROD & TRANS PLANT		50,665,589	50,665,589	0	0	50,665,589	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	8,630	0	0	8,630	8,630	0
32	METERS	K407	28,039	0	0	28,039	28,039	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		36,669	0	0	36,669	36,669	0
38								
39	TOTAL TRANS & DIST PLANT		4,723,440	4,686,771	0	36,669	4,723,440	0
40	TOTAL GROSS PTD PLANT		50,702,258	50,665,589	0	36,669	50,702,258	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,009,341	1,009,341	0	0	1,009,341	0
44	PRODUCTION - ENERGY	K301	814,644	0	814,644	0	814,644	0
45	TRANSMISSION	K202	95,036	95,036	0	0	95,036	0
46	DISTRIBUTION - DEMAND	K201	300,894	300,894	0	0	300,894	0
47	DISTRIBUTION - CUSTOMER	K405	203	0	0	203	203	0
48	CUSTOMER ACCOUNTING	A308	6,633	0	0	6,633	6,633	0
49	CUSTOMER SERVICE & INFORMATION	A310	27	0	0	27	27	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		2,226,778	1,405,271	814,644	6,863	2,226,778	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	505,522	505,522	0	0	505,522	0
56	PRODUCTION - ENERGY	K301	408,009	0	408,009	0	408,009	0
57	TRANSMISSION	K202	47,598	47,598	0	0	47,598	0
58	DISTRIBUTION - DEMAND	K201	150,701	150,701	0	0	150,701	0
59	DISTRIBUTION - CUSTOMER	K405	101	0	0	101	101	0
60	CUSTOMER ACCOUNTING	A308	3,323	0	0	3,323	3,323	0
61	CUSTOMER SERVICE & INFORMATION	A310	14	0	0	14	14	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,115,268	703,821	408,009	3,438	1,115,268	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		54,044,304	52,774,881	1,222,653	46,870	54,044,304	0

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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	15,303,085	15,303,085	0	0	15,303,085	0
3	PRODUCTION OTHER	K201	7,211,204	7,211,204	0	0	7,211,204	0
4	ADJUSTMENT	K201	408,431	408,431	0	0	408,431	0
5	TOTAL PROD DEPREC RESERVE		22,922,720	22,922,720	0	0	22,922,720	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	277,613	277,613	0	0	277,613	0
10	ADJUSTMENT	K202	1,888	1,888	0	0	1,888	0
11	TOTAL TRANS DEPREC RESERVE		279,501	279,501	0	0	279,501	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		23,202,221	23,202,221	0	0	23,202,221	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	4,425	0	0	4,425	4,425	0
32	METERS	K407	8,816	0	0	8,816	8,816	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	71	0	0	71	71	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		13,312	0	0	13,312	13,312	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		292,813	279,501	0	13,312	292,813	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		23,215,533	23,202,221	0	13,312	23,215,533	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	374,382	374,382	0	0	374,382	0
44	PRODUCTION - ENERGY	K301	302,166	0	302,166	0	302,166	0
45	TRANSMISSION	K202	35,251	35,251	0	0	35,251	0
46	DISTRIBUTION - DEMAND	K201	111,607	111,607	0	0	111,607	0
47	DISTRIBUTION - CUSTOMER	K405	75	0	0	75	75	0
48	CUSTOMER ACCOUNTING	A308	2,461	0	0	2,461	2,461	0
49	CUSTOMER SERVICE & INFORMATION	A310	10	0	0	10	10	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	12,525	1,474	10,953	98	12,525	0
52	GENERAL & INTANG PLANT		838,477	522,714	313,119	2,644	838,477	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	286,240	286,240	0	0	286,240	0
56	PRODUCTION - ENERGY	K301	231,025	0	231,025	0	231,025	0
57	TRANSMISSION	K202	26,951	26,951	0	0	26,951	0
58	DISTRIBUTION - DEMAND	K201	85,331	85,331	0	0	85,331	0
59	DISTRIBUTION - CUSTOMER	K405	57	0	0	57	57	0
60	CUSTOMER ACCOUNTING	A308	1,881	0	0	1,881	1,881	0
61	CUSTOMER SERVICE & INFORMATION	A310	8	0	0	8	8	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(1,029)	(121)	(900)	(8)	(1,029)	0
64	COMMON & OTHER PLANT IN SERVICE		630,484	398,401	230,125	1,938	630,484	0
65								
66	TOTAL DEPRECIATION RESERVE		24,684,474	24,123,336	543,244	17,894	24,684,474	0

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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4:						
2	PRODUCTION STEAM		18,032,702	18,032,702	0	0	18,032,702	0
3	PRODUCTION OTHER		5,431,827	5,431,827	0	0	5,431,827	0
4	ADJUSTMENT		(408,431)	(408,431)	0	0	(408,431)	0
5	NET PRODUCTION PLANT		23,056,098	23,056,098	0	0	23,056,098	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		4,409,158	4,409,158	0	0	4,409,158	0
10	ADJUSTMENT		(1,888)	(1,888)	0	0	(1,888)	0
11	NET TRANSMISSION PLANT		4,407,270	4,407,270	0	0	4,407,270	0
12								
13	NET PROD & TRANS PLANT		27,463,368	27,463,368	0	0	27,463,368	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0
31	SERVICES		4,205	0	0	4,205	4,205	0
32	METERS		19,223	0	0	19,223	19,223	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(71)	0	0	(71)	(71)	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		23,357	0	0	23,357	23,357	0
38								
39	NET PTD PLANT		4,430,627	4,407,270	0	23,357	4,430,627	0
40	NET TRANS & DIST PLANT		27,486,725	27,463,368	0	23,357	27,486,725	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		634,959	634,959	0	0	634,959	0
44	PRODUCTION - ENERGY		512,478	0	512,478	0	512,478	0
45	TRANSMISSION		59,785	59,785	0	0	59,785	0
46	DISTRIBUTION - DEMAND		189,287	189,287	0	0	189,287	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		4,172	0	0	4,172	4,172	0
49	CUSTOMER SERVICE & INFORMATION		17	0	0	17	17	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(12,525)	(1,474)	(10,953)	(98)	(12,525)	0
52	NET GENERAL & INTANG PLANT		1,388,173	882,557	501,525	4,091	1,388,173	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		219,282	219,282	0	0	219,282	0
56	PRODUCTION - ENERGY		176,984	0	176,984	0	176,984	0
57	TRANSMISSION		20,647	20,647	0	0	20,647	0
58	DISTRIBUTION - DEMAND		65,370	65,370	0	0	65,370	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		1,442	0	0	1,442	1,442	0
61	CUSTOMER SERVICE & INFORMATION		6	0	0	6	6	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		1,029	121	900	8	1,029	0
64	COMMON & OTHER PLANT IN SERVICE		484,760	305,420	177,884	1,458	484,760	0
65								
66	NET ELECTRIC PLANT IN SERVICE		29,359,658	28,651,345	679,409	28,904	29,359,658	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	RATE BASE ADJUSTMENTS			3	4	5		
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	53,469	52,179	1,237	53	53,469	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	8,101	7,906	187	8	8,101	0
10	NON-CASH OVERHEADS	NP29	41,079	40,087	951	41	41,079	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	4,121,173	4,021,733	95,364	4,076	4,121,173	0
13	TOTAL ACCOUNT 282		4,223,822	4,121,905	97,739	4,178	4,223,822	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	239,996	239,996	0	0	239,996	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		239,996	239,996	0	0	239,996	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	1,089,319	1,063,034	25,207	1,078	1,089,319	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		1,089,319	1,063,034	25,207	1,078	1,089,319	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		5,553,137	5,424,935	122,946	5,256	5,553,137	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(159)	(28)	(130)	(1)	(159)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(159)	(28)	(130)	(1)	(159)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(159)	(28)	(130)	(1)	(159)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 5.2							
1	NET ORIGINAL COST RATE BASE		23,806,362	23,226,382	556,333	23,647	23,806,362	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	491,930	316,165	171,242	4,523	491,930	0
7	FUEL	K301	1,248,822	0	1,248,822	0	1,248,822	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		1,740,752	316,165	1,420,064	4,523	1,740,752	0
10	TOTAL MATERIALS & SUPPLIES		1,740,752	316,165	1,420,064	4,523	1,740,752	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	10,941	10,677	253	11	10,941	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(857)	0	(857)	0	(857)	0
16	TOTAL PREPAYMENTS		10,084	10,677	(604)	11	10,084	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		189,107	189,107	0	0	189,107	0
19	TOTAL WORKING CASH		189,107	189,107	0	0	189,107	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		1,939,943	515,949	1,419,460	4,534	1,939,943	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(5,553,137)	(5,424,935)	(122,946)	(5,256)	(5,553,137)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(159)	(28)	(130)	(1)	(159)	0
31	TOTAL WORKING CAPITAL		1,939,943	515,949	1,419,460	4,534	1,939,943	0
32	TOTAL RATE BASE ADJUSTMENTS		(3,613,353)	(4,909,014)	1,296,384	(723)	(3,613,353)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		29,359,658	28,651,345	679,409	28,904	29,359,658	0
36	TOTAL RATE BASE ADJUSTMENTS		(3,613,353)	(4,909,014)	1,296,384	(723)	(3,613,353)	0
37	TOTAL RATE BASE		25,746,305	23,742,331	1,975,793	28,181	25,746,305	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	
40	RETURN ON RATE BASE		1,936,122	1,785,423	148,580	2,119	1,936,122	0
41								
42	ELECTRIC RATE BASE	RB99	25,746,933	23,742,933	1,975,702	28,298	25,746,933	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	
44	RETURN ON RATE BASE		1,937,714	1,786,893	148,691	2,130	1,937,714	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	5,854,232	0	5,854,232	0	5,854,232	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	1,786,905	0	1,786,905	0	1,786,905	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		7,641,137	0	7,641,137	0	7,641,137	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		7,641,137	0	7,641,137	0	7,641,137	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	900,134	900,134	0	0	900,134	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		900,134	900,134	0	0	900,134	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	101,275	101,275	0	0	101,275	0
26	TOTAL REGIONAL MARKET O&M		101,275	101,275	0	0	101,275	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	9,501	9,501	0	0	9,501	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	723	723	0	0	723	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	19,082	19,082	0	0	19,082	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	463	0	0	463	463	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	2,720	2,720	0	0	2,720	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	65,455	65,455	0	0	65,455	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		97,944	97,481	0	463	97,944	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	3,186	0	0	3,186	3,186	0
52	UNCOLLECTIBLE EXP	K411	10,205	0	0	10,205	10,205	0
53	METER READING	K407	117	0	0	117	117	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(13,958)	0	0	(13,958)	(13,958)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	4,284	0	0	4,284	4,284	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		3,634	0	0	3,634	3,634	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	31	0	0	31	31	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		-31	0	0	31	31	0
5								
6	SALES							
7	SALES EXPENSE	K405	142	0	0	142	142	0
8	TOTAL SALES EXPENSE		142	0	0	142	142	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	429,848	0	429,848	0	429,848	0
13	TRANSMISSION	T349	52,582	52,582	0	0	52,582	0
14	DISTRIBUTION	D349	41,634	41,440	0	194	41,634	0
15	CUSTOMER ACCOUNTING	C319	3,670	0	0	3,670	3,670	0
16	CUSTOMER SERVICE & INFORMATION	C331	15	0	0	15	15	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		527,749	94,022	429,848	3,879	527,749	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	3,258	581	2,653	24	3,258	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(93,521)	(16,662)	(76,175)	(684)	(93,521)	0
22	ELIMINATE DSM	A315	(3,468)	(619)	(2,824)	(25)	(3,468)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(14,466)	(2,577)	(11,783)	(106)	(14,466)	0
25	ELIMINATE MISC EXPENSES	A315	(15,001)	(2,673)	(12,218)	(110)	(15,001)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPS&C MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(31,421)	(5,598)	(25,594)	(229)	(31,421)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	29,039	5,174	23,653	212	29,039	0
33	TOTAL ADMIN. & GENERAL		402,169	71,648	327,560	2,961	402,169	0
34								
35	TOTAL O & M EXPENSE		9,146,666	1,170,538	7,968,697	7,431	9,146,666	0

DUKE ENERGY KENTUCKY, INC.  
 TT CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION DEPRECIATION	Schedule 7						
2	PRODUCTION DEPRECIATION	P229	1,980,654	1,980,654	0	0	1,980,654	0
3	TOTAL PRODUCTION DEPREC EXP.		1,980,654	1,980,654	0	0	1,980,654	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	100,603	100,603	0	0	100,603	0
7	TOTAL TRANSMISSION DEP. EXP.		100,603	100,603	0	0	100,603	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	762	0	0	762	762	0
11	TOTAL DIST. DEPREC EXP.		762	0	0	762	762	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	263,542	167,532	95,208	802	263,542	0
15	TOTAL GENERAL DEPREC EXP.		263,542	167,532	95,208	802	263,542	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(5,145)	(3,241)	(1,888)	(16)	(5,145)	0
19	TOTAL COM & OTHER DEPREC EXP.		(5,145)	(3,241)	(1,888)	(16)	(5,145)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		2,340,416	2,245,548	93,320	1,548	2,340,416	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 8						
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	419,037	408,926	9,697	414	419,037	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		419,037	408,926	9,697	414	419,037	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	27,589	4,915	22,473	201	27,589	0
9	ELIMINATE DSM	A315	(2,209)	(394)	(1,799)	(16)	(2,209)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		25,380	4,521	20,674	185	25,380	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	4,262	2,601	1,089	572	4,262	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		4,262	2,601	1,089	572	4,262	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		448,679	416,048	31,460	1,171	448,679	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		9,146,666	1,170,538	7,968,697	7,431	9,146,666	0
23	TOTAL DEPRECIATION EXPENSE		2,340,416	2,245,548	93,320	1,548	2,340,416	0
24	TOTAL OTHER TAX & MISC EXPENSE		448,679	416,048	31,460	1,171	448,679	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		11,935,761	3,832,134	8,093,477	10,150	11,935,761	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	538,767	496,832	41,343	592	538,767	0
4	TOTAL INTEREST EXPENSE		538,767	496,832	41,343	592	538,767	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(958,618)	(919,760)	(38,228)	(630)	(958,618)	0
8	PERMANENT DIFFERENCES	A357	(2,082)	(371)	(1,696)	(15)	(2,082)	0
9	TEMPORARY DIFFERENCES	DE49	1,101,035	1,056,405	43,907	724	1,101,035	0
10	TOTAL OTHER DEDUCTIONS		140,335	136,274	3,983	79	140,336	0
11								
12	NET DEDUCTIONS AND ADDITIONS		679,103	633,106	45,326	671	679,103	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	33,146	4,242	28,877	27	33,146	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(2,335)	(2,335)	0	0	(2,335)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(66,414)	(11,831)	(54,092)	(491)	(66,414)	0
20	TOTAL FED DEF IT (410 & 411)		(35,603)	(9,924)	(25,215)	(464)	(35,603)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A316	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(35,603)	(9,924)	(25,215)	(464)	(35,603)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(35,603)	(9,924)	(25,215)	(464)	(35,603)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		1,937,714	1,786,893	148,691	2,130	1,937,714	0
38	NET DEDUCTIONS AND ADDITIONS		(679,103)	(633,106)	(45,326)	(671)	(679,103)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(35,603)	(9,924)	(25,215)	(464)	(35,603)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		10,334	1,841	8,417	76	10,334	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		1,233,342	1,145,704	66,567	1,071	1,233,342	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		327,850	304,554	23,011	285	327,850	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(35,603)	(9,924)	(25,215)	(464)	(35,603)	0
47	NET FED INCOME TAX ALLOWABLE		292,247	294,630	(2,204)	(179)	292,247	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		327,850	304,554	23,011	285	327,850	0
52								
53	NET FED INCOME TAX PAYABLE		327,850	304,554	23,011	285	327,850	0



DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TT	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 10						
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	6	0	0	6	6	0
3	RECONNECTION CHARGES	K405	6	0	0	6	6	0
4	POLE & LINE ATTACHMENTS	D249	9	0	0	9	9	0
5	RENTS	D249	56	0	0	56	56	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	4	0	0	4	4	0
10	TOTAL OTHER OPERATING REVS		81	0	0	81	81	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		11,935,761	3,832,134	8,093,477	10,150	11,935,761	0
14	RETURN ON RATE BASE		1,937,714	1,786,893	148,691	2,130	1,937,714	0
15	NET FED INCOME TAX ALLOWABLE		292,247	294,630	(2,204)	(179)	292,247	0
16	NET STATE INCOME TAX ALLOWABLE		75,954	62,048	13,776	131	75,955	(1)
17	TOTAL OTHER OPERATING REVENUES		(81)	0	0	(81)	(81)	0
18	SUBTOTAL B		14,241,595	5,975,705	8,253,740	12,151	14,241,596	1
19								
20	TOTAL OTHER OPERATING REVENUES		81	0	0	81	81	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		81	0	0	81	81	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		14,241,595	5,975,705	8,253,740	12,151	14,241,596	1
31								
32	PROPOSED REVENUES		5,396,462	961,354	4,395,164	39,944	5,396,462	0
33	TOTAL ELECTRIC COST OF SERVICE		(14,241,595)	(5,975,705)	(8,253,740)	(12,151)	(14,241,596)	1
34	EXCESS REVENUES		(8,845,133)	(5,014,351)	(3,858,576)	27,793	(8,845,134)	1
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(2,204,660)	(1,249,833)	(961,755)	6,927	(2,204,661)	1
37	EXCESS RETURN		(6,640,473)	(3,764,518)	(2,896,821)	20,866	(6,640,473)	0



DUKE ENERGY KENTUCKY, INC.  
 LIGHTING CLASSIFIED - ELECTRIC COST OF SERVICE  
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		22,686,834	14,172,243	115,835	8,398,756	22,686,834	0
3	TOTAL DEPRECIATION RESERVE		(10,761,832)	(5,501,400)	(51,517)	(5,208,915)	(10,761,832)	0
4	TOTAL RATE BASE ADJUSTMENTS		(1,935,339)	(1,513,791)	122,828	(544,376)	(1,935,339)	0
5	TOTAL RATE BASE		9,989,663	7,157,052	187,146	2,645,465	9,989,663	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		1,371,303	297,373	793,048	280,882	1,371,303	0
9	TOTAL DEPRECIATION EXPENSE		662,726	546,127	8,832	107,767	662,726	0
10	TOTAL OTHER TAX & MISC EXPENSE		178,772	126,059	3,122	49,591	178,772	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		2,212,801	969,559	805,002	438,240	2,212,801	0
12	NET FED INCOME TAX EXP ALLOWABLE		111,834	89,417	(351)	22,768	111,834	0
13	NET STATE INCOME TAX EXP ALLOWABLE		29,218	19,368	1,341	8,509	29,218	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		2,353,853	1,078,344	805,992	469,517	2,353,853	0
17								
18	RETURN ON RATE BASE		749,517	539,067	14,084	196,366	749,517	0
19	TOTAL OTHER OPERATING REVENUES		(188,769)	(9,049)	0	(179,720)	(188,769)	0
20	TOTAL ELECTRIC COST OF SERVICE		2,914,601	1,608,362	820,076	486,163	2,914,601	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	6,678,639	6,678,639	0	0	6,678,639	0
3	PRODUCTION OTHER	K201	2,532,961	2,532,961	0	0	2,532,961	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		9,211,600	9,211,600	0	0	9,211,600	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	938,968	938,968	0	0	938,968	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		938,968	938,968	0	0	938,968	0
12								
13	TOTAL PROD & TRANS PLANT		10,150,568	10,150,568	0	0	10,150,568	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	1,040,682	1,040,682	0	0	1,040,682	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	305,016	305,016	0	0	305,016	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	78,944	0	0	78,944	78,944	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	110,236	110,236	0	0	110,236	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	20,529	0	0	20,529	20,529	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	664,892	664,892	0	0	664,892	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	91,950	0	0	91,950	91,950	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	264,983	264,983	0	0	264,983	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	42,011	0	0	42,011	42,011	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	644,020	644,020	0	0	644,020	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	97,054	0	0	97,054	97,054	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	135,022	135,022	0	0	135,022	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	17,775	0	0	17,775	17,775	0
29	TRANSFORMERS DEMAND RELATED	K215	434,279	434,279	0	0	434,279	0
30	TRANSFORMERS CUSTOMER RELATED	K405	86,098	0	0	86,098	86,098	0
31	SERVICES	K217	105,654	0	0	105,654	105,654	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	7,802,190	0	0	7,802,190	7,802,190	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		11,941,335	3,599,130	0	8,342,205	11,941,335	0
38								
39	TOTAL TRANS & DIST PLANT		12,880,303	4,538,098	0	8,342,205	12,880,303	0
40	TOTAL GROSS PTD PLANT		22,091,903	13,749,698	0	8,342,205	22,091,903	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	202,216	202,216	0	0	202,216	0
44	PRODUCTION - ENERGY	K301	77,180	0	77,180	0	77,180	0
45	TRANSMISSION	K202	19,040	19,040	0	0	19,040	0
46	DISTRIBUTION - DEMAND	K201	60,282	60,282	0	0	60,282	0
47	DISTRIBUTION - CUSTOMER	K405	9,238	0	0	9,238	9,238	0
48	CUSTOMER ACCOUNTING	A308	27,195	0	0	27,195	27,195	0
49	CUSTOMER SERVICE & INFORMATION	A310	1,246	0	0	1,246	1,246	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		396,397	281,538	77,180	37,679	396,397	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	101,279	101,279	0	0	101,279	0
56	PRODUCTION - ENERGY	K301	38,655	0	38,655	0	38,655	0
57	TRANSMISSION	K202	9,536	9,536	0	0	9,536	0
58	DISTRIBUTION - DEMAND	K201	30,192	30,192	0	0	30,192	0
59	DISTRIBUTION - CUSTOMER	K405	4,627	0	0	4,627	4,627	0
60	CUSTOMER ACCOUNTING	A308	13,621	0	0	13,621	13,621	0
61	CUSTOMER SERVICE & INFORMATION	A310	624	0	0	624	624	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		188,534	141,007	38,655	18,872	188,534	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		22,986,834	14,172,243	115,835	8,388,750	22,866,834	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	3,065,888	3,065,888	0	0	3,065,888	0
3	PRODUCTION OTHER	K201	1,444,725	1,444,725	0	0	1,444,725	0
4	ADJUSTMENT	K201	81,827	81,827	0	0	81,827	0
5	TOTAL PROD DEPREC RESERVE		4,592,440	4,592,440	0	0	4,592,440	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	55,818	55,818	0	0	55,818	0
10	ADJUSTMENT	K202	378	378	0	0	378	0
11	TOTAL TRANS DEPREC RESERVE		55,896	55,896	0	0	55,896	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		4,648,436	4,648,436	0	0	4,648,436	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	130,587	130,587	0	0	130,587	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	113,432	113,432	0	0	113,432	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	29,358	0	0	29,358	29,358	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	40,995	40,995	0	0	40,995	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	7,635	0	0	7,635	7,635	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	144,814	144,814	0	0	144,814	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	20,027	0	0	20,027	20,027	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	57,714	57,714	0	0	57,714	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	9,150	0	0	9,150	9,150	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	149,102	149,102	0	0	149,102	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	22,470	0	0	22,470	22,470	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	31,260	31,260	0	0	31,260	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	4,115	0	0	4,115	4,115	0
29	TRANSFORMERS DEMAND RELATED	K215	145,824	145,824	0	0	145,824	0
30	TRANSFORMERS CUSTOMER RELATED	K405	28,910	0	0	28,910	28,910	0
31	SERVICES	K217	54,177	0	0	54,177	54,177	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	4,990,022	0	0	4,990,022	4,990,022	0
34	ADJUSTMENT	K209	23,162	6,981	0	16,181	23,162	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(152,285)	(152,285)	0	0	(152,285)	0
37	TOTAL DIST DEPREC RESERVE		5,850,469	688,424	0	5,162,045	5,850,469	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		5,906,465	724,420	0	5,182,045	5,906,465	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		10,488,905	5,316,860	0	5,182,045	10,488,905	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	75,005	75,005	0	0	75,005	0
44	PRODUCTION - ENERGY	K301	28,628	0	28,628	0	28,628	0
45	TRANSMISSION	K202	7,062	7,062	0	0	7,062	0
46	DISTRIBUTION - DEMAND	K201	22,360	22,360	0	0	22,360	0
47	DISTRIBUTION - CUSTOMER	K405	3,426	0	0	3,426	3,426	0
48	CUSTOMER ACCOUNTING	A308	10,087	0	0	10,087	10,087	0
49	CUSTOMER SERVICE & INFORMATION	A310	462	0	0	462	462	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	3,794	295	1,091	2,408	3,794	0
52	GENERAL & INTANG PLANT		150,824	104,722	28,719	16,383	150,824	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	57,347	57,347	0	0	57,347	0
56	PRODUCTION - ENERGY	K301	21,888	0	21,888	0	21,888	0
57	TRANSMISSION	K202	5,400	5,400	0	0	5,400	0
58	DISTRIBUTION - DEMAND	K201	17,096	17,096	0	0	17,096	0
59	DISTRIBUTION - CUSTOMER	K405	2,620	0	0	2,620	2,620	0
60	CUSTOMER ACCOUNTING	A308	7,712	0	0	7,712	7,712	0
61	CUSTOMER SERVICE & INFORMATION	A310	353	0	0	353	353	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(313)	(25)	(90)	(188)	(313)	0
64	COMMON & OTHER PLANT IN SERVICE		112,103	79,818	21,798	10,487	112,103	0
65								
66	TOTAL DEPRECIATION RESERVE		10,761,832	5,501,400	51,517	5,208,915	10,761,832	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		3,612,751	3,612,751	0	0	3,612,751	0
3	PRODUCTION OTHER		1,088,236	1,088,236	0	0	1,088,236	0
4	ADJUSTMENT		(81,827)	(81,827)	0	0	(81,827)	0
5	NET PRODUCTION PLANT		4,619,160	4,619,160	0	0	4,619,160	0
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		883,350	883,350	0	0	883,350	0
10	ADJUSTMENT		(378)	(378)	0	0	(378)	0
11	NET TRANSMISSION PLANT		882,972	882,972	0	0	882,972	0
13	NET PROD & TRANS PLANT		5,502,132	5,502,132	0	0	5,502,132	0
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		910,095	910,095	0	0	910,095	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		191,584	191,584	0	0	191,584	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		49,586	0	0	49,586	49,586	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		69,241	69,241	0	0	69,241	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		12,894	0	0	12,894	12,894	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		520,078	520,078	0	0	520,078	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		71,923	0	0	71,923	71,923	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		207,269	207,269	0	0	207,269	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		32,861	0	0	32,861	32,861	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		494,918	494,918	0	0	494,918	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		74,584	0	0	74,584	74,584	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		103,762	103,762	0	0	103,762	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		13,660	0	0	13,660	13,660	0
29	TRANSFORMERS DEMAND RELATED		288,455	288,455	0	0	288,455	0
30	TRANSFORMERS CUSTOMER RELATED		57,188	0	0	57,188	57,188	0
31	SERVICES		51,477	0	0	51,477	51,477	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		2,812,168	0	0	2,812,168	2,812,168	0
34	ADJUSTMENT		(23,162)	(6,981)	0	(16,181)	(23,162)	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		152,285	152,285	0	0	152,285	0
37	NET DISTRIBUTION PLANT		6,090,866	2,930,706	0	3,160,160	6,090,866	0
39	NET PTD PLANT		6,973,838	3,813,878	0	3,160,160	6,973,838	0
40	NET TRANS & DIST PLANT		11,592,998	8,432,838	0	3,160,160	11,592,998	0
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		127,211	127,211	0	0	127,211	0
44	PRODUCTION - ENERGY		48,552	0	48,552	0	48,552	0
45	TRANSMISSION		11,978	11,978	0	0	11,978	0
46	DISTRIBUTION - DEMAND		37,922	37,922	0	0	37,922	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		17,108	0	0	17,108	17,108	0
49	CUSTOMER SERVICE & INFORMATION		784	0	0	784	784	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(3,794)	(295)	(1,091)	(2,408)	(3,794)	0
52	NET GENERAL & INTANG PLANT		239,761	176,816	47,461	15,484	239,761	0
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		43,932	43,932	0	0	43,932	0
56	PRODUCTION - ENERGY		16,767	0	16,767	0	16,767	0
57	TRANSMISSION		4,136	4,136	0	0	4,136	0
58	DISTRIBUTION - DEMAND		13,096	13,096	0	0	13,096	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		5,909	0	0	5,909	5,909	0
61	CUSTOMER SERVICE & INFORMATION		271	0	0	271	271	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		313	25	90	198	313	0
64	COMMON & OTHER PLANT IN SERVICE		84,424	61,189	16,857	6,378	84,424	0
65	NET ELECTRIC PLANT IN SERVICE		11,917,183	8,670,843	64,318	3,182,022	11,917,183	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	21,657	15,802	117	5,738	21,657	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	3,281	2,394	18	869	3,281	0
10	NON-CASH OVERHEADS	NP29	16,638	12,140	90	4,408	16,638	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	1,669,176	1,217,888	9,029	442,259	1,669,176	0
13	TOTAL ACCOUNT 282		1,710,752	1,248,224	9,254	453,274	1,710,752	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	48,082	48,082	0	0	48,082	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		48,082	48,082	0	0	48,082	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	441,200	321,914	2,387	116,899	441,200	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		441,200	321,914	2,387	116,899	441,200	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		2,200,034	1,618,220	11,641	570,173	2,200,034	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	(52)	(11)	(13)	(28)	(52)	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		(52)	(11)	(13)	(28)	(52)	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		(52)	(11)	(13)	(28)	(52)	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.2						
1	NET ORIGINAL COST RATE BASE		9,717,097	7,052,612	52,664	2,611,821	9,717,097	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	104,217	63,342	16,224	24,651	104,217	0
7	FUEL	K301	118,315	0	118,315	0	118,315	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		222,532	63,342	134,539	24,651	222,532	0
10	TOTAL MATERIALS & SUPPLIES		222,532	63,342	134,539	24,651	222,532	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	4,431	3,233	24	1,174	4,431	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	(81)	0	(81)	0	(81)	0
16	TOTAL PREPAYMENTS		4,350	3,233	(57)	1,174	4,350	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		37,865	37,865	0	0	37,865	0
19	TOTAL WORKING CASH		37,865	37,865	0	0	37,865	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		264,747	104,440	134,482	25,825	264,747	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(2,200,034)	(1,618,220)	(11,641)	(570,173)	(2,200,034)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		(52)	(11)	(13)	(28)	(52)	0
31	TOTAL WORKING CAPITAL		264,747	104,440	134,482	25,825	264,747	0
32	TOTAL RATE BASE ADJUSTMENTS		(1,935,339)	(1,513,791)	122,828	(544,376)	(1,935,339)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		11,917,183	8,670,843	64,318	3,182,022	11,917,183	0
36	TOTAL RATE BASE ADJUSTMENTS		(1,935,339)	(1,513,791)	122,828	(544,376)	(1,935,339)	0
37	TOTAL RATE BASE		9,981,844	7,157,052	187,146	2,637,646	9,981,844	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	0
40	RETURN ON RATE BASE		750,635	538,211	14,073	198,351	750,635	0
41								
42	ELECTRIC RATE BASE	RB99	9,959,035	7,162,725	187,141	2,609,169	9,959,035	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	0
44	RETURN ON RATE BASE		749,517	539,067	14,084	198,366	749,517	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	O&M EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	591,140	0	591,140	0	591,140	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	169,294	0	169,294	0	169,294	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		760,434	0	760,434	0	760,434	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		760,434	0	760,434	0	760,434	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	180,337	180,337	0	0	180,337	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		180,337	180,337	0	0	180,337	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	20,290	20,290	0	0	20,290	0
26	TOTAL REGIONAL MARKET O&M		20,290	20,290	0	0	20,290	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	1,904	1,904	0	0	1,904	0
30	POLES, TOWERS, & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	33,413	33,413	0	0	33,413	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	4,621	0	0	4,621	4,621	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	13,316	13,316	0	0	13,316	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	2,111	0	0	2,111	2,111	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	1,940	1,940	0	0	1,940	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	292	0	0	292	292	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	407	407	0	0	407	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	54	0	0	54	54	0
39	TRANSFORMERS DEMAND RELATED	K203	110	110	0	0	110	0
40	TRANSFORMERS CUSTOMER RELATED	K401	8,835	0	0	8,835	8,835	0
41	OTHER MAINTENANCE	K203	2,908	2,908	0	0	2,908	0
42	LOAD DISPATCH	K215	2,624	2,624	0	0	2,624	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	169,326	0	0	169,326	169,326	0
45	OTHER OPERATIONS	K203	414	414	0	0	414	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	9,974	9,974	0	0	9,974	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		252,249	67,010	0	185,239	252,249	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	15,700	0	0	15,700	15,700	0
52	UNCOLLECTIBLE EXP	K411	1,370	0	0	1,370	1,370	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(1,874)	0	0	(1,874)	(1,874)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	574	0	0	574	574	0
58	ELIMINATE MISC EXPENSE	K405	(15)	0	0	(15)	(15)	0
59	TOTAL CUSTOMER ACCT EXPENSE		15,755	0	0	15,755	15,755	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	1,402	0	0	1,402	1,402	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		1,402	0	0	1,402	1,402	0
5								
6	SALES							
7	SALES EXPENSE	K405	6,484	0	0	6,484	6,484	0
8	TOTAL SALES EXPENSE		6,484	0	0	6,484	6,484	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	42,797	0	42,797	0	42,797	0
13	TRANSMISSION	T349	10,535	10,535	0	0	10,535	0
14	DISTRIBUTION	D349	107,241	28,486	0	78,755	107,241	0
15	CUSTOMER ACCOUNTING	C319	15,047	0	0	15,047	15,047	0
16	CUSTOMER SERVICE & INFORMATION	C331	689	0	0	689	689	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		176,309	39,021	42,797	94,491	176,309	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	1,088	241	264	583	1,088	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(31,246)	(6,915)	(7,584)	(16,747)	(31,246)	0
22	ELIMINATE DSM	A315	(1,158)	(256)	(281)	(621)	(1,158)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(4,834)	(1,070)	(1,173)	(2,591)	(4,834)	0
25	ELIMINATE MISC EXPENSES	A315	(5,011)	(1,109)	(1,216)	(2,686)	(5,011)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(10,498)	(2,323)	(2,548)	(5,627)	(10,498)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	9,702	2,147	2,355	5,200	9,702	0
33	TOTAL ADMIN. & GENERAL		134,352	29,736	32,614	72,002	134,352	0
34								
35	TOTAL O & M EXPENSE		1,371,303	297,373	793,048	280,882	1,371,303	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 7						
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	396,813	396,813	0	0	396,813	0
3	TOTAL PRODUCTION DEPREC EXP.		396,813	396,813	0	0	396,813	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	20,155	20,155	0	0	20,155	0
7	TOTAL TRANSMISSION DEP. EXP.		20,155	20,155	0	0	20,155	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	200,042	96,254	0	103,788	200,042	0
11	TOTAL DIST. DEPREC EXP.		200,042	96,254	0	103,788	200,042	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	46,633	33,554	9,011	4,068	46,633	0
15	TOTAL GENERAL DEPREC EXP.		46,633	33,554	9,011	4,068	46,633	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(917)	(649)	(179)	(89)	(917)	0
19	TOTAL COM & OTHER DEPREC EXP.		(917)	(649)	(179)	(89)	(917)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		662,726	546,127	8,832	107,767	662,726	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	169,720	123,833	918	44,969	169,720	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		169,720	123,833	918	44,969	169,720	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	9,218	2,040	2,237	4,941	9,218	0
9	ELIMINATE DSM	A315	(738)	(163)	(179)	(396)	(738)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		8,480	1,877	2,058	4,545	8,480	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	572	349	146	77	572	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		572	349	146	77	572	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		178,772	126,059	3,122	49,591	178,772	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		1,371,303	297,373	793,048	280,882	1,371,303	0
23	TOTAL DEPRECIATION EXPENSE		662,726	546,127	8,832	107,767	662,726	0
24	TOTAL OTHER TAX & MISC EXPENSE		178,772	126,059	3,122	49,591	178,772	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		2,212,801	969,559	805,002	438,240	2,212,801	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	208,397	149,883	3,916	54,598	208,397	0
4	TOTAL INTEREST EXPENSE		208,397	149,883	3,916	54,598	208,397	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(271,492)	(223,722)	(3,618)	(44,152)	(271,492)	0
8	PERMANENT DIFFERENCES	A357	(696)	(154)	(169)	(373)	(696)	0
9	TEMPORARY DIFFERENCES	DE49	311,826	256,960	4,155	50,711	311,826	0
10	TOTAL OTHER DEDUCTIONS		39,638	33,084	368	6,186	39,638	0
11								
12	NET DEDUCTIONS AND ADDITIONS		248,035	182,967	4,284	60,784	248,035	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	4,970	1,077	2,875	1,018	4,970	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(468)	(468)	0	0	(468)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(22,189)	(4,911)	(5,386)	(11,892)	(22,189)	0
20	TOTAL FED DEF IT (410 & 411)		(17,687)	(4,302)	(2,511)	(10,874)	(17,687)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A316	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(17,687)	(4,302)	(2,511)	(10,874)	(17,687)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(17,687)	(4,302)	(2,511)	(10,874)	(17,687)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		749,517	539,067	14,084	196,366	749,517	0
38	NET DEDUCTIONS AND ADDITIONS		(248,035)	(182,967)	(4,284)	(60,784)	(248,035)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(17,687)	(4,302)	(2,511)	(10,874)	(17,687)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		3,453	764	838	1,851	3,453	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		487,248	352,562	8,127	126,559	487,248	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		129,521	93,719	2,160	33,642	129,521	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(17,687)	(4,302)	(2,511)	(10,874)	(17,687)	0
47	NET FED INCOME TAX ALLOWABLE		111,834	89,417	(351)	22,768	111,834	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		129,521	93,719	2,160	33,642	129,521	0
53	NET FED INCOME TAX PAYABLE		129,521	93,719	2,160	33,642	129,521	0



DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	1,675	806	0	869	1,675	0
3	RECONNECTION CHARGES	K405	265	0	0	265	265	0
4	POLE & LINE ATTACHMENTS	D249	2,454	1,181	0	1,273	2,454	0
5	RENTS	D249	14,677	7,062	0	7,615	14,677	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	169,500	0	0	169,500	169,500	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	198	0	0	198	198	0
10	TOTAL OTHER OPERATING REVS		188,769	9,049	0	179,720	188,769	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		2,212,801	969,559	805,002	438,240	2,212,801	0
14	RETURN ON RATE BASE		749,517	539,067	14,084	196,366	749,517	0
15	NET FED INCOME TAX ALLOWABLE		111,834	89,417	(351)	22,768	111,834	0
16	NET STATE INCOME TAX ALLOWABLE		29,218	19,368	1,341	8,509	29,218	0
17	TOTAL OTHER OPERATING REVENUES		(188,769)	(9,049)	0	(179,720)	(188,769)	0
18	SUBTOTAL B		2,914,601	1,608,362	820,076	486,163	2,914,601	0
19								
20	TOTAL OTHER OPERATING REVENUES		188,769	9,049	0	179,720	188,769	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		188,769	9,049	0	179,720	188,769	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		2,914,601	1,608,362	820,076	486,163	2,914,601	0
31								
32	PROPOSED REVENUES		1,802,838	398,962	437,593	966,283	1,802,838	0
33	TOTAL ELECTRIC COST OF SERVICE		(2,914,601)	(1,608,362)	(820,076)	(486,163)	(2,914,601)	0
34	EXCESS REVENUES		(1,111,763)	(1,209,400)	(382,483)	480,120	(1,111,763)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(277,108)	(301,444)	(95,334)	119,670	(277,108)	0
37	EXCESS RETURN		(834,655)	(907,956)	(287,149)	360,450	(834,655)	0



DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
1	NET INCOME COMPUTATION	Schedule 1						
2	GROSS ELECTRIC PLANT IN SERVICE		49,263	40,961	255	8,047	49,263	0
3	TOTAL DEPRECIATION RESERVE		(18,664)	(15,828)	(113)	(2,723)	(18,664)	0
4	TOTAL RATE BASE ADJUSTMENTS		(4,812)	(4,498)	272	(586)	(4,812)	0
5	TOTAL RATE BASE		25,787	20,635	414	4,738	25,787	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		3,430	940	1,742	748	3,430	0
9	TOTAL DEPRECIATION EXPENSE		1,840	1,572	20	248	1,840	0
10	TOTAL OTHER TAX & MISC EXPENSE		746	534	78	134	746	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		6,016	3,046	1,840	1,130	6,016	0
12	NET FED INCOME TAX EXP ALLOWABLE		274	258	(1)	17	274	0
13	NET STATE INCOME TAX EXP ALLOWABLE		78	57	3	18	78	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		6,368	3,361	1,842	1,165	6,368	0
17								
18	RETURN ON RATE BASE		1,960	1,562	31	367	1,960	0
19	TOTAL OTHER OPERATING REVENUES		(46)	(26)	0	(20)	(46)	0
20	TOTAL ELECTRIC COST OF SERVICE		8,282	4,897	1,873	1,512	8,282	0

DUKE ENERGY KENTUCKY, INC.  
 OTHER WP CLASSIFIED - ELECTRIC COST OF SERVICE  
 CASE NO: 2022-00372  
 DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED  
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 2						
2	PRODUCTION STEAM	K201	19,137	19,137	0	0	19,137	0
3	PRODUCTION OTHER	K201	7,258	7,258	0	0	7,258	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		26,395	26,395	0	0	26,395	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	2,690	2,690	0	0	2,690	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		2,690	2,690	0	0	2,690	0
12								
13	TOTAL PROD & TRANS PLANT		29,085	29,085	0	0	29,085	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	3,084	3,084	0	0	3,084	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	904	904	0	0	904	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	692	0	0	692	692	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	327	327	0	0	327	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	180	0	0	180	180	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	1,970	1,970	0	0	1,970	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	807	0	0	807	807	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	785	785	0	0	785	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	369	0	0	369	369	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	1,908	1,908	0	0	1,908	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	851	0	0	851	851	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	400	400	0	0	400	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	156	0	0	156	156	0
29	TRANSFORMERS DEMAND RELATED	K215	1,287	1,287	0	0	1,287	0
30	TRANSFORMERS CUSTOMER RELATED	K405	755	0	0	755	755	0
31	SERVICES	K217	933	0	0	933	933	0
32	METERS	K407	2,337	0	0	2,337	2,337	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		17,745	10,665	0	7,080	17,745	0
38								
39	TOTAL TRANS & DIST PLANT		20,435	13,355	0	7,080	20,435	0
40	TOTAL GROSS PTD PLANT		46,830	39,750	0	7,080	46,830	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	579	579	0	0	579	0
44	PRODUCTION - ENERGY	K301	170	0	170	0	170	0
45	TRANSMISSION	K202	55	55	0	0	55	0
46	DISTRIBUTION - DEMAND	K201	173	173	0	0	173	0
47	DISTRIBUTION - CUSTOMER	K405	81	0	0	81	81	0
48	CUSTOMER ACCOUNTING	A308	552	0	0	552	552	0
49	CUSTOMER SERVICE & INFORMATION	A310	11	0	0	11	11	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		1,621	807	170	644	1,621	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	290	290	0	0	290	0
56	PRODUCTION - ENERGY	K301	85	0	85	0	85	0
57	TRANSMISSION	K202	27	27	0	0	27	0
58	DISTRIBUTION - DEMAND	K201	87	87	0	0	87	0
59	DISTRIBUTION - CUSTOMER	K405	41	0	0	41	41	0
60	CUSTOMER ACCOUNTING	A308	277	0	0	277	277	0
61	CUSTOMER SERVICE & INFORMATION	A310	5	0	0	5	5	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		812	404	85	323	812	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		49,263	40,961	255	8,047	49,263	0

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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	8,785	8,785	0	0	8,785	0
3	PRODUCTION OTHER	K201	4,140	4,140	0	0	4,140	0
4	ADJUSTMENT	K201	234	234	0	0	234	0
5	TOTAL PROD DEPREC RESERVE		13,159	13,159	0	0	13,159	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	159	159	0	0	159	0
10	ADJUSTMENT	K202	1	1	0	0	1	0
11	TOTAL TRANS DEPREC RESERVE		160	160	0	0	160	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		13,319	13,319	0	0	13,319	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	387	387	0	0	387	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	338	338	0	0	338	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	258	0	0	258	258	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	121	121	0	0	121	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	67	0	0	67	67	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	429	429	0	0	429	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	176	0	0	176	176	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	171	171	0	0	171	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	80	0	0	80	80	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	442	442	0	0	442	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	197	0	0	197	197	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	93	93	0	0	93	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	36	0	0	36	36	0
29	TRANSFORMERS DEMAND RELATED	K215	432	432	0	0	432	0
30	TRANSFORMERS CUSTOMER RELATED	K405	254	0	0	254	254	0
31	SERVICES	K217	478	0	0	478	478	0
32	METERS	K407	735	0	0	735	735	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	33	21	0	12	33	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(451)	(451)	0	0	(451)	0
37	TOTAL DIST DEPREC RESERVE		4,274	1,981	0	2,293	4,274	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		4,434	2,141	0	2,293	4,434	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		17,593	15,300	0	2,293	17,593	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	215	215	0	0	215	0
44	PRODUCTION - ENERGY	K301	63	0	63	0	63	0
45	TRANSMISSION	K202	20	20	0	0	20	0
46	DISTRIBUTION - DEMAND	K201	64	64	0	0	64	0
47	DISTRIBUTION - CUSTOMER	K405	30	0	0	30	30	0
48	CUSTOMER ACCOUNTING	A308	205	0	0	205	205	0
49	CUSTOMER SERVICE & INFORMATION	A310	4	0	0	4	4	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	12	1	2	9	12	0
52	GENERAL & INTANG PLANT		613	300	65	248	613	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	164	164	0	0	164	0
56	PRODUCTION - ENERGY	K301	48	0	48	0	48	0
57	TRANSMISSION	K202	15	15	0	0	15	0
58	DISTRIBUTION - DEMAND	K201	49	49	0	0	49	0
59	DISTRIBUTION - CUSTOMER	K405	23	0	0	23	23	0
60	CUSTOMER ACCOUNTING	A308	157	0	0	157	157	0
61	CUSTOMER SERVICE & INFORMATION	A310	3	0	0	3	3	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	(1)	0	0	(1)	(1)	0
64	COMMON & OTHER PLANT IN SERVICE		458	228	48	182	458	0
65								
66	TOTAL DEPRECIATION RESERVE		18,664	15,828	113	2,723	18,664	0

DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
1	PRODUCTION PLANT	Schedule 4						
2	PRODUCTION STEAM		10,352	10,352	0	0	10,352	0
3	PRODUCTION OTHER		3,118	3,118	0	0	3,118	0
4	ADJUSTMENT		(234)	(234)	0	0	(234)	0
5	NET PRODUCTION PLANT		13,236	13,236	0	0	13,236	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		2,531	2,531	0	0	2,531	0
10	ADJUSTMENT		(1)	(1)	0	0	(1)	0
11	NET TRANSMISSION PLANT		2,530	2,530	0	0	2,530	0
12								
13	NET PROD & TRANS PLANT		15,766	15,766	0	0	15,766	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		2,697	2,697	0	0	2,697	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		588	588	0	0	588	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		434	0	0	434	434	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		206	206	0	0	206	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		113	0	0	113	113	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		1,541	1,541	0	0	1,541	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		631	0	0	631	631	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		614	614	0	0	614	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		289	0	0	289	289	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		1,466	1,466	0	0	1,466	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		654	0	0	654	654	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		307	307	0	0	307	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		120	0	0	120	120	0
29	TRANSFORMERS DEMAND RELATED		855	855	0	0	855	0
30	TRANSFORMERS CUSTOMER RELATED		501	0	0	501	501	0
31	SERVICES		455	0	0	455	455	0
32	METERS		1,602	0	0	1,602	1,602	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		(33)	(21)	0	(12)	(33)	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		451	451	0	0	451	0
37	NET DISTRIBUTION PLANT		13,471	8,684	0	4,787	13,471	0
38								
39	NET PTD PLANT		16,001	11,214	0	4,787	16,001	0
40	NET TRANS & DIST PLANT		29,237	24,450	0	4,787	29,237	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		364	364	0	0	364	0
44	PRODUCTION - ENERGY		107	0	107	0	107	0
45	TRANSMISSION		35	35	0	0	35	0
46	DISTRIBUTION - DEMAND		109	109	0	0	109	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		347	0	0	347	347	0
49	CUSTOMER SERVICE & INFORMATION		7	0	0	7	7	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(12)	(1)	(2)	(9)	(12)	0
52	NET GENERAL & INTANG PLANT		957	507	105	345	957	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		126	126	0	0	126	0
56	PRODUCTION - ENERGY		37	0	37	0	37	0
57	TRANSMISSION		12	12	0	0	12	0
58	DISTRIBUTION - DEMAND		38	38	0	0	38	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		120	0	0	120	120	0
61	CUSTOMER SERVICE & INFORMATION		2	0	0	2	2	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		1	0	0	1	1	0
64	COMMON & OTHER PLANT IN SERVICE		336	176	37	123	336	0
65								
66	NET ELECTRIC PLANT IN SERVICE		30,530	25,133	142	5,255	30,530	0

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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	56	46	0	10	56	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	9	7	0	2	9	0
10	NON-CASH OVERHEADS	NP29	43	35	0	8	43	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	4,332	3,529	20	783	4,332	0
13	TOTAL ACCOUNT 282		4,440	3,617	20	803	4,440	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	138	138	0	0	138	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		138	138	0	0	138	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	1,145	933	5	207	1,145	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		1,145	933	5	207	1,145	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		5,723	4,688	25	1,010	5,723	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 5.1						
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	0	0	0	0	0	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		0	0	0	0	0	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	RATE CASE EXPENSE REGULATORY ASSET	NP29	0	0	0	0	0	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		0	0	0	0	0	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		0	0	0	0	0	0

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LINE NO.	WORKING CAPITAL	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		24,807	20,445	117	4,245	24,807	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	639	181	36	422	639	0
7	FUEL	K301	261	0	261	0	261	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		900	181	297	422	900	0
10	TOTAL MATERIALS & SUPPLIES		900	181	297	422	900	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	11	9	0	2	11	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		11	9	0	2	11	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		911	190	297	424	911	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(5,723)	(4,688)	(25)	(1,010)	(5,723)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0
31	TOTAL WORKING CAPITAL		911	190	297	424	911	0
32	TOTAL RATE BASE ADJUSTMENTS		(4,812)	(4,498)	272	(586)	(4,812)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		30,530	25,133	142	5,255	30,530	0
36	TOTAL RATE BASE ADJUSTMENTS		(4,812)	(4,498)	272	(586)	(4,812)	0
37	TOTAL RATE BASE		25,718	20,635	414	4,669	25,718	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07520	0.07520	0.07520	0.07520	0.07520	
40	RETURN ON RATE BASE		1,934	1,552	31	351	1,934	0
41								
42	ELECTRIC RATE BASE	RB99	26,047	20,759	412	4,876	26,047	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07526	0.07526	0.07526	0.07526	0.07526	
44	RETURN ON RATE BASE		1,960	1,562	31	367	1,960	0

DUKE ENERGY KENTUCKY, INC.  
 OTHER WP CLASSIFIED - ELECTRIC COST OF SERVICE  
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LINE NO.	O&M EXPENSES	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
				3	4	5		
		Schedule 6						
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	1,299	0	1,299	0	1,299	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	373	0	373	0	373	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		1,672	0	1,672	0	1,672	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		1,672	0	1,672	0	1,672	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	517	517	0	0	517	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		517	517	0	0	517	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	58	58	0	0	58	0
26	TOTAL REGIONAL MARKET O&M		58	58	0	0	58	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	5	5	0	0	5	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	99	99	0	0	99	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	41	0	0	41	41	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	39	39	0	0	39	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	19	0	0	19	19	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	6	6	0	0	6	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	3	0	0	3	3	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K205	1	1	0	0	1	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	1	1	0	0	1	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	24	24	0	0	24	0
42	LOAD DISPATCH	K215	8	8	0	0	8	0
43	METERS	K407	39	0	0	39	39	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	3	3	0	0	3	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	82	82	0	0	82	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		370	268	0	102	370	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	265	0	0	265	265	0
52	UNCOLLECTIBLE EXP	K411	658	0	0	658	658	0
53	METER READING	K407	10	0	0	10	10	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	(901)	0	0	(901)	(901)	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	276	0	0	276	276	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		308	0	0	308	308	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
		Schedule 6.1						
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	12	0	0	12	12	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		12	0	0	12	12	0
5								
6	SALES							
7	SALES EXPENSE	K405	57	0	0	57	57	0
8	TOTAL SALES EXPENSE		57	0	0	57	57	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	94	0	94	0	94	0
13	TRANSMISSION	T349	30	30	0	0	30	0
14	DISTRIBUTION	D349	137	98	0	39	137	0
15	CUSTOMER ACCOUNTING	C319	306	0	0	306	306	0
16	CUSTOMER SERVICE & INFORMATION	C331	6	0	0	6	6	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		573	128	94	351	573	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	4	1	1	2	4	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(100)	(22)	(17)	(61)	(100)	0
22	ELIMINATE DSM	A315	(4)	(1)	(1)	(2)	(4)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(16)	(4)	(3)	(9)	(16)	0
25	ELIMINATE MISC EXPENSES	A315	(17)	(4)	(3)	(10)	(17)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSA MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(35)	(8)	(8)	(21)	(35)	0
29	CREDIT CARD FEES	A315	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	31	7	5	19	31	0
33	TOTAL ADMIN. & GENERAL		436	97	70	269	436	0
34								
35	TOTAL O & M EXPENSE		3,430	940	1,742	748	3,430	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
		Schedule 7		3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	1,137	1,137	0	0	1,137	0
3	TOTAL PRODUCTION DEPREC EXP.		1,137	1,137	0	0	1,137	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	58	58	0	0	58	0
7	TOTAL TRANSMISSION DEP. EXP.		58	58	0	0	58	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	458	285	0	173	458	0
11	TOTAL DIST. DEPREC EXP.		458	285	0	173	458	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	190	94	20	76	190	0
15	TOTAL GENERAL DEPREC EXP.		190	94	20	76	190	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	(3)	(2)	0	(1)	(3)	0
19	TOTAL COM & OTHER DEPREC EXP.		(3)	(2)	0	(1)	(3)	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		1,840	1,572	20	248	1,840	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	441	359	2	80	441	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		441	359	2	80	441	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	30	7	5	18	30	0
9	ELIMINATE DSM	A315	(1)	0	0	(1)	(1)	0
10	FRANCHISE & LICENSE	A315	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		29	7	5	17	29	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	276	168	71	37	276	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		276	168	71	37	276	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		746	534	78	134	746	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		3,430	940	1,742	748	3,430	0
23	TOTAL DEPRECIATION EXPENSE		1,840	1,572	20	248	1,840	0
24	TOTAL OTHER TAX & MISC EXPENSE		746	534	78	134	746	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		6,016	3,046	1,840	1,130	6,016	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND 3	ENERGY 4	CUSTOMER 5		
	Schedule 9							
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	545	434	9	102	545	0
4	TOTAL INTEREST EXPENSE		545	434	9	102	545	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(745)	(644)	(8)	(93)	(745)	0
8	PERMANENT DIFFERENCES	A357	(1)	0	0	(1)	(1)	0
9	TEMPORARY DIFFERENCES	DE49	855	740	9	106	855	0
10	TOTAL OTHER DEDUCTIONS		109	96	1	12	109	0
11								
12	NET DEDUCTIONS AND ADDITIONS		654	530	10	114	654	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	12	3	6	3	12	0
16	AMORT OF DEFERRED MERGER COST	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(1)	(1)	0	0	(1)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(72)	(16)	(12)	(44)	(72)	0
20	TOTAL FED DEF IT (410 & 411)		(61)	(14)	(6)	(41)	(61)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(61)	(14)	(6)	(41)	(61)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(61)	(14)	(6)	(41)	(61)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		1,960	1,562	31	367	1,960	0
38	NET DEDUCTIONS AND ADDITIONS		(654)	(530)	(10)	(114)	(654)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(61)	(14)	(6)	(41)	(61)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		12	3	2	7	12	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		1,257	1,021	17	219	1,257	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		335	272	5	58	335	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(61)	(14)	(6)	(41)	(61)	0
47	NET FED INCOME TAX ALLOWABLE		274	258	(1)	17	274	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		335	272	5	58	335	0
52								
53	NET FED INCOME TAX PAYABLE		335	272	5	58	335	0



DUKE ENERGY KENTUCKY, INC.  
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL OTHER WP	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	3	2	0	1	3	0
3	RECONNECTION CHARGES	K405	2	0	0	2	2	0
4	POLE & LINE ATTACHMENTS	D249	5	3	0	2	5	0
5	RENTS	D249	34	21	0	13	34	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	2	0	0	2	2	0
10	TOTAL OTHER OPERATING REVS		46	26	0	20	46	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		6,016	3,046	1,840	1,130	6,016	0
14	RETURN ON RATE BASE		1,960	1,562	31	367	1,960	0
15	NET FED INCOME TAX ALLOWABLE		274	258	(1)	17	274	0
16	NET STATE INCOME TAX ALLOWABLE		78	57	3	18	78	0
17	TOTAL OTHER OPERATING REVENUES		(46)	(26)	0	(20)	(46)	0
18	SUBTOTAL B		8,282	4,897	1,873	1,512	8,282	0
19								
20	TOTAL OTHER OPERATING REVENUES		46	26	0	20	46	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		46	26	0	20	46	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		8,282	4,897	1,873	1,512	8,282	0
31								
32	PROPOSED REVENUES		5,791	1,293	962	3,536	5,791	0
33	TOTAL ELECTRIC COST OF SERVICE		(8,282)	(4,897)	(1,873)	(1,512)	(8,282)	0
34	EXCESS REVENUES		(2,491)	(3,604)	(911)	2,024	(2,491)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(621)	(898)	(227)	504	(621)	0
37	EXCESS RETURN		(1,870)	(2,707)	(684)	1,520	(1,871)	1



DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO. 2022-00372  
 CALCULATION PROPOSED REVENUE DISTRIBUTION  
 REFLECTING A PROPOSED REVENUE SUBSIDY/EXCESS ELIMINATION COMPONENT

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 1

Line No.	Rate Class	Jurisdictional Electric Rate Base (A)	Present Revenues (B)	Net Operating Income (C)	Present ROR (D)	Present Revenues At Average ROR (E)	Inter Class Subsidization Overcollected (Undercollected) (F)	Inter Class Subsidization times 5.00% (G)	Rate Increase (Allocated to class based on Rate Base) (H)	Proposed Revenues 95.00% Interclass Subsidization (I)	Proposed Percent Increase (J)	ROR At Proposed Rates (K)	Proposed Increase Less (Subsidy) Excess (L)
		FR-16(7)(v)-14, page1	FR-16(7)(v)-14, page1	Work Paper FR-16(7)(v), Page 2	(C) / (A)	(B) + (((D) Line 5 * (C)) / (1 - CompositeTaxRate))	(B) - (E)	(F) * 5.00%	((H) Line 5 * ((A) / (A) Line 5)	(B) - (G) + (H)	((H) - (G)) / (B)	((((H) - (G)) * (1 - CompositeTaxRate) + (C)) / (A))	((H) - (G))
1	Rate RS	\$ 572,882,694	\$ 152,711,851	\$ 652,444	0.1139%	\$ 172,671,237	\$ (19,959,366)	\$ (997,968)	\$ 36,583,902	\$ 190,293,721	24.610%	5.038901%	\$ 37,581,870
2	Rate DS	311,193,862	112,012,413	18,541,537	5.9582%	98,629,176	13,383,235	669,182	19,872,630	131,215,881	17.144%	10.590993%	19,203,468
3	Rate GS-FL	1,552,507	744,090	206,792	13.3164%	525,102	218,988	10,949	98,187	832,328	11.859%	17.582285%	88,238
4	Rate EH	5,725,959	1,531,599	80,863	1.4122%	1,632,069	(100,470)	(5,024)	365,639	1,902,262	24.201%	6.272101%	370,663
5	Rate SP	53,894	24,971	7,969	14.7864%	16,318	8,655	433	3,457	27,995	12.108%	18.998219%	3,024
6	Rate DT - Secondary	139,181,003	51,162,016	5,884,451	4.2279%	48,384,147	2,777,869	138,893	8,887,977	59,911,100	17.101%	8.947209%	8,749,084
7	Rate DT-Primary	107,494,084	39,895,033	3,840,571	3.5728%	38,687,570	1,207,463	60,373	6,864,488	46,699,148	17.055%	8.324879%	6,804,115
8	Rate DP	2,858,447	1,203,961	232,646	8.1389%	998,001	205,960	10,298	182,519	1,376,182	14.305%	12.862146%	172,221
9	Rate TT	25,746,833	14,293,738	1,976,860	7.6780%	12,596,642	1,697,096	84,855	1,644,174	15,853,057	10.903%	12.224822%	1,559,319
10	Lighting	9,959,035	1,919,474	2,427	0.0244%	2,278,325	(368,851)	(17,943)	635,999	2,573,415	34.089%	4.954022%	653,942
11	Other - Water Pumping	26,047	926,059	690,980	2652.8199%	6,618	919,441	45,972	1,653	881,740	-4.786%	2529.080234%	(44,319)
12													
13	Total	\$ 1,176,674,865	\$ 376,425,205	\$ 32,117,540	2.7295%	\$ 376,425,205	\$ (0)	\$ -	\$ 75,141,624	\$ 451,566,829	19.962%	7.523746%	\$ 75,141,624
14													
15	Tax Complement	75.0749%							Increase less change \$	75,141,624			
16									In Misc Revenues				
17	Note: (E) Present Revenues at Average ROR is calculated by subtracting Present Revenue, grossed up for taxes, from Present Distribution Revenues and then adding Current Operating Income at the average rate of return, grossed-up for taxes.												
18													
19													
20	<u>MISCELLANEOUS REVENUES:</u>												
21	PJM AND TRANSMISSION		169,500							169,500			
22	BAD CHECK CHARGES		43,500							43,500			
23	RECONNECTION CHARGES		58,092							55,326			
24	POLE AND LINE ATTACHMENTS		217,344							255,263			
25	RENTS		1,299,996							1,289,996			
26	OTHER MISCELLANEOUS		148,404							148,404			
27	RESERVED		0							0			
28	TOTAL MISC		1,936,836							1,971,989			
29													
30	Total Company		378,362,041						Total Revenue Reqd:	453,538,818	19.8690%		
									Schedule A Rev Reqd	453,538,818			
									Total Increase	75,176,777			
									Schedule A Increase	75,176,777			

LINE NO.	SUMMARY OF RESULTS	SCHEDULE REFERENCE	TOTAL	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME CONTRIBUTION		2,247,062,477	1,990,080,963	590,041,872	2,541,985	10,720,017	401,587	264,684,482	303,038,085	5,030,351	64,664,264	20,668,834	18,916	2,641,056,417	0
2	GROSS GAS PLANT (N) SERVICE	FR-167(N)-14, P. 2	(663,653,659)	(413,543,181)	(227,226,421)	(11,233,728)	(34,338)	(98,587)	(102,011,433)	(78,330,474)	(2,181,365)	(24,984,474)	(10,761,853)	(40,894)	(663,653,659)	0
3	TOTAL DEPRECIATION RESERVE	FR-167(N)-14, P. 3	(206,850,673)	(107,125,551)	(54,853,461)	(253,659)	(1,058,577)	(6,070)	(23,961,430)	(19,241,719)	(4,881,641)	(31,613,353)	(14,704)	(208,550,673)	0	
4	TOTAL RATE BASE ADJUSTMENTS	FR-167(N)-14, P. 7	1,178,674,655	973,403,187	1,322,608	1,322,608	54,131	135,006,331	1,073,368,437	2,556,141	25,746,477	9,889,653	25,855	1,178,674,655	0	
5	OPERATING EXPENSES		243,609,775	108,972,744	62,706,634	347,489	603,488	10,361	32,186,226	20,211,161	607,055	8,148,666	1,371,303	3,450	243,609,775	0
6	TOTAL O&M EXPENSE	FR-167(N)-14, P. 10	85,070,975	40,332,667	22,787,723	112,371	407,043	7,522	10,292,133	7,919,828	210,071	2,340,416	892,726	1,440	85,070,975	0
7	TOTAL DEPRECIATION EXPENSE	FR-167(N)-14, P. 11	21,053,340	10,675,438	5,502,019	27,488	101,390	975	2,449,845	1,609,035	56,472	448,679	179,772	748	21,053,340	0
8	TOTAL OTHER TAX & MISC EXPENSE	FR-167(N)-14, P. 12	11,017,481	3,888,411	3,617,644	1,799	61,254	451	44,453	34,164	1,921,516	11,055,781	2,217,691	6,016	11,017,481	0
9	NET FIDELITY TAX EXP ALLOWABLE	FR-167(N)-14, P. 13	3,660,254	1,898,794	909,242	4,579	16,545	153	405,543	314,760	8,354	75,955	29,216	78	3,660,254	(17)
10	AFUDOS OFFSET	FR-167(N)-14, P. 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	REVENUE TAX	FR-167(N)-14, P. 14	364,862,219	167,142,044	85,191,069	602,789	1,579,120	15,602	46,978,042	37,657,970	969,239	12,393,943	2,353,853	0	364,862,219	(25)
12	TOTAL OPERATING EXPENSE		88,556,445	43,116,154	116,972	116,972	430,935	4,065	10,474,782	6,960,005	215,126	1,937,714	740,517	1,581	88,556,445	0
13	TOTAL OTHER OPERATING REVENUES	FR-167(N)-14, P. 14	(1,938,636)	(899,917)	(426,378)	(2,292)	(8,759)	(99)	(177,078)	(137,692)	(3,735)	(81)	(188,769)	(44)	(1,938,636)	0
14	TOTAL TELEPHONE COST OF SERVICE		451,801,864	209,272,261	624,318	624,318	19,795	57,276,336	45,555,353	1,160,624	14,241,568	2,814,601	6,293	451,801,864	(35)	
15	ADJUSTED REVENUES PLUS SUBSIDIZATION		457,801,864	209,272,261	118,511,411	624,318	19,795	57,276,336	45,555,353	1,160,624	14,241,568	2,814,601	6,293	457,801,864	(35)	
16	REQUESTED REVENUES	Line 21 + Line 22	378,425,205	152,711,851	112,124,413	741,090	1,331,599	24,671	5,152,018	39,656,033	1,203,861	14,293,733	1,919,474	308,059	378,425,205	0
17	EXCESS REVENUES - ELM @ 5.00% OF SUBSIDY	Line 22 - Line 23	75,176,659	56,560,430	9,386,928	119,774	1,331,599	15,602	6,114,310	5,660,260	129,337	865,127	895,127	0	75,176,659	(25)
18	TOTAL RETURN EARNED (N) WP FR-167(N) (Page 1)	Line 16 + Line 41	33,117,932	620,444	19,541,937	208,702	90,883	7,589	5,884,451	3,649,871	333,548	1,076,659	3,467	696,048	32,117,540	88
19	RATE OF RETURN EARNED		0.02735	0.00114	0.13316	0.14766	0.04142	0.14766	0.04283	0.08139	0.07679	0.00224	0.00224	0.00224	0.02735	0.00006
20	TOTAL RATE OF RETURN ALLOWABLE		0.07528	0.07528	0.07528	0.07528	0.07528	0.07528	0.07528	0.07528	0.07528	0.07528	0.07528	0.07528	0.07528	0.07528
21	RETURN EARNED ON COMMON EQUITY		0.01919	(0.03783)	0.07987	0.21981	(0.03291)	0.14181	0.04072	0.02554	0.11521	0.19843	(0.03635)	0.04834	0.01210	(0.03981)
22	ALLOWED RETURN ON COMMON EQUITY		0.10350	0.10350	0.10350	0.10350	0.10350	0.10350	0.10350	0.10350	0.10350	0.10350	0.10350	0.10350	0.10350	0.10350
23	PRESENT REVENUES		378,425,205	152,711,851	112,124,413	744,090	1,331,599	24,671	5,152,018	39,656,033	1,203,861	14,293,733	1,919,474	308,059	378,425,205	0
24	REVENUE INCREASE JUSTIFIED		75,176,659	56,560,430	9,386,928	119,774	1,331,599	15,602	6,114,310	5,660,260	129,337	865,127	895,127	0	75,176,659	(25)
25	REVENUE INCREASE REQUESTED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	PROPOSED REVENUES - CURRENT REVENUES		378,425,205	152,711,851	112,124,413	744,090	1,331,599	24,671	5,152,018	39,656,033	1,203,861	14,293,733	1,919,474	308,059	378,425,205	0
27	TOTAL ELECTRIC COST OF SERVICE		(457,801,864)	(209,650,430)	(624,316)	(624,316)	(19,795)	(18,758)	(57,276,336)	(45,555,253)	(1,160,624)	(14,241,568)	(2,814,601)	(6,293)	(457,801,864)	(35)
28	EXCESS REVENUES		(75,176,659)	(56,560,430)	(9,386,928)	(119,774)	(1,331,599)	(15,602)	(6,114,310)	(5,660,260)	(129,337)	(865,127)	(895,127)	0	(75,176,659)	(35)
29	STATE TAX RATE		(18,737,498)	(9,362,525)	(4,962,513)	(5,249)	(24,925)	(3,905)	(23,695)	(15,602)	(3,292)	(24,625)	(2,462)	(24,625)	(18,737,498)	0.24625
30	EXCESS TAX		(18,737,498)	(9,362,525)	(4,962,513)	(5,249)	(24,925)	(3,905)	(23,695)	(15,602)	(3,292)	(24,625)	(2,462)	(24,625)	(18,737,498)	0.24625
31	EXCESS RETURN		(59,438,913)	(42,462,710)	(14,878,913)	(39,520)	(139,072)	(3,914)	(4,956,311)	(4,240,433)	(17,650)	(27,658)	(27,658)	(99,919)	(59,438,913)	(31)

**COST OF SERVICE  
WORKPAPERS**



VI. Load Research Data

See Load Research Data Tabs

VII. Conductors & Devices

Overhead - Account 365

Secondary	581
Primary	1,427

WP FR-16(7)(v) Conduct&dev  
WP FR-16(7)(v) Conduct&dev

Work Paper FR-16(7)(v) , Page 47  
Work Paper FR-16(7)(v) , Page 47

Circuit Mile Report; total agrees to FERC Form 1, p.206. Cost Support for Primary and Secondary Line Allocation  
Circuit Mile Report; total agrees to FERC Form 1, p.206. Cost Support for Primary and Secondary Line Allocation

Underground - Account 367

Secondary	162
Primary	781

WP FR-16(7)(v) Conduct&dev  
WP FR-16(7)(v) Conduct&dev

Work Paper FR-16(7)(v) , Page 47  
Work Paper FR-16(7)(v) , Page 47

Circuit Mile Report; total agrees to FERC Form 1, p.206. Cost Support for Primary and Secondary Line Allocation  
Circuit Mile Report; total agrees to FERC Form 1, p.206. Cost Support for Primary and Secondary Line Allocation

VIII. Service Cost Weighting

Size in KVA	Cost					
	OH	UG				
15	0	0	WP FR-16(7)(v) Service cost wgt	Work Paper FR-16(7)(v) , Page 48	Engineering Standards & Support	Cost Support For Service Cost Weighting
25	2,380	3,552				
50	2,688	4,504				
100	4,822	4,538				
150	8,051	12,918				
300	13,584	14,599				
<b>Services</b>			<b>Net Plant</b>			
Overhead - Company Account 3691	28,835,299		WP FR-16(7)(v) Service cost wgt	Work Paper FR-16(7)(v) , Page 48	Fixed Asset Accounting, Sch. B-2.1 and Sch. B-3.	Cost Support For Service Cost Weighting
Underground - Company Account 3692		2,590,636	WP FR-16(7)(v) Service cost wgt.	Work Paper FR-16(7)(v) , Page 48	Fixed Asset Accounting, Sch. B-2.1 and Sch. B-3.	Cost Support For Service Cost Weighting

IX. Customer Account Information

See Tab

WP FR-16(7)(v) 901-913 AcctSum

#REF!

Various

Allocation of Cost to Rate Class for Accounts 901 Through 913

X. Lighting Burn Schedule

MONTH	APPROX.	APPROX.				
	SUNSET	SUNRISE				
Jan 2021	1741	754	WP FR-16(7)(v) BurnHours	Work Paper FR-16(7)(v) , Page 49	Monthly average of Sunrise/Sunset chart using EST.	Lighting Burn Hours
Feb	1816	730				
Mar	1842	633				
Apr	1816	629				
May	1945	625				
Jun	2011	625				
Jul	2021	625				
Aug.	1832	538				
Sep.	1832	620				
Oct	1730	639				
Nov	1725	721				
Dec	1718	750				

XI. KWH

See Tab

WP FR-16(7)(v) KWH.

Work Paper FR-16(7)(v) , Page 50

Source: Revenue Stats File & RAC\_039 Rept

Electric KWH

XI. Customers

See Tab

WP FR-16(7)(v) AVG CUST

Work Paper FR-16(7)(v) , Page 51

Source: Revenue Stats File & RAC\_039 Rept

Electric Customers

COMPUTATION OF KWH & KW ALLOCATION FACTORS

AT GENERATION LEVEL					
LINE NO.	RATE GROUP	12 MONTH AVG COIN PEAK KW DEMAND(a)	ALLOC K201	KWH (AT SOURCE)(b)	ALLOC K301
		(1)	(2)	(3)	(4)
1					
2	<b>Retail:</b>				
3	Residential	301,163	45.389%	1,525,625,988	38.009%
4	Dist Secondary - DS	181,403	27.340%	1,124,961,239	28.028%
5	Dist Secondary - GS-FL	873	0.132%	6,380,177	0.159%
6	Dist Secondary - EH	3,136	0.473%	16,844,601	0.420%
7	Dist Secondary - SP	26	0.004%	160,054	0.004%
8	Dist Secondary - DT	83,378	12.566%	611,579,231	15.237%
9	Dist Primary - DT	63,913	9.633%	503,829,272	12.553%
10	Dist Primary - DP	1,685	0.254%	12,541,550	0.312%
11	Transmission	21,650	3.263%	180,259,813	4.491%
12	Lighting	4,630	0.698%	18,217,441	0.454%
13	Other	11	0.002%	58,953	0.001%
14	Total Retail excl RTP Incremental	661,868	99.754%	4,000,458,319	99.668%
15					
16	<b>RTP Incremental:</b>				
17	Dist Secondary - DS	82	0.012%	513,793	0.013%
18	Dist Secondary - DT	88	0.013%	714,165	0.018%
19	Dist Primary - DT	-	0.000%	-	0.000%
20	Dist Primary - DP	-	0.000%	-	0.000%
21	Transmission	1,465	0.221%	12,072,949	0.301%
22	Total RTP Incremental	1,635	0.246%	13,300,907	0.332%
23					
24	Total Retail	663,503	100.000%	4,013,759,226	100.000%

(a) Source: WPR-16(7)(v), Page 10

(b) Source: WPR-16(7)(v), Page 9

COMPUTATION OF KWH, KW & CUSTOMER ALLOCATION FACTORS

CUSTOMERS AT DISTRIBUTION LEVEL ONLY											
LINE NO.	RATE GROUP	NON-COIN				CUSTOMERS (DIST. LEVEL)(c)		CUSTOMERS (DIST. LEVEL)(c)		GROUP DIVERSIFIED CLASS	
		KW DEMAND(a)	ALLOC K203	KWH (AT SOURCE)(b)	ALLOC K303	ALLOC K405	ALLOC K406	KW DEMAND(d)	ALLOC K215		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
1											
2	<b>Retail:</b>										
3	Residential	982,296	64.086%	1,525,625,988	38.009%	132,136	90.238%	132,136	90.249%	310,912	46.188%
4	Dist Secondary - DS	290,524	18.954%	1,124,961,239	28.028%	13,118	8.959%	13,118	8.959%	193,091	28.686%
5	Dist Secondary - GS-FL	1,091	0.071%	6,380,177	0.159%	192	0.131%	192	0.131%	922	0.137%
6	Dist Secondary - EH	8,685	0.567%	16,844,601	0.420%	93	0.064%	93	0.064%	4,214	0.626%
7	Dist Secondary - SP	54	0.004%	160,054	0.004%	13	0.009%	13	0.009%	28	0.004%
8	Dist Secondary - DT	112,784	7.358%	611,579,231	15.237%	133	0.091%	133	0.091%	88,415	13.135%
9	Dist Primary - DT	91,259	5.954%	503,829,272	12.553%	38	0.026%	38	0.026%	68,972	10.247%
10	Dist Primary - DP	2,980	0.194%	12,541,550	0.312%	10	0.007%	10	0.007%	1,828	0.272%
11	Transmission	33,514	2.186%	180,259,813	4.491%	11	0.008%	-	0.000%	-	0.000%
12	Lighting	5,612	0.366%	18,217,441	0.454%	667	0.456%	667	0.456%	4,543	0.675%
13	Other	41	0.003%	58,953	0.001%	6	0.004%	6	0.004%	11	0.002%
14	Total Retail excl RTP Incremental	1,528,840	99.743%	4,000,458,319	99.668%	146,417	99.993%	146,406	99.996%	672,936	99.972%
15											
16	<b>RTP Incremental:</b>										
17	Dist Secondary - DS	143	0.009%	513,793	0.013%	4	0.003%	4	0.003%	88	0.013%
18	Dist Secondary - DT	506	0.033%	714,165	0.018%	2	0.001%	2	0.001%	98	0.015%
19	Dist Primary - DT	-	0.000%	-	0.000%	-	0.000%	-	0.000%	-	0.000%
20	Dist Primary - DP	-	0.000%	-	0.000%	-	0.000%	-	0.000%	-	0.000%
21	Transmission	3,299	0.215%	12,072,949	0.301%	4	0.003%	-	0.000%	-	0.000%
22	Total RTP Incremental	3,948	0.257%	13,300,907	0.332%	10	0.007%	6	0.004%	186	0.028%
23											
24	Total Retail	1,532,788	100.000%	4,013,759,226	100.000%	146,427	100.000%	146,412	100.000%	673,122	100.000%

(a) Source: WPFR-16(7)(v), Page 10

(b) Source: WPFR-16(7)(v), Page 9

(c) Source: 2010 Customers - WPFR-16(7)(v), Page 52

(d) Source: WPFR-16(7)(v), Page 10

COMPUTATION OF METER ALLOCATION FACTORS

LINE NO.	RATE GROUP	AVERAGE NO. OF CUSTOMERS (1)	METER COST (a) (2)	AVERAGE METER COST (3)	WEIGHTED COST FACTOR (4)	WEIGHTED CUSTOMERS (5)	WEIGHTED CUSTOMERS ALLOC K409 (6)	METER COST ALLOC K407 (7)
1	<b>Retail:</b>							
2	Residential	132,136	\$ 13,207,429	100	1	132,136	82.038%	81.105%
3	Dist Secondary - DS	13,117	\$ 2,892,979	221	2	26,234	16.287%	17.766%
4	Dist Secondary - GS-FL	192	-	0	0	192	0.119%	0.000%
5	Dist Secondary - EH	93	\$ 28,645	308	3	279	0.173%	0.176%
6	Dist Secondary - SP	13	\$ 2,856	220	2	26	0.016%	0.018%
7	Dist Secondary - DT	133	\$ 80,974	609	6	798	0.495%	0.497%
8	Dist Primary - DT	38	\$ 44,014	1158	12	456	0.283%	0.270%
9	Dist Primary - DP	10	\$ 12,516	1252	13	130	0.081%	0.077%
10	Transmission	11	\$ 13,607	1237	12	132	0.082%	0.084%
11	Lighting	667	-	0	0	667	0.414%	0.000%
12	Other	6	\$ 1,191	199	2	12	0.007%	0.007%
13	Total Retail excl RTP Incremental	146,416	16,284,211			161,062	99.995%	100.000%
14								
15	<b>RTP Incremental:</b>							
16	Dist Secondary - DS	4	-	0	0	4	0.002%	0.000%
17	Dist Secondary - DT	2	-	0	0	2	0.001%	0.000%
18	Dist Primary - DT	0	-	0	0	0	0.000%	0.000%
19	Dist Primary - DP	0	-	0	0	0	0.000%	0.000%
20	Transmission	4	-	0	0	4	0.002%	0.000%
21	Total RTP Incremental	10	-			10	0.005%	0.000%
22								
23	Total Retail	146,426	\$ 16,284,211			161,072	100.000%	100.000%

(a) Source: Metering Support

COMPUTATION OF UNCOLLECTIBLE ACCOUNTS ALLOCATION FACTORS

Line No.	Description	Test Period Present Revenue	Revenue Ratio	Test Period Uncollectible Expense (b)	ALLOC K411		
1							
2	<b>Retail:</b>						
3	Residential	\$ 152,711,851		\$ 9,387,728	87.875%		
4							
5	Dist Secondary - DS	\$ 112,012,413	50.070%	\$ 648,548	6.072%		
6	Dist Secondary - GS-FL	744,090	0.333%	4,313	0.040%		
7	Dist Secondary - EH	1,531,599	0.685%	8,873	0.083%		
8	Dist Secondary - SP	24,971	0.011%	142	0.001%		
9	Dist Secondary - DT	51,162,016	22.869%	296,218	2.773%		
10	Dist Primary - DT	39,895,033	17.833%	230,988	2.162%		
11	Dist Primary - DP	1,203,961	0.538%	6,969	0.065%		
12	Transmission	14,293,738	6.389%	82,756	0.775%		
13	Lighting	1,919,474	0.858%	11,114	0.104%		
14	Other	926,059	0.414%	5,362	0.050%		
15	Sub total Non Residential	\$ 223,713,354	100.000%	\$ 1,295,283	12.125%		
16							
17	Total Revenue	\$ 376,425,205		\$ 10,683,011	100.000%		
18							
19							
20							
21		Electric	Electric	Electric			
22		Charge-Offs	Retail Revenue	Charge-Offs	Present	Charge-Offs	
23		12 Months Ended	12 Months Ended	as % of Electric	Revenue	12 Months Ended	
24	Residential / Non-Residential	March 2022 (c)	March 2022 (d)	Retail Revenue		December 2016	
25		(1)	(2)	(3)	(4)	(5)	
26				(1)/(2)		(3)/(4)	
27							
28	Residential	\$ 9,515,799	\$ 169,518,226	5.613%	152,711,851	8,572,327	87.875%
29	Non-Residential	1,167,212	220,763,895	0.529%	223,713,354	1,182,773	12.125%
30		\$ 10,683,011	\$ 390,282,121	2.737%	\$ 376,425,205	\$ 9,755,100	100.000%

(a) Source: Schedule M and Schedule M work papers.  
 (b) Based on Charge-Off Study  
 (c) Work Paper FR-16(7)(v), page 6b. Line 28, Residential is Sum Class "R". Line 29, Non Residential is Sum Class "N".  
 (d) Customer billing records

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 6b

Sum of Electric Charge Off				
Class	Mo	RCL	Total	
N	JAN	02	\$87,483	
		04	\$0	
		62	\$389	
	FEB	64	\$2,688	
		02	\$57,654	
		02	\$71,712	
	MAR	04	\$905	
		62	\$24,878	
		02	\$89,444	
	APR	04	\$378	
		02	\$121,077	
		04	\$0	
	MAY	02	\$63,077	
		04	\$469	
		02	\$55,686	
	JUN	62	\$2,643	
		02	\$36,798	
		04	\$5,559	
	AUG	62	\$9	
		64	\$7,334	
		02	\$95,879	
	SEP	04	\$0	
		62	\$1,490	
		02	\$50,099	
	OCT	04	\$3	
		02	\$47,908	
		04	\$0	
	NOV	64	\$7,004	
		02	\$35,686	
		04	\$59	
	DEC	62	\$300,901	
		<b>N Total</b>		
		\$1,167,212		
	R	JAN	00	\$956,952
			01	\$3,002
		FEB	00	\$818,051
01			\$1,196	
MAR		00	\$818,359	
		01	\$6,209	
APR		00	\$688,410	
		01	\$559	
MAY		00	\$979,837	
		01	\$1,751	
JUN		00	\$810,550	
		01	\$1,189	
JUL		00	\$744,105	
		01	\$10,097	
AUG		00	\$683,771	
		01	\$477	
SEP		00	\$652,115	
		01	\$148	
OCT		00	\$695,388	
		01	\$2,905	
NOV		00	\$796,236	
		01	\$1,191	
DEC		00	\$842,527	
		01	\$775	
<b>R Total</b>				
\$9,515,799				
<b>Grand Total</b>				
\$10,683,011				

COMPUTATION OF "WEIGHTED" DISTRIBUTION LINE ALLOCATION FACTORS

LINE NO.	RATE GROUP	GROUP DIVERSIFIED CLASS KW DEMAND(a) (1)	PRIMARY LINE WEIGHTING		SECONDARY LINE WEIGHTING	
			KW DEMAND (a) (2)=(1) * %	ALLOC K205 (3)	KW DEMAND (a)(b) (4)=(1) * %	ALLOC K206 (5)
1	<b>Retail:</b>					
2	Residential	310,912	310,912	46.188%	310,912	46.188%
3	Dist Secondary - DS	193,091	193,091	28.686%	193,091	28.686%
4	Dist Secondary - GS-FL	922	922	0.137%	922	0.137%
5	Dist Secondary - EH	4,214	4,214	0.626%	4,214	0.626%
6	Dist Secondary - SP	28	28	0.004%	28	0.004%
7	Dist Secondary - DT	88,415	88,415	13.135%	88,415	13.135%
8	Dist Primary - DT	68,972	68,972	10.247%	68,972	10.247%
9	Dist Primary - DP	1,828	1,828	0.272%	1,828	0.272%
10	Transmission	-	0	0.000%	-	0.000%
11	Lighting	4,543	4,543	0.675%	4,543	0.675%
12	Other	11	11	0.002%	11	0.002%
13	Total Retail excl RTP Incremental	<u>672,936</u>	<u>672,936</u>	<u>99.972%</u>	<u>672,936</u>	<u>99.972%</u>
14						
15	<b>RTP Incremental:</b>					
16	Dist Secondary - DS	88	88	0.013%	88	0.013%
17	Dist Secondary - DT	98	98	0.015%	98	0.015%
18	Dist Primary - DT	-	0	0.000%	-	0.000%
19	Dist Primary - DP	-	0	0.000%	-	0.000%
20	Transmission	-	0	0.000%	-	0.000%
21	Total RTP Incremental	<u>186</u>	<u>186</u>	<u>0.028%</u>	<u>186</u>	<u>0.028%</u>
22						
23	Total Retail	<u><u>673,122</u></u>	<u><u>673,122</u></u>	<u><u>100.000%</u></u>	<u><u>673,122</u></u>	<u><u>100.000%</u></u>

(a) Source: WPFR-16(7)(v), Page 10.

(b) Rates DT-Primary and DP-Primary are served from primary lines. There is no allocation of secondary related costs.

COMPUTATION OF "WEIGHTED" SERVICES ALLOCATION FACTORS

LINE NO.	RATE GROUP	NON-COIN KW DEMAND SECONDARY (a)	AVERAGE CUSTOMERS(b)	AVERAGE DEMAND (1) / (2)	WEIGHTING FACTOR (c)	WEIGHTED CUSTOMER SERVICE (2) * (4)	ALLOC K217 (6)
		(1)	(2)	(3)	(4)	(5)	(6)
1							
2	<b>Retail:</b>						
3	Residential	982,296	132,136	7	1	132,136	89.699%
4	Dist Secondary - DS	290,524	13,117	22	1	13,117	8.904%
5	Dist Secondary - GS-FL	1,091	192	6	1	192	0.130%
6	Dist Secondary - EH	8,685	93	93	2	186	0.126%
7	Dist Secondary - SP	54	13	4	1	13	0.009%
8	Dist Secondary - DT	112,784	133	848	5	665	0.451%
9	Dist Primary - DT	91,259	38	2,402	5	190	0.129%
10	Dist Primary - DP	2,980	10	298	5	50	0.034%
11	Transmission	33,514	11	3,047	5	55	0.037%
12	Lighting	5,612	667	8	1	667	0.453%
13	Other	41	6	7	1	6	0.004%
14	Total Retail excl RTP Incremental	1,528,840	146,416			147,277	99.976%
15							
16	<b>RTP Incremental:</b>						
17	Dist Secondary - DS	143	4	36	1	4	0.003%
18	Dist Secondary - DT	506	2	253	5	10	0.007%
19	Dist Primary - DT	-	-	-	1	-	0.000%
20	Dist Primary - DP	-	-	-	1	-	0.000%
21	Transmission	3,299	4	825	5	20	0.014%
22	Total RTP Incremental	3,948	10			34	0.024%
23							
24	Total Retail	1,532,788	146,426			147,311	100.000%

Notes:

(a) Source: WPFR-16(7)(v), Page 4 (Demands shown in Base Retail Category).

(b) Source: WPFR-16(7)(v), Page 52.

Average Demand (Size in KVA)	Weighting Factor (d)
0 - 25	1
26 - 50	1
51 - 100	2
101 - 150	3
>= 151	5

(d) Source: WPFR-16(7)(v), Page 48

RATE GROUP KWH ENERGY ANALYSIS

LINE NO.	RATE GROUP	SALES AT CUSTOMER LEVEL(a) (1)	UNBILLED SALES (b) (2)	CALENDAR YEAR SALES (1+2) (3)	DIST. LOSSES(c) Col(3) * 2.37% (4)	SALES AT DIST. LEVEL (3+4) (5)	TRANS. LOSSES(c) Col(4) * 0.38% (6)	KWH SALES (AT SOURCE) (5+6) (7)
1								
2	<b>Retail:</b>							
3	Residential	1,498,078,273	(9,138,117)	1,488,940,156	30,880,389	1,519,820,545	5,805,443	1,525,625,988
4	Dist Secondary - DS	1,101,430,636	(6,718,608)	1,094,712,028	25,968,412	1,120,680,440	4,280,799	1,124,961,239
5	Dist Secondary - GS-FL	6,246,724	(38,104)	6,208,620	147,279	6,355,899	24,278	6,380,177
6	Dist Secondary - EH	16,492,265	(100,801)	16,391,664	388,838	16,780,502	64,099	16,844,601
7	Dist Secondary - SP	156,706	(956)	155,750	3,695	159,445	609	160,054
8	Dist Secondary - DT	598,786,943	(3,652,536)	595,134,407	14,117,590	609,251,997	2,327,234	611,579,231
9	Dist Primary - DT	493,290,770	(3,009,021)	490,281,749	11,630,308	501,912,057	1,917,215	503,829,272
10	Dist Primary - DP	12,279,221	(74,902)	12,204,319	289,507	12,493,826	47,724	12,541,550
11	Transmission	176,489,352	(1,076,566)	175,412,786	4,161,087	179,573,873	685,940	180,259,813
12	Lighting	17,836,390	(108,800)	17,727,590	420,528	18,148,118	69,323	18,217,441
13	Other	57,720	(352)	57,368	1,361	58,729	224	58,953
14	Total Retail excl RTP Incremental	3,921,145,000	(23,918,563)	3,897,226,437	88,008,994	3,985,235,431	15,222,888	4,000,458,319
15								
16	<b>RTP Incremental:</b>							
17	Dist Secondary - DS	503,047	(3,069)	499,978	11,860	511,838	1,955	513,793
18	Dist Secondary - DT	699,226	(4,265)	694,961	16,486	711,447	2,718	714,165
19	Dist Primary - DT	-	-	-	-	-	-	-
20	Dist Primary - DP	-	-	-	-	-	-	-
21	Transmission	11,820,421	(72,103)	11,748,318	278,690	12,027,008	45,941	12,072,949
22	Total RTP Incremental	13,022,694	(79,437)	12,943,257	307,036	13,250,293	50,614	13,300,907
23								
24	Total Retail	3,934,167,694	(23,998,000)	3,910,169,694	88,316,030	3,998,485,724	15,273,502	4,013,759,226

(a) Source: WPFR-16(7)(v), Pages 13 through 32.  
 (b) Unbilled Sales are distributed based on Sales at Customer Level.  
 (c) Source: WPFR-16(7)(v), Page 38.

**SUMMARY OF ADJUSTED RATE GROUP COINCIDENT AND NON-COINCIDENT KW DEMANDS**

LINE NO.	MONTH	DAY	SYS PEAK HOUR		Distr. Secondary (DS)			EH	SP	Time of Day (DT)	Distr. Primary	TT Trans	Lighting	Other	Total Excluding RTP Incls. (12)	DS Incr. (13)	DT Sec. Incr. (15)	DT Primary Incr. (16)	DT Incl. (18)	RTP Incr. (19)	Total. (20)
			(1)	(2)	(3)	(4)	(5)														
***** SYSTEM PEAK COINCIDENT KW DEMAND (p) *****																					
1	JANUARY	26	79599200	281,622	148,388	6,418	782	6,409	7	77,403	59,563	1,314	19,181	3,410	606,497	79	254	-	1,170	1,563	608,000
2	FEBRUARY	8	79599200	319,144	160,483	7,740	803	7,413	5	74,790	66,594	1,404	19,943	4,289	652,998	104	52	-	1,156	1,312	654,000
3	MARCH	12	79599200	301,347	133,284	5,843	692	3,705	14	57,357	50,198	1,127	21,977	4,623	590,139	91	28	-	756	841	591,000
4	APRIL	28	79599200	176,154	165,503	7,679	955	3,942	27	92,608	71,045	1,841	22,627	4,757	546,274	71	(894)	-	849	(274)	548,000
5	MAY	24	79599200	337,496	195,446	7,236	1,110	4,051	27	87,654	61,909	2,685	22,177	5,133	729,609	59	84	-	1,248	1,397	727,000
6	JUNE	29	1600090000	370,047	227,166	9,241	1,010	4,511	33	93,686	62,754	1,951	25,067	5,172	797,027	96	49	-	1,828	1,973	799,000
7	JULY	6	79599200	389,994	251,635	6,645	882	-	33	98,029	67,571	2,342	20,948	5,767	811,447	112	118	-	1,950	2,078	796,000
8	AUGUST	12	1600090000	380,956	228,450	8,448	913	-	38	99,028	72,293	2,296	23,228	5,275	811,447	108	173	-	2,272	2,563	814,000
9	SEPTEMBER	14	79599200	362,289	171,201	9,930	731	2,417	53	100,278	76,521	1,477	23,579	3,663	759,393	89	150	-	1,956	2,097	762,000
10	OCTOBER	11	79599200	288,139	197,131	7,893	785	2,417	53	94,179	64,945	1,345	19,875	3,148	694,966	81	144	-	1,956	2,097	696,000
11	NOVEMBER	7	79599200	228,002	197,131	6,960	670	3,719	30	81,184	62,439	1,184	18,957	2,262	596,278	58	388	-	1,722	1,974	598,000
12	DECEMBER	23	79599200	323,907	151,643	6,960	773	3,074	30	80,939	61,303	1,184	18,957	2,262	596,278	58	388	-	1,722	1,974	598,000
13	TOTAL			3,613,954	2,032,619	84,210	10,473	37,631	309	1,030,557	788,959	20,219	253,838	53,334	7,742,385	389	1,035	-	17,374	19,014	7,962,000
***** 12 MONTHS AVERAGE *****																					
14	12 MONTHS AVERAGE			301,160	173,520	7,851	873	3,136	25	93,376	63,913	1,685	21,650	4,630	561,988	82	88	-	1,465	1,635	563,000
***** MAXIMUM NON-COINCIDENT KW DEMANDS (b) *****																					
15	JANUARY	26	79599200	772,754	226,179	10,769	887	7,746	10	88,984	73,713	1,840	27,995	3,589	1,195,497	102	285	-	1,702	2,089	1,197,566
16	FEBRUARY	8	79599200	894,237	215,918	10,359	1,085	8,685	7	88,398	68,116	1,866	28,223	4,154	1,322,197	136	62	-	1,637	1,837	1,323,994
17	MARCH	12	79599200	823,816	222,820	9,741	829	8,282	73	88,398	78,116	1,866	28,223	4,154	1,322,197	136	62	-	1,637	1,837	1,323,994
18	APRIL	28	79599200	463,354	215,218	9,741	1,654	6,240	34	100,828	67,656	2,650	33,514	4,658	1,236,510	89	40	-	1,049	1,192	1,237,022
19	MAY	24	79599200	691,354	223,186	9,666	1,029	3,619	31	100,790	77,630	2,693	31,951	5,045	1,219,428	79	57	-	1,177	1,353	1,219,953
20	JUNE	29	1600090000	723,682	243,169	10,259	1,029	3,619	38	100,790	77,630	2,693	31,951	5,045	1,219,428	79	57	-	1,177	1,353	1,219,953
21	JULY	6	79599200	855,973	243,169	10,259	1,029	3,619	41	100,893	87,684	2,693	33,952	5,072	1,191,998	119	45	-	2,329	2,489	1,190,307
22	AUGUST	12	1600090000	855,973	243,169	10,259	1,029	3,619	41	100,893	87,684	2,693	33,952	5,072	1,191,998	119	45	-	2,329	2,489	1,190,307
23	SEPTEMBER	14	79599200	862,919	216,187	12,937	1,013	6,293	52	112,784	94,377	2,460	29,656	4,818	1,239,432	139	201	-	2,078	2,268	1,238,641
24	OCTOBER	11	79599200	688,419	232,144	10,757	1,023	6,293	54	98,991	80,390	2,460	27,182	3,920	1,239,432	116	208	-	2,078	2,268	1,238,641
25	NOVEMBER	7	79599200	539,142	216,187	9,666	928	6,293	46	81,184	78,182	2,017	31,775	3,704	1,061,597	84	463	-	1,734	2,281	1,063,918
26	DECEMBER	23	79599200	643,416	216,187	9,666	1,024	8,186	31	88,186	88,865	2,017	31,775	3,704	1,061,597	84	463	-	1,734	2,281	1,063,918
27	TOTAL			9,282,624	2,764,865	125,881	12,358	57,310	411	1,184,488	953,939	25,674	363,971	52,823	14,623,000	132	1,349	-	1,864	2,130	14,625,652
***** ANNUAL MAXIMUM *****																					
28	ANNUAL MAXIMUM			962,286	278,187	12,937	1,091	8,685	54	112,784	91,258	2,960	33,514	5,672	1,528,840	143	596	-	3,299	3,948	1,532,788
***** DIVERSIFIED CLASS KW DEMANDS (b) *****																					
29	JANUARY	26	79599200	303,964	156,610	8,703	858	6,958	6	78,217	63,434	1,584	3,680	3,680	634,016	82	257	-	-	339	634,355
30	FEBRUARY	8	79599200	339,087	169,359	8,127	948	7,903	5	78,025	58,520	1,588	4,295	4,295	667,827	108	54	-	-	162	667,989
31	MARCH	12	79599200	286,465	144,480	6,623	668	6,748	15	75,833	64,745	1,164	4,396	4,396	591,362	67	35	-	-	102	591,464
32	APRIL	28	79599200	235,065	169,837	7,665	868	6,026	27	92,427	72,199	2,604	5,209	5,209	590,653	70	(962)	-	-	(922)	589,731
33	MAY	24	79599200	340,705	182,113	7,857	895	5,299	25	91,421	66,780	2,458	5,000	5,000	654,754	64	88	-	-	152	654,906
34	JUNE	29	1600090000	340,705	208,841	9,476	916	5,299	31	94,646	67,039	1,402	5,000	5,000	726,876	66	50	-	-	148	726,924
35	JULY	6	79599200	370,775	211,673	9,341	909	5,299	37	94,646	67,039	1,402	5,000	5,000	726,876	66	50	-	-	148	726,924
36	AUGUST	12	1600090000	370,775	211,673	9,341	913	5,299	36	93,676	73,587	2,195	4,962	4,962	716,102	122	128	-	-	239	716,341
37	SEPTEMBER	14	79599200	414,419	236,640	10,592	964	5,128	44	105,487	81,272	1,863	4,962	4,962	859,064	100	157	-	-	257	859,321
38	OCTOBER	11	79599200	296,715	186,970	8,559	923	6,293	43	89,548	71,049	1,686	3,959	3,959	664,065	68	457	-	-	526	664,591
39	NOVEMBER	7	79599200	205,677	146,393	6,355	916	5,994	36	81,220	65,937	1,502	3,819	3,819	519,411	61	408	-	-	470	519,881
40	DECEMBER	23	79599200	285,290	166,723	7,594	896	6,906	24	85,416	69,305	1,502	3,819	3,819	627,257	57	347	-	-	444	627,701
41	TOTAL			3,730,945	2,216,611	100,470	11,064	50,562	331	1,060,980	827,656	21,933	54,520	3,510	14,623,000	132	1,349	-	2,221	2,444	14,625,652
***** 12 MONTHS AVERAGE *****																					
42	12 MONTHS AVERAGE			310,912	184,718	8,973	922	4,214	28	88,416	68,972	1,928	4,543	4,543	672,936	88	88	-	-	186	673,122

(a) Sources: WFR-16(7)(N), Page 12.  
(b) Sources: WFR-16(7)(N), Pages 13-32.





DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 13

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: RS - RESIDENTIAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	150,942,818	202,880	68.83%	294,776	1.03751	305,833	26.25%	772,794	68.83%	294,776	1.03117	303,964	
3	FEBRUARY	672	146,017,735	217,288	70.32%	309,007	1.03807	320,771	24.30%	894,257	66.11%	328,691	1.03163	339,087	
4	MARCH	744	115,157,148	154,781	55.70%	277,860	1.03727	288,216	18.98%	815,344	55.70%	277,860	1.03097	286,465	
5	APRIL	720	95,567,103	132,732	76.93%	172,537	1.03715	178,947	17.38%	763,616	58.21%	228,026	1.03087	235,065	
6	MAY	744	89,751,482	120,634	43.46%	277,584	1.03923	288,474	18.24%	661,354	42.64%	282,924	1.03259	292,144	
7	JUNE	720	121,237,472	168,385	52.80%	318,912	1.04064	331,873	24.79%	679,231	51.09%	329,578	1.03376	340,705	
8	JULY	744	149,742,025	201,266	58.30%	345,227	1.03997	359,026	27.28%	737,882	57.66%	349,051	1.03320	360,639	
9	AUGUST	744	151,268,144	203,317	58.53%	347,361	1.04101	361,606	26.88%	756,373	56.70%	358,562	1.03406	370,775	
10	SEPTEMBER	720	146,898,947	204,026	50.83%	401,359	1.03917	417,080	20.77%	982,296	50.83%	401,359	1.03254	414,419	
11	OCTOBER	744	105,575,579	141,903	52.49%	270,330	1.03739	280,438	18.52%	766,319	49.31%	287,774	1.03107	296,715	
12	NOVEMBER	720	96,033,417	133,380	66.85%	199,508	1.03721	206,932	20.87%	639,142	66.85%	199,508	1.03092	205,677	
13	DECEMBER	744	129,886,403	174,578	64.62%	270,155	1.03727	280,224	21.46%	813,416	63.09%	276,720	1.03097	285,290	
14		<u>8,760</u>	<u>1,498,078,273</u>			<u>3,484,616</u>		<u>3,619,420</u>		<u>9,282,024</u>		<u>3,614,829</u>		<u>3,730,945</u>	

(a) Source: WPFR-16(7)(v), Page 51.  
 (b) Source: WPFR-16(7)(v), Page 39  
 (c) Source: WPFR-16(7)(v) Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v) Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

SUMMARY OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DS - TOTAL DISTRIBUTION - SECONDARY VOLTAGE

LINE NO.	MONTH	SMALL / MEDIUM DISTR (1)	LARGE DISTR (2)	TOTAL DISTRIBUTION EXCL. RTP INCR. (1)+(2) (3)	LARGE RTP INCREMENTAL (4)	TOTAL DISTR (3)+(4) (5)
1						
2		***** SYSTEM PEAK COINCIDENT KW DEMANDS (a) *****				
3	JANUARY	161,145	8,418	169,563	79	169,642
4	FEBRUARY	161,301	7,740	169,041	104	169,145
5	MARCH	127,476	5,843	133,319	59	133,378
6	APRIL	169,148	7,679	176,827	71	176,898
7	MAY	167,077	7,236	174,313	59	174,372
8	JUNE	203,678	9,241	212,919	96	213,015
9	JULY	195,658	8,635	204,293	112	204,405
10	AUGUST	217,189	9,448	226,637	108	226,745
11	SEPTEMBER	214,887	9,530	224,417	89	224,506
12	OCTOBER	164,398	7,363	171,761	61	171,822
13	NOVEMBER	142,361	6,097	148,458	58	148,516
14	DECEMBER	153,268	6,980	160,248	89	160,337
15		<u>2,077,586</u>	<u>94,210</u>	<u>2,171,796</u>	<u>985</u>	<u>2,172,781</u>
16						
17		***** MAXIMUM NON-COINCIDENT KW DEMANDS (a) *****				
18	JANUARY	206,179	10,769	216,948	102	217,050
19	FEBRUARY	215,818	10,357	226,175	138	226,313
20	MARCH	222,293	10,190	232,483	103	232,586
21	APRIL	215,218	9,771	224,989	89	225,078
22	MAY	223,198	9,666	232,864	79	232,943
23	JUNE	243,120	11,031	254,151	115	254,266
24	JULY	247,857	10,939	258,796	143	258,939
25	AUGUST	259,549	11,291	270,840	130	270,970
26	SEPTEMBER	278,187	12,337	290,524	116	290,640
27	OCTOBER	232,414	10,407	242,821	87	242,908
28	NOVEMBER	204,461	8,757	213,218	84	213,302
29	DECEMBER	216,602	9,866	226,468	126	226,594
30		<u>2,764,896</u>	<u>125,381</u>	<u>2,890,277</u>	<u>1,312</u>	<u>2,891,589</u>
31						
32		***** DIVERSIFIED CLASS KW DEMANDS (a) *****				
33	JANUARY	166,610	8,703	175,313	82	175,395
34	FEBRUARY	169,359	8,127	177,486	108	177,594
35	MARCH	144,480	6,623	151,103	67	151,170
36	APRIL	168,837	7,665	176,502	70	176,572
37	MAY	182,113	7,887	190,000	64	190,064
38	JUNE	208,841	9,476	218,317	98	218,415
39	JULY	211,673	9,341	221,014	122	221,136
40	AUGUST	224,070	9,748	233,818	112	233,930
41	SEPTEMBER	238,840	10,592	249,432	100	249,532
42	OCTOBER	186,670	8,359	195,029	69	195,098
43	NOVEMBER	148,395	6,355	154,750	61	154,811
44	DECEMBER	166,723	7,594	174,317	97	174,414
45		<u>2,216,611</u>	<u>100,470</u>	<u>2,317,081</u>	<u>1,050</u>	<u>2,318,131</u>

(a) Sources: WPFR-16(7)(v), Pages 16 - 19. Includes Interdepartmental kwh.

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DS - TOTAL DISTRIBUTION LARGE - SECONDARY VOLTAGE - EXCL RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND			NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND					
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN. (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	93,780,622	126,049		163,432		169,563		216,948		170,013			175,313
3	FEBRUARY	672	86,716,967	129,043		162,841		169,041		226,175		172,044			177,486
4	MARCH	744	82,614,694	111,041		128,629		133,319		232,483		146,564			151,103
5	APRIL	720	79,993,771	111,103		170,493		176,627		224,989		171,217			176,502
6	MAY	744	79,313,275	106,604		167,733		174,313		232,864		184,003			190,000
7	JUNE	720	95,570,858	132,737		204,604		212,919		254,151		211,187			218,317
8	JULY	744	106,602,944	143,284		196,441		204,293		258,796		213,912			221,014
9	AUGUST	744	107,062,492	143,902		217,709		226,637		270,840		226,117			233,818
10	SEPTEMBER	720	108,123,063	150,171		215,957		224,417		290,524		241,572			249,432
11	OCTOBER	744	89,676,088	120,532		165,570		171,761		242,821		189,152			195,029
12	NOVEMBER	720	80,715,053	112,105		143,132		148,458		218,218		150,109			154,750
13	DECEMBER	744	91,260,809	122,662		154,491		160,248		226,468		169,081			174,317
14		8,760	1,101,430,636			2,090,932		2,171,796		2,890,277		2,244,971			2,317,081

(a) Source: WPPFR-16(7)(v), Pages 16, 18-19. Summary of DS-Large, DS-Small/Med and DS-Large-Interdepartmental.

(b) Source: Form 1, Page 401b, Col (f).

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DS - DISTRIBUTION - LARGE EXCL. RTP - SECONDARY VOLTAGE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	4,522,017	6,078	77.13%	7,881	1.03751	8,177	58.10%	10,461	74.14%	8,198	1.03117	8,454
3	FEBRUARY	672	3,911,189	5,820	79.24%	7,344	1.03807	7,624	57.05%	10,201	75.01%	7,759	1.03163	8,004
4	MARCH	744	3,567,583	4,795	86.39%	5,550	1.03727	5,757	47.76%	10,039	75.78%	6,329	1.03097	6,525
5	APRIL	720	3,426,374	4,759	85.17%	7,303	1.03715	7,574	49.38%	9,637	64.89%	7,334	1.03087	7,560
6	MAY	744	3,251,050	4,370	83.55%	6,876	1.03923	7,146	45.78%	9,546	57.94%	7,543	1.03259	7,789
7	JUNE	720	4,110,622	5,709	64.88%	8,800	1.04064	9,158	52.23%	10,931	62.85%	9,083	1.03376	9,390
8	JULY	744	4,461,888	5,997	72.94%	8,222	1.03997	8,551	55.37%	10,832	66.98%	8,953	1.03320	9,250
9	AUGUST	744	4,417,784	5,938	66.10%	8,984	1.04101	9,352	53.13%	11,176	63.04%	9,331	1.03406	9,649
10	SEPTEMBER	720	4,544,723	6,312	69.54%	9,077	1.03917	9,433	51.69%	12,211	62.16%	10,154	1.03254	10,484
11	OCTOBER	744	3,792,366	5,097	72.80%	7,002	1.03739	7,264	49.64%	10,268	63.72%	7,999	1.03107	8,248
12	NOVEMBER	720	3,275,022	4,549	78.32%	5,808	1.03721	6,024	52.58%	8,652	74.68%	6,091	1.03092	6,279
13	DECEMBER	744	3,874,605	5,208	79.40%	6,559	1.03727	6,803	54.16%	9,615	72.55%	7,179	1.03097	7,401
14		8,760	47,155,223			89,406		92,863		123,589		95,953		99,033

(a) Source: WPFR-16(7)(v), Page 51  
 (b) Source: WPFR-16(7)(v), Page 41  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DS - DISTRIBUTION - LARGE RTP INCREMENTAL - SECONDARY VOLTAGE

LINE NO	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN. (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	44,174	59	77.13%	76	1.03751	79	58.10%	102	74.14%	80	1.03117	82	
3	FEBRUARY	672	53,283	79	79.24%	100	1.03807	104	57.05%	138	75.01%	105	1.03163	108	
4	MARCH	744	39,278	49	86.39%	57	1.03727	59	47.76%	103	75.76%	65	1.03097	67	
5	APRIL	720	31,891	44	65.17%	68	1.03715	71	49.38%	89	64.89%	68	1.03087	70	
6	MAY	744	26,722	36	63.56%	57	1.03923	59	45.78%	79	57.94%	62	1.03259	64	
7	JUNE	720	42,869	60	64.88%	92	1.04064	96	52.23%	115	62.85%	95	1.03376	98	
8	JULY	744	56,690	79	72.94%	108	1.03997	112	55.37%	143	66.98%	118	1.03320	122	
9	AUGUST	744	51,897	69	66.10%	104	1.04101	108	53.13%	130	63.64%	108	1.03406	112	
10	SEPTEMBER	720	43,033	60	69.54%	86	1.03917	89	51.69%	116	62.16%	97	1.03254	100	
11	OCTOBER	744	31,929	43	72.80%	59	1.03739	61	49.64%	87	63.72%	67	1.03107	69	
12	NOVEMBER	720	31,634	44	78.32%	56	1.03721	58	52.58%	84	74.68%	59	1.03092	61	
13	DECEMBER	744	50,847	68	79.40%	86	1.03727	89	54.16%	126	72.55%	94	1.03097	97	
14		8,760	503,047			949		985		1,312		1,018		1,050	

(a) Source: WPFR-16(7)(v), Page 51  
 (b) Source: WPFR-16(7)(v), Page 41  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DS - DISTRIBUTION LARGE - INTERDEPARTMENTAL - SECONDARY VOLTAGE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	133,321	179	77.13%	232	1.03751	241	58.10%	308	74.14%	241	1.03117	249	
3	FEBRUARY	672	59,985	89	79.24%	112	1.03807	116	57.05%	156	75.01%	119	1.03163	123	
4	MARCH	744	53,618	72	86.39%	83	1.03727	86	47.76%	151	75.76%	95	1.03097	98	
5	APRIL	720	47,250	66	65.17%	101	1.03715	105	49.38%	134	64.89%	102	1.03087	105	
6	MAY	744	41,223	55	83.56%	87	1.03923	90	45.78%	120	57.94%	95	1.03259	98	
7	JUNE	720	37,365	52	64.88%	80	1.04064	83	52.23%	100	62.85%	83	1.03376	86	
8	JULY	744	43,735	59	72.94%	81	1.03997	84	55.37%	107	66.98%	88	1.03320	91	
9	AUGUST	744	45,145	61	66.10%	92	1.04101	96	53.13%	115	63.64%	96	1.03406	99	
10	SEPTEMBER	720	46,856	65	69.54%	93	1.03917	97	51.69%	126	62.16%	105	1.03254	108	
11	OCTOBER	744	51,286	69	72.80%	95	1.03739	99	49.64%	139	63.72%	108	1.03107	111	
12	NOVEMBER	720	39,627	55	78.32%	70	1.03721	73	52.58%	105	74.68%	74	1.03092	76	
13	DECEMBER	744	101,468	136	79.40%	171	1.03727	177	54.16%	251	72.55%	187	1.03097	193	
14		8,760	700,879			1,297		1,347		1,812		1,393		1,437	

(a) Source: WPFR-16(7)(v), Page 51  
 (b) Source: WPFR-16(7)(v), Page 41  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO. 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DS - DISTRIBUTION - SMALL/MEDIUM - SECONDARY VOLTAGE (NO RTP)

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	89,125,284	119,792	77.13%	155,319	1.03751	161,145	58.10%	206,179	74.14%	161,574	1.03117	166,610	
3	FEBRUARY	672	82,745,793	123,134	79.24%	155,385	1.03807	161,301	57.05%	215,818	75.01%	164,166	1.03163	169,359	
4	MARCH	744	78,993,493	106,174	86.39%	122,896	1.03727	127,476	47.76%	222,293	75.76%	140,140	1.03097	144,480	
5	APRIL	720	75,520,147	106,278	65.17%	163,089	1.03715	169,148	49.38%	215,218	64.89%	163,781	1.03087	168,837	
6	MAY	744	76,021,002	102,179	63.55%	160,770	1.03923	167,077	45.78%	223,198	57.94%	176,365	1.03259	182,113	
7	JUNE	720	91,422,871	126,976	64.88%	195,724	1.04064	203,678	52.23%	243,120	62.85%	202,021	1.03376	208,841	
8	JULY	744	102,097,321	137,228	72.94%	188,138	1.03997	195,658	55.37%	247,857	66.98%	204,871	1.03320	211,673	
9	AUGUST	744	102,599,663	137,903	66.10%	208,633	1.04101	217,189	53.13%	259,549	63.64%	216,690	1.03406	224,070	
10	SEPTEMBER	720	103,531,484	143,794	69.54%	206,787	1.03917	214,887	51.69%	278,187	62.16%	231,313	1.03254	238,840	
11	OCTOBER	744	85,832,436	115,366	72.80%	158,473	1.03739	164,398	49.64%	232,414	63.72%	181,045	1.03107	186,670	
12	NOVEMBER	720	77,400,404	107,501	78.32%	137,254	1.03721	142,361	52.58%	204,461	74.68%	143,944	1.03092	148,395	
13	DECEMBER	744	87,284,736	117,318	79.40%	147,761	1.03727	153,268	54.16%	216,602	72.55%	161,715	1.03097	166,723	
14		8,760	1,053,574,534			2,000,229		2,077,586		2,764,896		2,147,625		2,216,611	

(a) Source: WPFR-16(7)(v), Page 51  
 (b) Source: WPFR-16(7)(v), Page 40  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DP - DISTRIBUTION - LARGE - PRIMARY VOLTAGE - EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND			NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	937,480	1,260	91.65%	1,375	1.03751	1,427	68.48%	1,840	82.05%	1,536	1.03117	1,584
3	FEBRUARY	672	882,733	1,314	96.67%	1,359	1.03807	1,411	66.82%	1,966	85.36%	1,539	1.03163	1,588
4	MARCH	744	696,501	936	90.13%	1,039	1.03727	1,078	62.87%	1,489	80.80%	1,158	1.03097	1,194
5	APRIL	720	1,509,876	2,097	110.31%	1,901	1.03715	1,972	70.38%	2,980	83.01%	2,526	1.03087	2,604
6	MAY	744	1,408,543	1,893	89.00%	2,127	1.03923	2,210	67.53%	2,803	79.53%	2,380	1.03259	2,458
7	JUNE	720	779,160	1,082	80.92%	1,337	1.04054	1,391	67.56%	1,601	79.77%	1,356	1.03376	1,402
8	JULY	744	1,197,359	1,609	73.59%	2,186	1.03997	2,273	65.42%	2,459	73.59%	2,186	1.03320	2,259
9	AUGUST	744	1,197,385	1,609	76.67%	2,099	1.04101	2,185	65.42%	2,460	75.81%	2,123	1.03406	2,195
10	SEPTEMBER	720	999,916	1,389	77.85%	1,784	1.03917	1,854	62.86%	2,209	77.00%	1,804	1.03254	1,863
11	OCTOBER	744	900,109	1,210	83.40%	1,451	1.03739	1,505	59.03%	2,050	74.01%	1,635	1.03107	1,696
12	NOVEMBER	720	849,434	1,180	96.27%	1,226	1.03721	1,272	64.95%	1,817	80.99%	1,457	1.03092	1,502
13	DECEMBER	744	920,725	1,238	85.64%	1,446	1.03727	1,500	61.91%	2,000	79.88%	1,550	1.03097	1,598
14		8,760	12,279,221			19,330		20,078		25,674		21,250		21,933

(a) Source: WPFR-16(7)(v), Page 51  
 (b) Source: WPFR-16(7)(v), Page 42  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DP - DISTRIBUTION - LARGE - PRIMARY VOLTAGE - RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND			NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	-	-	91.65%	-	1.03751	-	68.48%	-	82.05%	-	1.03117	-
3	FEBRUARY	872	-	-	96.67%	-	1.03807	-	66.82%	-	85.36%	-	1.03163	-
4	MARCH	744	-	-	90.13%	-	1.03727	-	62.87%	-	80.80%	-	1.03097	-
5	APRIL	720	-	-	110.31%	-	1.03715	-	70.38%	-	83.01%	-	1.03087	-
6	MAY	744	-	-	89.00%	-	1.03923	-	67.53%	-	79.53%	-	1.03259	-
7	JUNE	720	-	-	80.92%	-	1.04064	-	67.56%	-	79.77%	-	1.03376	-
8	JULY	744	-	-	73.59%	-	1.03997	-	65.42%	-	73.59%	-	1.03320	-
9	AUGUST	744	-	-	76.67%	-	1.04101	-	65.42%	-	75.81%	-	1.03406	-
10	SEPTEMBER	720	-	-	77.85%	-	1.03917	-	62.88%	-	77.00%	-	1.03254	-
11	OCTOBER	744	-	-	83.40%	-	1.03739	-	59.03%	-	74.01%	-	1.03107	-
12	NOVEMBER	720	-	-	96.27%	-	1.03721	-	64.95%	-	80.59%	-	1.03092	-
13	DECEMBER	744	-	-	85.64%	-	1.03727	-	61.91%	-	79.88%	-	1.03097	-
14		8,760	-	-										

(a) No KWH value for this class  
 (b) Source: WPFR-16(7)(v), Page 42.  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: TT - TOTAL TRANSMISSION EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND	
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)
1										
2	JANUARY	744	13,073,915	17,572	92.17%	19,064	1.00615	19,181	62.97%	27,906
3	FEBRUARY	672	13,221,310	19,675	99.27%	19,819	1.00624	19,943	69.71%	28,223
4	MARCH	744	15,792,218	21,226	97.17%	21,844	1.00611	21,977	69.59%	30,502
5	APRIL	720	15,943,594	22,144	98.46%	22,490	1.00609	22,627	66.07%	33,514
6	MAY	744	14,891,189	20,015	90.83%	22,035	1.00643	22,177	63.36%	31,591
7	JUNE	720	15,871,628	22,044	88.53%	24,901	1.00666	25,067	69.03%	31,933
8	JULY	744	14,994,909	20,154	96.83%	20,813	1.00655	20,949	68.19%	29,557
9	AUGUST	744	15,081,144	20,270	87.48%	23,172	1.00672	23,328	68.58%	29,555
10	SEPTEMBER	720	14,956,728	20,773	88.67%	23,429	1.00642	23,579	65.62%	31,656
11	OCTOBER	744	13,440,871	18,066	92.37%	19,558	1.00613	19,678	66.54%	27,152
12	NOVEMBER	720	14,929,295	20,735	90.83%	22,828	1.00610	22,967	66.44%	31,207
13	DECEMBER	744	14,292,551	19,210	105.44%	18,219	1.00611	18,330	62.42%	30,775
14		8,760	176,489,352			258,172		259,803		363,571

(a) Source: WPFR-16(7)(v), Page 51

(b) Source: WPFR-16(7)(v), Page 46

(c) Source: WPFR-16(7)(v), Page 33, Col 3 (Loss % + 1)

(d) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: TT - TRANSMISSION RTP - INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND	
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)
1										
2	JANUARY	744	797,479	1,072	92.17%	1,163	1.00615	1,170	62.97%	1,702
3	FEBRUARY	672	766,978	1,141	99.27%	1,149	1.00624	1,156	69.71%	1,637
4	MARCH	744	542,867	730	97.17%	751	1.00611	756	69.59%	1,049
5	APRIL	720	456,967	635	98.46%	645	1.00609	649	66.07%	961
6	MAY	744	837,442	1,126	90.83%	1,240	1.00643	1,248	63.36%	1,777
7	JUNE	720	1,157,458	1,608	88.53%	1,816	1.00666	1,828	69.03%	2,329
8	JULY	744	1,324,320	1,780	96.83%	1,838	1.00655	1,850	68.19%	2,610
9	AUGUST	744	1,468,498	1,974	87.48%	2,257	1.00672	2,272	68.58%	2,878
10	SEPTEMBER	720	1,558,763	2,165	88.67%	2,442	1.00642	2,458	65.62%	3,299
11	OCTOBER	744	1,335,915	1,796	92.37%	1,944	1.00613	1,956	66.54%	2,699
12	NOVEMBER	720	829,138	1,152	90.83%	1,268	1.00610	1,276	66.44%	1,734
13	DECEMBER	744	744,596	1,001	105.44%	949	1.00611	955	62.42%	1,604
14		8,760	11,820,421			17,462		17,574		24,279

(a) Source: WPPFR-16(7)(v), Page 51  
 (b) Source: WPPFR-16(7)(v), Page 46  
 (c) Source: WPPFR-16(7)(v) Page 33, Col 3 (Loss % + 1)  
 (d) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: LIGHTING

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	BURNING HOURS (3)	AVERAGE HRLY KW (2) / (3) (4)	CP KW DMD. AT DELIVERY (5)	TRANS & DIST LOSS FACTOR TO GEN (b) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	("NCP") DEMAND	DIVERSIFIED PEAK DEMAND		
									NON-COIN KW DMD. AT DELIVERY (4) (8)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (4) (9)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (10)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (11)
1												
2	JANUARY	744	1,541,942	432	3,569	3,569	1.03751	3,703	3,569	3,569	1.03117	3,680
3	FEBRUARY	672	1,496,493	362	4,134	4,134	1.03807	4,291	4,134	4,134	1.03163	4,265
4	MARCH	744	1,547,695	363	4,264	4,264	1.03727	4,423	4,264	4,264	1.03097	4,396
5	APRIL	720	1,458,328	313	4,659	4,659	1.03715	4,832	4,659	4,659	1.03087	4,803
6	MAY	744	1,447,896	287	5,045	5,045	1.03923	5,243	5,045	5,045	1.03259	5,209
7	JUNE	720	1,453,539	259	5,612	5,612	1.04064	5,840	5,612	5,612	1.03376	5,801
8	JULY	744	1,479,782	275	5,381	5,381	1.03997	5,596	5,381	5,381	1.03320	5,560
9	AUGUST	744	1,469,584	305	4,818	4,818	1.04101	5,016	4,818	4,818	1.03406	4,982
10	SEPTEMBER	720	1,469,160	333	4,412	4,412	1.03917	4,585	4,412	4,412	1.03254	4,556
11	OCTOBER	744	1,466,896	384	3,820	3,820	1.03739	3,963	3,820	3,820	1.03107	3,939
12	NOVEMBER	720	1,503,653	406	3,704	3,704	1.03721	3,842	3,704	3,704	1.03092	3,819
13	DECEMBER	744	1,501,422	441	3,405	3,405	1.03727	3,532	3,405	3,405	1.03097	3,510
14		<u>8,760</u>	<u>17,836,390</u>			<u>52,823</u>		<u>54,866</u>	<u>52,823</u>	<u>52,823</u>		<u>54,520</u>

(a) Source: WPFR-16(7)(v), Page 50. Street Lighting Coin Peak KW Demand only if: Approx. Sunset > System Peak > Approx. Sunrise  
 (b) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (c) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (d) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DT - PRIMARY TOTAL EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND					
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)		
1																
2	JANUARY	744	40,325,133	54,200	94.41%	57,410	1.03751	59,563	73.53%	73,713	88.11%	81,517	1.03117	83,434		
3	FEBRUARY	672	34,059,292	50,683	92.97%	54,518	1.03807	56,594	74.19%	68,316	89.35%	56,726	1.03163	58,520		
4	MARCH	744	40,190,039	54,019	111.82%	48,395	1.03727	50,199	70.89%	76,196	86.02%	62,800	1.03097	64,745		
5	APRIL	720	40,648,119	56,456	82.42%	68,500	1.03715	71,045	69.11%	81,666	80.61%	70,037	1.03087	72,199		
6	MAY	744	38,792,796	52,141	87.87%	59,476	1.03923	61,809	67.69%	77,030	80.62%	64,672	1.03259	66,780		
7	JUNE	720	39,566,447	54,953	91.13%	60,303	1.04064	62,754	70.53%	77,914	84.74%	64,850	1.03378	67,039		
8	JULY	744	45,965,009	61,781	94.95%	65,070	1.03997	67,671	70.94%	87,085	86.57%	71,362	1.03320	73,731		
9	AUGUST	744	45,557,436	61,233	88.17%	69,445	1.04101	72,293	72.57%	84,377	85.93%	71,260	1.03406	73,687		
10	SEPTEMBER	720	46,272,924	64,268	87.28%	73,637	1.03917	76,521	70.42%	91,259	81.65%	78,711	1.03254	81,272		
11	OCTOBER	744	41,653,940	55,986	89.41%	62,614	1.03739	64,955	69.74%	80,260	81.25%	68,908	1.03107	71,049		
12	NOVEMBER	720	38,269,188	53,175	88.60%	60,016	1.03721	62,249	70.73%	75,182	83.19%	63,921	1.03092	65,897		
13	DECEMBER	744	41,973,447	56,416	95.46%	59,097	1.03727	61,300	69.77%	80,861	83.92%	67,223	1.03097	69,305		
14		8,760	493,290,770			738,481		766,953		953,899		801,987		827,658		

(a) Source: WPFR-16(7)(v), Page 51  
 (b) Source: WPFR-16(7)(v), Page 44  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022.

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DT - PRIMARY RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND						
					COIN PEAK LOAD (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)			
1																	
2	JANUARY	744	0	-	94.41%	-	1.03751	-	73.53%	-	88.11%	-	1.03117	-			
3	FEBRUARY	672	0	-	92.97%	-	1.03807	-	74.18%	-	89.35%	-	1.03163	-			
4	MARCH	744	0	-	111.62%	-	1.03727	-	70.88%	-	86.02%	-	1.03097	-			
5	APRIL	720	0	-	82.42%	-	1.03715	-	69.11%	-	80.61%	-	1.03087	-			
6	MAY	744	0	-	87.67%	-	1.03923	-	67.69%	-	80.62%	-	1.03259	-			
7	JUNE	720	0	-	91.13%	-	1.04064	-	70.53%	-	84.74%	-	1.03376	-			
8	JULY	744	0	-	94.95%	-	1.03997	-	70.94%	-	86.57%	-	1.03320	-			
9	AUGUST	744	0	-	88.17%	-	1.04101	-	72.57%	-	85.93%	-	1.03406	-			
10	SEPTEMBER	720	0	-	87.28%	-	1.03917	-	70.42%	-	81.65%	-	1.03254	-			
11	OCTOBER	744	0	-	89.41%	-	1.03739	-	69.74%	-	81.25%	-	1.03107	-			
12	NOVEMBER	720	0	-	88.60%	-	1.03721	-	70.73%	-	83.19%	-	1.03092	-			
13	DECEMBER	744	0	-	95.46%	-	1.03727	-	69.77%	-	83.92%	-	1.03097	-			
14		8,760															

(a) No KWH value for this class  
 (b) Source: WPFR-16(7)(v), Page 44  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: TOTAL DT - SECONDARY EXCL. RTP INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2)/(1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3)/(4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5)*(6) (7)	NON-COIN. CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN. KW DMD. AT DELIVERY (3)/(8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3)/(10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION ((11)*(12)) (13)
1														
2	JANUARY	744	47,431,429	63,752	85.45%	74,605	1.03751	77,403	70.85%	89,984	84.05%	75,853	1.03117	78,217
3	FEBRUARY	672	42,810,809	63,707	88.42%	72,047	1.03807	74,790	71.33%	89,309	84.23%	75,633	1.03163	78,025
4	MARCH	744	45,530,659	61,197	110.87%	55,298	1.03727	57,357	70.40%	86,928	83.20%	73,555	1.03097	75,833
5	APRIL	720	49,770,762	69,126	77.42%	89,291	1.03715	92,608	68.68%	100,650	77.10%	89,659	1.03087	92,427
6	MAY	744	48,133,713	64,696	76.79%	84,249	1.03923	87,554	64.24%	100,712	72.75%	88,923	1.03259	91,821
7	JUNE	720	53,858,821	74,804	83.09%	90,027	1.04064	93,686	70.38%	106,280	81.70%	91,555	1.03376	94,646
8	JULY	744	54,270,086	72,944	88.18%	82,723	1.03997	86,029	69.80%	104,503	79.62%	91,613	1.03320	94,655
9	AUGUST	744	53,430,549	71,815	83.97%	85,521	1.04101	89,028	69.10%	103,931	79.27%	90,590	1.03406	93,675
10	SEPTEMBER	720	56,958,290	79,109	81.98%	96,498	1.03917	100,278	70.14%	112,784	77.43%	102,172	1.03254	105,497
11	OCTOBER	744	50,517,490	67,900	84.08%	80,759	1.03739	83,779	68.41%	99,260	78.18%	86,850	1.03107	89,548
12	NOVEMBER	720	46,200,324	64,167	86.32%	74,338	1.03721	77,104	69.75%	91,991	81.45%	78,784	1.03092	81,220
13	DECEMBER	744	49,874,011	67,035	85.93%	78,013	1.03727	80,921	68.29%	98,158	80.91%	82,850	1.03097	85,416
14		8,760	598,786,943			963,367		1,000,537		1,184,488		1,026,037		1,060,980

- (a) Source: WPFR-16(7)(v), Page 51
- (b) Source: WPFR-16(7)(v), Page 43
- (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)
- (d) Source: WPFR-16(7)(v) Page 33, Col 2 (Loss % + 1)
- (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: DT SECONDARY - RTP - INCREMENTAL

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN. KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	155,164	209	85.45%	245	1.03751	254	70.85%	295	84.05%	249	1.03117	257
3	FEBRUARY	672	29,245	44	88.42%	50	1.03807	52	71.33%	62	84.23%	52	1.03163	54
4	MARCH	744	20,649	28	110.67%	25	1.03727	26	70.40%	40	83.20%	34	1.03097	35
5	APRIL	720	(534,096)	(742)	77.42%	(958)	1.03715	(994)	68.66%	(1,080)	77.10%	(982)	1.03087	(992)
6	MAY	744	45,807	62	76.79%	81	1.03923	84	84.24%	97	72.75%	85	1.03259	88
7	JUNE	720	28,167	39	83.09%	47	1.04064	49	70.38%	55	81.70%	48	1.03376	50
8	JULY	744	73,602	99	88.18%	112	1.03967	116	69.80%	142	79.62%	124	1.03320	128
9	AUGUST	744	103,205	139	83.97%	166	1.04101	173	69.10%	201	79.27%	175	1.03406	181
10	SEPTEMBER	720	84,692	118	81.98%	144	1.03917	150	70.14%	168	77.43%	152	1.03254	157
11	OCTOBER	744	257,480	346	84.08%	412	1.03739	427	68.41%	506	78.18%	443	1.03107	457
12	NOVEMBER	720	232,269	323	86.32%	374	1.03721	388	69.75%	463	81.45%	397	1.03092	409
13	DECEMBER	744	203,042	273	85.93%	318	1.03727	330	68.29%	400	80.91%	337	1.03097	347
14		8,760	699,226			1,016		1,055		1,349		1,134		1,171

(a) Source: WPFR-16(7)(v), Page 51

(b) Source: WPFR-16(7)(v), Page 43

(c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)

(d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)

(e) Source: Form 1, Page 401b, Col (f)

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: OTHER - (e)

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS TO GEN (c) (6)	CP KW DMD AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS TRANSMISSION FACTOR TO (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	0	0	77.13%	-	1.03751	-	58.10%	-	74.14%	0	1.03117	0	0
3	FEBRUARY	672	0	0	79.24%	-	1.03807	-	57.05%	-	75.01%	0	1.03163	0	0
4	MARCH	744	0	0	88.39%	-	1.03727	-	47.76%	-	75.76%	0	1.03097	0	0
5	APRIL	720	14,280	20	65.17%	31	1.03715	32	49.38%	41	64.89%	31	1.03087	32	32
6	MAY	744	9,720	13	63.56%	20	1.03923	21	45.78%	28	57.94%	22	1.03259	23	23
7	JUNE	720	8,040	11	64.88%	17	1.04064	18	52.23%	21	62.85%	18	1.03376	19	19
8	JULY	744	6,840	9	72.94%	12	1.03997	12	55.37%	18	66.98%	13	1.03320	13	13
9	AUGUST	744	9,800	13	66.10%	20	1.04101	21	53.13%	24	63.64%	20	1.03406	21	21
10	SEPTEMBER	720	6,840	10	69.54%	14	1.03917	15	51.69%	19	62.16%	16	1.03254	17	17
11	OCTOBER	744	2,400	3	72.80%	4	1.03739	4	49.64%	6	63.72%	5	1.03107	5	5
12	NOVEMBER	720	0	0	78.32%	-	1.03721	-	52.58%	-	74.68%	0	1.03092	0	0
13	DECEMBER	744	0	0	79.40%	-	1.03727	-	54.16%	-	72.55%	0	1.03097	0	0
14		<u>8,760</u>	<u>57,720</u>			<u>118</u>		<u>123</u>		<u>155</u>		<u>125</u>		<u>130</u>	
15															

(a) Source: WPFR-16(7)(v), Page 51  
 (b) Source: WPFR-16(7)(v), Page 40 Uses DS- Small/Med Load Factors  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v) Page 33, Col 2 (Loss % + 1)  
 (e) Flood Pumping  
 (f) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: GS-FL - GENERAL SERVICE RATE FOR SMALL FIXED LOADS

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND				
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)	
1															
2	JANUARY	744	520,096	699	85.45%	818	1.03751	849	70.85%	987	84.05%	832	1.03117	858	
3	FEBRUARY	672	520,090	774	88.42%	875	1.03807	908	71.33%	1,085	84.23%	919	1.03163	948	
4	MARCH	744	518,168	696	110.67%	629	1.03727	652	70.40%	989	83.20%	837	1.03097	863	
5	APRIL	720	521,206	724	77.42%	935	1.03715	970	68.68%	1,054	77.10%	939	1.03087	968	
6	MAY	744	521,206	701	76.79%	913	1.03923	949	64.24%	1,091	72.75%	964	1.03259	995	
7	JUNE	720	521,206	724	83.09%	871	1.04064	906	70.38%	1,029	81.70%	886	1.03376	916	
8	JULY	744	521,206	701	88.18%	795	1.03997	827	69.80%	1,004	79.62%	880	1.03320	909	
9	AUGUST	744	520,686	700	83.97%	834	1.04101	868	69.10%	1,013	79.27%	883	1.03406	913	
10	SEPTEMBER	720	520,562	723	81.98%	882	1.03917	917	70.14%	1,031	77.43%	934	1.03254	964	
11	OCTOBER	744	521,154	700	84.08%	833	1.03739	864	68.41%	1,023	78.18%	895	1.03107	923	
12	NOVEMBER	720	521,048	724	86.32%	839	1.03721	870	69.75%	1,038	81.45%	889	1.03092	916	
13	DECEMBER	744	520,096	699	85.93%	813	1.03727	843	68.29%	1,024	80.91%	864	1.03097	891	
14		<u>8,760</u>	<u>6,246,724</u>			<u>10,037</u>		<u>10,423</u>		<u>12,368</u>		<u>10,722</u>		<u>11,064</u>	

(a) Source: WPFR-16(7)(v), Page 51

(b) Source: WPFR-16(7)(v), Page 43

(c) Source: WPFR-16(7)(v) Page 33, Col 5 (Loss % + 1)

(d) Source: WPFR-16(7)(v) Page 33, Col 4 (Loss % + 1)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: EH - OPTIONAL RATE FOR ELECTRIC SPACE HEATING

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	2,587,789	3,478	51.85%	6,708	1.03751	6,960	44.90%	7,746	51.54%	6,748	1.03117	6,958
3	FEBRUARY	672	2,502,634	3,724	51.88%	7,178	1.03807	7,451	42.88%	8,685	48.61%	7,661	1.03163	7,903
4	MARCH	744	2,240,940	3,012	88.14%	3,417	1.03727	3,544	36.32%	8,292	46.02%	6,545	1.03097	6,748
5	APRIL	720	1,720,404	2,389	61.85%	3,862	1.03715	4,005	38.53%	6,200	40.86%	5,846	1.03087	6,026
6	MAY	744	1,639,896	2,204	66.15%	3,332	1.03923	3,463	39.22%	5,619	42.95%	5,132	1.03259	5,299
7	JUNE	720	58,346	81										
8	JULY	744	(34,274)	(46)										
9	AUGUST	744	12,269	16										
10	SEPTEMBER	720	12,022	17										
11	OCTOBER	744	1,745,677	2,346	92.70%	2,531	1.03739	2,626	37.28%	6,293	47.17%	4,973	1.03107	5,128
12	NOVEMBER	720	1,739,563	2,416	48.35%	4,996	1.03721	5,182	38.42%	6,289	44.53%	5,426	1.03092	5,594
13	DECEMBER	744	2,266,999	3,047	73.52%	4,145	1.03727	4,299	37.22%	8,186	45.49%	6,699	1.03097	6,906
14		<u>8,760</u>	<u>16,492,265</u>			<u>36,169</u>		<u>37,530</u>		<u>57,310</u>		<u>49,030</u>		<u>50,562</u>

(a) Source: WPFR-16(7)(v), Page 51  
 (b) Source: WPFR-16(7)(v), Page 45  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS  
 RATE GROUP: SP - SEASONAL SPORTS SERVICE

LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
					COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11) * (12) (13)
1														
2	JANUARY	744	4,423	6	77.13%	8	1.03751	8	58.10%	10	74.14%	8	1.03117	8
3	FEBRUARY	672	2,548	4	79.24%	5	1.03807	5	57.05%	7	75.01%	5	1.03163	5
4	MARCH	744	8,367	11	86.39%	13	1.03727	13	47.76%	23	75.76%	15	1.03097	15
5	APRIL	720	12,077	17	65.17%	26	1.03715	27	49.38%	34	64.89%	26	1.03087	27
6	MAY	744	10,329	14	63.56%	22	1.03923	23	45.78%	31	57.94%	24	1.03259	25
7	JUNE	720	13,738	19	64.88%	29	1.04064	30	52.23%	36	62.85%	30	1.03376	31
8	JULY	744	17,745	24	72.94%	33	1.03997	34	55.37%	43	66.98%	36	1.03320	37
9	AUGUST	744	16,347	22	66.10%	33	1.04101	34	53.13%	41	63.64%	35	1.03406	36
10	SEPTEMBER	720	19,552	27	69.64%	39	1.03917	41	51.69%	52	62.16%	43	1.03254	44
11	OCTOBER	744	20,191	27	72.80%	37	1.03739	38	49.64%	54	63.72%	42	1.03107	43
12	NOVEMBER	720	18,464	26	78.32%	33	1.03721	34	52.58%	49	74.68%	35	1.03092	36
13	DECEMBER	744	12,925	17	79.40%	21	1.03727	22	54.16%	31	72.55%	23	1.03097	24
14		<u>8,760</u>	<u>156,706</u>			<u>299</u>		<u>309</u>		<u>411</u>		<u>322</u>		<u>331</u>

(a) Source: WPFR-16(7)(v), Page 51  
 (b) Source: WPFR-15(7)(v), Page 40  
 (c) Source: WPFR-16(7)(v), Page 33, Col 5 (Loss % + 1)  
 (d) Source: WPFR-16(7)(v), Page 33, Col 2 (Loss % + 1)  
 (e) Source: Form 1, Page 401b, Col (f)

DEVELOPMENT OF DISTRIBUTION MONTHLY LOSS RATIOS

LINE NO.	MONTH	SYSTEM PEAK KW (d) (1)	TRANSMISSION LOSSES		DISTRIBUTION LOSSES	
			TO SOURCE (b)	% OF PEAK MONTH (c)	TO TRANS (a)	TO SOURCE ((2)+(2x3))+ (3) (5)
1		(1)	(2)	(3)	(4)	(5)
2						
3	Jan	608,000	0.615%	93.893%	3.117%	3.751%
4	Feb	654,000	0.624%	95.267%	3.163%	3.807%
5	Mar	581,000	0.611%	93.282%	3.097%	3.727%
6	Apr	548,000	0.609%	92.977%	3.087%	3.715%
7	May	727,000	0.643%	98.168%	3.259%	3.923%
8	Jun	799,000	0.666%	101.679%	3.376%	4.064%
9	Jul	766,000	0.655%	100.000%	3.320%	3.997%
10	Aug	814,000	0.672%	102.595%	3.406%	4.101%
11	Sep	722,000	0.642%	98.015%	3.254%	3.917%
12	Oct	596,000	0.613%	93.588%	3.107%	3.739%
13	Nov	568,000	0.610%	93.130%	3.092%	3.721%
14	Dec	579,000	0.611%	93.282%	3.097%	3.727%
15		<u>7,962,000</u>				
16						
17	<b>Peak Month:</b>	Aug				
18	Aug	814,000	0.655%		3.320%	3.997%

- (a) The peak month Distribution KW Loss Factor is computed on WPFR-16(7)(v), page 35; losses for the other months are derived by multiplying this peak month loss factor by percentages in Col(4).
- (b) The peak month Transmission KW Loss Factor is computed on WPFR-16(7)(v), page 35; losses for the other months are derived by taking page 34, Col (6) less 1.
- (c) Percentages of monthly losses to peak month transmission loss.
- (d) Source: Form 1, Page 401b, Col (d).

DEVELOPMENT OF TRANSMISSION MONTHLY LOSS RATIOS

LINE NO.	MONTH	SYSTEM PEAK KW	KW SQUARED RATIO(a)	TRANS. LOSSES(b)	TRANS. PORTION CO. USE KW(c)	TOTAL AVAIL. KW FOR FIRM DELIVERY (1)-(3)-(4)	TRANS. MONTHLY LOSSES & CO. USE (1) / (5)
		(1)	(2)	(3)	(4)	(5)	(6)
1							
2							
3	Jan.	608,000	0.557902553	3,712	5	604,283	1.006151091
4	Feb	654,000	0.645515518	4,051	5	649,944	1.006240538
5	Mar	581,000	0.509452215	3,525	5	577,470	1.006112872
6	Apr	548,000	0.453223382	3,307	9	544,684	1.006087934
7	May	727,000	0.797664037	4,640	6	722,354	1.006431750
8	Jun	799,000	0.963484537	5,282	6	793,712	1.006662366
9	Jul	766,000	0.885541114	4,980	6	761,014	1.006551785
10	Aug	814,000	1.000000000	5,423	7	808,570	1.006715560
11	Sep	722,000	0.786729772	4,598	7	717,395	1.006419058
12	Oct	596,000	0.536097411	3,628	6	592,366	1.006134721
13	Nov	568,000	0.486909067	3,437	5	564,558	1.006096805
14	Dec	579,000	0.505950836	3,511	5	575,484	1.006109640
15		<u>7,962,000</u>		<u>50,094</u>	<u>72</u>	<u>7,911,834</u>	
16							
17							
18	Peak Month:	Aug					
19	Aug	814,000					
20							
21							
22	Transmission "Variable" Losses:			3,870	(d)		
23	Transmission "Fixed" Losses:			1,553	(d)		
24	Total			5,423			

- (a) The square of the current month Kw divided by the square of the peak month Kw.
- (b) Losses computed by applying ratios of demands squared (Col 2) times the "variable" losses and adding the "fixed" losses.
- (c) Source: WPFR-16(7)(v) Page 37
- (d) Source: Transmission Planning

DEVELOPMENT OF FACTORS FOR KW DEMAND LOSSES & COMPANY USE

LINE NO.	DESCRIPTION	SOURCE	KW
1	Total Maximum System Demand	WPFR-16(7)(v), Page 33	814,000
2	Less:		
3	Coincident KW Demand (at delivery) for Transmission (Excluding RTP)	WPFR-16(7)(v), Page 22	23,172
4	Coincident KW Demand (at delivery) for Transmission RTP	WPFR-16(7)(v), Page 23	2,257
5	Transmission Demand Losses	Transmission Planning	5,423
6	Distribution Demand Losses	Transmission Planning	30,157
7	Company Use Kw Demand at System Peak	WPFR-16(7)(v), Page 37	144
8	Interdepartmental KW Demand at System Peak	WPFR-16(7)(v), Page 36	92
9	Total Distribution KW Demand		<u>752,755</u>
10			
11			
12			
13	Transmission Demand Losses	Line 5	5,423
14	Transmission Losses - PJM	Line 1 x0%	0
15	Transmission Allocated Company Use	WPFR-16(7)(v), Page 37	7
16	Total Transmission Losses & Company Use		<u>5,430</u>
17			
18	Load on Transmission after Losses and Company Use	Line 1 - Line 16	<u>808,570</u>
19			
20	Transmission Loss Factor (TLF)	Line 16 / Line 18	0.6715560%
21			
22	Load on Transmission	Line 20	808,570
23			
24	Transmission Demand	Line 3 + Line 4	25,429
25	Interdepartmental KW Demand at System Peak	Line 8	92
26	Transmission and Interdepartmental Demand		<u>25,521</u>
27			
28	Distribution Demand Losses	Line 6	30,157
29	Distribution Allocated Company Use	WPFR-16(7)(v), Page 37	137
30	Total Distribution Losses & Company Use		<u>30,294</u>
31			
32	Load on Distribution	Line 22 - L26 - L30	<u>752,755</u>
33			
34	Distribution Loss Factor (DLF)	Line 30 / Line 32	4.02441697%
35			
36			
37	Total Loss Factor	(TLF + (TLF * DLF) + DLF)	4.72299919%

ESTIMATED MONTHLY COINCIDENT KW FOR INTERDEPARTMENTAL SALES

LINE NO.	MONTH	HOURS (1)	INTERDEPT. TOTAL KWH(a) (2)	COINCIDENT PEAK DEMAND		
				AVERAGE HRLY KW (1) / (2) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW/DMD. AT DELIVERY (3) / (4) (5)
1	Jan	744	133,321	179	77.13%	232
2	Feb	672	59,985	89	79.24%	112
3	Mar	744	53,618	72	86.39%	83
4	Apr	720	47,250	66	65.17%	101
5	May	744	41,223	55	63.56%	87
6	Jun	720	37,365	52	64.88%	80
7	Jul	744	43,735	59	72.94%	81
8	Aug	744	45,145	61	66.10%	92
9	Sep	720	46,856	65	69.54%	93
10	Oct	744	51,286	69	72.80%	95
11	Nov	720	39,627	55	78.32%	70
12	Dec	744	101,468	136	79.40%	171
13			700,879	958		1,297

(a) WPFR-16(7)(v) Page 51

(b) WPFR-16(7)(v) Page 41 Uses DS- Large Load Factors

ESTIMATED MONTHLY COINCIDENT KW FOR COMPANY USE

LINE NO.	MONTH	HOURS (1)	CO. USE TOTAL KWH(a) (2)	COINCIDENT PEAK DEMAND			ALLOC ON FIRM SALES (c)	
				AVERAGE HRLY KW (1) / (2) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS. @ 4.7865% (6)	DIST. @ 95.2135% (7)
1	Jan	744	63,208	85	77.13%	110	5	105
2	Feb	672	60,543	90	79.24%	114	5	109
3	Mar	744	66,257	89	86.39%	103	5	98
4	Apr	720	86,567	120	65.17%	184	9	175
5	May	744	63,367	85	63.56%	134	6	128
6	Jun	720	60,903	85	64.88%	131	6	125
7	Jul	744	68,454	92	72.94%	126	6	120
8	Aug	744	70,460	95	66.10%	144	7	137
9	Sep	720	71,851	100	69.54%	144	7	137
10	Oct	744	70,937	95	72.80%	130	6	124
11	Nov	720	59,879	83	78.32%	106	5	101
12	Dec	744	62,113	83	79.40%	105	5	100
13			804,539			1,531	72	1,459

(a) Extracted from Company Monthly Financial Statements.; total agrees to FERC Form1, p.401a, line 26.

(b) WPFR-16(7)(v), Page 41.

(c) WPFR-16(7)(v), Page 38.

DEVELOPMENT OF FACTORS FOR KWH LOSSES & COMPANY USE

LINE NO.	DESCRIPTION	SOURCE	KWH
1	Total kWh Available for Delivery	FERC Form1 p.401a, line 20	4,702,007,000
2	Less: Sales to other Utilities	FERC Form1 p.401a, line 24	553,959,000
3	System Adjustment	N/A	0
4	Total Available for Firm Deliveries	Lines 1 - 2 + 3	<u>4,148,048,000</u>
5			
6	Transmission Losses	Lines 33 + 34	15,746,000
7	Allocated Company Use to Transmission	Line 45	38,509
8	Total Transmission Losses & Company Use	Lines 6 + 7	<u>15,784,509</u>
9			
10	Load on Transmission System after Losses and Company use	Line 4 - Line 8	4,132,263,491
11			
12	Trans Loss Factor (TLF)	Line 8 / Line 10	0.38198216%
13			
14			
15			
16	Total Firm Billed Sales (Billed and Unbilled)	WPFR-16(7)(v), Page 9, col (3)	3,910,169,694
17	Less Transmission Sales (Billed and Unbilled)	WPFR-16(7)(v), Page 9, col (3)	(187,161,104)
18	Total Load on Distribution System	Line 16 + Line 17	<u>3,723,008,590</u>
19			
20	Distribution Losses	Line 35	87,550,000
21	Plus: Allocated Company Use	Line 46	766,030
22	Total Distribution Losses & Company Use	Line 20 + 21	<u>88,316,030</u>
23			
24	Distribution Loss Factor (DLF)	Line 22 / Line 18	2.37216830%
25			
26			
27			
28	Total Loss Factor	(TLF + (TLF * DLF) + DLF)	2.76321172%
29			
30			
31			
32	<u>Additional Detail on Company Losses</u>		
33	Transmission Losses - Duke Energy Kentucky	Transmission Planning	15,746,000
34	Transmission Losses - PJM		0
35	Distribution Losses	Transmission Planning	87,550,000
36	Total Company Losses	Line 33 + 34 + 35	<u>103,296,000</u>
37			
38			
39	<u>Additional Detail on Allocation of Company Use</u>		
40	Firm Transmission Billed Sales	WPFR-16(7)(v), Page 9, col (3)	4.7865% 187,161,104
41	Firm Distribution Billed Sales	WPFR-16(7)(v), Page 9, col (3)	95.2135% 3,723,008,590
42	Total Firm Billed Sales		<u>100.0000% 3,910,169,694</u>
43			
44	Total Company Use	WPFR-16(7)(v), Page 37	<u>804,539</u>
45	Allocated Company Use - Transmission	Line 44 * Line 40	38,509
46	Allocated Company Use - Distribution	Line 44 * Line 41	766,030

MONTHLY STATISTICS  
 RESIDENTIAL - RS RATE GROUP  
 APRIL 2021 THROUGH MARCH 2022

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January		134,850	1,232	6.306	2.405	01/26/22 08:00	2.405	01/26/22 08:00	26.25	68.83	68.83
February		135,005	977	5.982	2.198	02/03/22 19:00	2.067	02/08/22 08:00	24.30	66.11	70.32
March		135,008	795	5.631	1.919	03/12/22 20:00	1.919	03/12/22 20:00	18.98	55.70	55.70
April		133,975	681	5.442	1.625	04/01/21 20:00	1.229	04/28/21 15:00	17.38	58.21	76.93
May		134,092	761	5.608	2.398	05/24/21 18:00	2.353	05/24/21 17:00	18.24	42.64	43.46
June		134,196	1,027	5.754	2.791	06/29/21 17:00	2.701	06/29/21 16:00	24.79	51.09	52.80
July		134,259	1,168	5.756	2.724	07/06/21 18:00	2.694	07/06/21 17:00	27.28	57.66	58.30
August		134,355	1,204	6.023	2.855	08/24/21 18:00	2.766	08/12/21 16:00	26.88	56.70	58.53
September		134,426	878	5.869	2.398	09/14/21 17:00	2.398	09/14/21 17:00	20.77	50.83	50.83
October		134,487	723	5.251	1.972	10/10/21 17:00	1.853	10/11/21 17:00	18.52	49.31	52.49
November		134,601	841	5.595	1.746	11/23/21 08:00	1.746	11/23/21 08:00	20.87	66.85	66.85
December		134,723	912	5.713	1.944	12/07/21 19:00	1.898	12/07/21 18:00	21.46	63.09	64.62

Note: All hours are in EST

MONTHLY STATISTICS  
 DISTRIBUTION SECONDARY - SMALL AND MEDIUM - DS < 500kw RATE GROUP  
 APRIL 2021 THROUGH MARCH 2022

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January		13,569	8,712	20.154	15.796	01/26/22 10:00	15.185	01/26/22 08:00	58.10	74.14	77.13
February		13,554	7,571	19.748	15.015	02/08/22 10:00	14.212	02/08/22 08:00	57.05	75.01	79.24
March		13,547	7,508	21.128	13.318	03/08/22 11:00	11.681	03/12/22 20:00	47.76	75.76	86.39
April		13,574	7,248	20.386	15.504	04/28/21 14:00	15.439	04/28/21 15:00	49.38	64.89	65.17
May		13,599	7,963	23.380	18.470	05/25/21 14:00	16.833	05/24/21 17:00	45.78	57.94	63.56
June		13,663	9,061	24.097	19.995	06/29/21 14:00	19.372	06/29/21 16:00	52.23	62.85	64.88
July		13,677	9,628	23.374	19.320	07/29/21 14:00	17.737	07/06/21 17:00	55.37	66.98	72.94
August		13,688	9,977	25.240	21.063	08/12/21 14:00	20.280	08/12/21 16:00	53.13	63.64	66.10
September		13,702	8,477	22.779	18.952	09/14/21 14:00	16.942	09/14/21 17:00	51.69	62.16	69.54
October		13,641	7,789	21.091	16.422	10/14/21 13:00	14.379	10/11/21 17:00	49.64	63.72	72.80
November		13,618	7,364	19.453	13.707	11/23/21 10:00	13.070	11/23/21 08:00	52.58	74.68	78.32
December		13,592	7,716	19.148	14.293	12/07/21 11:00	13.060	12/07/21 18:00	54.16	72.55	79.40

Note: All hours are in EST

MONTHLY STATISTICS  
 DISTRIBUTION SECONDARY - LARGE - DS >500kw RATE GROUP  
 APRIL 2021 THROUGH MARCH 2022

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January		13,569	8,712	20.154	15.796	01/26/22 10:00	15.185	01/26/22 08:00	58.10	74.14	77.13
February		13,554	7,571	19.748	15.015	02/08/22 10:00	14.212	02/08/22 08:00	57.05	75.01	79.24
March		13,547	7,508	21.128	13.318	03/08/22 11:00	11.681	03/12/22 20:00	47.76	75.76	86.39
April		13,574	7,248	20.386	15.504	04/28/21 14:00	15.439	04/28/21 15:00	49.38	64.89	65.17
May		13,599	7,963	23.380	18.470	05/25/21 14:00	16.833	05/24/21 17:00	45.78	57.94	63.56
June		13,663	9,061	24.097	19.995	06/29/21 14:00	19.372	06/29/21 16:00	52.23	62.85	64.88
July		13,677	9,628	23.374	19.320	07/29/21 14:00	17.737	07/06/21 17:00	55.37	66.98	72.94
August		13,688	9,977	25.240	21.063	08/12/21 14:00	20.280	08/12/21 16:00	53.13	63.64	66.10
September		13,702	8,477	22.779	18.952	09/14/21 14:00	16.942	09/14/21 17:00	51.69	62.16	69.54
October		13,641	7,789	21.091	16.422	10/14/21 13:00	14.379	10/11/21 17:00	49.64	63.72	72.80
November		13,618	7,364	19.453	13.707	11/23/21 10:00	13.070	11/23/21 08:00	52.58	74.68	78.32
December		13,592	7,716	19.148	14.293	12/07/21 11:00	13.060	12/07/21 18:00	54.16	72.55	79.40

Note: All hours are in EST

MONTHLY STATISTICS  
 DISTRIBUTION PRIMARY - DP  
 APRIL 2021 THROUGH MARCH 2022

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	10	10	92,415	181.388	151.388	01/27/22 19:00	135.530	01/26/22 08:00	68.48	82.05	91.65
February	10	10	86,200	191.962	150.270	02/05/22 21:00	132.688	02/08/22 08:00	66.82	85.36	96.67
March	10	10	91,223	195.036	151.744	03/17/22 12:00	136.046	03/12/22 20:00	62.87	80.80	90.13
April	9	9	166,294	328.180	278.220	04/09/21 15:00	209.373	04/28/21 15:00	70.38	83.01	110.31
May	9	9	168,310	334.993	284.456	05/26/21 13:00	254.187	05/24/21 17:00	67.53	79.53	89.00
June	8	8	100,235	206.048	174.510	06/29/21 17:00	172.050	06/29/21 16:00	67.56	79.77	80.92
July	10	10	105,196	216.126	192.126	07/06/21 17:00	192.126	07/06/21 17:00	65.42	73.59	73.59
August	10	10	106,559	218.946	188.934	08/13/21 13:00	186.812	08/12/21 16:00	65.42	75.81	76.67
September	10	10	96,258	212.614	173.636	09/14/21 16:00	171.726	09/14/21 17:00	62.88	77.00	77.85
October	10	10	90,178	205.338	163.776	10/05/21 15:00	145.338	10/11/21 17:00	59.03	74.01	83.40
November	10	10	85,036	181.830	145.832	11/17/21 18:00	122.688	11/23/21 08:00	64.95	80.99	96.27
December	10	10	90,805	197.142	152.792	12/10/21 18:00	142.522	12/07/21 18:00	61.91	79.88	85.64

Note: All hours are in EST

MONTHLY STATISTICS  
 DT - DISTRIBUTION SECONDARY  
 APRIL 2021 THROUGH MARCH 2022

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	119	119	400,902	760.569	641.129	01/21/22 11:00	630.575	01/26/22 08:00	70.85	84.05	85.45
February	119	119	368,328	768.372	650.712	02/22/22 14:00	619.857	02/08/22 08:00	71.33	84.23	88.42
March	119	119	417,643	797.370	674.706	03/23/22 13:00	507.217	03/12/22 20:00	70.40	83.20	110.67
April	113	113	400,981	810.897	722.345	04/28/21 13:00	719.379	04/28/21 15:00	68.68	77.10	77.42
May	115	115	423,186	885.446	768.438	05/24/21 13:00	728.042	05/24/21 17:00	64.24	72.75	76.79
June	119	119	452,690	893.299	776.052	06/28/21 13:00	763.097	06/29/21 16:00	70.38	81.70	83.09
July	118	118	477,688	919.838	799.604	07/29/21 13:00	728.129	07/06/21 17:00	69.80	79.62	88.18
August	119	119	495,669	964.161	840.398	08/24/21 15:00	793.375	08/12/21 16:00	69.10	79.27	83.97
September	118	118	448,116	887.319	803.830	09/14/21 13:00	759.192	09/14/21 17:00	70.14	77.43	81.98
October	118	118	434,218	853.179	746.508	10/06/21 13:00	694.157	10/11/21 17:00	68.41	78.18	84.08
November	119	119	387,917	772.396	661.501	11/08/21 15:00	624.172	11/23/21 08:00	69.75	81.45	86.32
December	119	119	389,964	767.477	647.800	12/02/21 16:00	609.982	12/07/21 18:00	68.29	80.91	85.93

Note: All hours are in EST

MONTHLY STATISTICS  
 DT - PRIMARY  
 APRIL 2021 THROUGH MARCH 2022

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	38	38	1,042,779	1,906.185	1,590.804	01/27/22 02:00	1,484.586	01/26/22 08:00	73.53	88.11	94.41
February	38	38	953,050	1,911.647	1,587.329	02/02/22 16:00	1,525.545	02/08/22 08:00	74.19	89.35	92.97
March	38	38	1,045,783	1,982.696	1,634.100	03/17/22 15:00	1,259.286	03/12/22 20:00	70.89	86.02	111.62
April	39	39	920,600	1,850.008	1,586.185	04/07/21 15:00	1,551.385	04/28/21 15:00	69.11	80.61	82.42
May	39	39	970,215	1,926.535	1,617.443	05/25/21 21:00	1,487.497	05/24/21 17:00	67.69	80.62	87.67
June	40	40	1,062,247	2,091.780	1,741.056	06/28/21 13:00	1,618.965	06/29/21 16:00	70.53	84.74	91.13
July	38	38	1,168,400	2,213.649	1,813.961	07/29/21 11:00	1,654.034	07/06/21 17:00	70.94	86.57	94.95
August	38	38	1,236,295	2,289.762	1,933.780	08/12/21 14:00	1,884.539	08/12/21 16:00	72.57	85.93	88.17
September	38	38	1,122,727	2,214.238	1,909.779	09/15/21 15:00	1,786.656	09/14/21 17:00	70.42	81.65	87.28
October	38	38	1,090,431	2,101.605	1,803.905	10/06/21 15:00	1,639.146	10/11/21 17:00	69.74	81.25	89.41
November	38	38	985,941	1,936.079	1,646.087	11/17/21 15:00	1,545.523	11/23/21 08:00	70.73	83.19	88.60
December	38	38	1,012,775	1,951.085	1,622.019	12/02/21 16:00	1,425.943	12/07/21 18:00	69.77	83.92	95.46

Note: All hours are in EST

MONTHLY STATISTICS  
 OPTIONAL RATE FOR ELECTRIC SPACE HEATING - EH RATE GROUP  
 APRIL 2021 THROUGH MARCH 2022

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	92	92	32,616	97.633	85.056	01/11/22 08:00	84.547	01/26/22 08:00	44.90	51.54	51.85
February	92	92	26,377	91.545	80.753	02/14/22 08:00	75.660	02/08/22 08:00	42.88	48.61	51.88
March	93	93	22,348	82.698	65.268	03/28/22 08:00	34.081	03/12/22 20:00	36.32	46.02	88.14
April	88	88	17,430	62.821	59.243	04/02/21 07:00	39.138	04/28/21 15:00	38.53	40.86	61.85
May	88	88	17,696	60.641	55.384	05/24/21 12:00	35.955	05/24/21 17:00	39.22	42.95	66.15
June	[REDACTED]										
July											
August											
September											
October	92	92	18,556	66.902	52.868	10/06/21 12:00	26.904	10/11/21 17:00	37.28	47.17	92.70
November	92	92	21,627	78.188	67.455	11/29/21 08:00	62.119	11/23/21 08:00	38.42	44.53	48.35
December	92	92	22,322	80.607	65.960	12/09/21 08:00	40.810	12/07/21 18:00	37.22	45.49	73.52

Note: All hours are in EST

MONTHLY STATISTICS  
 TRANSMISSION - TT  
 APRIL 2021 THROUGH MARCH 2022

DATE	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	13	13	1,139,388	2,432.107	1,971.274	01/28/22 15:00	1,661.502	01/26/22 08:00	62.97	77.69	92.17
February	13	13	1,119,757	2,390.280	2,020.283	02/18/22 08:00	1,678.529	02/08/22 08:00	69.71	82.48	99.27
March	13	13	1,257,934	2,429.658	2,020.695	03/07/22 15:00	1,740.009	03/12/22 20:00	69.59	83.67	97.17
April	13	13	1,224,152	2,573.206	2,089.129	04/07/21 07:00	1,726.785	04/28/21 15:00	66.07	81.38	98.46
May	13	13	1,274,074	2,702.865	2,146.932	05/27/21 10:00	1,885.252	05/24/21 17:00	63.36	79.76	90.83
June	13	13	1,273,739	2,562.668	2,110.723	06/15/21 07:00	1,998.363	06/29/21 16:00	69.03	83.81	88.53
July	13	13	1,304,303	2,571.034	2,058.077	07/19/21 12:00	1,810.455	07/06/21 17:00	68.19	85.18	96.83
August	13	13	1,323,049	2,592.849	2,162.631	08/24/21 07:00	2,032.889	08/12/21 16:00	68.58	82.23	87.48
September	13	13	1,166,627	2,469.185	2,077.135	09/20/21 12:00	1,827.449	09/14/21 17:00	65.62	78.01	88.67
October	13	13	1,186,487	2,396.794	1,968.397	10/14/21 08:00	1,726.400	10/11/21 17:00	66.54	81.02	92.37
November	13	13	1,134,165	2,370.754	1,920.154	11/23/21 14:00	1,734.271	11/23/21 08:00	66.44	82.04	90.83
December	13	13	1,111,876	2,394.126	1,911.862	12/18/21 09:00	1,417.369	12/07/21 18:00	62.42	78.17	105.44

Note: All hours are in EST.

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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COST SUPPORT FOR PRIMARY AND SECONDARY LINE ALLOCATION

	Conductors and Devices					
	Overhead (365)	%	Underground (367)	%	Total (a)	%
Secondary	581	29%	162	17%	743	25% (b)
Primary	1,427	71%	781	83%	2,208	75% (b)
Total	2,008	100%	943	100%	2,951	100%

Source: Circuit Miles Report

(a) To Work Paper FR-16(7)(v), Page 7.

COST SUPPORT FOR SERVICE COST WEIGHTING

Size in KVA (1)	SERVICE COST WEIGHTING					
	Overhead		Underground (c)		Weighted Service Cost (d) (6)	Weighting Factor (f) (7)
	Cost (a) (2)	Service Weighting (3)	Cost (a) (4)	Service Weighting (5)		
25	2,380	90.89%	3,552	9.11%	2,487	1
50	2,688	90.89%	4,504	9.11%	2,853	1
100	4,622	90.89%	4,538	9.11%	4,614	2
150 (e)	8,051	90.89%	12,916	9.11%	8,495	3
300 (e)	13,584	90.89%	14,599	9.11%	13,676	5

Services	Net Plant (b)	Percent
Overhead	\$ 28,835,299	90.89%
Underground	2,890,636	9.11%
Total	31,725,935	100.00%

- Sources: (a) Engineering Standards & Support  
 (b) Fixed Asset Accounting - Account 369  
 (c) Customers own underground service except for some underground services in Park Hill in Covington,  
 (d) Column (2) \* column (3) + column (4) \* column (5).  
 (e) Services for KVA sizes 150 and 300 are based on average of costs for 120/208 and 277/480 voltage  
 (f) Weighting Factor Calculation:  $\frac{\text{Weighted Service Cost by transformer size}}{\text{Weighted Service Cost of lowest transformer size (25 kva)}}$

LIGHTING

Month	Peak		LT KWH	BURN HOURS (a)	APPROX. SUNSET(b)	APPROX. SUNRISE (b)	+ 30 minutes Light on at:	- 30 minutes Lights off at:	LIGHT ON AT PEAK
	Day	Hour							
JANUARY	26	79999200	1,541,942	432	1741	754	1811	724	y
FEBRUARY	8	79999200	1,496,493	362	1816	730	1846	700	y
MARCH	12	79999200	1,547,695	363	1842	633	1912	603	y
APRIL	28	11100	1,458,328	313	1916	629	1946	559	y
MAY	24	79999200	1,447,896	287	1945	525	2015	455	y
JUNE	29	160000800	1,453,539	259	2011	525	2041	455	y
JULY	6	79999200	1,479,782	275	2021	525	2051	455	y
AUGUST	12	160000800	1,469,584	305	1932	538	2002	508	y
SEPTEMBER	14	79999200	1,469,160	333	1832	620	1902	550	y
OCTOBER	11	79999200	1,466,896	384	1730	639	1800	609	y
NOVEMBER	23	79999200	1,503,653	406	1725	721	1755	651	y
DECEMBER	7	90600	1,501,422	441	1718	750	1748	720	y
			17,836,390	4,160					

- (a) Street Lights burn from dawn until dusk, a total of 4,160 hours per year.  
 (b) Based on monthly average of Sunrise/Sunset chart using EST.  
 If sunrise/sunset light time > 30 min after hour, used next hour.

ELECTRIC KWH

Rate Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
RS	150,942,818	146,017,735	115,157,148	95,567,103	89,751,482	121,237,472	149,742,025	151,268,144	146,898,947	105,575,579	96,033,417	129,886,403	1,498,078,273
DS	93,691,475	86,710,265	82,597,354	79,978,412	79,298,774	95,576,362	106,617,899	107,069,044	108,119,240	89,656,731	80,707,060	91,210,188	1,101,232,804
DT-Secondary	47,586,593	42,840,054	45,551,308	49,236,666	48,179,520	53,886,988	54,343,688	53,533,754	57,042,982	50,774,970	48,432,593	50,077,053	599,486,169
DT-Primary	40,325,133	34,059,292	40,190,039	40,648,119	38,792,796	39,566,447	45,965,009	45,557,436	46,272,924	41,653,940	38,286,188	41,973,447	493,290,770
EH	2,587,789	2,502,634	2,240,940	1,720,404	1,639,886	58,346	-34,274	12,269	12,022	1,745,677	1,739,563	2,266,999	16,492,265
SP	4,423	2,548	8,367	12,077	10,329	13,738	17,745	16,347	19,552	20,191	18,464	12,925	156,706
GSFL	520,096	520,090	518,168	521,206	521,206	521,206	521,206	520,686	520,562	521,154	521,048	520,096	6,246,724
DP	937,480	882,733	696,501	1,509,876	1,408,543	779,160	1,197,359	1,197,385	999,916	900,109	849,434	920,725	12,279,221
WS				14,280	9,720	8,040	6,840	9,600	6,840	2,400			57,720
TT	13,871,394	13,988,288	16,335,085	16,400,561	15,728,631	17,029,086	16,319,229	16,549,642	16,515,491	14,776,786	15,758,433	15,037,147	188,309,773
Lighting	1,541,942	1,496,493	1,547,695	1,458,328	1,447,896	1,453,539	1,479,782	1,469,584	1,469,160	1,466,886	1,503,653	1,501,422	17,836,390
Interdepartmental Sales	133,321	59,985	53,618	47,250	41,223	37,365	43,735	45,145	45,856	51,285	39,627	101,468	700,879
<b>TOTAL</b>	<b>352,142,464</b>	<b>329,080,117</b>	<b>304,896,223</b>	<b>287,114,282</b>	<b>276,830,016</b>	<b>330,167,749</b>	<b>376,220,243</b>	<b>377,249,036</b>	<b>377,924,492</b>	<b>307,145,719</b>	<b>281,889,480</b>	<b>333,507,873</b>	<b>3,934,167,694</b>
DS	89,125,284	82,745,793	78,993,493	76,520,147	76,021,002	91,422,871	102,097,321	102,599,563	103,531,484	85,832,436	77,400,404	87,284,736	1,053,574,534
DS - LMR	4,522,017	3,911,189	3,567,583	3,426,374	3,251,050	4,110,622	4,461,888	4,417,784	4,544,723	3,792,366	3,275,022	3,874,605	47,155,223
RTP - DS - Incremental	44,174	53,283	36,278	31,891	26,722	42,869	58,690	51,697	43,033	31,929	31,834	50,847	503,047
Total DS	93,691,475	86,710,265	82,597,354	79,978,412	79,298,774	95,576,362	106,617,899	107,069,044	108,119,240	89,656,731	80,707,060	91,210,188	1,101,232,804
DT Sec Volt	47,431,429	42,810,809	45,530,659	49,770,762	48,133,713	53,858,821	54,270,086	53,430,549	56,958,290	50,517,490	46,200,324	49,874,011	598,786,943
RTP - DT Sec volt-incremental	155,164	29,245	20,649	-534,086	45,807	28,167	73,602	103,205	84,692	257,480	232,269	203,042	699,226
DT-Secondary	47,586,593	42,840,054	45,551,308	49,236,666	48,179,520	53,886,988	54,343,688	53,533,754	57,042,982	50,774,970	46,432,593	50,077,053	599,486,169
DT Pri Volt	40,325,133	34,059,292	40,190,039	40,648,119	38,792,796	39,566,447	45,965,009	45,557,436	46,272,924	41,653,940	38,286,188	41,973,447	493,290,770
RTP - DT Pri volt-incremental													
DT-Primary	40,325,133	34,059,292	40,190,039	40,648,119	38,792,796	39,566,447	45,965,009	45,557,436	46,272,924	41,653,940	38,286,188	41,973,447	493,290,770
Total DT	87,911,726	76,899,346	85,741,347	89,884,785	86,972,316	93,463,435	100,308,697	99,091,190	103,315,906	92,428,910	84,718,781	92,050,500	1,092,776,939
DP	749,869	709,279	534,948	1,371,635	1,278,376	653,110	1,068,167	1,058,701	862,502	774,015	721,823	752,642	10,535,067
DP-L	187,611	173,454	161,553	139,241	130,167	126,050	129,192	138,684	137,414	126,094	127,611	168,083	1,744,154
Total DP	937,480	882,733	696,501	1,509,876	1,408,543	779,160	1,197,359	1,197,385	999,916	900,109	849,434	920,725	12,279,221
TT	13,073,915	13,221,310	15,792,218	15,943,594	14,891,199	15,871,628	14,994,909	15,081,144	14,956,728	13,440,871	14,929,295	14,292,551	176,469,352
RTP - TT - Incremental	797,479	768,978	542,867	458,967	837,442	1,157,458	1,324,320	1,468,498	1,558,763	1,335,915	829,138	744,596	11,820,421
Total TT	13,871,394	13,988,288	16,335,085	16,400,561	15,728,631	17,029,086	16,319,229	16,549,642	16,515,491	14,776,786	15,758,433	15,037,147	188,309,773

Source: Revenue Stats File

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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ELECTRIC CUSTOMERS

RATE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg
RS	131,977	132,249	132,011	132,037	132,470	132,229	132,879	132,720	132,523	133,000	127,938	133,794	1,585,627	132,136
DS	13,095	13,121	13,253	13,243	13,264	13,263	13,171	13,148	13,142	13,118	12,416	13,175	157,409	13,117
DS-RTP	4	2	4	4	4	4	4	4	4	4	4	4	46	4
DT-Secondary	142	141	133	132	129	132	133	132	132	133	124	132	1,595	133
DT-Sec-RTP	4	2	2	2	2	2	2	2	2	2	2	2	26	2
DT-Primary	40	39	42	39	38	39	38	38	37	38	33	38	459	38
DT-Pri-RTP	0	0	0	0	0	0	0	0	0	0	0	0	-	-
EH	136	136	3	3	3	1	139	141	141	140	129	142	1,114	93
SP	13	13	13	13	13	13	13	13	13	13	11	13	154	13
GSFL	167	167	167	167	163	169	222	218	218	218	217	214	2,307	192
DP	9	9	7	11	11	10	10	10	10	10	10	9	116	10
WS	11	11	11	11	11	11	2						68	6
TT	11	11	11	11	11	11	11	11	11	10	8	11	128	11
TT-RTP	4	4	4	4	4	4	4	4	4	4	4	4	48	4
LIGHTING	1,924	2,232	(3,682)	419	268	259	(261)	172	265	508	6,362	(457)	8,009	667
<b>TOTAL</b>	<b>147,537</b>	<b>148,137</b>	<b>141,979</b>	<b>146,096</b>	<b>146,391</b>	<b>146,147</b>	<b>146,167</b>	<b>146,613</b>	<b>146,502</b>	<b>147,198</b>	<b>147,258</b>	<b>147,081</b>	<b>1,757,106</b>	<b>146,426</b>

LINE TRANSFORMERS MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	77.311%	22.689%	
2	Gross Plant	Line 1 * Line 21	\$ 64,337,631	\$ 18,881,149	\$ 83,218,780
3			↓	↓	
4			To FR-16(7)(v)-1, P. 2	To FR-16(7)(v)-1, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	77.311%	22.689%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 21,603,492	\$ 6,339,972	\$ 27,943,464
9			↓	↓	
10			To FR-16(7)(v)-1, P. 3	To FR-16(7)(v)-1, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	77.311%	22.689%	
14	Maint Line Transformers	Line 13 * Line 27 ; note (c)	\$ 30,104	\$ 8,835	\$ 38,939
			↓	↓	
			To FR-16(7)(v)-1, P. 8	To FR-16(7)(v)-1, P. 8	

(a) Customer Percentage:

Customer portion of FERC 368 Line Transformers  
 Total Gross Plant FERC 368 Line Transformers  
 Customer Allocation %

Source:

WP FR-16(7)(v), page 54.  
 Schedule B-2.1

\$	18,881,150
\$	83,218,780
	22.689%

Demand Allocation %

(100% - Cust %)

	77.311%
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(b) Depreciation Reserve FERC 368 Line Transformers

Schedule B 3

\$	27,943,464
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(c) Maint Line Transformers FERC 595 Line Transformers

Schedule C-2.1

\$	38,939
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DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO. 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022.  
 TRANSFORMERS MINIMUM SIZE STUDY TO DETERMINE DEMAND/CUSTOMER

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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MINIMUM SIZE STUDY - FERC 368 LINE TRANSFORMERS					
Line No.					
1		15 kVa			
2		Cost Year	2022.		
3	Handy Whitman at Cost Year	\$	1,192	(b)	
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$1192.*	
8				\$2,231	(1) * (3)
9	1910	1	48	\$90	\$90
10	1911	0	48	\$90	\$0
11	1912	0	48	\$90	\$0
12	1913	0	48	\$90	\$0
13	1914	0	48	\$90	\$0
14	1915	0	48	\$90	\$0
15	1916	1	48	\$90	\$90
16	1917	1	51	\$95	\$95
17	1918	0	69	\$129	\$0
18	1919	0	72	\$135	\$0
19	1920	3	77	\$144	\$432
20	1921	1	79	\$148	\$148
21	1922	2	69	\$129	\$258
22	1923	2	67	\$125	\$251
23	1924	0	69	\$129	\$258
24	1925	2	68	\$127	\$382
25	1926	3	63	\$118	\$472
26	1927	4	59	\$110	\$110
27	1928	1	58	\$109	\$217
28	1929	2	62	\$116	\$232
29	1930	2	61	\$114	\$0
30	1931	0	59	\$110	\$221
31	1932	2	57	\$107	\$107
32	1933	1	59	\$110	\$0
33	1934	0	61	\$114	\$114
34	1935	1	62	\$116	\$464
35	1936	4	62	\$116	\$348
36	1937	3	66	\$124	\$247
37	1938	2	67	\$125	\$125
38	1939	1	67	\$125	\$752
39	1940	6	67	\$125	\$752
40	1941	6	69	\$129	\$258
41	1942	2	68	\$127	\$382
42	1943	3	64	\$120	\$240
43	1944	2	64	\$120	\$599
44	1945	5	64	\$120	\$479
45	1946	4	72	\$135	\$2,156
46	1947	16	90	\$168	\$1,348
47	1948	8	93	\$174	\$1,741
48	1949	10	96	\$180	\$2,695
49	1950	15	100	\$187	\$5,241
50	1951	28	113	\$211	\$6,345
51	1952	30	113	\$211	\$3,172
52	1953	15	121	\$226	\$8,153
53	1954	36	123	\$230	\$15,424
54	1955	67	123	\$230	\$16,805
55	1956	73	127	\$238	\$6,893
56	1957	29	135	\$253	\$14,402
57	1958	57	130	\$243	\$18,978
58	1959	78	125	\$234	\$21,290
59	1960	91	122	\$228	\$23,291
60	1961	102	118	\$221	\$27,386
61	1962	124	107	\$200	\$34,045
62	1963	170	100	\$187	\$66,898
63	1964	304	100	\$187	\$38,743
64	1965	207	101	\$189	\$99,622
65	1966	527	101	\$189	\$57,467
66	1967	304	105	\$197	\$83,522
67	1968	425	109	\$204	\$148,519
68	1969	728	106	\$198	\$0

Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$1192 * \$2,231	Minimum Size Cost (4) (1) * (3)	January	July
69	1970	938	105	\$197	\$184,338		
70	1971	1044	104	\$195	\$203,216		
71	1972	1455	100	\$187	\$272,324		
72	1973	1221	100	\$187	\$228,528		
73	1974	1189	110	\$206	\$244,792		
74	1975	492	133	\$249	\$122,473		
75	1976	304	136	\$255	\$77,381		
76	1977	587	147	\$275	\$161,502		
77	1978	688	158	\$296	\$173,588		
78	1979	566	166	\$311	\$213,757		
79	1980	592	165	\$309	\$182,822		
80	1981	634	194	\$363	\$230,205		
81	1982	372	208	\$389	\$144,820		
82	1983	634	210	\$393	\$249,191		
83	1984	603	211	\$395	\$238,135		
84	1985	508	212	\$397	\$201,569		
85	1986	659	213	\$399	\$262,717		
86	1987	453	211	\$395	\$178,897		
87	1988	1120	212	\$397	\$444,403		
88	1989	1277	221	\$414	\$528,210		
89	1990	807	224	\$419	\$338,333		
90	1991	851	222	\$416	\$353,595		
91	1992	793	223	\$417	\$330,980		
92	1993	962	226	\$423	\$406,918		
93	1994	1484	230	\$430	\$638,830		
94	1995	536	225	\$421	\$225,720		
95	1996	790	219	\$410	\$323,813		
96	1997	1087	206	\$386	\$419,102		
97	1998	786	208.5	\$390	\$308,727	208	209
98	1999	792	211	\$395	\$312,774	214	208
99	2000	641	208	\$389	\$249,543	208	208
100	2001	205	214	\$401	\$82,109	211	217
101	2002	405	222.5	\$416	\$168,659	221	224
102	2003	571	226	\$423	\$241,528	223	229
103	2004	811	228.5	\$428	\$346,841	217	240
104	2005	409	254	\$475	\$194,438	250	258
105	2006	375	322	\$603	\$226,001	299	345
106	2007	380	401	\$751	\$285,201	397	405
107	2008	147	560	\$1,048	\$154,074	615	505
108	2009	22	547	\$1,024	\$22,523	534	560
109	2010	555	602.5	\$1,128	\$625,854	588	617
110	2011	141	640	\$1,198	\$168,897	630	650
111	2012	234	681.5	\$1,276	\$298,473	673	690
112	2013	87	746.5	\$1,397	\$121,555	737	756
113	2014	87	809	\$1,514	\$131,732	799	819
114	2015	353	855	\$1,600	\$564,890	854	856
115	2016	345	883	\$1,653	\$570,168	884	882
116	2017	186	932	\$1,744	\$324,453	918	946
117	2018	59	995	\$1,862	\$109,875	982	1008
118	2019	218	1048	\$1,961	\$427,603	1048	1048
119	2020	354	1107.5	\$2,073	\$733,788	1086	1129
120	2021	1762	1192	\$2,231	\$3,931,022	1170	1214
121		38,082		\$	18,881,150		

↓  
 Customer Component of  
 FERC 368 Transformers  
 to WP FR-16(7)(v), P.53.

- (a) Fully loaded installed cost of 15kVa minimum size overhead transformer. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Line Transformers.
- (c) Asset Accounting. Includes all Overhead and Pad-mounted Transformers.
- (d) Handy Whitman Index for Utility Plant Materials/Line Transformers  
 Handy Whitman Index unavailable for years 1910 and 1911 so used the index for 1912 for those years.

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	72.300%	27.700%	
2	Gross Plant	Line 1 * Line 21	\$ 45,187,593	\$ 17,312,198	\$ 62,499,791
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	72.300%	27.700%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 16,804,725	\$ 6,438,200	\$ 23,242,925
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	72.300%	27.700%	
14	Maint Structures	Line 13 * Line 27 ; note (c)	\$ 8,033	\$ 3,078	\$ 11,111
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:	Source:			
20	Customer portion of FERC 364 Primary Poles	WPE 3.2d, p. 12		\$ 17,312,198	
21	Total Gross Plant FERC 364 Primary Poles	Schedule B-2.1		\$ 62,499,791	
22	Customer Allocation %			27.700%	
23					
24	Demand Allocation %	(100% - Cust %)		72.300%	
25					
26	(b) Depreciation Reserve FERC 364 Primary Poles	Schedule B-3		\$ 23,242,925	
27	(c) Maint Structures - FERC 591	Schedule C-2.1		\$ 11,111	

DUKE ENERGY KENTUCKY, INC.

ELECTRIC COST OF SERVICE STUDY

CASE NO: 2022-00372

ALLOCATION FACTORS FOR COST OF SERVICE STUDY

TWELVE MONTHS ENDING MARCH 31, 2022

DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Witness Responsible:

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Line

**MINIMUM SIZE STUDY - FERC 364 POLES**

No.	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year (3)	Minimum Size Cost (4)
		(1)	(2)	(Col(2) / \$667 * \$1,288	(1) * (3)
1					
	40 ft, Class 4, Wood		1,288 (a)		
2	Cost Year		2022		
3	Handy-Whitman at Cost Year		667 (b)		
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year (3)	Minimum Size Cost (4)
6		(1)	(2)	(Col(2) / \$667 * \$1,288	(1) * (3)
7					
8					
9	1915	1	28	\$54	\$54
10	1916		28	\$54	\$0
11	1917	1	28	\$54	\$54
12	1918	1	28	\$54	\$54
13	1919	1	28	\$54	\$54
14	1920	0	28	\$54	\$0
15	1921	1	28	\$54	\$54
16	1922	1	28	\$54	\$54
17	1923	1	28	\$54	\$54
18	1924	1	28	\$54	\$54
19	1925	8	28	\$54	\$433
20	1926	5	28	\$54	\$271
21	1927	9	27	\$52	\$470
22	1928	11	26	\$50	\$553
23	1929	12	25	\$48	\$580
24	1930	19	24	\$46	\$881
25	1931	45	23	\$44	\$2,000
26	1932	43	21	\$41	\$1,745
27	1933	82	22	\$43	\$3,486
28	1934	84	23	\$44	\$3,734
29	1935	78	24	\$46	\$3,618
30	1936	23	23	\$44	\$1,022
31	1937	75	24	\$46	\$3,478
32	1938	83	23	\$44	\$3,689
33	1939	50	23	\$44	\$2,222
34	1940	102	23	\$44	\$4,534
35	1941	72	24	\$46	\$3,339
36	1942	100	27	\$52	\$5,218
37	1943	21	28	\$54	\$1,136
38	1944	50	33	\$64	\$3,189
39	1945	105	39	\$75	\$7,914
40	1946	45	37	\$72	\$3,218
41	1947	64	41	\$79	\$5,071
42	1948	91	43	\$83	\$7,562
43	1949	119	43	\$83	\$9,889
44	1950	173	42	\$81	\$14,041
45	1951	200	44	\$85	\$17,006
46	1952	253	46	\$89	\$22,490
47	1953	249	49	\$95	\$23,578
48	1954	280	51	\$99	\$27,596
49	1955	351	51	\$99	\$34,593
50	1956	329	55	\$106	\$34,968
51	1957	368	59	\$114	\$41,958
52	1958	359	60	\$116	\$41,626
53	1959	346	57	\$110	\$38,112
54	1960	265	57	\$110	\$29,190
55	1961	387	56	\$108	\$41,881
56	1962	236	56	\$108	\$25,540
57	1963	213	56	\$108	\$23,051
58	1964	431	56	\$108	\$46,642
59	1965	430	56	\$108	\$46,534
60	1966	345	58	\$112	\$38,669
61	1967	378	61	\$118	\$44,559
62	1968	481	62	\$120	\$57,631
63	1969	449	66	\$128	\$57,267

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$667 * \$1,288	Minimum Size Cost: (4) (1) * (3)	January	July
64	1970	506	69	\$133	\$67,471		
65	1971	459	73	\$141	\$64,752		
66	1972	534	77	\$149	\$79,460		
67	1973	550	100	\$193	\$106,287		
68	1974	393	150	\$290	\$113,920		
69	1975	315	205	\$396	\$124,790		
70	1976	356	192	\$371	\$132,089		
71	1977	463	190	\$367	\$170,001		
72	1978	412	206	\$398	\$184,316		
73	1979	476	234	\$452	\$186,307		
74	1980	666	265	\$512	\$341,064		
75	1981	458	289	\$558	\$255,787		
76	1982	361	291	\$562	\$203,009		
77	1983	420	280	\$541	\$227,260		
78	1984	337	276	\$533	\$179,744		
79	1985	361	283	\$547	\$197,428		
80	1986	422	289	\$558	\$235,682		
81	1987	552	284	\$549	\$302,952		
82	1988	388	289	\$558	\$216,693		
83	1989	610	300	\$580	\$353,644		
84	1990	405	310	\$599	\$242,623		
85	1991	577	323	\$624	\$360,159		
86	1992	576	332	\$642	\$369,553		
87	1993	561	367	\$709	\$397,873		
88	1994	626	416	\$804	\$503,250		
89	1995	486	445	\$860	\$417,938		
90	1996	349	463	\$895	\$312,264		
91	1997	314	473	\$914	\$287,016		
92	1998	319	471	\$910	\$290,354		
93	1999	406	473	\$914	\$371,110		
94	2000	420	471	\$910	\$382,284		
95	2001	327	483.5	\$934	\$305,534	474	493
96	2002	70	502	\$970	\$67,907	496	508
97	2003	161	513	\$991	\$159,610	508	518
98	2004	503	527.5	\$1,019	\$512,751	514	541
99	2005	283	547.5	\$1,058	\$299,424	541	554
100	2006	466	581.5	\$1,124	\$523,662	562	601
101	2007	297	602	\$1,163	\$345,516	600	604
102	2008	353	627	\$1,212	\$427,718	611	643
103	2009	355	659	\$1,274	\$452,095	653	665
104	2010	296	679	\$1,312	\$388,398	672	686
105	2011	170	671	\$1,297	\$220,438	664	678
106	2012	463	692	\$1,337	\$619,160	687	697
107	2013	435	700	\$1,353	\$588,441	700	700
108	2014	313	675	\$1,304	\$408,285	675	675
109	2015	569	664	\$1,283	\$730,123	670	658
110	2016	386	677	\$1,308	\$505,000	676	678
111	2017	174	700	\$1,353	\$235,376	670	730
112	2018	60	666.5	\$1,288	\$77,280	665	668
113	2019	209	690	\$1,333	\$278,683	687	693
114	2020	229	798.5	\$1,543	\$353,367	799	798
115	2021	990	705.5	\$1,363	\$1,349,733	706	705
116		29,114			\$ 17,312,198		

Customer Component of FERC 364 P

to WPE-3.2d, pg 11

- (a) Fully loaded installed cost of 40 ft., class 4, wood pole. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles.
- (c) Asset Accounting. Includes all Distribution Primary wood poles.
- (d) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles.  
 Handy Whitman Index unavailable for years 1915 and 1925 so used the Index for 1926 for those years.

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	78.390%	21.610%	
2	Gross Plant	Line 1 * Line 21	\$ 16,331,203	\$ 4,502,061	\$ 20,833,264
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	78.390%	21.610%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 6,073,379	\$ 1,674,263	\$ 7,747,642
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	78.390%	21.610%	
14	Maint Structures	Line 13 * Line 27 ; note (c)	\$ 2,904	\$ 800	\$ 3,704
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:	Source:			
20	Customer portion of FERC 364 Secondary Poles	WPE 3.2d, p. 14		\$ 4,502,061	
21	Total Gross Plant FERC 364 Secondary Poles	Schedule B-2.1		\$ 20,833,264	
22	Customer Allocation %			21.610%	
23					
24	Demand Allocation %	(100% - Cust %)		78.390%	
25					
26	(b) Depreciation Reserve FERC 364 Secondary Poles	Schedule B-3		\$ 7,747,642	
27	(c) Maint Structures - FERC 591	Schedule C-2.1		\$ 3,704	

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	MINIMUM SIZE STUDY - FERC 364 POLES				
1	.35 ft, Class 5, Wood	\$	820	(a)	
2	Cost Year		2022		
3	Handy-Whitman at Cost Year	\$	667	(b)	
4					
5	<u>Year</u>	<u>Quantity (c)</u>	<u>Handy-Whitman Factor (d)</u>	<u>Cost in Year (3)</u>	<u>Minimum Size Cost (4)</u>
6		(1)	(2)	(Col(2) / \$667 * \$620	(1) * (3)
7					
8					
9	1915	0	28	\$34	\$0
10	1916	0	28	\$34	\$0
11	1917	0	28	\$34	\$0
12	1918	0	28	\$34	\$0
13	1919	0	28	\$34	\$0
14	1920	0	28	\$34	\$0
15	1921	0	28	\$34	\$0
16	1922	0	28	\$34	\$0
17	1923	0	28	\$34	\$0
18	1924	1	28	\$34	\$34
19	1925	3	28	\$34	\$103
20	1926	2	28	\$34	\$69
21	1927	4	27	\$33	\$133
22	1928	4	26	\$32	\$128
23	1929	5	25	\$31	\$154
24	1930	8	24	\$30	\$236
25	1931	19	23	\$28	\$538
26	1932	17	21	\$26	\$439
27	1933	34	22	\$27	\$920
28	1934	34	23	\$28	\$962
29	1935	32	24	\$30	\$945
30	1936	10	23	\$28	\$283
31	1937	30	24	\$30	\$886
32	1938	34	23	\$28	\$962
33	1939	20	23	\$28	\$566
34	1940	42	23	\$28	\$1,188
35	1941	29	24	\$30	\$856
36	1942	41	27	\$33	\$1,362
37	1943	9	28	\$34	\$310
38	1944	21	33	\$41	\$853
39	1945	43	39	\$48	\$2,063
40	1946	18	37	\$46	\$819
41	1947	26	41	\$50	\$1,312
42	1948	37	43	\$53	\$1,957
43	1949	49	43	\$53	\$2,592
44	1950	71	42	\$52	\$3,669
45	1951	81	44	\$54	\$4,385
46	1952	104	46	\$57	\$5,886
47	1953	102	49	\$60	\$6,149
48	1954	115	51	\$63	\$7,216
49	1955	144	51	\$63	\$9,035
50	1956	134	55	\$68	\$9,067
51	1957	151	59	\$73	\$10,961
52	1958	146	60	\$74	\$10,777
53	1959	142	57	\$70	\$9,958
54	1960	108	57	\$70	\$7,574
55	1961	158	56	\$69	\$10,886
56	1962	96	56	\$69	\$6,614
57	1963	87	56	\$69	\$5,994
58	1964	176	56	\$69	\$12,126
59	1965	175	56	\$69	\$12,057
60	1966	141	58	\$71	\$10,061
61	1967	155	61	\$75	\$11,633
62	1968	197	62	\$76	\$15,027
63	1969	183	66	\$81	\$14,860
64	1970	206	69	\$85	\$17,488
65	1971	188	73	\$90	\$16,885
66	1972	218	77	\$95	\$20,652

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
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 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line							
No.	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost		
		(1)	(2)	(3)	(4)		
				(Col(2) / \$667 * \$820)	(1) * (3)		
67	1973	224	100	\$123	\$27,559		
68	1974	161	150	\$185	\$29,712		
69	1975	128	205	\$252	\$32,283		
70	1976	145	192	\$236	\$34,252		
71	1977	189	190	\$234	\$44,180		
72	1978	168	206	\$253	\$47,901		
73	1979	194	234	\$288	\$48,366		
74	1980	272	265	\$326	\$88,681		
75	1981	187	289	\$356	\$66,490		
76	1982	147	291	\$358	\$52,629		
77	1983	172	280	\$344	\$59,252		
78	1984	138	276	\$340	\$46,860		
79	1985	147	283	\$348	\$51,182		
80	1986	172	289	\$356	\$61,156		
81	1987	226	284	\$349	\$78,966		
82	1988	158	289	\$356	\$56,178		
83	1989	249	300	\$369	\$91,904		
84	1990	166	310	\$381	\$63,312		
85	1991	235	323	\$397	\$93,386		
86	1992	235	332	\$408	\$95,989		
87	1993	229	367	\$452	\$103,399		
88	1994	256	416	\$512	\$131,023		
89	1995	199	445	\$547	\$108,950		
90	1996	142	463	\$570	\$80,888		
91	1997	128	473	\$582	\$74,488		
92	1998	130	471	\$579	\$75,332		
93	1999	166	473	\$582	\$96,601		
94	2000	172	471	\$579	\$99,670	January	July
95	2001	133	483.5	\$595	\$79,116	474	493
96	2002	29	502	\$618	\$17,911	496	508
97	2003	66	513	\$631	\$41,656	508	518
98	2004	206	527.5	\$649	\$133,691	514	541
99	2005	115	547.5	\$674	\$77,463	541	554
100	2006	191	581.5	\$715	\$136,646	562	601
101	2007	122	602	\$741	\$90,359	600	604
102	2008	144	627	\$771	\$111,082	611	643
103	2009	145	659	\$811	\$117,562	653	665
104	2010	121	679	\$835	\$101,081	672	686
105	2011	69	671	\$826	\$56,962	664	678
106	2012	189	692	\$851	\$160,909	687	697
107	2013	178	700	\$861	\$153,296	700	700
108	2014	128	675	\$830	\$106,299	675	675
109	2015	233	664	\$817	\$190,343	670	658
110	2016	157	677	\$833	\$130,768	676	678
111	2017	71	700	\$861	\$61,146	670	730
112	2018	25	666.5	\$820	\$20,500	665	668
113	2019	85	690	\$849	\$72,158	687	693
114	2020	93	798.5	\$982	\$91,363	799	798
115	2021	405	705.5	\$868	\$351,533	706	705
113		11,890		\$	4,502,061	Customer Component of FERC 364 Se	

to WPE-3.2d, pg 13

- (a) Fully loaded installed cost of 35 ft., class 5, wood pole. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles.
- (c) Asset Accounting. Includes all Distribution Secondary wood poles.
- (d) Handy Whitman Index for Utility Plant Materials/Treated Pine Poles.  
 Handy Whitman Index unavailable for years 1915 and 1925 so used the index for 1926 for those years.

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Overhead Lines - Primary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	83.007%	16.993%	
2	Gross Plant	Line 1 * Line 21	\$ 98,502,589	\$ 20,164,554	\$ 118,667,143
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	83.007%	16.993%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 21,453,966	\$ 4,391,861	\$ 25,845,827
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	83.007%	16.993%	
14	O&M Overhead Lines	Line 13 * Line 27 ; note (c)	\$ 4,950,078	\$ 1,013,335	\$ 5,963,413
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 365 Overhead Lines / Primary	WPE 3.2d, p. 16		\$ 20,164,554	
21	Total Gross Plant FERC 365 Overhead Lines / Primary	Schedule B-2.1		\$ 118,667,143	
22	Customer Allocation %			16.993%	
23					
24	Demand Allocation %		(100% - Cust %)	83.007%	
25					
26	(b) Depreciation Reserve FERC 365 Overhead Lines / Primary	Schedule B-3		\$ 25,845,827	
27	(c) Overhead Lines - FERC 583 & 593	Schedule C-2.1		\$ 5,963,413	

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	MINIMUM SIZE STUDY - FERC 365 OVERHEAD LINES / PRIMARY				
1	1/0 ACSR Primary OH Conductor	\$	19,225	(a)	
2	Cost Year		2022		
3	Handy Whitman at Cost Year	\$	793	(b)	
4					
5	<u>Year</u>	<u>Quantity (c)</u>	<u>Handy-Whitman Factor (d)</u>	<u>Cost in Year (3)</u>	<u>Minimum Size Cost (4)</u>
6		(1)	(2)	(Col(2) / \$793 * \$19,225	(1) * (3)
7					
8					
9	1925	196	29	\$703	\$137,799
10	1926	0	26	\$630	\$0
11	1927	0	24	\$582	\$0
12	1928	0	28	\$679	\$0
13	1929	0	34	\$824	\$0
14	1930	0	23	\$558	\$0
15	1931	0	19	\$461	\$0
16	1932	1	17	\$412	\$412
17	1933	0	20	\$485	\$0
18	1934	0	25	\$606	\$0
19	1935	0	24	\$582	\$0
20	1936	0	26	\$630	\$0
21	1937	0	28	\$679	\$0
22	1938	28	24	\$582	\$16,517
23	1939	11	24	\$582	\$6,355
24	1940	1	26	\$630	\$776
25	1941	14	25	\$606	\$8,752
26	1942	7	27	\$655	\$4,748
27	1943	6	28	\$679	\$3,748
28	1944	2	28	\$679	\$1,101
29	1945	5	28	\$679	\$3,633
30	1946	5	35	\$849	\$4,047
31	1947	19	43	\$1,042	\$19,553
32	1948	13	46	\$1,115	\$14,277
33	1949	19	43	\$1,042	\$20,056
34	1950	38	46	\$1,115	\$42,636
35	1951	38	52	\$1,261	\$47,675
36	1952	48	56	\$1,358	\$65,102
37	1953	31	61	\$1,479	\$46,403
38	1954	52	59	\$1,430	\$73,747
39	1955	51	67	\$1,624	\$82,810
40	1956	43	72	\$1,746	\$74,438
41	1957	45	63	\$1,527	\$68,802
42	1958	53	58	\$1,406	\$74,735
43	1959	42	63	\$1,527	\$64,810
44	1960	44	64	\$1,552	\$68,666
45	1961	72	62	\$1,503	\$108,472
46	1962	80	62	\$1,503	\$119,702
47	1963	87	62	\$1,503	\$130,489
48	1964	111	64	\$1,552	\$172,525
49	1965	99	71	\$1,721	\$169,876
50	1966	90	75	\$1,818	\$163,445
51	1967	74	78	\$1,891	\$139,981
52	1968	79	75	\$1,818	\$144,394
53	1969	75	84	\$2,036	\$152,110
54	1970	100	97	\$2,352	\$235,068
55	1971	90	107	\$2,594	\$233,275
56	1972	85	102	\$2,473	\$211,085
57	1973	134	100	\$2,424	\$325,320
58	1974	109	121	\$2,933	\$319,963
59	1975	70	166	\$4,024	\$282,356
60	1976	58	203	\$4,921	\$285,971
61	1977	50	220	\$5,334	\$269,326
62	1978	45	192	\$4,655	\$235,048
63	1979	80	210	\$5,091	\$229,972

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line							
No.	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year (3)	Minimum Size Cost (4)		
		(1)	(2)	(Col(2) / \$793 * \$19,225	(1) * (3)		
64	1980	76	246	\$5,964	\$455,514		
65	1981	41	257	\$6,231	\$252,518		
66	1982	38	252	\$6,109	\$230,444		
67	1983	64	266	\$6,449	\$413,053		
68	1984	40	259	\$6,279	\$252,465		
69	1985	39	249	\$6,037	\$235,869		
70	1986	52	244	\$5,915	\$305,586		
71	1987	62	229	\$5,552	\$344,287		
72	1988	40	349	\$8,461	\$341,703		
73	1989	71	366	\$8,873	\$625,997		
74	1990	50	354	\$8,582	\$428,687		
75	1991	77	363	\$8,800	\$675,557		
76	1992	60	366	\$8,873	\$531,630		
77	1993	57	322	\$7,806	\$445,761		
78	1994	101	341	\$8,267	\$832,394		
79	1995	54	386	\$9,358	\$504,453		
80	1996	30	386	\$9,358	\$284,246		
81	1997	28	387	\$9,382	\$265,470		
82	1998	39	399	\$9,673	\$381,619		
83	1999	49	345	\$8,364	\$411,338		
84	2000	27	381	\$9,237	\$251,996	January	July
85	2001	24	401.5	\$9,734	\$232,879	398	405
86	2002	17	393.5	\$9,540	\$163,898	405	382
87	2003	19	384.5	\$9,322	\$176,326	384	385
88	2004	30	419	\$10,158	\$301,782	395	443
89	2005	16	491	\$11,903	\$187,888	467	515
90	2006	49	624	\$15,128	\$748,701	600	648
91	2007	20	703.5	\$17,055	\$342,900	692	715
92	2008	27	845.5	\$20,498	\$553,292	793	898
93	2009	13	718.5	\$17,419	\$231,720	898	539
94	2010	8	671.5	\$16,279	\$128,022	661	682
95	2011	16	722	\$17,504	\$274,908	672	772
96	2012	35	651.5	\$15,795	\$555,711	647	656
97	2013	17	698	\$16,922	\$281,220	686	710
98	2014	7	725.5	\$17,589	\$119,156	716	735
99	2015	33	748.5	\$18,146	\$598,710	747	750
100	2016	13	768	\$18,619	\$245,294	768	768
101	2017	12	743	\$18,013	\$217,846	741	745
102	2018	4	793	\$19,225	\$76,405	785	801
103	2019	26	826	\$20,025	\$525,464	818	834
104	2020	31	868	\$21,043	\$652,090	868	868
105	2021	15	539.5	\$13,079	\$199,776	539	540
106		3,929			\$ 20,164,554	Customer Component of FERC 365 O	

to WPE-3.2d, pg 15

- (a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.
- (c) Asset Accounting. Includes Overhead Lines Allocated to Primary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.

ELECTRIC COST OF SERVICE STUDY

CASE NO: 2022-00372

ALLOCATION FACTORS FOR COST OF SERVICE STUDY

TWELVE MONTHS ENDING MARCH 31, 2022

OVERHEAD LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Overhead Lines - Secondary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	80.992%	19.008%	
2	Gross Plant	Line 1 * Line 21	\$ 39,256,773	\$ 9,212,905	\$ 48,469,678
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	80.992%	19.008%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 8,550,166	\$ 2,006,580	\$ 10,556,746
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	80.992%	19.008%	
14	O&M Overhead Lines	Line 13 * Line 27 ; note (c)	\$ 1,972,781	\$ 462,979	\$ 2,435,760
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:	Source:			
20	Customer portion of FERC 365 Overhead Lines / Secondary	WPE 3.2d, p. 18		\$ 9,212,905	
21	Total Gross Plant FERC 365 Overhead Lines / Secondary	Schedule B-2.1		\$ 48,469,678	
22	Customer Allocation %			19.008%	
23					
24	Demand Allocation %	(100% - Cust %)		80.992%	
25					
26	(b) Depreciation Reserve FERC 365 Overhead Lines / Secondary	Schedule B-3		\$ 10,556,746	
27	(c) Overhead Lines - FERC 583 & 593	Schedule C-2.1		\$ 2,435,760	

Line

No.

**MINIMUM SIZE STUDY - FERC 365 OVERHEAD LINES / SECONDARY**

Line No.	Description	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year (3)	Minimum Size Cost (4)
		(1)	(2)	(3)	(4)
				(Col(2) / \$793 * \$21,473	(1) * (3)
1	#2 ALTX Secondary OH Conductor \$ 21,473 (a)				
2	Cost Year 2022				
3	Handy Whitman at Cost Year \$ 793 (b)				
4					
5	Year				
6					
7					
8					
9	1925	80	29	\$785	\$62,821
10	1926	0	26	\$704	\$0
11	1927	0	24	\$650	\$0
12	1928	0	28	\$758	\$0
13	1929	0	34	\$921	\$0
14	1930	0	23	\$623	\$0
15	1931	0	19	\$514	\$0
16	1932	0	17	\$460	\$0
17	1933	0	20	\$542	\$0
18	1934	0	25	\$677	\$0
19	1935	0	24	\$650	\$0
20	1936	0	26	\$704	\$0
21	1937	0	28	\$758	\$0
22	1938	11	24	\$650	\$7,149
23	1939	4	24	\$650	\$2,600
24	1940	0	26	\$704	\$0
25	1941	6	25	\$677	\$4,062
26	1942	3	27	\$731	\$2,193
27	1943	2	28	\$758	\$1,516
28	1944	1	28	\$758	\$758
29	1945	2	28	\$758	\$1,516
30	1946	2	35	\$948	\$1,895
31	1947	8	43	\$1,164	\$9,315
32	1948	5	46	\$1,246	\$6,228
33	1949	8	43	\$1,164	\$9,315
34	1950	15	46	\$1,246	\$18,684
35	1951	15	52	\$1,408	\$21,121
36	1952	19	56	\$1,516	\$28,811
37	1953	13	61	\$1,652	\$21,473
38	1954	21	59	\$1,598	\$33,550
39	1955	21	67	\$1,814	\$38,099
40	1956	18	72	\$1,950	\$35,093
41	1957	19	63	\$1,706	\$32,413
42	1958	22	58	\$1,571	\$34,552
43	1959	18	63	\$1,706	\$30,707
44	1960	18	64	\$1,733	\$31,194
45	1961	30	62	\$1,679	\$50,365
46	1962	32	62	\$1,679	\$53,723
47	1963	36	62	\$1,679	\$60,439
48	1964	45	64	\$1,733	\$77,985
49	1965	41	71	\$1,923	\$78,825
50	1966	37	75	\$2,031	\$75,142
51	1967	30	78	\$2,112	\$63,363
52	1968	33	75	\$2,031	\$67,019
53	1969	31	84	\$2,275	\$70,512
54	1970	41	97	\$2,627	\$107,690
55	1971	37	107	\$2,897	\$107,203
56	1972	35	102	\$2,762	\$96,669
57	1973	55	100	\$2,708	\$148,930
58	1974	45	121	\$3,276	\$147,441
59	1975	29	166	\$4,495	\$130,354
60	1976	24	203	\$5,497	\$131,925
61	1977	20	220	\$5,957	\$119,144
62	1978	18	192	\$5,199	\$103,980
63	1979	33	210	\$5,686	\$102,356

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 OVERHEAD LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$793 * \$21,473	Minimum Size Cost (4) (1) * (3)	January	July
64	1980	31	246	\$6,661	\$206,498		
65	1981	17	257	\$6,959	\$118,305		
66	1982	15	252	\$6,824	\$102,356		
67	1983	26	266	\$7,203	\$187,273		
68	1984	16	259	\$7,013	\$112,212		
69	1985	16	249	\$6,742	\$107,879		
70	1986	21	244	\$6,607	\$138,749		
71	1987	26	229	\$6,201	\$161,224		
72	1988	17	349	\$9,450	\$160,655		
73	1989	29	366	\$9,911	\$287,408		
74	1990	21	354	\$9,586	\$201,299		
75	1991	31	363	\$9,829	\$304,711		
76	1992	25	366	\$9,911	\$247,765		
77	1993	23	322	\$8,719	\$200,541		
78	1994	41	341	\$9,234	\$378,580		
79	1995	22	386	\$10,452	\$229,948		
80	1996	13	386	\$10,452	\$135,878		
81	1997	11	387	\$10,479	\$115,272		
82	1998	16	399	\$10,804	\$172,867		
83	1999	20	345	\$9,342	\$186,839		
84	2000	11	381	\$10,317	\$113,485		
85	2001	10	401.5	\$10,872	\$108,719	398	405
86	2002	7	393.5	\$10,655	\$74,587	405	382
87	2003	8	384.5	\$10,412	\$83,292	384	385
88	2004	12	419	\$11,346	\$136,149	395	443
89	2005	7	491	\$13,295	\$93,068	467	515
90	2006	20	624	\$16,897	\$337,936	600	648
91	2007	8	703.5	\$19,050	\$152,396	692	715
92	2008	11	845.5	\$22,895	\$251,841	793	898
93	2009	6	718.5	\$19,456	\$116,734	898	539
94	2010	3	671.5	\$18,183	\$54,549	661	682
95	2011	6	722	\$19,550	\$117,303	672	772
96	2012	14	651.5	\$17,641	\$246,980	647	656
97	2013	7	698	\$18,901	\$132,304	686	710
98	2014	3	725.5	\$19,645	\$58,936	716	735
99	2015	13	748.5	\$20,268	\$263,484	747	750
100	2016	5	768	\$20,796	\$103,980	768	768
101	2017	5	743	\$20,119	\$100,595	741	745
102	2018	2	793	\$21,473	\$42,946	785	801
103	2019	11	826	\$22,367	\$246,032	818	834
104	2020	13	868	\$23,504	\$305,550	868	868
105	2021	6	539.5	\$14,609	\$87,652	539	540
106		1,608			\$ 9,212,905		

\$ 9,212,905 Customer Component of FERC 365 O  
 ↓  
 to WPE-3.2d, pg 17

- (a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.
- (c) Asset Accounting. Includes Overhead Lines Allocated to Secondary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 UNDERGROUND LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	<u>Underground Lines - Primary</u> (1)	<u>Source</u> (2)	<u>Demand Alloc</u> (3)	<u>Customer Alloc</u> (4)	<u>TOTAL</u> (5) (3) + (4)
1	Demand / Customer %	See note (a) below	81.761%	18.239%	
2	Gross Plant	Line 1 * Line 21	\$ 95,410,303	\$ 21,283,865	\$ 116,694,168
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	81.761%	18.239%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 22,089,127	\$ 4,927,581	\$ 27,016,708
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	81.761%	18.239%	
14	O&M Underground Lines	Line 13 * Line 27 ; note (c)	\$ 287,396	\$ 64,112	\$ 351,508
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		<u>Source:</u>		
20	Customer portion of FERC 367 Underground Lines / Primary	WPE 3.2d, p. 20		\$ 21,283,865	
21	Total Gross Plant FERC 367 Underground Lines / Primary	Schedule B-2.1		\$ 116,694,168	
22	Customer Allocation %			18.239%	
23					
24	Demand Allocation %		(100% - Cust %)	81.761%	
25					
26	(b) Depreciation Reserve FERC 367 Underground Lines / Primary	Schedule B-3		\$ 27,016,708	
27	(c) Underground Lines - FERC 584 & 594	Schedule C-2.1		\$ 351,508	

DUKE ENERGY KENTUCKY, INC.

ELECTRIC COST OF SERVICE STUDY

CASE NO: 2022-00372

ALLOCATION FACTORS FOR COST OF SERVICE STUDY

TWELVE MONTHS ENDING MARCH 31, 2022

UNDERGROUND LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line

**MINIMUM SIZE STUDY - FERC 367 UNDERGROUND LINES / PRIMARY**

No.	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year (3)	Minimum Size Cost (4)
		(1)	(2)	(Col(2) / \$567 * \$27,572	(1) * (3)
1	.00 ALTRXPE 15KV Primary UG cable \$ 27,572 (a)				
2	Cost Year 2022				
3	Handy Whitman at Cost Year \$ 567 (b)				
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$567 * \$27,572	(1) * (3)
8	1910	0	16	\$779	\$0
9	1911	0	16	\$779	\$0
10	1912	0	16	\$779	\$0
11	1913	0	15	\$730	\$0
12	1914	0	14	\$681	\$0
13	1915	0	14	\$681	\$0
14	1916	0	22	\$1,071	\$0
15	1917	0	25	\$1,217	\$0
16	1918	0	28	\$1,363	\$0
17	1919	0	30	\$1,460	\$0
18	1920	0	29	\$1,411	\$0
19	1921	0	22	\$1,071	\$0
20	1922	0	22	\$1,071	\$0
21	1923	0	28	\$1,363	\$0
22	1924	0	25	\$1,217	\$0
23	1925	0	25	\$1,217	\$0
24	1926	0	24	\$1,168	\$0
25	1927	0	22	\$1,071	\$0
26	1928	0	25	\$1,217	\$0
27	1929	0	29	\$1,411	\$0
28	1930	0	22	\$1,071	\$0
29	1931	0	21	\$1,022	\$0
30	1932	0	20	\$973	\$0
31	1933	0	22	\$1,071	\$0
32	1934	0	25	\$1,217	\$0
33	1935	0	25	\$1,217	\$0
34	1936	0	27	\$1,314	\$0
35	1937	0	29	\$1,411	\$0
36	1938	0	26	\$1,265	\$0
37	1939	0	26	\$1,265	\$0
38	1940	1	27	\$1,314	\$1,314
39	1941	0	31	\$1,509	\$0
40	1942	0	32	\$1,557	\$0
41	1943	0	32	\$1,557	\$0
42	1944	0	31	\$1,509	\$0
43	1945	0	31	\$1,509	\$0
44	1946	0	36	\$1,752	\$0
45	1947	0	44	\$2,142	\$0
46	1948	0	54	\$2,628	\$0
47	1949	0	59	\$2,872	\$0
48	1950	1	59	\$2,872	\$2,872
49	1951	0	63	\$3,066	\$0
50	1952	0	64	\$3,115	\$0
51	1953	0	64	\$3,115	\$0
52	1954	0	64	\$3,115	\$0
53	1955	2	71	\$3,456	\$6,911
54	1956	1	78	\$3,796	\$3,796
55	1957	0	69	\$3,358	\$1,030
56	1958	0	67	\$3,261	\$469
57	1959	0	70	\$3,407	\$1,345
58	1960	0	71	\$3,456	\$753
59	1961	0	69	\$3,358	\$1,656
60	1962	0	67	\$3,261	\$885
61	1963	1	68	\$3,310	\$3,675
62	1964	2	74	\$3,602	\$8,275
63	1965	1	82	\$3,991	\$4,430

Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$567* \$27,572	Minimum Size Cost (4) (1) * (3)		
64	1966	0.5	83	\$4,040	\$2,168		
65	1967	0.8	85	\$4,137	\$3,218		
66	1968	1.0	76	\$3,699	\$3,705		
67	1969	1.5	86	\$4,186	\$6,131		
68	1970	3.4	94	\$4,575	\$15,697		
69	1971	4.9	92	\$4,478	\$21,859		
70	1972	4.7	100	\$4,867	\$22,752		
71	1973	20.0	100	\$4,867	\$97,420		
72	1974	11.2	135	\$6,571	\$73,537		
73	1975	7.5	130	\$6,327	\$47,434		
74	1976	17.0	132	\$6,425	\$108,924		
75	1977	18.8	140	\$6,814	\$128,175		
76	1978	8.9	148	\$7,203	\$135,499		
77	1979	24.6	196	\$9,539	\$85,098		
78	1980	13.7	231	\$11,243	\$154,303		
79	1981	7.0	222	\$10,805	\$75,221		
80	1982	7.0	206	\$10,026	\$70,295		
81	1983	12.6	201	\$9,783	\$122,889		
82	1984	16.7	196	\$9,539	\$159,419		
83	1985	13.0	202	\$9,831	\$128,059		
84	1986	19.9	216	\$10,513	\$209,647		
85	1987	37.8	222	\$10,805	\$408,082		
86	1988	34.8	223	\$10,854	\$377,559		
87	1989	41.4	243	\$11,827	\$490,093		
88	1990	39.0	254	\$12,362	\$481,894		
89	1991	30.0	258	\$12,557	\$376,267		
90	1992	34.5	259	\$12,608	\$435,323		
91	1993	40.8	254	\$12,362	\$504,856		
92	1994	41.5	253	\$12,314	\$511,082		
93	1995	27.6	263	\$12,800	\$353,481		
94	1996	33.6	266	\$12,946	\$435,539		
95	1997	43.1	263	\$12,800	\$551,402		
96	1998	36.1	265	\$12,898	\$465,844		
97	1999	61.5	268	\$13,044	\$802,133		
98	2000	55.4	270	\$13,141	\$728,115	January	July
99	2001	48.8	263.5	\$12,825	\$625,328	277	250
100	2002	16.2	248	\$12,070	\$195,732	250	246
101	2003	21.7	239.5	\$11,657	\$252,684	239	240
102	2004	38.7	249	\$12,119	\$468,843	236	262
103	2005	39.9	301.5	\$14,674	\$584,927	295	308
104	2006	46.1	342.5	\$16,670	\$768,949	342	343
105	2007	45.8	458	\$22,291	\$1,020,288	457	459
106	2008	22.5	520	\$25,309	\$569,961	499	541
107	2009	22.1	620	\$30,176	\$666,870	631	609
108	2010	12.1	516.5	\$25,138	\$304,418	515	518
109	2011	11.5	570	\$27,742	\$320,240	563	577
110	2012	33.5	634	\$30,857	\$1,032,176	621	647
111	2013	8.2	635.5	\$30,930	\$254,618	617	654
112	2014	14.6	638	\$31,052	\$454,235	631	645
113	2015	17.5	629.5	\$30,638	\$536,709	622	637
114	2016	15.5	589	\$28,667	\$445,545	589	589
115	2017	12.8	550.5	\$26,793	\$341,771	539	562
116	2018	9.9	566.5	\$27,572	\$273,072	561	572
117	2019	23.2	605	\$29,446	\$683,662	605	605
118	2020	45.4	636	\$30,955	\$1,406,471	622	650
119	2021	40.9	726.5	\$35,359	\$1,447,034	702	751
120		1,330		\$ 21,283,865	Customer Component of FERC 367 D		

to WPE-3.2d, pg 19

- (a) Fully loaded installed cost of 1/0 Aluminum Conductor Steel Reinforced. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution. \$630 is Handy Whitman at Cost Year.
- (c) Asset Accounting. Includes Underground Lines Allocated to Primary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 UNDERGROUND LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 70

Line No.	<u>Underground Lines - Secondary</u> (1)	<u>Source</u> (2)	<u>Demand Alloc</u> (3)	<u>Customer Alloc</u> (4)	<u>TOTAL</u> (5) (3) + (4)
1	Demand / Customer %	See note (a) below	83.691%	16.309%	
2	Gross Plant	Line 1 * Line 21	\$ 20,003,276	\$ 3,897,939	\$ 23,901,215
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	83.691%	16.309%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	\$ 4,631,103	\$ 902,440	\$ 5,533,543
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	83.691%	16.309%	
14	O&M Underground Lines	Line 13 * Line 27 ; note (c)	\$ 60,255	\$ 11,741	\$ 71,996
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		<u>Source:</u>		
20	Customer portion of FERC 367 Underground Lines / Secondary		WPE 3.2d, p. 22	\$ 3,897,939	
21	Total Gross Plant FERC 367 Underground Lines / Secondary		Schedule B-2.1	\$ 23,901,215	
22	Customer Allocation %			16.309%	
23					
24	Demand Allocation %		(100% - Cust %)	83.691%	
25					
26	(b) Depreciation Reserve FERC 367 Underground Lines / Secondary		Schedule B-3	\$ 5,533,543	
27	(c) Underground Lines - FERC 584 & 594		Schedule C-2.1	\$ 71,996	

<b>MINIMUM SIZE STUDY - FERC 367 UNDERGROUND LINES / SECONDARY</b>					
Line No.					
1	4/0 ALTX Secondary UG.cable	\$	24,870	(a)	
2			Cost Year	2022	
3	Handy Whitman at Cost Year	\$	567	(b)	
4					
5	<u>Year</u>	<u>Quantity (c)</u>	<u>Handy-Whitman Factor (d)</u>	<u>Cost in Year</u>	<u>Minimum Size Cost</u>
6		(1)	(2)	(3)	(4)
7				(Col(2) / \$567 * \$24,870	(1) * (3)
8	1910	0	16	\$702	\$0
9	1911	0	16	\$702	\$0
10	1912	0	16	\$702	\$0
11	1913	0	15	\$659	\$0
12	1914	0	14	\$615	\$0
13	1915	0	14	\$615	\$0
14	1916	0	22	\$966	\$0
15	1917	0	25	\$1,098	\$0
16	1918	0	28	\$1,229	\$0
17	1919	0	30	\$1,317	\$0
18	1920	0	29	\$1,273	\$0
19	1921	0	22	\$966	\$0
20	1922	0	22	\$966	\$0
21	1923	0	28	\$1,229	\$0
22	1924	0	25	\$1,098	\$0
23	1925	0	25	\$1,098	\$0
24	1926	0	24	\$1,054	\$0
25	1927	0	22	\$966	\$0
26	1928	0	25	\$1,098	\$0
27	1929	0	29	\$1,273	\$0
28	1930	0	22	\$966	\$0
29	1931	0	21	\$922	\$0
30	1932	0	20	\$878	\$0
31	1933	0	22	\$966	\$0
32	1934	0	25	\$1,098	\$0
33	1935	0	25	\$1,098	\$0
34	1936	0	27	\$1,185	\$0
35	1937	0	29	\$1,273	\$0
36	1938	0	26	\$1,141	\$0
37	1939	0	26	\$1,141	\$0
38	1940	0	27	\$1,185	\$0
39	1941	0	31	\$1,361	\$0
40	1942	0	32	\$1,405	\$0
41	1943	0	32	\$1,405	\$0
42	1944	0	31	\$1,361	\$0
43	1945	0	31	\$1,361	\$0
44	1946	0	36	\$1,580	\$0
45	1947	0	44	\$1,932	\$0
46	1948	0	54	\$2,371	\$0
47	1949	0	59	\$2,590	\$0
48	1950	0	59	\$2,590	\$0
49	1951	0	63	\$2,766	\$0
50	1952	0	64	\$2,810	\$0
51	1953	0	64	\$2,810	\$0
52	1954	0	64	\$2,810	\$0
53	1955	0	71	\$3,117	\$0
54	1956	0	78	\$3,424	\$0
55	1957	0	69	\$3,029	\$0
56	1958	0	67	\$2,941	\$0
57	1959	0	70	\$3,073	\$0
58	1960	0	71	\$3,117	\$0
59	1961	0	69	\$3,029	\$0
60	1962	0	67	\$2,941	\$0
61	1963	0	68	\$2,985	\$0
62	1964	0	74	\$3,249	\$0
63	1965	0	82	\$3,600	\$0

Line	No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / \$567 * \$24,870	Minimum Size Cost (4) (1) * (3)		
	64.	1966	0	83	\$3,644	\$0		
	65	1967	0	85	\$3,732	\$0		
	66	1968	0	76	\$3,336	\$0		
	67	1969	0	86	\$3,775	\$0		
	68	1970	1	94	\$4,127	\$4,127		
	69	1971	1	92	\$4,039	\$4,039		
	70	1972	1	100	\$4,390	\$4,390		
	71	1973	4	100	\$4,390	\$17,560		
	72	1974	2	135	\$5,927	\$11,853		
	73	1975	1	130	\$5,707	\$5,707		
	74	1976	3	132	\$5,795	\$17,385		
	75	1977	4	140	\$6,146	\$24,585		
	76	1978	2	148	\$6,497	\$25,989		
	77	1979	5	196	\$8,605	\$17,209		
	78	1980	3	231	\$10,141	\$30,423		
	79	1981	2	222	\$9,746	\$19,492		
	80	1982	1	206	\$9,044	\$9,044		
	81	1983	2	201	\$8,824	\$17,648		
	82	1984	4	196	\$8,605	\$34,418		
	83	1985	3	202	\$8,868	\$26,604		
	84	1986	4	216	\$9,483	\$37,931		
	85	1987	8	222	\$9,746	\$77,968		
	86	1988	7	223	\$9,790	\$68,530		
	87	1989	8	243	\$10,668	\$85,344		
	88	1990	8	254	\$11,151	\$89,207		
	89	1991	6	258	\$11,326	\$67,959		
	90	1992	7	259	\$11,370	\$79,593		
	91	1993	8	254	\$11,151	\$89,207		
	92	1994	8	253	\$11,107	\$88,856		
	93	1995	6	263	\$11,546	\$69,276		
	94	1996	7	266	\$11,678	\$81,744		
	95	1997	9	263	\$11,546	\$103,914		
	96	1998	8	265	\$11,634	\$93,070		
	97	1999	12	268	\$11,766	\$141,186		
	98	2000	11	270	\$11,853	\$130,386		
	99	2001	10	263.5	\$11,568	\$115,680	January 277	July 250
	100	2002	3	248	\$10,887	\$32,662	250	246
	101	2003	5	239.5	\$10,514	\$52,572	239	240
	102	2004	8	249	\$10,931	\$87,451	236	262
	103	2005	8	301.5	\$13,236	\$105,890	295	308
	104	2006	10	342.5	\$15,036	\$150,361	342	343
	105	2007	9	458	\$20,107	\$180,961	457	459
	106	2008	5	520	\$22,829	\$114,143	499	541
	107	2009	4	620	\$27,219	\$108,875	631	609
	108	2010	3	516.5	\$22,675	\$68,025	515	518
	109	2011	2	570	\$25,024	\$50,047	563	577
	110	2012	7	634	\$27,833	\$194,833	621	647
	111	2013	2	635.5	\$27,899	\$55,798	617	654
	112	2014	3	638	\$28,009	\$84,027	631	645
	113	2015	3	629.5	\$27,636	\$82,907	622	637
	114	2016	3	589	\$25,858	\$77,573	589	589
	115	2017	3	550.5	\$24,168	\$72,503	539	562
	116	2018	2	566.5	\$24,870	\$49,740	561	572
	117	2019	5	605	\$26,560	\$132,801	605	605
	118	2020	9	636	\$27,921	\$251,290	622	650
	119	2021	8	726.5	\$31,894	\$255,153	702	751
	120		268			\$ 3,897,939	Customer Component of FERC 365 C	

to WPE-3.2d, pg 21

- (a) Fully loaded installed cost of 2/0 Aluminum. Source: Engineering Standards.
- (b) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution. \$630 is Handy Whitman at Cost Year
- (c) Asset Accounting. Includes Underground Lines Allocated to Secondary based on Circuit Miles.
- (d) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.  
 ELECTRIC COST OF SERVICE STUDY  
 CASE NO: 2022-00372  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING MARCH 31, 2022  
 GENERAL & COMMON PLANT, ACCUMULATED DEPRECIATION, A & G EXPENSES

Work Paper FR-16(7)(v)  
 Witness Responsible:  
 James E. Ziolkowski  
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Functionalized based on Functional Payroll Costs for the Twelve Months ended December 2021

Function	Labor Dollars (a)	Functional Labor Ratio	Original Cost General Plant (b)	Accumulated Depreciation General Plant (b)	Original Cost Common Plant (b)	Accumulated Depreciation Common Plant (b)	Functional A & G Expenses Less Reg Commission Exp. (c)
Prod Plant (Operation)	8,128,517	43.540%	28,970,759	10,745,766	14,509,826	8,215,834	16,029,046
Prod Plant Energy Related (Maintenance)	4,769,824	25.550%	17,000,078	6,305,630	8,514,385	4,821,061	9,405,864
Trans Plant	765,355	4.100%	2,727,793	1,011,787	1,366,199	773,576	1,509,243
Dist Plant	2,991,586	16.024%	10,662,279	3,954,828	5,340,137	3,023,721	5,899,264
Customer Acctg	1,936,951	10.375%	6,903,466	2,560,618	3,457,559	1,957,757	3,819,575
Cust Service & Info	76,658	0.411%	273,216	101,341	136,839	77,481	151,166
Sales	-	0.000%	-	-	-	-	-
Total O&M excl A&G	18,668,891	100.000%	66,537,591	24,679,970	33,324,945	18,869,430	36,814,158
A&G	8,670,365						
Total O&M	27,339,256						

(a) Source: FERC Form 1 - P. 354-355.  
 (b) Source: Schedule B-3.2  
 (c) Source: Schedule C-2.1

Summary of Minimum Size Studies

Account	Class of Property	WPE-3.2d Reference	Minimum Size	Cost Per	Loaded Cost	Quantity	Loaded Cost	Customer	Demand	Zero Intercept Cost
<u>Poles, Towers &amp; Fixtures</u>										
364	Primary	pages 55-57	40 ft, Class 4, Wood	Pole	\$ 1,288	29,114	\$ 62,499,791	27.70%	72.30%	\$ 186
364	Secondary	pages 58-60	35 ft, Class 5, Wood	Pole	\$ 820	11,890	\$ 20,833,264	21.61%	78.39%	\$ 186
						41,004	\$ 83,333,055			
<u>Overhead Conductors</u>										
365	Primary	pages 61-63	1/0 ACSR Primary OH Conductor	Mile of Conductor	\$ 19,225	3,929	\$ 118,667,143	16.99%	83.01%	
365	Secondary	pages 64-66	#2 ALTX Secondary OH Conductor	Mile of Conductor	\$ 21,473	1,608	\$ 48,469,678	19.01%	80.99%	
						5,537	\$ 167,136,821			
<u>Underground Conductors</u>										
367	Primary	pages 67-69	1/0 ALTRXPE 15KV Primary UG cable	Mile of Conductor	\$ 27,572	1,330	\$ 116,694,168	18.24%	81.76%	
367	Secondary	pages 70-72	4/0 ALTX Secondary UG cable	Mile of Conductor	\$ 24,870	268	\$ 23,901,215	16.31%	83.69%	
						1,598	\$ 140,595,383			
368	Line Transformer	pages 52-54	15 kVa	Transformer	\$ 2,231	36,082	\$ 83,218,780	22.69%	77.31%	\$ 1,604

Case No. 2019-00271

Account	Class of Property	WPE-3.2d Reference	Minimum Size	Cost Per	Loaded Cost	Quantity	Loaded Cost	Customer	Demand
<u>Poles, Towers &amp; Fixtures</u>									
364	Primary	pages 55-57	40 ft, Class 4, Wood	Pole	\$ 905	34,227	\$ 48,116,636	31.40%	68.60%
364	Secondary	pages 58-60	35 ft, Class 5, Wood	Pole	\$ 582	12,028	\$ 16,038,879	21.29%	78.71%
						46,255	\$ 64,155,515		
<u>Overhead Conductors</u>									
365	Primary	pages 61-63	1/0 ACSR Primary OH Conductor	Mile of Conductor	\$ 12,267	4,442	\$ 91,649,603	17.92%	82.08%
365	Secondary	pages 64-66	#2 ALTX Secondary OH Conductor	Mile of Conductor	\$ 14,429	1,561	\$ 37,434,345	18.18%	81.82%
						6,003	\$ 129,083,948		
<u>Underground Conductors</u>									
367	Primary	pages 67-69	1/0 ALTRXPE 15KV Primary UG cable	Mile of Conductor	\$ 24,564	1,273	\$ 73,575,373	23.70%	76.30%
367	Secondary	pages 70-72	4/0 ALTX Secondary UG cable	Mile of Conductor	\$ 21,740	447	\$ 15,069,655	36.18%	63.82%
						1,720	\$ 88,645,028		
368	Line Transformer	pages 52-54	25 kVa	Transformer	\$ 1,633	38,668	\$ 62,427,115	24.53%	75.47%

**DUKE ENERGY KENTUCKY**  
**CASE NO 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(7)(w)**

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

**Description of Filing Requirement:**

Local exchange carriers with more than 50,000 access lines shall file:

- (1) a jurisdictional separations study consistent with 47 C.F.R. Part 36; and,
- (2) service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
  - (a) based on current and reliable data from a single time period; and,
  - (b) using generally recognized fully allocated, embedded, or incremental cost principles.

**Response:**

Not applicable.

**Witness Responsible:**

N/A

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(a)**

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

**Description of Filing Requirement:**

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

**Response:**

See Schedule A of Schedule Book.

**Witness Responsible:**

Lisa D. Steinkuhl

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(b)**

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

**Description of Filing Requirement:**

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

**Response:**

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

**Witness Responsible:**

Lisa D. Steinkuhl – Schedule B-1

Huyen C. Dang/Grady “Tripp” S. Carpenter – Schedules B-2 thru B-2.7, B-3 thru B-3.2, B-4

Grady “Tripp” S. Carpenter – Schedules B-5, B-5.1

John R. Panizza – Schedule B-6

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

Danielle L. Weatherston/Grady “Tripp” S. Carpenter – Schedule B-8

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(c)**

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

**Description of Filing Requirement:**

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

**Response:**

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

**Witness Responsible:**

Lisa D. Steinkuhl

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(d)**

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

**Description of Filing Requirement:**

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

**Response:**

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

**Witness Responsible:**

Lisa D. Steinkuhl – Schedules D-1, D-2.17 thru D-2.23, D-2.25 thru D-2.31  
Grady “Tripp” S. Carpenter – Schedules D-2.1 thru D-2.16  
Huyen C. Dang – Schedule D-2.24  
James E. Ziolkowski – Schedules D-3, D-4, and D-5

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(e)**

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

**Description of Filing Requirement:**

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

**Response:**

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

**Witness Responsible:**

John R. Panizza

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(f)**

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

**Description of Filing Requirement:**

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

**Response:**

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

**Witness Responsible:**

Lisa D. Steinkuhl

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(g)**

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

**Description of Filing Requirement:**

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

**Response:**

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

**Witness Responsible:**

Lisa D. Steinkuhl – Schedule G-1  
Jacob J. Stewart – Schedules G-2, G-3

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(h)**

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

**Description of Filing Requirement:**

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

**Response:**

See Schedule H of Schedule Book.

**Witness Responsible:**

Lisa D. Steinkuhl

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(i)**

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

**Description of Filing Requirement:**

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

**Response:**

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

**Witness Responsible:**

Danielle L. Weatherston  
Grady "Tripp" S. Carpenter

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(j)**

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

**Description of Filing Requirement:**

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

**Response:**

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

**Witness Responsible:**

Christopher R. Bauer

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(k)**

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

**Description of Filing Requirement:**

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

**Response:**

See Schedule K of Schedule Book.

**Sponsoring Witness:**

Huyen C. Dang – Page 1  
Danielle L. Weatherston – Pages 2, 4, and 5  
Christopher R. Bauer – Page 3  
Grady “Tripp” S. Carpenter – Pages 1 thru 5

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(I)**

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

**Description of Filing Requirement:**

A narrative description and explanation of all proposed tariff changes.

**Response:**

See Schedules L through L-2.2 of Schedule Book.

**Sponsoring Witness:**

Bruce L. Sailors

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(m)**

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

**Description of Filing Requirement:**

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

**Response:**

See Schedules M through M-2.3 of Schedule Book.

**Sponsoring Witness:**

Bruce L. Sailors

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(8)(n)**

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

**Description of Filing Requirement:**

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

**Response:**

See Schedule N of Schedule Book.

**Sponsoring Witness:**

Bruce L. Sailors

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(9)**

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**807 KAR 5:001, SECTION 16(9)**

**Description of Filing Requirement:**

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.

**Response:**

Duke Energy Kentucky acknowledges this requirement.

**Sponsoring Witness:**

Sarah E. Lawler

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 16(10)**

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**807 KAR 5:001, SECTION 16(10)**

**Description of Filing Requirement:**

A request for a waiver 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. In determining if good cause has been shown, the commission shall consider:

- (1) if other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application;
- (2) if the information that is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information that it maintains; and
- (3) the expense to the utility in providing the information that is the subject of the waiver request.

**Response:**

Not applicable.

**Sponsoring Witness:**

N/A

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 17(1)**

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**807 KAR 5:001, SECTION 17(1)**

**Description of Filing Requirement:**

Public postings.

- (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;
- (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:
  - 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.
- (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.

**Response:**

A copy of the notice and application will be posted at 1262 Cox Road, Erlanger, Kentucky 41018. Duke Energy Kentucky will also make available on the Company website a copy of the public notice and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available. See also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

**Witness Responsible:**

Amy B. Spiller

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 17(2)**

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**807 KAR 5:001, SECTION 17(2)**

**Description of Filing Requirement:**

Customer Notice.

- (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.
- (b) If a utility has more than twenty (20) customers, it shall provide notice by:
  - 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.
- (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.

**Response:**

Duke Energy Kentucky will publish 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. See

also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

**Witness Responsible:**

Amy B. Spiller

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 17(3)**

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**807 KAR 5:001, SECTION 17(3)**

**Description of Filing Requirement:**

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:

- (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;
- (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
- (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.

**Response:**

Duke Energy Kentucky will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which Duke Energy Kentucky files its Application. See also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

**Witness Responsible:**

Amy B. Spiller

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 17(4)**

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**807 KAR 5:001, SECTION 17(4)**

**Description of Filing Requirement:**

Notice Content.

Each notice issued in accordance with this section shall contain:

- (a) the proposed effective date and the date the proposed rates are expected to be filed with the commission;
- (b) the present rates and proposed rates for each customer classification to which the proposed rates will apply;
- (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;
- (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;
- (e) a statement that a person may examine this application at the offices of (utility name) located at (utility address);
- (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>;
- (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;
- (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;
- (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

- (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.

**Response:**

A copy of the customer notice, which contains all required statements per 807 KAR 5:001, Section 17(4), is attached in response to Filing Requirement 16(1)(b)(5) [Tab 12].

**Witness Responsible:**

Bruce L. Sailors

**DUKE ENERGY KENTUCKY**  
**CASE NO. 2022-00372**  
**FORECASTED TEST PERIOD FILING REQUIREMENTS**  
**FR 17(5)**

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**807 KAR 5:001, SECTION 17(5)**

**Description of Filing Requirement:**

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 of the required information.

**Response:**

Not applicable.

**Witness Responsible:**

N/A