

**Duke Energy Kentucky
Case No. 2022-00372
STAFF First Set Data Requests
Date Received: November 10, 2022**

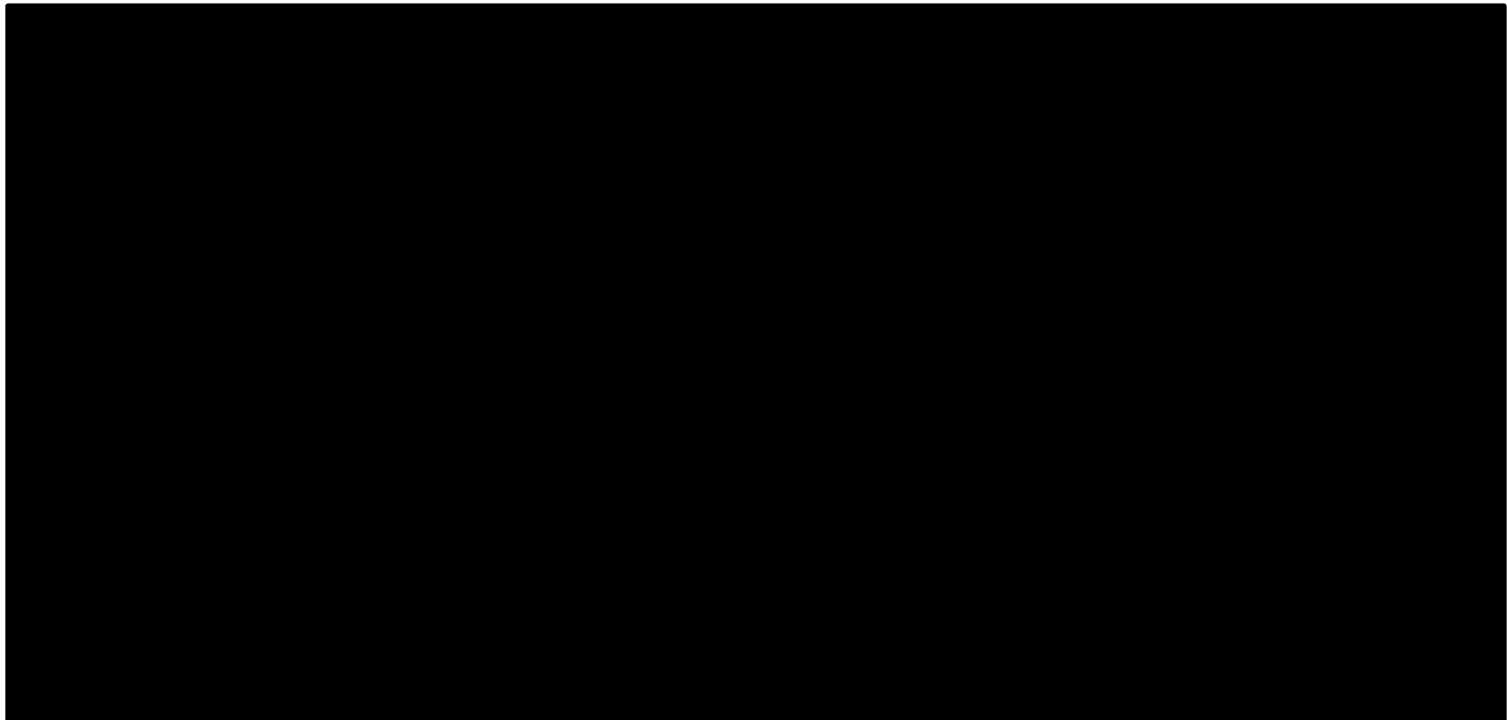
PUBLIC STAFF-DR-01-045

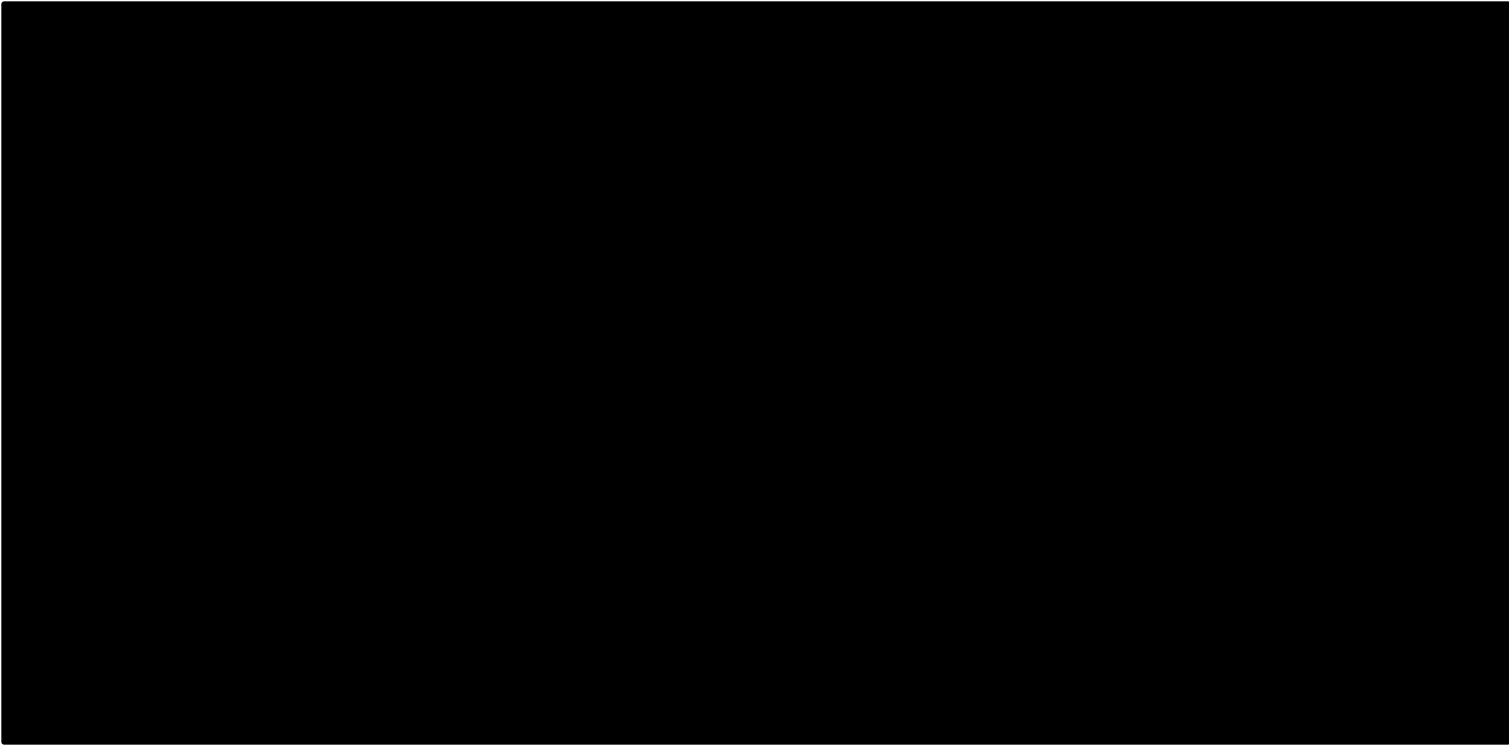
REQUEST:

Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET





PERSON RESPONSIBLE:

Jacob J. Stewart

PUBLIC STAFF-DR-01-046

REQUEST:

Provide a listing of all retirement plans available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Employees who newly retire from Duke Energy and enroll in Duke Energy's coverage pay the full cost of coverage. The 2022 full monthly cost rates are in the chart above. When the employee retires, if he is part of a closed group eligible for a subsidy, the retiree may be eligible for credits to an HRA until attainment of age 65. Amounts credited to the HRA can be used to help pay for the cost of retiree healthcare coverage through Duke Energy or otherwise. [REDACTED]

[REDACTED]

[REDACTED]. This

HRA benefit also has been negotiated with each of our unions, resulting in effective dates beyond January 1, 2015 for certain unions.

PERSON RESPONSIBLE: Jacob J. Stewart

**Duke Energy Kentucky
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STAFF-DR-01-047

REQUEST:

Concerning employee fringe benefits:

a. Provide a detailed list of all fringe benefits available to the utility's employees. Indicate any fringe benefits that are limited to management employees.

b. Provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring over this 24-month period.

RESPONSE:

Please see STAFF-DR-01-047 Attachment.

PERSON RESPONSIBLE: Jacob J. Stewart

Duke Energy Kentucky - Electric

		12 Month Preceding	Base Period	Variance
		<i>3/1/21 – 2/28/22</i>	<i>3/1/22 – 2/28/23</i>	
1B110	Qualified Pension	848,648	727,161	(121,487)
1B112	Employee Savings Active	881,943	996,190	114,247
1B114	OPEB Active	54,421	37,319	(17,102)
1B210	Medical Active	1,301,823	1,675,678	373,855
1B212	Dental Active	71,088	75,494	4,405
1B214	Misc Other Fees	14	-	(14)
1B216	Long Term Disability	42,043	45,282	3,239
1B218	FAS112 Offset	(218,210)	(27,315)	190,896
1B310	Service/Safety Awards	12,006	11,673	(333)
1B312	Other Work/Family Benefits	1,865	9,792	7,927
1B410	Tuition Refund	3,698	7,195	3,497
1B510	Basic Life	16,758	14,966	(1,792)
1B512	Accidental Death & Dismember.	1,493	1,356	(136)
Total		3,017,588	3,574,791	557,202

A) The schedule above represents employee benefit costs for the time period requested. None of these benefits are limited to management employees. This schedule does not represent benefits offered only to executives

B) Refer to schedule above. The main drivers of the variance for the 24 month period in question are higher medical claims and higher LTD medical expense

Duke Energy Kentucky - Gas

		12 Month Preceding	Base Period	Variance
		<i>3/1/21 – 2/28/22</i>	<i>3/1/22 – 2/28/23</i>	
1B110	Qualified Pension	332,718	277,011	(55,707)
1B112	Employee Savings Active	345,111	379,454	34,342
1B114	OPEB Active	21,357	14,216	(7,142)
1B210	Medical Active	508,927	638,199	129,272
1B212	Dental Active	27,830	28,758	928
1B214	Misc Other Fees	5	-	(5)
1B216	Long Term Disability	16,477	17,247	770
1B218	FAS112 Offset	(86,298)	(10,981)	75,317
1B310	Service/Safety Awards	4,680	4,448	(232)
1B312	Other Work/Family Benefits	707	3,722	3,015
1B410	Tuition Refund	1,445	2,735	1,290
1B510	Basic Life	6,555	5,699	(857)
1B512	Accidental Death & Dismember.	584	516	(67)
Total		1,180,100	1,361,023	180,924

A) The schedule above represents employee benefit costs for the time period requested. None of these benefits are limited to management employees. This schedule does not represent benefits offered only to executives

B) Refer to schedule above. The main drivers of the variance for the 24 month period in question are higher medical claims and higher LTD medical expense

Duke Energy Kentucky
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STAFF-DR-01-048

REQUEST:

State whether the utility, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.

b. If comparisons were not performed, explain why such comparisons were not performed.

RESPONSE:

As discussed throughout the Direct Testimony of Jacob J. Stewart, Duke Energy places a priority on attracting and retaining a diverse, high-performing workforce. An important way we do this is by providing a comprehensive, competitive total rewards package of pay and benefits that includes base pay, incentive pay opportunities and benefits. Duke Energy employs a market-based compensation strategy by using annual compensation surveys to establish salary ranges and ensure jobs are paid competitively in base and in total direct compensation (base + incentives) as compared to jobs at companies that are similar to Duke Energy in size and revenue. Duke Energy participates in a variety of third-party salary surveys on an annual basis and data from these surveys is analyzed to determine overall

competitiveness of pay for jobs throughout the Companies. In Section III and the first question of Section IV of the testimony provided by Jacob J. Stewart, the application of the salary survey data is described and how it directly relates to ensuring the competitiveness of the Company's compensation programs. Duke Energy's survey documents are voluminous in nature and are considered to be proprietary by the vendor and subject to licensing agreements. As a result, to the extent permitted by these vendors, the Company will make available for the Commission's review, any of the surveys at a time and place that is convenient to the Commission and the Company.

In Section VI of the Direct Testimony provided by Jacob J. Stewart, benefit program benchmarking is described. Duke Energy routinely examines its benefits to confirm how we compare with national trends among comparable employers, and we consider the most effective ways to serve our diverse workforce who reside in over 25 states. We benchmark our programs against other large employers from both the utility industry and general industry, so that we are positioned to attract and retain qualified employees needed to support our customers. Duke Energy leverages its consultants, vendor partners and nationally recognized surveys to evaluate the competitiveness of its benefits and costs. This ensures Duke Energy's benefit plans and employee contributions are in line with its utility industry and general industry peers, making them reasonable and necessary in order to compete with other employers for qualified talent. Based on Duke Energy's reviews of the competitiveness and reasonableness of its benefit programs and employee costs, Duke Energy routinely determines if any changes should be made.

PERSON RESPONSIBLE: Jacob J. Stewart

REQUEST:

Regarding the utility's employee compensation policy:

- a. Provide the utility's written compensation policy as approved by the Board of Directors.
- b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.
- c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.
- d. Explain when the utility's compensation policy was last reviewed or given consideration by the Board of Directors.
- e. Explain whether the utility's expenses for wages, salaries, benefits, and other compensation included in the base period and any adjustments to the base period, are compliant with the Board of Director's compensation policy.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET
(As to Attachments (b) – (c) only)

- a. The Compensation and People Development Committee of the Board of Directors (Committee) establishes and reviews the overall compensation philosophy of the

Duke Energy, confirms that our policies and philosophy do not encourage excessive or inappropriate risk-taking by our employees, reviews and approves the salaries and other compensation of certain employees, including all executive officers of Duke Energy, reviews and approves compensatory agreements with executive officers, approves equity grants and reviews the effectiveness of, and approves changes to, compensation programs. Please see STAFF-DR-01-049(a) Attachment to reference the Committee Charter.

b. Our compensation philosophy is described on pages 7-9 of Jacob J. Stewart's direct testimony.

c. The Committee has engaged FW Cook as its independent compensation consultant. The compensation consultant generally attends each committee meeting and provides advice to the committee at the meetings, including reviewing and commenting on market compensation data used to establish the compensation of the executive officers and directors. The consultant has been instructed that it shall provide completely independent advice to the Committee and is not permitted to provide any services to Duke Energy other than at the direction of the Committee. Please see STAFF-DR-01-049(b) and (c) Confidential Attachments for annual studies conducted by FW Cook in 2021.

d. Annually, our compensation philosophy is described in detail in the Compensation Discussion and Analysis (CD&A) of the proxy statement. The Committee discusses the CD&A with management and based on such review and discussions, recommends that the CD&A be included in the proxy statement.

e. The utility's expenses for wages, salaries, benefits, and other compensation included in the base period and any adjustments to the base period, are components of the Board of Director's compensation program and the Company's Total Rewards

compensation program which includes: (1) the establishment of a fair market value for all jobs; (2) annual pay reviews to recognize individual performance; (3) annual short-term cash incentive awards that reward eligible employees with cash bonuses when pre-established goals are achieved; (4) long-term incentive (LTI) opportunities to attract and retain high-performing leaders; and (5) recognition awards given when employees make significant contributions to business operations due to exceptional personal initiative, dedication, perseverance or a uniquely effective approach to work.

PERSON RESPONSIBLE: Jacob J. Stewart

**CHARTER OF THE
COMPENSATION AND PEOPLE DEVELOPMENT COMMITTEE
OF THE
BOARD OF DIRECTORS
OF
DUKE ENERGY CORPORATION**

(Amended and Restated as of December 17, 2020)

I. General Focus

The Compensation and People Development Committee (the “Committee”) shall (a) discharge the responsibilities of the Board of Directors (the “Board”) of Duke Energy Corporation (the “Corporation”) with respect to the compensation of the Corporation’s executive officers and directors, and (b) provide general oversight of the Corporation’s compensation philosophy and practices and human capital initiatives.

II. Structure and Operations

The Committee shall be comprised of three or more members of the Board, each of whom is determined by the Board to be “independent” under the rules of the New York Stock Exchange, Inc. (“NYSE”). At least two members must satisfy the requirements of a “non-employee director” for purposes of Rule 16b-3 under the Securities Exchange Act of 1934, as amended. The Board shall select members based upon their knowledge and experience in compensation matters and with care to avoid any conflicts of interest.

Each member of the Committee shall be appointed by the Board and shall serve until such member’s successor is duly elected and qualified or until such member’s earlier resignation or removal. The members of the Committee may be removed, with or without cause, by majority vote of the Board.

The Board shall elect the Chair of the Committee. The Chair will approve the agendas for Committee meetings.

In fulfilling its responsibilities, the Committee shall be entitled to delegate any or all of its responsibilities to a subcommittee of the Committee, including to a subcommittee comprised solely of one director. The Committee also shall be entitled to delegate its authority to one or more directors (whether or not such directors serve on the Committee) as the Committee deems appropriate, provided, however, that the Committee shall not delegate any power or authority required by law, regulation or listing standard to be exercised by the Committee as a whole.

III. Meetings

The Committee shall meet as frequently as circumstances dictate. The Chair of the Committee or a majority of the members of the Committee may call a special meeting of the Committee.

All non-management directors who are not members of the Committee may attend meetings of the Committee, but may not vote. Additionally, the Committee may invite to its meetings any director, member(s) of management of the Corporation and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any person it deems appropriate in order to carry out its responsibilities.

A majority of the Committee members, but not less than two, will constitute a quorum. A majority of the Committee members present at any Committee meeting at which a quorum is present may act on behalf of the Committee. The Committee may meet by telephone or videoconference and may take action by unanimous written consent.

The Committee shall appoint a person, who need not be a member, to act as secretary, and minutes of the Committee's proceedings shall be kept in minute books provided for that purpose. The agenda of each Committee meeting will be prepared by the secretary and, whenever reasonably practicable, circulated to each Committee member prior to each meeting.

IV. Responsibilities and Duties

The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities outlined in Section I of this Charter. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, legal or other conditions. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board from time to time related to the purposes of the Committee outlined in Section I of this Charter.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems appropriate and shall have the sole authority to retain or terminate outside counsel or other experts for this purpose, including the sole authority to approve the fees payable to such counsel or experts and any other terms of retention.

Setting Compensation for Executive Officers and Directors

1. Establish and review the overall compensation philosophy of the Corporation.
2. Review and approve periodically, but no less frequently than annually, the Corporation's goals and objectives relevant to the compensation of the Chief Executive Officer and the other executive officers and evaluate the performance of the Chief Executive Officer (based on input from the Corporate Governance Committee) and other executive officers in light of those goals and objectives.
3. Review and approve periodically, but no less frequently than annually, the compensation level (including base salary, short-term incentive opportunity, long-

term incentive opportunity and other benefits) of the Chief Executive Officer and the other executive officers.

4. In connection with executive compensation programs:
 - (i) Review and recommend to the Board, or approve, new executive compensation programs;
 - (ii) Review on a periodic basis the operations of the Corporation's executive compensation programs to determine whether they are properly coordinated and achieving their intended purpose(s), including whether the Corporation's compensation programs encourage excessive risk-taking and discuss, at least annually, the relationship between risk management policies and practices and compensation, and evaluate compensation policies and practices that could mitigate any such risk;
 - (iii) Review on a periodic basis the aggregate amount of compensation paid or potentially payable to the Chief Executive Officer and other executive officers through the use of tally sheets or such other method as the Committee may determine;
 - (iv) Take steps to modify any executive compensation program that yields payments and benefits that are not reasonably related to executive and corporate performance; and
 - (v) Consider the results of shareholder advisory votes regarding named executive officer compensation when evaluating and determining executive compensation (and recommend the frequency with which the Corporation shall conduct future shareholder advisory votes regarding executive compensation).
5. Review and recommend to the Board compensation of directors.
6. Review and recommend to full Board, or approve, any contracts or other transactions with executive officers of the Corporation, including consulting arrangements, employment contracts, nonqualified deferred compensation plans, perquisite arrangements and severance or termination arrangements, or any revisions thereto. Notwithstanding any other provision of this Charter, the Committee shall review and recommend to the Board for approval any consulting arrangement, employment contract, severance or termination arrangement with the Chief Executive Officer, or any revision thereto.

Monitoring Incentive and Equity-Based Compensation Plans

7. Review the Corporation's executive compensation plans, including incentive-compensation and equity-based plans, in light of the goals and objectives of

these plans, and amend, or recommend that the Board amend, these plans if the Committee deems it appropriate.

8. Administer any short-term incentive plan covering executive officers of the Corporation; determine whether performance targets have been met and determine the amounts and terms of any awards.
9. Review and recommend for Board approval all equity compensation plans to be submitted for shareholder approval under the NYSE listing standards; provided, however, that any equity compensation plan that satisfies an exception to the NYSE's listing standards shall not be required to be approved by the Corporation's shareholders.
10. Review and make recommendations to the Board, or approve, all awards of shares, options or other awards pursuant to the Corporation's equity-based plans; provided that the authority to issue such awards to employees who are not executive officers may be delegated as above described.

Human Capital

11. Review the Corporation's strategies and policies related to human capital management, including with respect to matters such as diversity and inclusion, employee engagement and talent development.

Reports

12. Review and discuss with management the Corporation's compensation discussion and analysis ("CD&A"), and based on that review and discussion, recommend to the Board that the CD&A be included in the Corporation's annual proxy statement or annual report on Form 10-K, and prepare the Compensation Committee Report in accordance with the rules and regulations of the Securities and Exchange Commission for inclusion in the Corporation's annual proxy statement or annual report on Form 10-K.
13. Report regularly to the Board (i) following meetings of the Committee, (ii) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities and (iii) with respect to such recommendations as the Committee may deem appropriate. The report to the Board may take the form of an oral report by the Chair or any other member of the Committee designated by the Committee to make such report.
14. Maintain minutes or other records of meetings and activities of the Committee.

Advisors

15. The Committee has the sole authority to select, oversee and terminate compensation consultants, legal counsel or other advisors to advise the Committee, and to approve the terms of any such engagement and the fees of

any such compensation consultant, legal counsel or other advisor. In selecting a compensation consultant, legal counsel or other advisor, the Committee shall take into account factors (including factors related to the independence of such compensation consultant, legal counsel or other advisor) it considers appropriate or as may be required by applicable law or NYSE listing standards. The Committee shall receive appropriate funding from the Corporation for the payment of compensation to the compensation consultants, legal counsel or other advisors retained by the Committee pursuant to the provisions of this Charter.

V. Annual Performance Evaluation

The Committee shall have oversight to perform a review and evaluation, at least annually, of the performance of the Committee and its members, including a review of the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board any modifications to this Charter that the Committee considers necessary or valuable. The Committee shall conduct such evaluations and reviews in such manner as it deems appropriate.

VI. Committee References

The Board approved a change in the Committee's name on December 17, 2020 from the "Compensation Committee" to the "Compensation and People Development Committee". Any reference to the Compensation Committee, or words of similar import, in any plans, agreements, arrangements or policies maintained by the Corporation or any subsidiary or affiliate are hereby deemed to be references to the Compensation and People Development Committee, in each case except where the context clearly dictates otherwise.

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**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-049 (b)
CONFIDENTIAL ATTACHMENT**

FILED UNDER SEAL

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-049 (c)
CONFIDENTIAL ATTACHMENT BLS-3**

FILED UNDER SEAL

Duke Energy Kentucky
Case No. 2022-00372
STAFF First Set Data Requests
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STAFF-DR-01-050

REQUEST:

To the extent not provided in the responses above, provide all wage, compensation, or employee benefits studies, analyses, or surveys conducted since the utility's last rate case or that are currently utilized by the utility.

RESPONSE:

While Duke Energy does not conduct actual surveys or studies, we participate in and utilize a variety of salary and benefit surveys and ad hoc analyses conducted by third parties on an annual basis. As noted in the response to STAFF-DR-01-048, the documents are voluminous in nature and are considered to be proprietary by the vendor and subject to licensing agreements. As a result, to the extent permitted by these vendors, the Company will make available for the Commission's review, any of the surveys at a time and place that is convenient to the Commission and the Company.

PERSON RESPONSIBLE: Jacob J. Stewart

**Duke Energy Kentucky
Case No. 2022-00372
STAFF First Set Data Requests
Date Received: November 10, 2022**

STAFF-DR-01-051

REQUEST:

Provide the average number of customers on the utility's system (actual and projected), by rate schedule, for the base period and the three most recent calendar years.

RESPONSE:

Please see STAFF-DR-01-051 Attachment.

PERSON RESPONSIBLE: Bruce L. Sailors

Duke Energy Kentucky, Inc.
 Average Monthly Customer Bills
 2019 - 2021 and Base Period

Rate Schedule	2019	2020	2021	Base Period	Base Period	Base Period
				Actual	Forecast	Mar 22 - Feb 23
				Mar 22 - Aug 22	Sep 22 - Feb 23	Mar 22 - Feb 23
RS*	130,835	132,601	133,093	134,428	133,884	134,156
DS	13,059	13,153	13,230	13,460	13,349	13,404
EH	66	63	62	46	78	62
GSFL **	44	39	41	210	210	210
SP	14	14	13	13	13	13
DP	10	9	10	16	20	18
DT	188	181	171	151	167	159
TT	13	13	13	13	13	13
WS	11	11	8	1	1	1
SL ***	11,395	11,315	11,273	8,420	8,420	8,420
TL ***	7,999	7,996	8,221	8,845	8,845	8,845
UOLS ***	7,500	7,474	7,571	9,139	9,139	9,139
NSU ***	772	765	765	681	681	681
SC ***	177	172	172	172	172	172
SE ***	2,077	2,076	2,073	1,972	1,972	1,972
LED ***	-	1	9	96	96	96

* Base period data is revised from Base period Schedule M.

** GSFL count is the average number of Fixed Load Locations that were charged the minimum bill.

Base period actual data is revised from Base period Schedule M.

*** Lighting schedules values represent average monthly number of fixtures. Forecast values are set equal to actual values. Base period actual values sourced from March 2022.

**Duke Energy Kentucky
Case No. 2022-00372
STAFF First Set Data Requests
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STAFF-DR-01-052

REQUEST:

Provide a schedule, in the format provided in Schedule L, of electric operations net income, per kWh sold, per company books for the base period and the three calendar years preceding the base period.

RESPONSE:

Refer to Schedule I-1, page 2 of 2, of Duke Energy Kentucky's Application in this proceeding [Vol. 10, Tab 52].

PERSON RESPONSIBLE: Danielle L. Weatherston

**Duke Energy Kentucky
Case No. 2022-00372
STAFF First Set Data Requests
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STAFF-DR-01-053

REQUEST:

Provide, in the format provided in Schedule M, comparative operating statistics for electric operations.

RESPONSE:

Please see STAFF-DR-01-053 Attachment.

PERSON RESPONSIBLE: Danielle L. Weatherston

DUKE ENERGY KENTUCKY, INC.
 Case No. 2022-00372
 Comparative Operating Statistics - Electric Operations
 For the Calendar Years 2019 through 2021
 (Total Company)

Three Most Recent Calendar Years

Line No.	Item (a)	2019		2020		2021	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1	Cost per KWH of Electricity Generated	\$0.038	(7.32)%	\$0.043	13.16%	\$0.042	(2.33)%
	Cost (Total Production Expense)	\$126,103,580.00	5.26%	\$99,198,900.00	(21.34)%	\$108,079,150.00	8.95%
	KWH - Net Generation	3,303,725,000	13.56%	2,324,137,000	(29.65)%	2,600,462,000	11.89%
2	Cost per KWH of Electricity Purchased	\$0.031	(16.22)%	\$0.021	(32.26)%	\$0.046	119.05%
	Cost	\$47,373,267.00	(37.36)%	\$46,714,218.00	(1.39)%	\$96,616,963	106.83%
	KWH	1,535,019,000	(25.38)%	2,176,244,000	41.77%	2,101,545,000	(3.43)%
3	Cost per KWH of Electricity Sold	\$0.042	(14.29)%	\$0.038	(9.52)%	\$0.052	36.84%
	Cost	\$173,476,847.00	(11.23)%	\$145,913,118.00	(15.89)%	\$204,696,113.00	40.29%
	KWH	4,110,492,299	3.56%	3,842,079,756	(6.53)%	3,969,343,604	3.31%
4	Transmission Maintenance Cost per transmission mile	\$697,606	(17.99)%	\$1,431,156	105.15%	\$638,436	(55.39)%
		\$6,519.07	(17.79)%	\$13,248.99	103.23%	\$5,951.23	(55.08)%
5	Distribution Maintenance Cost per distribution mile	\$10,715,601	14.49%	\$7,900,482	(26.27)%	\$7,547,744	(4.46)%
		\$3,683.01	16.10%	\$2,706.30	(26.52)%	\$2,558.24	(5.47)%
6	Sales Promotion Expense per Customer	\$1,224,963	1.04%	\$1,276,671	4.22%	\$1,451,143	13.67%
		\$8.54	0.31%	\$8.75	2.42%	\$9.90	13.23%
7	Administration & General Expense per Customer	\$21,938,487	8.28%	\$23,677,182	7.93%	\$22,907,236	(3.25)%
		\$152.96	7.49%	\$162.22	6.06%	\$156.35	(3.62)%
8	Okay thank you	N/A	N/A	N/A	N/A	N/A	N/A
9	Depreciation Expense:	\$43,635,817	(10.29)%	\$46,871,823	7.42%	\$48,640,753	3.77%
10	per \$100 of Average Gross Depreciable Plant in Service	\$2.39	(17.01)%	\$2.37	(0.84)%	\$2.34	(1.27)%
11	Rents:	\$1,103,515	8.65%	\$948,529	(14.04)%	\$934,529	(1.48)%
12	per \$100 of Average Gross Plant in Service	\$0.06	1.64%	\$0.05	(20.97)%	\$0.05	(6.12)%
13	Property taxes:	\$10,234,196	7.02%	\$11,377,272	11.17%	\$14,497,979	27.43%
14	per \$100 of Average Net Plant in Service	0.89	(7.29)%	0.90	1.12%	1.08	20.00%
15	Payroll taxes:	N/A	N/A	N/A	N/A	N/A	N/A
16	per Average Employee Whose Salary is Charged to Expense	N/A	N/A	N/A	N/A	N/A	N/A
17	Interest Expense:	\$ 18,615,356		\$ 20,808,936		\$ 20,614,692	
18	per \$100 of Average Debt Outstanding	N/A	N/A	N/A	N/A	N/A	N/A
19	per \$100 of Average Plant Investment	1.62	N/A	1.64	N/A	1.53	N/A
20	per KWH sold	\$0.005	(13.46)%	\$0.005	20.00%	\$0.005	(3.70)%
21	Meter reading expense:	\$506,967	(5.12)%	\$377,786	(25.48)%	\$294,899	(21.94)%
22	per Meter	\$3.54	(5.81)%	\$2.59	(26.79)%	\$2.01	(22.22)%

(1) Duke Energy Kentucky does not allocate interest expense between gas and electric operations. Therefore, interest expense per \$100 was not calculated.

Duke Energy Kentucky
Case No. 2022-00372
STAFF First Set Data Requests
Date Received: November 10, 2022

STAFF-DR-01-054

REQUEST:

For the historical portion of the base period and the five preceding calendar years, provide a schedule detailing all nonrecurring charges by customer class which includes:

- a. Type of charge;
- b. Amount billed;
- c. Amount recovered; and
- d. Number of times the charge was assessed.

RESPONSE:

a. Please see STAFF-DR-01-054 Attachment 1 for the periods January 2017 through August 2022.

b. Please see STAFF-DR-01-054 Attachment 1 for the periods January 2017 through August 2022.

c. Please see STAFF-DR-01-054 Attachment 2 for years 2020, 2021, and 2022. The 2022 data is for the months of January through August. Data is not available for years prior to 2020.

d. Please see STAFF-DR-01-054 Attachment 1 for the periods January 2017 through August 2022.

PERSON RESPONSIBLE: James E. Ziolkowski

**DUKE ENERGY KENTUCKY
 CASE NO. 2022-00372**

Revenues		January - December 2017			
Class	Late Payment Charge	Field Collection Charge	Reconnection Charge	Return Check Charge	
Commercial	\$258,222	\$4,485	\$5,085	\$1,161	
Industrial	\$79,531	\$315	\$270	\$33	
OPA	\$4,758			\$0	
Residential	\$1,104,691	\$15,975	\$177,946	\$22,627	
Street Light	\$39,803				
#N/A	\$5,656				
Grand Total	\$1,492,661	\$20,775	\$183,301	\$23,821	

Count		January - December 2017			
Classification	Late Payment Charge	Field Collection Charge	Reconnection Charge	Return Check Charge	
Commercial	17,668	299	165	155	
Industrial	408	21	6	4	
OPA	133	0	0	0	
Residential	276,510	1,065	5,964	2,914	
Street Light	523	0	0	0	
#N/A	3,694	0	0	0	
Grand Total	298,936	1,385	6,135	3,073	

DUKE ENERGY KENTUCKY
 CASE NO. 2022-00372

	Late Payment Charges Paid	Field Collection Charges Paid	Reconnection Charges Paid	Returned Check Charges Paid	Grand Total
2020	\$137,025.05	\$1,660.00	\$896.24	\$6,903.81	\$146,485.10
OPA	\$5,817.61	\$0.00	\$9.33	\$0.00	\$5,826.94
Commercial/Industrial	\$100,160.07	\$1,600.00	\$455.23	\$291.50	\$102,506.80
Residential	\$31,047.37	\$60.00	\$431.68	\$6,612.31	\$38,151.36
2021	\$855,616.17	\$7,453.79	\$3,084.20	\$33,870.80	\$900,024.96
OPA	\$33,010.86	\$0.00	\$17.64	\$0.00	\$33,028.50
Commercial/Industrial	\$654,577.39	\$6,792.64	\$996.44	\$1,485.00	\$663,851.47
Residential	\$168,027.92	\$661.15	\$2,070.12	\$32,385.80	\$203,144.99
2022	\$703,062.89	\$540.00	\$1,053.10	\$2,215.38	\$706,871.37
OPA	\$5,146.99	\$0.00	\$0.00	\$0.00	\$4,328.44
Commercial/Industrial	\$340,051.93	\$540.00	\$315.98	\$117.50	\$242,544.54
Residential	\$357,863.97	\$0.00	\$737.12	\$2,097.88	\$69,428.68

Duke Energy Kentucky
Case No. 2022-00372
STAFF First Set Data Requests
Date Received: November 10, 2022

STAFF-DR-01-055

REQUEST:

For the forecasted portion of the base period and forecasted test year, provide a schedule detailing all nonrecurring charges by customer class which includes:

- a. Type of charge;
- b. Revenues forecasted;
- c. Number of charges forecasted (except late payment charges);
- d. Basis for late payment charges; and
- e. Support of the nonrecurring charge.

RESPONSE:

The Company forecasts Miscellaneous Revenues to accounts 0451100, 0454200, and 0454400 based on historical trends in actual results. Specific nonrecurring charges cannot be identified. The total forecasted amount of Miscellaneous Revenues in the base period is \$883,664 and for the forecasted period is \$1,767,336.

PERSON RESPONSIBLE: Grady "Tripp" S. Carpenter

Duke Energy Kentucky
Case No. 2022-00372
STAFF First Set Data Requests
Date Received: November 10, 2022

PUBLIC STAFF-DR-01-056

REQUEST:

To the extent not already provided, provide a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in the utility's rate application in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET
(As to Attachments BLS-3, BLS-4, BLS-6, and BLS-8)

1. Please see STAFF-DR-01-056 Attachment - KPSC Elec SFRs-2022 which is an electronic copy of the Company's application, Volume 10, that satisfies 807 KAR 5:001 Section 16(8)(a) through (k).

2. Electronic versions of Schedules M and N are provided in files STAFF-DR-01-056 Attachment - SCH M and N – Test Period and STAFF-DR-01-056 Attachment - SCH M and N – Base Period. In addition, STAFF-DR-01-056 Attachment BLS-2, STAFF-DR-01-056 Confidential Attachment – BLS-33, STAFF-DR-01-056 Confidential Attachment – BLS-4, STAFF-DR-01-056 Attachment BLS-5, STAFF-DR-01-056 Confidential Attachment BLS-6, STAFF-DR-01-056 Attachment BLS-7, and STAFF-DR-01-056 Confidential Attachment – BLS-8 are electronic versions of the schedules provided in the Direct Testimony of Company witness Bruce L. Sailors.

3. Please see STAFF-DR-01-056 Attachment – DEK Electric COSS 2022 Production Stacking Macros Disabled, STAFF-DR-01-056 Attachment – DEK Electric COSS 2022 Average & Excess Macros Disabled, and STAFF-DR-01-056 Attachment – DEK Electric COSS 2022 Macros Disabled.

PERSON RESPONSIBLE: Lisa D. Steinkuhl
Bruce L. Sailors
James E. Ziolkowski

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED JUNE 30, 2024

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

SCHEDULE F-6
PAGE 1 OF 1
WITNESS RESPONSIBLE:
L. D. STEINKUHL

COMPARISON OF PROJECTED EXPENSES ASSOCIATED WITH THE CURRENT CASE TO PRIOR RATE CASES							JUSTIFICATION OF SIGNIFICANT CHANGE
LINE NO.	ITEM OF EXPENSE	CASE NO.	CASE NO.		CASE NO.		
		2022-00372	2021-00190 (GAS)		2019-00271 (ELEC)		
		ESTIMATE	ACTUAL	ESTIMATE	ACTUAL	ESTIMATE	
		(\$)	(\$)	(\$)	(\$)	(\$)	
1	Legal	425,000	67,223	163,460	114,758	276,675	
2	Depreciation Study	60,000	7,619	0	57,844	60,000	
3	Demolition Study	105,000	0	0	0	0	
4	Lead/Lag Study	110,000	0	0	0	0	
5	Consultants	176,000	0	15,000	0	0	
6	Rate of Return Studies	75,000	81,856	50,000	66,000	70,000	
7	Generation Retirement Study	85,000	0	0	0	0	
8	Cost of Service Studies	0	0	0	0	0	
9	Publish Legal Notice	40,000	38,638	85,000	76,983	210,000	
10	Transportation, Lodging, Meals	50,000	11,534	30,000	23,583	50,000	
11	Miscellaneous	10,000	17,826	10,000	0	10,000	
12	Total	<u>1,136,000</u>	<u>224,696</u>	<u>353,460</u>	<u>339,168</u>	<u>676,675</u>	

13
14

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

RATE CASE	TOTAL TO BE AMORTIZED (\$)	OPINION / ORDER DATE	AMORTIZATION PERIOD	AMOUNT AMORTIZED TO DATE (\$)	AMORT. DURING FORECASTED PERIOD (\$)	
Current Case	1,136,000	-	5 YEAR	0	227,200	<---- To WPD-2.17a
2019-00271	339,168	10/16/2020	5 YEAR	180,890	67,834	(B)
Other					0	
Total Rate Case Expense Amortization					<u>295,034</u>	(A)

27
28
29

(A) Represents rate case expense included on Schedule C-2, as adjusted.
(B) Per Commission Order in Case No. 2019-00271

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
REVENUES AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED February 28, 2023
(ELECTRIC SERVICE)

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):
6 Months Actual and 6 Months Projected with Riders
6 Months Actual Ending August 31, 2022

SCHEDULE M
PAGE 1 OF 1
WITNESS:
B. L. SAILERS

LINE NO.	RATE CLASSIFICATION (A)	REVENUE AT PRESENT RATES (B) (\$)	REVENUE AT PROPOSED RATES (C) (\$)	REVENUE CHANGE (AMOUNT) (D=C-B) (\$)	% OF REVENUE CHANGE (E=D / B)
RESIDENTIAL					
1	RESIDENTIAL SERVICE (RS)	177,720,788	218,195,282	40,474,494	22.77%
2	RESIDENTIAL - TIME OF USE - CRITICAL PEAK PRICING (RS-TOU-CPP)	0	0	0	0.00%
3	TOTAL RESIDENTIAL	177,720,788	218,195,282	40,474,494	22.77%
DISTRIBUTION					
4	DISTRIBUTION SERVICE (DS)	116,998,214	137,595,071	20,596,857	17.60%
5	DT PRIMARY TIME OF DAY (DT-PRI)	40,749,238	47,883,826	7,134,588	17.51%
6	DT SECONDARY TIME OF DAY (DT-SEC)	52,098,203	61,320,744	9,222,541	17.70%
7	ELECTRIC SPACE HEATING (EH)	1,473,948	1,729,789	255,841	17.36%
8	SPORTS SERVICE (SP)	22,404	26,361	3,957	17.66%
9	SMALL FIXED LOADS (GSFL)	779,088	918,589	139,501	17.91%
10	PRIMARY VOLTAGE (DP)	1,127,167	1,295,111	167,944	14.90%
11	TOTAL DISTRIBUTION	213,248,262	250,769,491	37,521,229	17.60%
TRANSMISSION					
12	TIME OF DAY (TT)	13,352,963	14,914,035	1,561,072	11.69%
13	TOTAL TRANSMISSION	13,352,963	14,914,035	1,561,072	11.69%
REAL TIME PRICING					
14	DT PRIMARY-REAL TIME PRICING (DT-RTP PRI)	0	0	0	-
15	DT SECONDARY-REAL TIME PRICING (DT-RTP SEC)	313,011	336,994	23,983	7.66%
16	DS-REAL TIME PRICING (DS-RTP)	68,594	72,034	3,440	5.02%
17	TT-REAL TIME PRICING (TT-RTP)	790,860	811,981	21,121	2.67%
18	TOTAL REAL TIME PRICING	1,172,465	1,221,009	48,544	4.14%
LIGHTING					
19	STREET LIGHTING (SL)	1,253,606	1,703,708	450,102	35.90%
20	TRAFFIC LIGHTING (TL)	99,885	109,172	9,287	9.30%
21	UNMETERED OUTDOOR LIGHTING (UOLS)	272,473	358,826	86,353	31.69%
22	NON STANDARD STREET LIGHTING (NSU)	76,288	103,935	27,647	36.24%
23	CUST OWNED STREET LIGHTING SERVICE (SC)	5,108	6,727	1,619	31.70%
24	OVERHEAD EQUIV STREET LIGHTING SERVICE (SE)	233,433	317,336	83,903	35.94%
25	LED OUTDOOR LIGHTING SERVICE (LED)	19,650	13,171	(6,479)	-32.97%
26	TOTAL LIGHTING	1,960,443	2,612,875	652,432	33.28%
27	INTERDEPARTMENTAL	120,514	140,005	19,491	16.17%
28	SPECIAL CONTRACTS	848,309	983,411	135,102	15.93%
29	TOTAL RETAIL REVENUE	408,423,744	488,836,108	80,412,364	19.69%
OTHER MISCELLANEOUS REVENUE					
30	PJM AND TRANSMISSION	33,614,037	33,614,037	0	0.00%
31	BAD CHECK CHARGES	65,319	65,319	0	0.00%
32	RECONNECTION CHARGES	85,642	81,564	(4,078)	-4.76%
33	POLE AND LINE ATTACHMENTS	108,668	127,627	18,959	17.45%
34	RENTS	1,123,843	1,123,843	0	0.00%
35	OTHER MISCELLANEOUS	(2,354,153)	(2,354,153)	0	0.00%
36	TOTAL MISCELLANEOUS REVENUE	32,643,356	32,658,237	14,881	0.05%
37	TOTAL REVENUE	441,067,100	521,494,345	80,427,245	18.23%

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2022-00372
REVENUES AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED June 30, 2024
(ELECTRIC SERVICE)

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):
12 Months Projected with Riders

SCHEDULE M
PAGE 1 OF 1
WITNESS:
B. L. Sailors

LINE NO.	RATE CLASSIFICATION (A)	REVENUE AT PRESENT RATES (B) (\$)	REVENUE AT PROPOSED RATES (C) (\$)	REVENUE CHANGE (AMOUNT) (D=C-B) (\$)	% OF REVENUE CHANGE (E=D / B) (%)
RESIDENTIAL					
1	RESIDENTIAL SERVICE (RS)	176,361,567	213,770,617	37,409,050	21.21%
2	RESIDENTIAL - TIME OF USE - CRITICAL PEAK PRICING (RS-TOU-CPP)	0	0	0	0.00%
3	TOTAL RESIDENTIAL	<u>176,361,567</u>	<u>213,770,617</u>	<u>37,409,050</u>	<u>21.21%</u>
DISTRIBUTION					
4	DISTRIBUTION SERVICE (DS)	121,283,991	140,567,562	19,283,571	15.90%
5	DT PRIMARY TIME OF DAY (DT-PRI)	43,494,672	50,270,168	6,775,496	15.58%
6	DT SECONDARY TIME OF DAY (DT-SEC)	55,333,014	64,062,047	8,729,033	15.78%
7	ELECTRIC SPACE HEATING (EH)	1,668,917	1,934,146	265,229	15.89%
8	SPORTS SERVICE (SP)	26,877	31,188	4,311	16.04%
9	SMALL FIXED LOADS (GSFL)	802,788	931,328	128,540	16.01%
10	PRIMARY VOLTAGE (DP)	1,307,556	1,479,361	171,805	13.14%
11	TOTAL DISTRIBUTION	<u>223,917,815</u>	<u>259,275,800</u>	<u>35,357,985</u>	<u>15.79%</u>
TRANSMISSION					
12	TIME OF DAY (TT)	15,022,536	16,535,001	1,512,465	10.07%
13	TOTAL TRANSMISSION	<u>15,022,536</u>	<u>16,535,001</u>	<u>1,512,465</u>	<u>10.07%</u>
REAL TIME PRICING					
14	DT PRIMARY-REAL TIME PRICING (DT-RTP PRI)	0	0	0	-
15	DT SECONDARY-REAL TIME PRICING (DT-RTP SEC)	346,528	386,002	39,474	11.39%
16	DS-REAL TIME PRICING (DS-RTP)	71,131	77,234	6,103	8.58%
17	TT-REAL TIME PRICING (TT-RTP)	762,340	803,941	41,601	5.46%
18	TOTAL REAL TIME PRICING	<u>1,179,999</u>	<u>1,267,177</u>	<u>87,178</u>	<u>7.39%</u>
LIGHTING					
19	STREET LIGHTING (SL)	1,255,341	1,635,533	380,192	30.29%
20	TRAFFIC LIGHTING (TL)	99,885	107,280	7,395	7.40%
21	UNMETERED OUTDOOR LIGHTING (UOLS)	406,677	533,521	126,844	31.19%
22	NON STANDARD STREET LIGHTING (NSU)	76,288	102,814	26,526	34.77%
23	CUST OWNED STREET LIGHTING SERVICE (SC)	5,108	6,701	1,593	31.19%
24	OVERHEAD EQUIV STREET LIGHTING SERVICE (SE)	233,430	314,043	80,613	34.53%
25	LED OUTDOOR LIGHTING (LED)	19,650	13,171	(6,479)	-32.97%
26	TOTAL LIGHTING	<u>2,096,379</u>	<u>2,713,063</u>	<u>616,684</u>	<u>29.42%</u>
27	INTERDEPARTMENTAL	71,904	84,271	12,367	17.20%
28	SPECIAL CONTRACTS	912,261	1,058,156	145,895	15.99%
29	TOTAL RETAIL REVENUE	<u>419,562,461</u>	<u>494,704,085</u>	<u>75,141,624</u>	<u>17.91%</u>
OTHER MISCELLANEOUS REVENUE					
30	PJM AND TRANSMISSION	169,500	169,500	0	0.00%
31	BAD CHECK CHARGES	43,500	43,500	0	0.00%
32	RECONNECTION CHARGES	58,092	55,326	(2,766)	-4.76%
33	POLE AND LINE ATTACHMENTS	217,344	255,263	37,919	17.45%
34	RENTS	1,299,996	1,299,996	0	0.00%
35	OTHER MISCELLANEOUS	148,404	148,404	0	0.00%
36	TOTAL MISCELLANEOUS REVENUE	<u>1,936,836</u>	<u>1,971,989</u>	<u>35,153</u>	<u>1.81%</u>
37	TOTAL REVENUE	<u>421,499,297</u>	<u>496,676,074</u>	<u>75,176,777</u>	<u>17.84%</u>

DUKE ENERGY KENTUCKY, INC

Calculation of Federal and State Composit Income Tax Rate

1	Income before Income Tax	100.00%
2		
3	Kentucky State Income Tax Rate	5.00%
4		
5	Apportionment Factor	99.37%
6		
7	Income Taxes - State of Kentucky (Line 3 x Line 5)	4.97%
8		
9	Income Before Federal Income Tax (Line 1 - Line 7)	95.03%
10		
11	Federal Income Tax (21% x Line 9)	19.96%
12		
13	Federal and State Composit Income Tax Rate (Line 7 + Line 11)	24.93%

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-056
CONFIDENTIAL ATTACHMENT BLS-3**

FILED UNDER SEAL

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-056
CONFIDENTIAL ATTACHMENT BLS-4**

FILED UNDER SEAL

Duke Energy Kentucky Year of data: April 2021 - March 2022
Rate Class: (--see rate chart provided--)
 Hourly load profiles, at customer meter level
 Unit of Measure: KW

Date	HourEnding	KY_RS	Month	Holiday	Weekend	Season	Category no CPP	CPP	Category w CPP	RT LMP
1/1/2022	1	113,191	1	1	1	Winter	2	-	2	19.03276
1/1/2022	2	104,324	1	1	1	Winter	1	-	1	18.33764
1/1/2022	3	96,042	1	1	1	Winter	1	-	1	18.70649
1/1/2022	4	90,516	1	1	1	Winter	1	-	1	18.62983
1/1/2022	5	87,748	1	1	1	Winter	1	-	1	18.26472
1/1/2022	6	88,437	1	1	1	Winter	1	-	1	17.39979
1/1/2022	7	90,814	1	1	1	Winter	2	-	2	17.29989
1/1/2022	8	95,787	1	1	1	Winter	2	-	2	16.52651
1/1/2022	9	106,506	1	1	1	Winter	2	-	2	17.39485
1/1/2022	10	120,682	1	1	1	Winter	2	-	2	17.47
1/1/2022	11	135,341	1	1	1	Winter	2	-	2	23.45023
1/1/2022	12	146,548	1	1	1	Winter	2	-	2	24.98643
1/1/2022	13	154,800	1	1	1	Winter	2	-	2	24.85518
1/1/2022	14	156,150	1	1	1	Winter	2	-	2	24.02079
1/1/2022	15	157,391	1	1	1	Winter	2	-	2	23.63133
1/1/2022	16	157,061	1	1	1	Winter	2	-	2	23.12512
1/1/2022	17	162,402	1	1	1	Winter	2	-	2	25.25761
1/1/2022	18	173,337	1	1	1	Winter	2	-	2	25.88634
1/1/2022	19	174,263	1	1	1	Winter	2	-	2	25.48778
1/1/2022	20	169,646	1	1	1	Winter	2	-	2	23.74828
1/1/2022	21	162,488	1	1	1	Winter	2	-	2	23.94842
1/1/2022	22	154,237	1	1	1	Winter	2	-	2	24.36624
1/1/2022	23	142,717	1	1	1	Winter	2	-	2	22.16209
1/1/2022	24	129,141	1	1	1	Winter	2	-	2	20.28056
1/2/2022	1	116,437	1	-	1	Winter	2	-	2	19.94053
1/2/2022	2	107,445	1	-	1	Winter	1	-	1	20.39278
1/2/2022	3	104,520	1	-	1	Winter	1	-	1	20.56906
1/2/2022	4	106,008	1	-	1	Winter	1	-	1	20.12879
1/2/2022	5	107,411	1	-	1	Winter	1	-	1	22.56613
1/2/2022	6	113,655	1	-	1	Winter	1	-	1	19.22727
1/2/2022	7	122,877	1	-	1	Winter	2	-	2	20.91016
1/2/2022	8	137,059	1	-	1	Winter	2	-	2	21.17325
1/2/2022	9	156,735	1	-	1	Winter	2	-	2	24.04759
1/2/2022	10	177,541	1	-	1	Winter	2	-	2	23.94408
1/2/2022	11	193,892	1	-	1	Winter	2	-	2	26.34377
1/2/2022	12	205,291	1	-	1	Winter	2	-	2	33.70216
1/2/2022	13	216,113	1	-	1	Winter	2	-	2	35.01628
1/2/2022	14	220,077	1	-	1	Winter	2	-	2	33.27011
1/2/2022	15	223,304	1	-	1	Winter	2	-	2	28.90594
1/2/2022	16	225,065	1	-	1	Winter	2	-	2	30.09112
1/2/2022	17	235,312	1	-	1	Winter	2	-	2	33.74011
1/2/2022	18	253,535	1	-	1	Winter	2	-	2	50.47592
1/2/2022	19	262,697	1	-	1	Winter	2	-	2	34.24015
1/2/2022	20	262,491	1	-	1	Winter	2	-	2	36.78744
1/2/2022	21	256,997	1	-	1	Winter	2	-	2	32.49901
1/2/2022	22	242,979	1	-	1	Winter	2	-	2	30.57276
1/2/2022	23	224,499	1	-	1	Winter	2	-	2	30.42516
1/2/2022	24	206,274	1	-	1	Winter	2	-	2	28.29538

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-056
CONFIDENTIAL ATTACHMENT BLS-6**

FILED UNDER SEAL

Case No. 2022-00372
Duke Energy Kentucky
 Allocation of Accumulated Deferred Tax Balances (Acct. 190)
 To Plant Accounts 364, 365 and 369
 Twelve Months Ended December 31, 2021

Poles	Allocated ADIT Amounts	FERC Form No. 1 Source
	(\$)	
Accumulated Deferred Taxes (Acct. 190)	\$53,751,239	Pg 234, line 8, column c
ADIT - Accelerated Amort. Property (Acctg. 281)	\$0	Pg 272, Line 8, Column k.
ADIT - Other Property (Acctg. 282)	(\$227,752,649)	Pg 274, Line 2, Column k.
ADIT - Other (Acctg. 283)	(31,279,406)	Pg 276, Line 9, Column k.
ADIT - Tax Reform Act (Acctg. 254)	(59,225,652)	Attachment H-22A of Rate Case (Protected + Unprotected)
Accumulated Deferred Taxes for Electric	<u>(\$264,506,468)</u>	
	% of Total	
Electric Plant in Service	(\$)	(\$)
Total Plant	<u>\$2,141,261,295</u>	100.00%
Poles (Acct. 364)	\$74,482,036	3.48%
Overhead Conductor (Acct. 365)	\$152,067,838	7.10%
Services (Acct. 369)	\$22,230,247	1.04%
	<u>(\$30,735,651)</u>	

Source: Duke Energy Kentucky 2021 FERC Form No. 1

**CONFIDENTIAL PROPRIETARY TRADE
SECRET**

**STAFF-DR-056
CONFIDENTIAL ATTACHMENT BLS-8**

FILED UNDER SEAL

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	\$ 625,650,059	\$ 152,711,851	\$ (3,883,358)	-0.6207%	\$ 180,631,418	\$ (27,919,567)	\$ (1,395,979)	\$ 39,953,553	\$ 194,061,383	27.077%	4.341046%	\$ 41,349,532	
2	Rate DS	281,962,585	112,012,413	21,054,295	7.4671%	94,219,407	17,793,006	889,650	18,005,962	129,128,725	15.281%	12.024413%	17,116,312	
3	Rate GS-FL	1,386,310	744,090	221,114	15.9498%	499,968	244,122	12,206	88,517	820,401	10.256%	20.082396%	76,311	
4	Rate EH	5,955,748	1,531,599	61,102	1.0259%	1,666,746	(135,147)	(6,757)	380,367	1,918,723	25.276%	5.905804%	387,124	
5	Rate SP	53,894	24,971	7,969	14.7864%	16,316	8,655	433	3,457	27,995	12.108%	18.998219%	3,024	
6	Rate DT - Secondary	125,864,759	51,162,016	7,029,174	5.5847%	46,375,230	4,786,786	239,339	8,037,599	58,960,276	15.242%	10.236153%	7,798,260	
7	Rate DT-Primary	100,198,299	39,895,033	4,467,457	4.4586%	37,587,301	2,307,732	115,387	6,398,610	46,178,256	15.749%	9.166402%	6,283,223	
8	Rate DP	2,760,787	1,203,961	241,041	8.7309%	983,268	220,693	11,035	176,282	1,369,208	13.725%	13.224497%	165,247	
9	Rate TT	24,540,543	14,293,738	2,080,586	8.4782%	12,414,617	1,879,121	93,956	1,567,154	15,766,936	10.307%	12.984992%	1,473,198	
10	Lighting	8,235,621	1,919,474	150,635	1.8291%	2,018,252	(98,778)	(4,939)	525,916	2,450,329	27.656%	6.668273%	530,855	
11	Other - Water Pumping	66,260	926,059	687,525	1037.6170%	12,682	913,377	45,669	4,208	884,598	-4.477%	990.640130%	(41,461)	
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							1,299,996				
26	OTHER MISCELLANEOUS		148,404							148,404				
27	RESERVED		0							0				
28	TOTAL MISC		1,936,836							1,971,989				
29														
30	Total Company		<u>378,362,041</u>						Total Revenue Req	<u>453,538,818</u>	19.8690%			
									Schedule A Rev Req	453,538,818				
									Total Increase	75,176,777				
									Schedule A Increase	75,176,777				

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	\$ (19,959,386)	\$ (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%	98,629,178	13,383,235	669,162	19,872,630	131,215,881	17.144%	10.590993%	19,203,468	
3	Rate GS-FL	1,552,907	744,090	206,792	13.3164%	525,102	218,988	10,949	99,187	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%	16,316	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%	12.662146%	172,221	
9	Rate TT	25,746,933	14,293,738	1,976,860	7.6780%	12,596,642	1,697,096	84,855	1,644,174	15,853,057	10.909%	12.224822%	1,559,319	
10	Lighting	9,959,035	1,919,474	2,427	0.0244%	2,278,325	(358,851)	(17,943)	635,999	2,573,415	34.069%	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%	2525.080234%	(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.													
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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							1,299,996				
26	OTHER MISCELLANEOUS		148,404							148,404				
27	RESERVED		0							0				
28	TOTAL MISC		1,936,836							1,971,989				
29														
30	Total Company		<u>378,362,041</u>						Total Revenue Req	<u>453,538,818</u>	19.8690%			
									Schedule A Rev Req	<u>453,538,818</u>				
									Total Increase	75,176,777				
									Schedule A Increase	75,176,777				

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	\$ 540,746,770	\$ 152,711,851	\$ 3,414,096	0.6314%	\$ 167,824,333	\$ (15,112,482)	\$ (755,626)	\$ 34,531,706	\$ 187,999,183	23.107%	5.530504%	\$ 35,287,332	
2	Rate DS	314,083,452	112,012,413	18,293,065	5.8243%	99,065,202	12,947,211	647,361	20,057,147	131,422,199	17.328%	10.463760%	19,409,786	
3	Rate GS-FL	1,673,546	744,090	196,393	11.7351%	543,339	200,751	10,038	106,871	840,923	13.014%	16.079069%	96,833	
4	Rate EH	5,490,426	1,531,599	101,090	1.8412%	1,596,564	(64,965)	(3,248)	350,615	1,885,462	23.104%	6.679846%	353,863	
5	Rate SP	53,894	24,971	7,969	14.7864%	16,316	8,655	433	3,442	27,980	12.049%	18.977488%	3,009	
6	Rate DT - Secondary	150,946,175	51,162,016	4,873,162	3.2284%	50,158,937	1,003,079	50,154	9,639,316	60,751,178	18.743%	7.997695%	9,589,162	
7	Rate DT-Primary	120,362,241	39,895,033	2,734,915	2.2722%	40,628,158	(733,125)	(36,656)	7,686,248	47,617,937	19.358%	7.089330%	7,722,904	
8	Rate DP	3,116,959	1,203,961	210,395	6.7500%	1,037,038	166,923	8,346	199,047	1,394,662	15.839%	11.343216%	190,701	
9	Rate TT	31,221,644	14,293,738	1,506,587	4.8255%	13,422,092	871,646	43,582	1,993,792	16,243,948	13.644%	9.514890%	1,950,210	
10	Lighting	8,879,029	1,919,474	95,307	1.0734%	2,115,342	(195,868)	(9,793)	567,009	2,496,275	30.050%	5.950424%	576,802	
11	Other - Water Pumping	100,729	926,059	684,561	679.6067%	17,884	908,175	45,409	6,432	887,082	-4.209%	650.556865%	(38,977)	
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				
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27	RESERVED		0							0				
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29														
30	Total Company		<u>378,362,041</u>						Total Revenue Req	<u>453,538,818</u>	19.8690%			
									Schedule A Rev Req	<u>453,538,818</u>				
									Total Increase	75,176,777				
									Schedule A Increase	75,176,777				

Duke Energy Kentucky
Case No. 2022-00372
STAFF First Set Data Requests
Date Received: November 10, 2022

STAFF-DR-01-057

REQUEST:

To the extent not already provided, provide all workpapers, calculations, and assumptions the utility used to develop its forecasted test period financial information. in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

RESPONSE:

Refer to FR 16(7)(c) in the Company's Application in this proceeding for the assumptions used to develop the forecasted test period financial information [Vol. 1, Tab 23].

Refer to Volume 12 of Duke Energy Kentucky's Application in this proceeding for the work papers used to develop its forecasted test period financial information.

PERSON RESPONSIBLE:

Lisa D. Steinkuhl
Grady "Tripp" S. Carpenter
Huyen C. Dang