

**KyPSC Case No. 2024-00354**  
**TABLE OF CONTENTS**

**DATA REQUEST**

**WITNESS**

**TAB NO.**

AG-DR-01-098 SUPP

Danielle L. Weatherston .....98

VERIFICATION

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

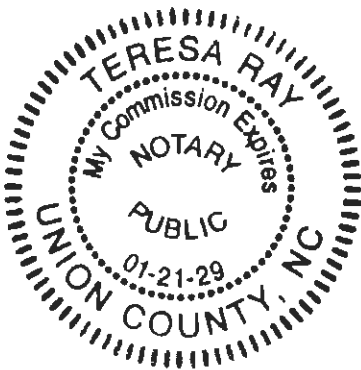
The undersigned, Danielle L. Weatherston, Manager Accounting II, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing supplemental data request and that the answers contained therein are true and correct to the best of her knowledge, information and belief.

Danielle L. Weatherston  
Danielle L. Weatherston, Affiant

Subscribed and sworn to before me by Danielle L. Weatherston on this 3<sup>rd</sup> day of February, 2025.

Teresa Ray  
NOTARY PUBLIC

My Commission Expires: 01/21/29



**Duke Energy Kentucky  
Case No. 2024-00354  
AG's First Set of Data Requests  
Date Received: January 8, 2025**

**SUPPLEMENTAL AG-DR-01-098**

**REQUEST:**

Provide a schedule showing per books actual O&M expenses and by FERC O&M/A&G expense account/subaccount for 2022, 2023, 2024, and projected for the test year. Further, show the amounts separated into costs incurred directly by Duke Kentucky, charges from Duke Ohio, charges from DEBS, charges from any other affiliate, less any charges from Duke Kentucky to any other affiliate.

**RESPONSE:**

Please see AG-DR-01-098 SUPP Attachment 1 for corrected actual expense in 2022, 2023, and 2024 separated into costs incurred directly by Duke Kentucky, Duke Ohio, DEBS and other affiliates.

**PERSON RESPONSIBLE:** Danielle L. Weatherston

**Duke Energy Kentucky - Electric Only  
Schedule of O&M Costs by Source  
For the Calendar Year 2022**

Sum of 2022	Column Labels				
Row Labels	110_SERVICE_COMPANY - Duke Energy Business Services	503_DEO - Duke Energy Ohio	536_DEK - Duke Energy Kentucky	Other Affiliates	Grand Total
0500000 - Suprvsn and Engrg - Steam Oper	2,203,002		121,473	(171,638)	2,152,838
0501150 - Coal & Other Fuel Handling	47,017		587,131	324,225	958,373
0501190 - Sale Of Fly Ash-Expenses	3,105		501,382	94	504,581
0502020 - Ammonia - Qualifying			1,222,323		1,222,323
0502040 - COST OF LIME			13,162,925		13,162,925
0502100 - Fossil Steam Exp-Other	252,256		3,654,856	0	3,907,112
0502410 - Steam Oper-Bottom Ash/Fly Ash			(3,759)		(3,759)
0505000 - Electric Expenses-Steam Oper			762,445	500	762,945
0506000 - Misc Fossil Power Expenses	636,933		940,915	18,494	1,596,342
0510000 - Suprvsn and Engrng-Steam Maint	1,742,239		26,873	5,417	1,774,528
0510100 - Suprvsn & Engrng-Steam Maint R	130		46,810	29,225	76,164
0511000 - Maint Of Structures-Steam	45,253		3,031,701	(17,875)	3,059,078
0512100 - Maint Of Boiler Plant-Other	323,897		9,346,156	8,494	9,678,546
0513100 - Maint Of Electric Plant-Other	88,290	20,409	2,332,678	41,811	2,483,188
0514000 - Maintenance - Misc Steam Plant	8,165		2,256,136	7,034	2,271,336
0514300 - Maintenance - Misc Steam Plant			(1)	11	10
0524000 - Misc Expenses-Nuc Oper			1	(3)	(1)
0528000 - Maint Suprvsn and Engrng-Nuc				1	1
0530000 - Maint Of Reactor Plt Equip-Nuc			0	0	0
0531100 - Maint Electric Plt-Other-Nuc			60	(62)	(1)
0532100 - Maint Misc Nuclear Plt-Other			0	0	0
0546000 - Suprvsn and Engrng-CT Oper	198,660		93,071	74	291,805
0547150 - Natural Gas Handling-CT	5,754		0	21,340	27,094
0548100 - Generation Expenses-Other CT	27,854		85	0	27,940
0548200 - Prime Movers - Generators- CT	30		211,721	721	212,472
0549000 - Misc-Power Generation Expenses	497,138		696,587	18,788	1,212,513
0551000 - Suprvsn and Engrng-CT Maint	173,535		2,152	31,611	207,298
0552000 - Maintenance Of Structures-CT	14,587	1,948	150,418	0	166,953
0553000 - Maint-Gentg and Elect Equip-CT	29,564	57,394	548,519	11,640	647,118
0554000 - Misc Power Generation Plant-CT	109,265		147,032	39,931	296,228
0556000 - System Cnts & Load Dispatching	37				37
0557000 - Other Expenses-Oper	(1,539,209)	294,620	(6,431,381)	1,710,248	(5,965,722)
0557450 - Commissions/Brokerage Expense			63,118		63,118
0557451 - EA & Coal Broker Fees	14,224				14,224
0560000 - Supervsn and Engrng-Trans Oper	3,707			2	3,710
0561100 - Load Dispatch-Reliability	76,643	3	0	7,574	84,220
0561200 - Load Dispatch-Mnitor&OprTrnSys	359,716	10	1	10,533	370,259
0561300 - Load Dispatch - TransSvc&Sch	48,379	1	0	1,334	49,714
0561400 - Scheduling-Sys Cntrl&Disp Svs	698,486		1,290,233		1,988,719
0561800 - Reliability-Plan&Stds Dev	2,046,435				2,046,435
0562000 - Station Expenses	75,693	14,462	39,535	(2,181)	127,509
0563000 - Overhead Line Expenses-Trans	112,896		3,884		116,780
0565000 - Transm Of Elec By Others	20,569,946		557,000		21,126,946
0566000 - Misc Trans Exp-Other	71,722	943	3,753	22,430	98,847
0566100 - Misc Trans-Trans Lines Related	5,525		0		5,525
0569000 - Maint Of Structures-Trans	16,772	6,402	4,395		27,569
0569200 - Maint Of Computer Software	53,746			(3,674)	50,073
0570100 - Maint Stat Equip-Other- Trans	40,440	13,410	41,433	0	95,283
0570200 - Main-Cir BrkrsTrnsf Mtrs-Trans	78,016	4,311	59,912		142,240
0571000 - Maint Of Overhead Lines-Trans	125,016	214,280	208,013	90,047	637,356
0575700 - Market Facilitation-Mntr&Comp	1,800,217				1,800,217
0580000 - Supervsn and Engrng-Dist Oper	35,178		45,442	3	80,623
0581004 - Load Dispatch-Dist of Elec	339,886		(28)		339,858
0582100 - Station Expenses-Other-Dist	69,947	15,019	19,705	(5,376)	99,295
0583100 - Overhead Line Exps-Other-Dist			126,466		126,466
0583200 - Transf Set Rem Reset Test-Dist	41,077		30,376	27,070	98,523
0584000 - Underground Line Expenses-Dist			402,156		402,156
0586000 - Meter Expenses-Dist		258,828	216,819	3,254	478,901
0587000 - Cust Install Exp-Other Dist	3,737		75,771	109,070	678,611
0588100 - Misc Distribution Exp-Other	1,105,730	34,951	596,995	257,545	1,995,221
0588700 - Intcn Study Costs (D)				8,181	8,181
0589000 - Rents-Dist Oper			59,153		59,153
0590000 - Supervsn and Engrng-Dist Maint	69,241	15,347	10,529	1,162	96,278
0592100 - Maint Station Equip-Other-Dist	59,863	12,922	16,428	483	89,695
0592200 - Cir BrkrsTrnsf Mtrs Rely-Dist	193,827	25,718	53,670		273,216
0593000 - Maint Overhd Lines-Other-Dist	347,403	195,826	4,113,614	48,554	4,705,397
0593100 - Right-Of-Way Maintenance-Dist	13,120	545	4,547,514	19,729	4,580,908
0594000 - Maint-Underground Lines-Dist	29,659	17,156	166,173		212,988
0595100 - Maint Line Transfrs-Other-Dist	16,826		870		17,696
0596000 - Maint-StreetLightng/Signl-Dist		2,507	72,160	126,613	201,280
0597000 - Maintenance Of Meters-Dist	16,198	309,280	30,976	51,469	407,922
0823000 - Storage-Gas Losses	0				0
0901000 - Supervision-Cust Accts	(1,242)	45,255	1,532	53,660	99,205
0902000 - Meter Reading Expense		95,887	120,072	9,952	225,910
0903000 - Cust Records & Collection Exp	3,202,443	28,334	8,941	242,631	3,482,350
0903100 - Cust Contracts & Orders-Local	155,048	645	972	180,813	337,478
0903200 - Cust Billing & Acct	579,542	588	783	262,728	843,642
0903300 - Cust Collecting-Local	139,039	467	627	170,111	310,244
0903400 - Cust Receiv & Collect Exp-Edp	3,007			26,059	29,066
0903891 - IC Collection Agent Revenue				(262,355)	(262,355)
0904000 - Uncollectible Accounts	(989,727)				(989,727)
0904001 - BAD DEBT EXPENSE	70,611			(60)	70,551

Duke Energy Kentucky - Electric Only  
Schedule of O&M Costs by Source  
For the Calendar Year 2022

Sum of 2022	Column Labels				
Row Labels	110_SERVICE_COMPANY - Duke Energy Business Services	503_DEO - Duke Energy Ohio	536_DEK - Duke Energy Kentucky	Other Affiliates	Grand Total
0904003 - Cust Acctg-Loss On Sale-A/R	252,172				252,172
0905000 - Misc Customer Accts Expenses	1			159	159
0908000 - Cust Asst Exp-Conservation Pro	135			0	112
0909650 - Misc Advertising Expenses				7,573	7,573
0910000 - Misc Cust Serv/Inform Exp	213,366			(9)	237,928
0910100 - Exp-Rs Reg Prod/Svces-CstAccts	36,440			(93)	91,851
0912000 - Demonstrating & Selling Exp	259,087	334,174		6,960	1,349,190
0913001 - Advertising Expense	22,542	159		20,162	42,864
0920000 - A & G Salaries	7,864,145	134		(1,865,796)	7,986,239
0920001 - SC O&M Labor Deferral	3,705			(3,705)	0
0920100 - Salaries & Wages - Proj Supt -	6			(2)	124
0921100 - Employee Expenses	172,318	20		(49,987)	159,335
0921101 - Employee Exp - NC	12			(1)	12
0921110 - Relocation Expenses	5			(3)	2
0921200 - Office Expenses	623,260	(52)		(196,187)	648,005
0921300 - Telephone And Telegraph Exp	63			(61)	11
0921400 - Computer Services Expenses	357,704			(83,547)	283,624
0921540 - Computer Rent (Go Only)	405,447			(267,070)	141,418
0921600 - Other	48			(7)	(959)
0921980 - Office Supplies & Expenses	2,394,937			(0)	2,394,941
0922000 - Admin Exp Transfer	1				1
0923000 - Outside Services Employed	1,781,425			(271,320)	1,844,581
0923980 - Outside Services Employee &	(3,393)				(3,393)
0924000 - Property Insurance	5,930			21	5,951
0924050 - Inter-Co Prop Ins Exp	1,284,335				1,284,335
0924980 - Property Insurance For Corp.	177,384				177,384
0925000 - Injuries & Damages	162,275			7,678	169,953
0925051 - INTER-CO GEN LIAB EXP				261,980	261,980
0925200 - Injuries And Damages-Other	5,301				5,301
0925980 - Injuries And Damages For Corp.	12,582				12,582
0926000 - Employee Benefits	3,483,761	474		(28,585)	3,456,841
0926430 - Employees'Recreation Expense	2			(2)	6
0926600 - Employee Benefits-Transferred	3,296,128	288,519		(1,485,832)	2,891,495
0926999 - Non Serv Pension (ASU 2017-07)	851,352				851,352
0928000 - Regulatory Expenses (Go)	14,679				14,679
0928006 - State Reg Comm Proceeding	610,167			146,724	756,891
0929000 - Duplicate Chrgs-Enrgy To Exp	(55,515)				(55,515)
0929500 - Admin Exp Transf				(654,119)	(654,119)
0930150 - Miscellaneous Advertising Exp	112,340			(0)	113,397
0930200 - Misc General Expenses	282,869	46		315,468	601,404
0930210 - Industry Association Dues	42,878				45,253
0930220 - Exp Of Servicing Securities	144,237				144,237
0930230 - Dues To Various Organizations	38,046			4,491	42,578
0930240 - Director'S Expenses	48,387				48,387
0930250 - Buy\Sell Transf Employee Homes	7,469			(1,907)	5,996
0930600 - Leased Circuit Charges-Other				0	34
0930700 - Research & Development	2,324				2,324
0930940 - General Expenses	258			(60,412)	(60,149)
0931001 - Rents-A&G	84,147			(63,339)	45,910
0931008 - A&G Rents-IC	843,672				843,672
0935100 - Maint General Plant-Elec	45,919			12	45,931
0935200 - Cust Infor & Computer Control	2,139			(2,089)	50
<b>Grand Total</b>	<b>62,451,988</b>	<b>2,386,712</b>	<b>42,258,385</b>	<b>8,074,586</b>	<b>115,171,671</b>

**Duke Energy Kentucky - Electric Only  
Schedule of O&M Costs by Source  
For the Calendar Year 2023**

Sum of 2023 Row Labels	Column Labels				
	110_SERVICE_COMPANY - Duke Energy Business Services	503_DEO - Duke Energy Ohio	536_DEK - Duke Energy Kentucky	Other Affiliates	Grand Total
0500000 - Suprvsn and Engrg - Steam Oper	1,974,383		163,082	102,338	2,239,803
0501150 - Coal & Other Fuel Handling	63,111		542,917	335,810	941,839
0501190 - Sale Of Fly Ash-Expenses			427,467	35	427,501
0502020 - Ammonia - Qualifying			647,718		647,718
0502040 - COST OF LIME			14,812,790		14,812,790
0502100 - Fossil Steam Exp-Other	219,374		2,884,819	1	3,104,193
0502410 - Steam Oper-Bottom Ash/Fly Ash			9,888		9,888
0505000 - Electric Expenses-Steam Oper			656,778		656,778
0506000 - Misc Fossil Power Expenses	536,922		1,287,712	30,302	1,854,935
0510000 - Suprvsn and Engrng-Steam Maint	1,761,053		419,277	2,487	2,182,818
0510100 - Suprvsn & Engrng-Steam Maint R	1,561		5,341	30,992	37,895
0511000 - Maint Of Structures-Steam	38,011		1,163,613	32,336	1,233,960
0512100 - Maint Of Boiler Plant-Other	152,909		12,145,347	4,605	12,302,861
0512300 - Maint Of Boiler Plant Oth-Rec	756		491,311		492,067
0513100 - Maint Of Electric Plant-Other	196,452	16,562	1,530,108	69,676	1,812,799
0514000 - Maintenance - Misc Steam Plant	73,540		2,162,135	7,522	2,243,196
0514300 - Maintenance - Misc Steam Plant	264		0		264
0517000 - Supervsn and Engrng-Nuc Oper	0		0		0
0520000 - Steam Expenses-Nuc Oper	0		0		0
0523000 - Electric Expenses	0		0		0
0524000 - Misc Expenses-Nuc Oper	0		0	0	0
0528000 - Maint Suprvsn and Engrng-Nuc				0	0
0530000 - Maint Of Reactor Plt Equip-Nuc			0	0	0
0531100 - Maint Electric Plt-Other-Nuc			0	0	0
0532100 - Maint Misc Nuclear Plt-Other			0	0	0
0535000 - Supervsn and Engrng-Hydro Oper	0		0	0	0
0546000 - Suprvsn and Engrng-CT Oper	106,242		71,224	1,855	179,320
0547150 - Natural Gas Handling-CT	5,544		0	32,973	38,517
0548100 - Generation Expenses-Other CT	37,303		0		37,303
0548200 - Prime Movers - Generators- CT	46		317,896	705	318,647
0549000 - Misc-Power Generation Expenses	410,603		700,287	47,367	1,158,257
0551000 - Suprvsn and Engrng-CT Maint	114,401		1,538	27,045	142,984
0552000 - Maintenance Of Structures-CT	8,784	1,381	187,190		197,355
0553000 - Maint-Gentg and Elect Equip-CT	12,176	48,574	832,259	27,556	920,564
0554000 - Misc Power Generation Plant-CT	101,662		224,160	29,385	355,206
0556000 - System Cnts & Load Dispatching	(6,777)				(6,777)
0557000 - Other Expenses-Oper	1,848,313	118,650	(916,481)	2,220,912	3,271,394
0557450 - Commissions/Brokerage Expense			12,909		12,909
0557451 - EA & Coal Broker Fees	5,339				5,339
0560000 - Supervsn and Engrng-Trans Oper	1,419		(0)	0	1,419
0561100 - Load Dispatch-Reliability	68,661		461	7,598	76,720
0561200 - Load Dispatch-Mnitor&OprTrnSys	337,045		1,614	21,560	360,219
0561300 - Load Dispatch - TransSvc&Sch	42,281		231	2,862	45,373
0561400 - Scheduling-Sys Cntrl&Disp Svs	664,508		2,029,270		2,693,777
0561500 - ReliabilityPlanning&StdsDev	12,878				12,878
0561800 - Reliability-Plan&Stds Dev	1,987,145				1,987,145
0562000 - Station Expenses	49,964	5,353	13,870		69,187
0563000 - Overhead Line Expenses-Trans	75,380		2,888		78,268
0565000 - Transm Of Elec By Others	21,807,509		557,000		22,364,509
0566000 - Misc Trans Exp-Other	67,339	4,483	3,247	35,752	110,821
0566100 - Misc Trans-Trans Lines Related	1,685			1,482	3,167
0569000 - Maint Of Structures-Trans	14,049	1,603	1,379	0	17,031
0569100 - Maint of Computer Hardware	756		34		790
0569200 - Maint Of Computer Software	62,570			823	63,393
0570100 - Maint Stat Equip-Other- Trans	15,002	9,475	2,540	335	27,353
0570200 - Main-Cir BrkrsTrnsm Mtrs-Trans	60,723	13,346	35,095		109,164
0571000 - Maint Of Overhead Lines-Trans	147,478	283,333	299,847	55,848	786,506
0575700 - Market Facilitation-Mntr&Comp	2,028,421				2,028,421
0580000 - Supervsn and Engrng-Dist Oper	26,461		52,981	20,644	100,086
0581004 - Load Dispatch-Dist of Elec	460,191		20	57	460,268
0582100 - Station Expenses-Other-Dist	17,412	594	1,917		19,923
0583100 - Overhead Line Exps-Other-Dist			167,722		167,722
0583200 - Transf Set Rem Reset Test-Dist	48,212			20,756	68,968
0584000 - Underground Line Expenses-Dist	475		526,541		527,015
0584110 - Operation of Energy Storage Eq	12		1		13
0586000 - Meter Expenses-Dist	116	248,665	194,481		443,261
0587000 - Cust Install Exp-Other Dist	6,217	87,449	436,511	7,000	537,178
0588100 - Misc Distribution Exp-Other	658,505	35,245	477,194	414,425	1,585,369
0589000 - Rents-Dist Oper			15,020		15,020
0590000 - Supervsn and Engrng-Dist Maint	69,578	20,694	12,628	202	103,103
0592100 - Maint Station Equip-Other-Dist	39,075	3,211	4,518		46,804
0592200 - Cir BrkrsTrnsm Mtrs Rely-Dist	203,148	26,699	140,481		370,328
0593000 - Maint Overhd Lines-Other-Dist	184,059	177,696	1,338,571	62,449	1,762,775
0593100 - Right-Of-Way Maintenance-Dist	17,773		4,760,728	20,107	4,798,608
0594000 - Maint-Underground Lines-Dist	30,761	11,561	238,411		280,733
0595100 - Maint Line Transfrs-Other-Dist	27		6,999		7,026
0595200 - Cir Brkrs Transf Capcitr-Dist			0		0
0596000 - Maint-StreetLightng/Signl-Dist	199,348	2,444	49,633	23,455	274,881
0597000 - Maintenance Of Meters-Dist		323,257	42,491	34,918	400,666
0823000 - Storage-Gas Losses	0				0
0901000 - Supervision-Cust Accts		52,270	2,457	9	54,736
0902000 - Meter Reading Expense	16	87,513	90,940	10,256	188,725
0903000 - Cust Records & Collection Exp	1,842,782	49,153	26,578	138,331	2,056,844
0903001 - NC Cust Records & Exp	(22)				(22)
0903100 - Cust Contracts & Orders-Local	80,191	7,692	1,727	352,872	442,482
0903200 - Cust Billing & Acct	543,857	20,449	1,405	430,191	995,902
0903300 - Cust Collecting-Local	95,411	5,821	1,124	306,529	408,885

Duke Energy Kentucky - Electric Only  
Schedule of O&M Costs by Source  
For the Calendar Year 2023

Sum of 2023	Column Labels				Grand Total
Row Labels	110_SERVICE_COMPANY - Duke Energy Business Services	503_DEO - Duke Energy Ohio	536_DEK - Duke Energy Kentucky	Other Affiliates	Grand Total
0903400 - Cust Receiv & Collect Exp-Edp	4,107			29,069	33,175
0903891 - IC Collection Agent Revenue			(232,206)		(232,206)
0904000 - Uncollectible Accounts	(742,323)				(742,323)
0904001 - BAD DEBT EXPENSE	60,916		(1,808)		59,108
0905000 - Misc Customer Accts Expenses				128	128
0908000 - Cust Asst Exp-Conservation Pro	39		(4)	10,359	10,394
0909650 - Misc Advertising Expenses	59			10,817	10,875
0910000 - Misc Cust Serv/Inform Exp	447,700	218,980	5,643	627,941	1,300,264
0910100 - Exp-Rs Reg Prod/Svces-CstAccts	17,593			96,096	113,689
0911000 - Supervision	1				1
0912000 - Demonstrating & Selling Exp	67,440	1,314	683	94,514	163,952
0913001 - Advertising Expense	8,992			19,399	28,391
0916000 - Misc Sales Expenses	4		0		4
0920000 - A & G Salaries	9,065,589	160	(2,982,397)	1,865,771	7,949,123
0920001 - SC O&M Labor Deferral	600		(600)	79	79
0920100 - Salaries & Wages - Proj Supt -	86		(0)	376	462
0921100 - Employee Expenses	120,855	379	(60,372)	35,269	96,131
0921101 - Employee Exp - NC			(4)	4	0
0921110 - Relocation Expenses	7		(7)		0
0921200 - Office Expenses	523,083	83	(186,395)	142,899	479,670
0921300 - Telephone And Telegraph Exp	184		(180)		4
0921400 - Computer Services Expenses	226,418		(76,761)	9,880	159,537
0921540 - Computer Rent (Go Only)	381,332		(190,895)	0	190,437
0921600 - Other	(428)		(1,167)	5	(1,590)
0921980 - Office Supplies & Expenses	2,494,863		(0)	8	2,494,871
0923000 - Outside Services Employed	4,637,573		(297,621)	191,770	4,531,722
0923980 - Outside Services Employee &	8,883				8,883
0924000 - Property Insurance	8,245		(4)		8,241
0924050 - Inter-Co Prop Ins Exp	1,331,715				1,331,715
0924980 - Property Insurance For Corp.	172,114				172,114
0925000 - Injuries & Damages	36,320		44,166		80,486
0925051 - INTER-CO GEN LIAB EXP			313,492		313,492
0925052 - Inter-Co Worker Comp Insur Exp	100,376				100,376
0925200 - Injuries And Damages-Other	6,817				6,817
0925980 - Injuries And Damages For Corp.	13,386				13,386
0926000 - Employee Benefits	2,782,622	300	(10,639)	1,690	2,773,973
0926420 - Employees' Tuition Refund				1	1
0926430 - Employees' Recreation Expense				12	12
0926600 - Employee Benefits-Transferred	2,822,736	274,151	(1,368,078)	844,326	2,573,135
0926999 - Non Serv Pension (ASU 2017-07)	(1,237,815)				(1,237,815)
0928000 - Regulatory Expenses (Go)	4,305				4,305
0928006 - State Reg Comm Proceeding	576,839		162,400		739,239
0929000 - Duplicate Chrgs-Enrgy To Exp	(65,542)				(65,542)
0929500 - Admin Exp Transf			(812,651)		(812,651)
0930150 - Miscellaneous Advertising Exp	128,208			990	129,198
0930200 - Misc General Expenses	181,625	65	(1,025,687)	1,056	(842,942)
0930210 - Industry Association Dues	43,141				43,141
0930220 - Exp Of Servicing Securities	98,345				98,345
0930230 - Dues To Various Organizations	31,248		4,634	39	35,922
0930240 - Director'S Expenses	47,341				47,341
0930250 - Buy/Sell Transf Employee Homes	14,200		(9,856)	411	4,756
0930600 - Leased Circuit Charges-Other	0	6		0	7
0930700 - Research & Development	220				220
0930940 - General Expenses	387		42,979		43,366
0931001 - Rents-A&G	89,449		(70,950)	93,526	112,025
0931003 - Lease Amortization Expense	445		(3,305)		(2,860)
0931008 - A&G Rents-IC	860,390	1,590,389			2,450,779
0935100 - Maint General Plant-Elec	17,509		0		17,510
0935200 - Cust Infor & Computer Control	2,675		(2,615)	0	60
<b>Grand Total</b>	<b>65,021,264</b>	<b>3,749,002</b>	<b>45,559,630</b>	<b>9,048,799</b>	<b>123,378,695</b>

**Duke Energy Kentucky - Electric Only  
Schedule of O&M Costs by Source  
For the Calendar Year 2024**

Sum of 2024	Column Labels				
Row Labels	110_SERVICE_COMPANY - Duke Energy Business Services	503_DEO - Duke Energy Ohio	536_DEK - Duke Energy Kentucky	Other Affiliates	Grand Total
0500000 - Suprvsn and Engrg - Steam Oper	2,796,225		132,213	(57,153)	2,871,286
0501150 - Coal & Other Fuel Handling	66,374		547,407	305,317	919,097
0501190 - Sale Of Fly Ash-Expenses			19,185		19,185
0502020 - Ammonia - Qualifying			475,926		475,926
0502040 - COST OF LIME			23,132,806		23,132,806
0502100 - Fossil Steam Exp-Other	159,397		4,102,691		4,262,088
0502410 - Steam Oper-Bottom Ash/Fly Ash	126		5,201		5,327
0505000 - Electric Expenses-Steam Oper			744,491		744,491
0506000 - Misc Fossil Power Expenses	547,666		1,285,748	20,051	1,853,465
0510000 - Suprvsn and Engrng-Steam Maint	1,228,016		14,044	5,409	1,247,468
0510100 - Suprvsn & Engrng-Steam Maint R	51		0	73,254	73,305
0511000 - Maint Of Structures-Steam	88,368		1,497,361	68,152	1,653,880
0512100 - Maint Of Boiler Plant-Other	22,502		4,403,717	831	4,427,050
0512300 - Maint Of Boiler Plant Oth-Rec			13,627		13,627
0513100 - Maint Of Electric Plant-Other	43,295	2,480	866,128	11,547	923,449
0514000 - Maintenance - Misc Steam Plant	11,491		895,792	5,929	913,213
0514300 - Maintenance - Misc Steam Plant	39		0	1	40
0520000 - Steam Expenses-Nuc Oper	0		0	0	0
0524000 - Misc Expenses-Nuc Oper			0	0	0
0528000 - Maint Suprvsn and Engrng-Nuc	1		(1)	0	0
0530000 - Maint Of Reactor Plt Equip-Nuc			0	0	0
0531100 - Maint Electric Plt-Other-Nuc			0	0	0
0541000 - Suprvsn and Engrng-Hydro Maint	0		0	0	0
0546000 - Suprvsn and Engrng-CT Oper	83,336		108,094	858	192,288
0547150 - Natural Gas Handling-CT	1,324		0	45,847	47,170
0548100 - Generation Expenses-Other CT	29,573		278		29,852
0548200 - Prime Movers - Generators- CT	1		473,009	778	473,788
0549000 - Misc-Power Generation Expenses	289,550		757,843	27,426	1,074,820
0550001 - Other Power Gen-Op Rents	(3)				(3)
0551000 - Suprvsn and Engrng-CT Maint	95,463		1,149	25,949	122,561
0552000 - Maintenance Of Structures-CT	4,341	934	137,718		142,993
0553000 - Maint-Gentg and Elect Equip-CT	474	23,179	110,290	(7)	133,935
0554000 - Misc Power Generation Plant-CT	75,885		231,202	50,292	357,379
0556000 - System Cnts & Load Dispatching	281				281
0557000 - Other Expenses-Oper	4,335,239	106,531	496,845	2,261,902	7,200,517
0557450 - Commissions/Brokerage Expense			12,674		12,674
0557451 - EA & Coal Broker Fees	7,728				7,728
0560000 - Supervsn and Engrng-Trans Oper	1,001		(29)	34	1,007
0561100 - Load Dispatch-Reliability	72,181		327	2,426	74,935
0561200 - Load Dispatch-Mnitor&OprTrmSys	347,750		1,590	8,310	357,650
0561300 - Load Dispatch - TransSvc&Sch	46,747		227	1,186	48,161
0561400 - Scheduling-Sys Cntrl&Disp Svcs	795,988		2,643,414		3,439,401
0561500 - ReliabilityPlanning&StdsDev	1,710				1,710
0561800 - Reliability-Plan&Stds Dev	2,086,522				2,086,522
0562000 - Station Expenses	18,918	8,368	11,668	0	38,953
0563000 - Overhead Line Expenses-Trans	98,464				98,464
0565000 - Transm Of Elec By Others	23,575,590		557,000		24,132,590
0566000 - Misc Trans Exp-Other	78,692	4,600	1,726	13,477	98,495
0566100 - Misc Trans-Trans Lines Related	1,853			5,633	7,486
0569000 - Maint Of Structures-Trans	10,423	9,587	2,184		22,194
0569100 - Maint of Computer Hardware	13,900		586		14,487
0569200 - Maint Of Computer Software	62,984				62,984
0570100 - Maint Stat Equip-Other- Trans	39,836	4,709	11,567	0	56,112
0570200 - Main-Cir BrkrsTrnsf Mtrs-Trans	77,756	7,274	57,383		142,413
0571000 - Maint Of Overhead Lines-Trans	54,936	49,378	456,248	2,676	563,238
0575700 - Market Facilitation-Mntr&Comp	2,389,913				2,389,913
0580000 - Supervsn and Engrng-Dist Oper	14,034		54,132		68,166
0581004 - Load Dispatch-Dist of Elec	434,828		(84)		434,744
0582100 - Station Expenses-Other-Dist	23,289	8,360	3,201		34,849
0583100 - Overhead Line Exps-Other-Dist			288,636		288,636
0583200 - Transf Set Rem Reset Test-Dist	43,188			27,263	70,451
0584000 - Underground Line Expenses-Dist	24		628,986		629,010
0586000 - Meter Expenses-Dist	2,936	240,333	140,452		383,722
0587000 - Cust Install Exp-Other-Dist	401	92,595	462,108	32,211	587,314
0588100 - Misc Distribution Exp-Other	536,183	20,100	473,889	221,825	1,251,997
0589000 - Rents-Dist Oper	326		13,315		13,641
0590000 - Supervsn and Engrng-Dist Maint	56,194	18,626	14,517		89,337
0592100 - Maint Station Equip-Other-Dist	33,091	912	3,567		37,569
0592200 - Cir BrkrsTrnsf Mtrs Rely-Dist	208,921	52,078	26,155	132	287,285
0593000 - Maint Overhd Lines-Other-Dist	108,864	152,310	2,327,456	28,693	2,617,323
0593100 - Right-Of-Way Maintenance-Dist	113,512	673	4,596,690	13,219	4,724,094
0594000 - Maint-Underground Lines-Dist	32,740	15,266	238,144		286,150
0595100 - Maint Line Transfrs-Other-Dist			3,052		3,052
0596000 - Maint-StreetLightng/Signl-Dist	196,531	239	74,171		270,941
0597000 - Maintenance Of Meters-Dist	1,862	277,769	46,261	23,538	349,430
0598100 - Main Misc Dist Plt-Other-Dist	158,508				158,508
0901000 - Supervision-Cust Accts		68,627	4,079		72,705
0902000 - Meter Reading Expense	20	80,449	82,202	2,579	165,250
0903000 - Cust Records & Collection Exp	1,228,806	58,344	15,223	268,642	1,571,014
0903100 - Cust Contracts & Orders-Local	166,273	8,640	1,138	543,288	719,338
0903200 - Cust Billing & Acct	613,559	47,656	962	572,196	1,234,373
0903300 - Cust Collecting-Local	142,198	6,427	769	437,619	587,013



Duke Energy Kentucky - Electric Only  
Schedule of O&M Costs by Source  
For the Calendar Year 2024

Sum of 2024	Column Labels				
Row Labels	110_SERVICE_COMPANY - Duke Energy Business Services	503_DEO - Duke Energy Ohio	536_DEK - Duke Energy Kentucky	Other Affiliates	Grand Total
0903400 - Cust Receiv & Collect Exp-Edp	4,224			27,371	31,595
0903891 - IC Collection Agent Revenue				(52,403)	(52,403)
0904000 - Uncollectible Accounts	1,010,447				1,010,447
0904001 - BAD DEBT EXPENSE	(44,426)			(383,393)	(427,819)
0905000 - Misc Customer Accts Expenses				150	150
0908000 - Cust Asst Exp-Conservation Pro	46			(1)	17,473
0909650 - Misc Advertising Expenses					13,102
0910000 - Misc Cust Serv/Inform Exp	253,337	210,873		185	521,415
0910100 - Exp-Rs Reg Prod/Svces-CstAccts	14,513			(0)	164,824
0912000 - Demonstrating & Selling Exp	56,974			(98)	41,312
0913001 - Advertising Expense	219			(5)	1,986
0920000 - A & G Salaries	7,272,771	4,267		(3,456,017)	1,749,909
0920001 - SC O&M Labor Deferral					5
0920100 - Salaries & Wages - Proj Supt -	381			(15)	107
0921100 - Employee Expenses	174,790	217		(91,731)	40,955
0921101 - Employee Exp - NC	0			(9)	9
0921110 - Relocation Expenses	139			(18)	0
0921200 - Office Expenses	504,361	3,362		(230,632)	195,958
0921300 - Telephone And Telegraph Exp	104			(102)	2
0921400 - Computer Services Expenses	176,803			(62,790)	36,998
0921540 - Computer Rent (Go Only)	336,101			(121,949)	4,118
0921600 - Other	268			(168)	100
0921980 - Office Supplies & Expenses	3,094,540			(0)	1
0923000 - Outside Services Employed	2,351,707			(378,701)	1,185,578
0923980 - Outside Services Employee &	51,688			(385)	81
0924000 - Property Insurance	220			(30)	190
0924050 - Inter-Co Prop Ins Exp	1,439,186				1,439,186
0924980 - Property Insurance For Corp.	33,266				33,266
0925000 - Injuries & Damages	33,072			59,307	92,379
0925051 - INTER-CO GEN LIAB EXP				393,838	393,838
0925052 - Inter-Co Worker Comp Insur Exp	53,072				53,072
0925100 - Accrued Inj And Damages	5				5
0925200 - Injuries And Damages-Other	2,332				2,332
0925980 - Injuries And Damages For Corp.	14,307				14,307
0926000 - Employee Benefits	3,149,091	63		(31,898)	2,180
0926430 - Employees' Recreation Expense	25				2,409
0926600 - Employee Benefits-Transferred	2,823,366	218,777		(1,864,051)	808,324
0926999 - Non Serv Pension (ASU 2017-07)	(939,883)				(939,883)
0928000 - Regulatory Expenses (Go)	38,982				38,982
0928006 - State Reg Comm Proceeding	619,880			259,427	879,307
0929000 - Duplicate Chrgs-Enrgy To Exp	(34,641)				(34,641)
0929500 - Admin Exp Transf				(964,621)	(117,557)
0930150 - Miscellaneous Advertising Exp	178,424				903
0930200 - Misc General Expenses	786,296	0		704,675	855
0930210 - Industry Association Dues	42,958				42,958
0930220 - Exp Of Servicing Securities	74,540				74,540
0930230 - Dues To Various Organizations	32,289			4,102	3
0930240 - Director'S Expenses	50,204				50,204
0930250 - Buy/Sell Transf Employee Homes	7,343			(105)	(12)
0930600 - Leased Circuit Charges-Other	37	2			3
0930940 - General Expenses	132,776			8,439	35
0931001 - Rents-A&G	102,576	2,408		(84,770)	119,617
0931003 - Lease Amortization Expense	(336)				(75)
0931008 - A&G Rents-IC	1,318,391	1,440,443		261	2,758,834
0932000 - Maintenance Of Gen Plant-Gas	(3,463)			(32)	32
0935100 - Maint General Plant-Elec	3,183			44	3,227
0935200 - Cust Infor & Computer Control	600			(592)	5
<b>Grand Total</b>	<b>68,995,280</b>	<b>3,246,852</b>	<b>47,414,113</b>	<b>9,869,478</b>	<b>129,525,723</b>