

KyPSC Case No. 2024-00354
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VERIFICATION

STATE OF OHIO)
) **SS:**
COUNTY OF HAMILTON)

The undersigned, Lisa D. Steinkuhl, Director Rates & Regulatory Planning, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing supplemental data requests and that the answers contained therein are true and correct to the best of her knowledge, information and belief.

Lisa D Steinkuhl

Lisa D. Steinkuhl Affiant

Subscribed and sworn to before me by Lisa D. Steinkuhl on this 4TH day of FEBRUARY, 2025.



Adele M. Frisch

NOTARY PUBLIC

My Commission Expires: 1/5/2029

Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024

FIRST SUPPLEMENTAL STAFF-DR-01-003

REQUEST:

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

RESPONSE:

Please see STAFF-DR-01-003 1ST SUPP Attachment which includes detailed revenue and expense for the actual months of March 2024 through December 2024 and the forecasted months of January 2025 through February 2025. The forecasted months will be updated as the actual information becomes available.

PERSON RESPONSIBLE: Lisa D. Steinkuhl

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
403002	Depr-Expense	DEPR	403	64,041,607	5,235,582	5,238,649	5,244,763	5,261,712	5,281,508	5,298,632
404200	Amort of Elec Plt - Software	DEPR	404	4,659,861	420,672	402,210	406,844	412,290	420,999	406,723
407115	Meter Amortization	AMORT	407	463,932	38,661	38,661	38,661	38,661	38,661	38,661
407305	Regulatory Debits	AMORT	407	6,716,018	559,668	559,668	559,668	559,668	559,668	559,668
407324	NC & MW Coal As Amort Exp	AMORT	407	8,117,825	862,084	651,905	776,881	631,307	579,844	811,537
407354	DSM Deferral - Electric	OTH	407	2,505,125	363,495	286,525	388,669	410,734	484,850	87,315
407407	Carrying Charges	OTH	407	(626,674)	(67,592)	(66,508)	(65,420)	(64,328)	(63,233)	(62,133)
408040	Taxes Property-Allocated	OTHTX	408	16,064	0	0	0	0	0	0
408120	Franchise Tax - Non Electric	OTHTX	408	5	0	0	5	0	0	0
408121	Taxes Property-Operating	OTHTX	408	7,749,891	62,405	1,288,025	1,288,025	1,288,025	1,288,025	1,288,025
408150	State Unemployment Tax	OTHTX	408	674	124	79	104	155	53	42
408151	Federal Unemployment Tax	OTHTX	408	946	1,341	(614)	(555)	(414)	(553)	(547)
408152	Employer FICA Tax	OTHTX	408	790,259	94,301	95,660	112,497	73,680	74,977	78,481
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	(6,899)	430	430	430	430	430	430
408700	Fed Social Security Tax-Elec	OTHTX	408	4,000	9,000	0	0	(10,000)	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408840	Miscellaneous Taxes	OTHTX	408	0	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	(11,919)	387	321	(47)	305	(2,382)	(48)
408960	Allocated Payroll Taxes	OTHTX	408	772,985	45,254	62,157	44,743	43,105	52,234	46,615
409102	SIT Exp-Utility	FIT	409	2,190,529	182,544	182,544	182,544	182,544	182,544	182,544
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	18,341,780	1,528,482	1,528,482	1,528,482	1,528,482	1,528,482	1,528,482
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	(7,248,058)	(604,005)	(604,005)	(604,005)	(604,005)	(604,005)	(604,005)
410102	DSIT: Utility: Current Year	FIT	410	1,420,518	118,377	118,377	118,377	118,377	118,377	118,377
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0	0
411603	Gain on Asset Ret Obligation	411	411	0	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	(450,000)	0	0	0	0	0	(450,000)
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0	0
426509	Loss on Sale of AR	CO	426	0	0	0	0	0	0	0
426591	I/C - Loss on Sale of AR	CO	426	0	0	0	0	0	0	0
426891	IC Sale of AR Fees VIE	CO	426	0	0	0	0	0	0	0
440000	Residential	REV	440	194,646,507	14,148,566	13,090,030	14,821,026	15,251,945	22,160,893	20,008,034
440990	Residential Unbilled Rev	REV	440	1,578,717	(1,046,919)	(922,209)	13,497	7,754,908	(2,620,506)	1,266,224
442100	General Service	REV	442	167,929,918	13,419,492	13,298,260	14,398,642	11,504,281	19,678,385	16,861,546
442190	General Service Unbilled Rev	REV	442	(582,530)	59,837	(667,775)	(261,568)	8,567,853	(5,329,039)	(1,886,903)
442200	Industrial Service	REV	442	69,038,147	5,619,599	5,493,815	5,428,372	5,934,263	6,301,903	7,489,386
442290	Industrial Svc Unbilled Rev	REV	442	1,023,629	74,110	(324,268)	456,640	1,667,048	125,552	(1,086,454)
444000	Public St & Highway Lighting	REV	444	745,137	71,513	54,991	66,677	44,310	47,903	51,299

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

Account	Description	Code	FERC	Total	ACTUAL					
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
445000	Other Sales to Public Auth	REV	445	25,141,102	2,012,269	1,622,395	2,123,230	1,583,511	2,694,984	2,388,792
445090	OPA Unbilled	REV	445	290,675	366,906	(298,873)	(141,261)	969,054	(512,475)	244,839
447150	Sales For Resale - Outside	REV	447	27,928,397	3,972,664	568,017	552,945	4,602,129	2,608,170	779,605
448000	Interdepartmental Sales-Elec	REV	448	21,379	3,462	485	448	497	111	827
449100	Provisions For Rate Refunds	REV	449	4,400,401	(403,443)	540,287	352,999	(4,368,642)	(15,507)	153,652
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	1,097,241	84,039	73,172	75,211	80,165	88,309	128,308
451100	Misc Service Revenue	REV	451	66,800	14,275	(1,272)	28,819	(33,597)	24,373	24,033
454004	Rent - Joint Use	REV	454	15,007	1,286	688	711	6,399	748	748
454100	Extra-Facilities	REV	454	457	46	21	71	46	42	45
454200	Pole & Line Attachments	REV	454	116,666	0	0	0	0	0	0
454210	Foreign Pole Revenue	REV	454	2,969	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	14,299	304	304	304	304	304	11,525
454400	Other Electric Rents	REV	454	1,174,137	98,316	92,522	92,522	92,522	92,522	98,341
456025	RSG Rev - MISO Make Whole	REV	456	4,180,440	461,918	875,284	618,159	623,412	481,574	282,830
456040	Sales Use Tax Coll Fee	REV	456	(47,133)	50	100	50	50	50	50
456075	Data Processing Service	REV	456	0	0	0	0	0	0	0
456100	Profit Or Loss On Sale Of M&S	REV	456	1	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	162,285	13,968	13,496	12,967	14,509	22,536	22,028
456111	Other Transmission Revenues	REV	456	3,701,111	179,445	322,640	775,400	419,012	611,434	262,716
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	50,131	6,269	4,005	3,667	4,131	5,082	4,984
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	210,493	17,271	17,206	16,259	18,222	28,510	26,007
457204	PJM Reactive Rev	REV	457	3,025,051	279,564	281,282	279,245	279,863	262,572	293,269
500000	Suprvsn and Engrg - Steam Oper	PO	500	2,538,488	158,339	170,648	281,101	83,846	183,302	177,099
501110	Coal Consumed-Fossil Steam	Fuel	501	79,325,828	9,070,524	3,008,987	3,985,324	9,265,347	10,508,300	10,206,449
501150	Coal & Other Fuel Handling	PO	501	920,081	76,705	71,938	97,295	72,120	76,588	71,392
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	0	0	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	(12,446)	(59,462)	87,545	0	0	(87,545)	0
501310	Oil Consumed-Fossil Steam	Fuel	501	2,127,216	200,210	113,447	679,028	121,022	90,938	134,307
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	5,199,000	0	0	0	0	0	0
502020	Ammonia-Qualifying	PO	502	463,580	984	0	12,032	81,333	85,246	99,841
502040	Cost of Lime	PO	502	25,500,593	2,559,628	1,596,675	852,988	3,394,709	2,767,686	2,958,196
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	4,269,573	306,819	304,931	458,363	650,819	273,602	307,055
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	5,295	3	0	0	1,289	164	0
505000	Electric Expenses-Steam Oper	PO	505	810,685	64,295	58,370	91,679	61,824	57,561	49,823
506000	Misc Fossil Power Expenses	PO	506	1,724,844	103,761	137,512	170,064	141,429	128,586	379,876
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	219	0	0	0	0	0	0
509210	Seasonal NOx Emission Expense	EA	509	7	0	0	0	0	0	0
509212	Annual NOx Emission Expense	EA	509	512	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	1,666,033	131,447	132,057	118,483	121,447	118,622	108,323
510100	Suprvsn & Engrng-Steam Maint R	PM	510	141,293	3,804	4,626	2,496	3,468	3,722	4,725
511000	Maint of Structures-Steam	PM	511	1,704,911	(10,766)	177,096	165,893	94,447	166,322	171,698

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

Account	Description	Code	FERC	Total	ACTUAL		ACTUAL		ACTUAL		ACTUAL	
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24		
512100	Maint of Boiler Plant-Other	PM	512	4,096,348	590,536	242,713	373,355	(405)	1,028,872	201,805		
512300	Maint Of Boiler Plant-Other - Recoverable	PM	512	6,265	0	0	0	0	0	0		
513100	Maint of Electric Plant-Other	PM	513	852,766	114,772	70,048	(199,634)	339,104	71,091	99,008		
514000	Maintenance - Misc Steam Plant	PM	514	781,327	98,618	89,516	62,678	64,280	95,486	(132,231)		
514300	Maintenance - Misc Steam Plant	PM	514	41	0	4	0	4	4	1		
546000	Suprvsn and Enginring-CT Oper	PO	546	282,273	23,732	13,903	17,580	15,506	15,226	18,759		
547100	Natural Gas	Fuel	547	10,899,537	418,650	967,120	936,764	1,195,919	1,184,790	1,034,269		
547150	Natural Gas Handling-CT	PO	547	44,199	2,603	4,083	4,357	3,998	4,053	3,567		
547200	Oil	Fuel	547	1,117,558	0	135,352	0	0	0	0		
548100	Generation Expenses-Other CT	PO	548	33,523	1,653	1,573	7,681	2,289	1,341	1,044		
548200	Prime Movers - Generators- CT	PO	548	468,359	10,947	44,589	69,453	30,116	30,096	36,283		
549000	Misc-Power Generation Expenses	PO	549	1,043,245	114,377	68,069	68,183	87,829	100,078	85,282		
550001	Other Power Gen Op Rents	PM	550	(3)	0	0	(3)	0	0	0		
551000	Suprvsn and Enginring-CT Maint	PM	551	122,657	10,617	9,736	15,168	8,828	9,333	8,697		
552000	Maintenance of Structures-CT	PM	552	202,309	20,903	15,706	8,691	14,360	23,216	9,051		
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0	0		
553000	Maint-Gentg and Elect Equip-CT	PM	553	160,434	4,768	18,665	18,115	9,239	16,159	5,762		
554000	Misc Power Generation Plant-CT	PM	554	333,199	1,537	29,858	18,013	17,807	102,648	13,821		
555028	Purch Pwr - Non-native - net	PP	555	(361,170)	(175,045)	0	0	(124,185)	0	0		
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0		
555202	Purch Power-Fuel Clause	PP	555	68,928,255	4,597,980	3,637,374	8,348,284	5,849,874	3,467,654	3,438,115		
556000	System Cnts & Load Dispatching	OPS	556	421	0	0	0	0	0	0		
557000	Other Expenses-Oper	OPS	557	5,444,021	(1,858,634)	748,707	1,815,398	(1,614,362)	(437,454)	2,087,449		
557450	Commissions/Brokerage Expense	OPS	557	11,659	705	2,262	538	719	696	1,615		
557451	EA & Coal Broker Fees	OPS	557	7,416	97	0	0	0	21	6,250		
557980	Retail Deferred Fuel Expenses	Fuel	557	3,500,958	(218,739)	2,703,639	(3,122,073)	3,971,865	682,065	(716,659)		
560000	Supervsn and Engrng-Trans Oper	TO	560	921	60	83	82	74	56	139		
561100	Load Dispatch-Reliability	TO	561	72,691	6,793	6,978	7,135	6,151	5,987	6,547		
561200	Load Dispatch-Mnitor&OprTrnSys	TO	561	348,234	31,073	32,257	33,220	28,759	28,007	30,763		
561300	Load Dispatch - TransSvc&Sch	TO	561	46,946	4,195	4,345	4,471	3,861	3,765	4,134		
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	3,059,654	293,424	341,434	365,052	303,396	259,611	242,231		
561500	Reliability Planning and Stdsdev	TO	561	675	675	0	0	0	0	0		
561800	ReliabilityPlanning&StdsDev	TO	561	2,118,824	186,731	138,645	126,433	183,977	184,140	184,033		
562000	Station Expenses	TO	562	32,256	2,569	8,456	4,768	808	1,042	2,370		
563000	Overhead Line Expenses-Trans	TO	563	101,131	155	48,506	93	107	21	322		
565000	Transm of Elec By Others	TO	565	24,926,880	2,208,979	1,976,319	1,863,233	2,367,016	1,648,801	2,116,339		
566000	Misc Trans Exp-Other	TO	566	108,026	4,202	5,973	7,389	7,330	6,513	30,560		
566100	Misc Trans-Trans Lines Related	TO	566	7,561	322	272	4,749	291	249	301		
567000	Rents-Trans Oper	TO	567	1,250	0	0	0	0	0	0		
569000	Maint of Structures-Trans	TM	569	18,530	10	1,620	13	0	3,279	3,925		
569100	Maint of Computer Hardware	TM	569	432	210	222	0	0	0	0		
569200	Maint of Computer Software	TM	569	68,168	5,220	5,320	5,214	6,080	5,158	5,537		
570100	Maint Stat Equip-Other- Trans	TM	570	52,754	2,224	2,175	1,624	3,743	1,987	3,450		
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	137,714	6,561	23,806	34,537	12,058	9,694	6,765		
571000	Maint of Overhead Lines-Trans	TM	571	598,505	37,507	46,845	125,781	64,397	(19,879)	50,115		
575700	Market Facilitation-Mntr&Comp	RMO	575	2,575,926	176,593	213,582	184,791	212,043	198,394	211,928		
580000	Supervsn and Engrng-Dist Oper	DO	580	53,662	4,942	2,419	3,024	5,820	5,547	1,523		
581004	Load Dispatch-Dist of Elec	DO	581	419,007	27,414	33,790	50,002	24,263	29,098	31,586		
582100	Station Expenses-Other-Dist	DO	582	39,529	4,221	1,279	2,005	9,151	3,376	4,695		

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
583100	Overhead Line Exps-Other-Dist	DO	583	258,003	0	72,079	17,703	42,924	0	8,625
583200	Transf Set Rem Reset Test-Dist	DO	583	92,237	5,515	5,542	7,419	5,572	5,947	5,961
584000	Underground Line Expenses-Dist	DO	584	639,041	29,237	110,214	77,885	152,291	32,505	46,975
586000	Meter Expenses-Dist	DO	586	430,181	26,819	30,598	44,353	35,130	30,985	30,052
587000	Cust Install Exp-Other Dist	DO	587	616,498	34,950	40,218	57,659	39,588	50,900	56,062
588100	Misc Distribution Exp-Other	DO	588	1,335,046	109,480	131,151	92,009	97,277	80,378	90,528
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	12,101	3,955	5,409	427	0	1,327	253
590000	Supervsn and Engrng-Dist Maint	DM	590	73,369	10,255	6,736	7,453	6,847	6,257	6,802
591000	Maintenance of Structures-Dist	DM	591	983	0	0	0	0	0	0
592100	Maint Station Equip-Other-Dist	DM	592	49,781	4,138	3,403	2,437	3,639	2,993	6,382
592200	Cir BrkrsTrnsf Meters Rely-Dist	DM	592	294,031	18,714	13,632	20,217	25,584	15,438	39,781
593000	Maint Overhd Lines-Other-Dist	DM	593	2,721,963	137,906	113,178	254,658	75,001	128,842	160,436
593100	Right-of-Way Maintenance-Dist	DM	593	4,924,716	326,308	347,761	279,085	400,446	478,698	350,042
594000	Maint-Underground Lines-Dist	DM	594	273,743	16,930	20,216	27,737	38,931	50,617	40,771
595100	Maint Line Transfrs-Other-Dist	DM	595	2,616	0	35	0	349	619	0
596000	Maint-StreetLightng/Signl-Dist	DM	596	282,597	15,254	18,524	19,834	4,831	44,179	24,856
597000	Maintenance of Meters-Dist	DM	597	358,896	32,267	26,575	36,059	26,964	25,706	24,545
598100	Main Misc Dist Plt - Other - Dist	DM	598	161,586	0	0	0	0	0	158,508
901000	Supervision-Cust Accts	CO	901	75,872	7,297	6,663	6,443	7,837	6,633	6,064
902000	Meter Reading Expense	CO	902	157,533	14,770	13,405	18,370	11,160	12,981	13,386
903000	Cust Records & Collection Exp	CO	903	1,580,824	165,621	126,325	173,597	77,060	91,206	108,238
903100	Cust Contracts & Orders-Local	CO	903	756,230	33,524	45,925	36,657	48,517	139,900	51,437
903200	Cust Billing & Acct	CO	903	1,198,937	83,481	81,871	83,124	90,559	174,196	99,353
903300	Cust Collecting-Local	CO	903	638,802	29,579	33,442	32,077	40,089	112,613	41,765
903400	Cust Receiv & Collect Exp-Edp	CO	903	41,968	2,452	3,094	2,993	2,812	2,796	3,450
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0	0
904000	Uncollectible Accounts	CO	904	1,553,480	74,085	174,646	223,732	96,206	118,242	131,656
904001	Bad Debt Expense	CO	904	(419,443)	87,991	(1,017)	(11,369)	1,972	(3,485)	(2,526)
904003	Cust Acctg-Loss On Sale-A/R	CO	904	0	0	0	0	0	0	0
904891	IC Loss on Sale of AR with VIE (I)	CO	904	0	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	141	0	22	10	0	3	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	133	6	0	13	0	68	13
909650	Misc Advertising Expenses	CSI	909	10,980	1,533	736	2,176	1,137	271	866
910000	Misc Cust Serv/Inform Exp	CSI	910	1,007,752	107,121	110,097	105,843	103,077	(157,946)	99,728
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	200,335	20,313	14,287	8,439	14,909	5,450	11,913
911000	Supervision	CSI	911	0	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	89,865	6,530	(6,421)	1,856	8,837	4,513	4,531
913001	Advertising Expense	SE	913	27,413	25	924	160	138	45	25
920000	A & G Salaries	AGO	920	5,818,588	671,718	527,733	541,924	553,067	531,522	566,453
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	468	133	124	23	27	11	14
920300	Project Development Labor	AGO	920	0	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	96,540	17,266	1,074	8,186	15,384	(874)	35,702
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	121	0	0	0	0	0	0
921200	Office Expenses	AGO	921	397,871	39,594	24,251	69,112	19,643	66,251	16,702
921300	Telephone And Telegraph Exp	AGO	921	1	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
921400	Computer Services Expenses	AGO	921	152,322	12,385	2,103	7,762	6,591	43,458	2,176
921540	Computer Rent (Go Only)	AGO	921	202,519	12,411	16,515	17,002	33,271	4,350	21,098
921600	Other	AGO	921	70	22	32	(105)	37	4	5
921980	Office Supplies & Expenses	AGO	921	3,094,092	248,991	276,487	241,997	256,935	263,480	241,349
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	2,940,192	164,687	215,846	193,976	165,192	241,719	859,736
923980	Outside Services Employee &	AGO	923	48,424	13,873	5,770	1,072	1,082	4,602	11,435
924000	Property Insurance	AGO	924	1,672	(2,263)	712	712	(2,263)	4,112	712
924050	Inter-Co Prop Ins Exp	AGO	924	1,430,266	119,932	119,932	119,932	119,932	119,932	119,932
924110	Admin-Insurance Expense	AGO	924	(1,650)	0	0	0	0	0	0
924980	Property Insurance For Corp.	AGO	924	33,709	3,155	0	0	0	0	0
925000	Injuries & Damages	AGO	925	93,012	553	52,673	5,379	4,779	622	1,330
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	386,550	32,820	32,820	32,820	32,820	32,820	32,820
925052	Inter-Co Worker Comp Insur Exp	AGO	925	55,712	4,423	4,423	4,423	4,423	4,423	4,423
925100	Accrued Inj and Damages	AGO	925	6	0	0	0	0	0	2
925200	Injuries And Damages-Other	AGO	925	2,317	362	317	312	250	18	13
925980	Injuries And Damages For Corp.	AGO	925	13,243	1,061	1,061	1,061	1,061	1,061	1,061
926000	Employee Benefits	AGO	926	3,267,719	240,113	215,937	303,674	534,370	223,507	345,793
926430	Employees' Recreation Expense	AGO	926	2,418	0	25	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	1,804,522	218,698	123,553	2,495	(8,929)	156,965	141,041
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(844,477)	(110,788)	(110,788)	(110,788)	(110,788)	(110,788)	(110,788)
928000	Regulatory Expenses (Go)	AGO	928	38,531	464	407	480	0	561	20,950
928006	State Reg Comm Proceeding	AGO	928	873,295	72,516	72,516	72,516	72,516	76,192	34,810
928053	Travel Expense	AGO	928	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(25,542)	(6,734)	(1,860)	(1,813)	(2,113)	(1,718)	(2,921)
929500	Admin Exp Transf	AGO	929	(1,052,267)	(55,113)	(75,083)	(111,306)	(52,580)	(73,681)	(105,373)
930150	Miscellaneous Advertising Exp	AGO	930	214,231	2,952	(27)	870	144,877	(47,028)	49,005
930200	Misc General Expenses	AGO	930	1,442,228	89,737	83,570	123,172	99,017	78,437	94,160
930210	Industry Association Dues	AGO	930	42,958	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	65,926	0	0	0	0	0	50,500
930230	Dues To Various Organizations	AGO	930	34,143	417	8,716	354	1,872	4,218	0
930240	Director'S Expenses	AGO	930	50,170	4,745	6	27,608	536	5,861	1
930250	Buy/Sell Transf Employee Homes	AGO	930	7,191	0	0	764	0	0	0
930600	Leased Circuit Charges - Other	AGO	930	39	0	0	0	2	37	0
930700	Research & Development	AGO	930	0	0	0	0	0	0	0
930940	General Expenses	AGO	930	141,226	5	15,067	15,059	15,056	15,067	15,055
931001	Rents-A&G	AGO	931	137,761	11,508	11,439	11,496	11,881	11,509	11,474
931003	Lease Amortization Expense	AGO	931	(79)	0	(15)	(8)	(8)	(8)	0
931008	A&G Rents-IC	AGO	931	2,713,146	224,811	226,110	226,908	235,519	230,431	230,468
932000	Maintenance of General Plant	AGM	932	(3,462)	0	0	0	(4,335)	4,335	0
935100	Maint General Plant-Elec	AGM	935	2,461	(146)	188	(8)	15	26	424
935200	Cust Infor & Computer Control	AGM	935	16	2	15	(1)	(18)	5	6

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

Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
403002	Depr-Expense	DEPR	403	5,348,069	5,277,517	5,292,265	5,318,907	5,622,424	5,621,579
404200	Amort of Elec Plt - Software	DEPR	404	408,381	389,686	391,617	391,345	305,620	303,474
407115	Meter Amortization	AMORT	407	38,661	38,661	38,661	38,661	38,661	38,661
407305	Regulatory Debits	AMORT	407	559,668	559,668	559,668	559,668	559,669	559,669
407324	NC & MW Coal As Amort Exp	AMORT	407	774,487	720,753	640,001	558,322	555,352	555,352
407354	DSM Deferral - Electric	OTH	407	194,732	175,006	39,817	73,982	0	0
407407	Carrying Charges	OTH	407	(61,030)	(59,923)	(58,811)	(57,696)	0	0
408040	Taxes Property-Allocated	OTHTX	408	0	0	0	0	8,032	8,032
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	(1,271,439)	1,288,025	1,288,025	(2,644,036)	1,293,393	1,293,393
408150	State Unemployment Tax	OTHTX	408	26	0	49	42	0	0
408151	Federal Unemployment Tax	OTHTX	408	(597)	1,082	1,192	611	0	0
408152	Employer FICA Tax	OTHTX	408	71,472	66,075	111,925	11,191	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	430	430	430	(10,769)	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	13,000	0	0	(8,000)	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0
408840	Miscellaneous Taxes	OTHTX	408	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	(19,938)	8,907	289	287	0	0
408960	Allocated Payroll Taxes	OTHTX	408	31,484	22,014	6,666	101,147	158,783	158,783
409102	SIT Exp-Utility	FIT	409	182,544	182,544	182,544	182,544	182,544	182,545
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	1,528,482	1,528,482	1,528,482	1,528,482	1,528,482	1,528,478
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	(604,005)	(604,005)	(604,005)	(604,005)	(604,005)	(604,003)
410102	DSIT: Utility: Current Year	FIT	410	118,377	118,377	118,377	118,377	118,377	118,371
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0
411603	Gain on Asset Ret Obligation		411	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	0	0	0	0	0	0
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0
426509	Loss on Sale of AR	CO	426	0	0	0	0	0	0
426591	I/C - Loss on Sale of AR	CO	426	0	0	0	0	0	0
426891	IC Sale of AR Fees VIE	CO	426	0	0	0	0	0	0
440000	Residential	REV	440	15,589,349	13,558,166	11,983,827	16,310,679	19,519,494	18,204,498
440990	Residential Unbilled Rev	REV	440	(2,862,694)	(2,438,326)	2,719,386	2,910,291	(2,025,918)	(1,169,017)
442100	General Service	REV	442	13,361,594	13,553,574	12,717,457	13,503,609	13,158,943	12,474,135
442190	General Service Unbilled Rev	REV	442	(972,763)	74,049	943,553	609,907	(1,473,183)	(246,498)
442200	Industrial Service	REV	442	5,133,383	5,119,438	6,150,403	4,982,940	5,712,298	5,672,347
442290	Industrial Svc Unbilled Rev	REV	442	(173,094)	1,071,604	(711,537)	796,063	(715,484)	(156,551)
444000	Public St & Highway Lighting	REV	444	51	38,345	38,073	31,067	154,454	146,454

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

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

Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
445000	Other Sales to Public Auth	REV	445	2,006,323	2,079,340	1,907,714	2,027,138	2,301,358	2,394,048
445090	OPA Unbilled	REV	445	(378,189)	145,106	201,154	45,562	(293,922)	(57,226)
447150	Sales For Resale - Outside	REV	447	3,407,922	784	397,393	2,152,353	6,520,607	2,365,808
448000	Interdepartmental Sales-Elec	REV	448	388	433	505	477	7,650	6,096
449100	Provisions For Rate Refunds	REV	449	5,918,834	1,103,280	707,329	411,612	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	127,396	98,611	85,363	90,538	70,460	95,670
451100	Misc Service Revenue	REV	451	(19,510)	(23,985)	24,050	(12,053)	20,833	20,833
454004	Rent - Joint Use	REV	454	1,465	748	724	1,490	0	0
454100	Extra-Facilities	REV	454	42	49	44	51	0	0
454200	Pole & Line Attachments	REV	454	0	0	0	0	58,333	58,333
454210	Foreign Pole Revenue	REV	454	2,969	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	306	316	316	316	0	0
454400	Other Electric Rents	REV	454	92,522	98,522	104,160	95,522	108,333	108,333
456025	RSG Rev - MISO Make Whole	REV	456	356,047	133,538	57,687	289,991	0	0
456040	Sales Use Tax Coll Fee	REV	456	50	50	50	(47,633)	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0
456100	Profit Or Loss On Sale Of M&S	REV	456	1	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	22,825	5,537	4,245	6,008	12,083	12,083
456111	Other Transmission Revenues	REV	456	276,708	249,497	251,045	353,214	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	5,390	4,663	3,611	4,245	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	26,243	22,233	19,272	19,270	0	0
457204	PJM Reactive Rev	REV	457	245,270	263,104	263,599	263,783	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	128,993	95,570	164,786	1,015,615	40,000	39,189
501110	Coal Consumed-Fossil Steam	Fuel	501	1,765,857	1,529,622	6,492,826	7,579,193	8,957,973	6,955,426
501150	Coal & Other Fuel Handling	PO	501	72,044	65,122	78,390	76,187	81,330	80,970
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	0	0	0	0	0	0
501190	Sale of Fly Ash-Expenses	PO	501	0	0	0	0	23,508	23,508
501310	Oil Consumed-Fossil Steam	Fuel	501	54,664	39,127	473,364	221,109	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	0	0	0	0	3,931,000	1,268,000
502020	Ammonia-Qualifying	PO	502	0	0	27,062	14,082	72,800	70,200
502040	Cost of Lime	PO	502	669,809	0	1,560,962	2,562,140	3,347,700	3,230,100
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	286,153	238,193	393,566	383,878	333,339	332,855
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	3,839	0	0
505000	Electric Expenses-Steam Oper	PO	505	55,452	39,848	69,798	70,961	95,681	95,393
506000	Misc Fossil Power Expenses	PO	506	133,464	117,778	139,050	139,913	66,527	66,884
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	0	0	0	219	0	0
509210	Seasonal NOx Emission Expense	EA	509	0	0	0	7	0	0
509212	Annual NOx Emission Expense	EA	509	0	0	0	512	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	(15,517)	68,965	82,975	98,698	350,747	349,786
510100	Suprvsn & Engrng-Steam Maint R	PM	510	4,049	4,736	3,718	29,725	38,112	38,112
511000	Maint of Structures-Steam	PM	511	84,604	42,293	144,659	290,351	189,273	189,041

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

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

Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
512100	Maint of Boiler Plant-Other	PM	512	298,433	(909,067)	869,816	408,255	377,967	614,068
512300	Maint Of Boiler Plant-Other - Recoverable	PM	512	6,265	0	0	0	0	0
513100	Maint of Electric Plant-Other	PM	513	44,714	46,992	69,209	(78,423)	173,539	102,346
514000	Maintenance - Misc Steam Plant	PM	514	73,642	155,125	89,957	90,707	46,786	46,763
514300	Maintenance - Misc Steam Plant	PM	514	0	0	20	8	0	0
546000	Suprvsn and Enginring-CT Oper	PO	546	9,453	11,767	20,477	19,626	58,165	58,079
547100	Natural Gas	Fuel	547	920,537	1,577,520	1,271,452	1,392,516	0	0
547150	Natural Gas Handling-CT	PO	547	2,885	5,975	2,987	4,275	2,715	2,701
547200	Oil	Fuel	547	290,323	0	691,883	0	0	0
548100	Generation Expenses-Other CT	PO	548	4,290	870	4,813	709	3,591	3,669
548200	Prime Movers - Generators- CT	PO	548	24,637	55,644	107,746	12,688	23,115	23,045
549000	Misc-Power Generation Expenses	PO	549	69,560	88,421	70,163	164,140	58,944	68,199
550001	Other Power Gen Op Rents	PM	550	0	0	0	0	0	0
551000	Suprvsn and Enginring-CT Maint	PM	551	8,178	9,129	8,683	11,959	11,178	11,151
552000	Maintenance of Structures-CT	PM	552	16,006	7,820	5,132	18,996	31,210	31,218
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0
553000	Maint-Gentg and Elect Equip-CT	PM	553	(5,496)	9,797	4,555	5,038	36,923	36,909
554000	Misc Power Generation Plant-CT	PM	554	1,971	34,620	11,547	79,690	10,848	10,839
555028	Purch Pwr - Non-native - net	PP	555	(98,328)	0	0	36,388	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	12,506,643	8,649,878	4,220,926	6,252,470	3,748,471	4,210,586
556000	System Cnts & Load Dispatching	OPS	556	0	148	0	133	70	70
557000	Other Expenses-Oper	OPS	557	1,556,798	1,865,178	(342,593)	366,127	566,421	690,986
557450	Commissions/Brokerage Expense	OPS	557	1,060	890	705	597	936	936
557451	EA & Coal Broker Fees	OPS	557	1,048	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	168,203	(1,524,996)	(1,931,725)	1,076,043	1,492,337	920,998
560000	Supervsn and Engrng-Trans Oper	TO	560	51	220	106	50	0	0
561100	Load Dispatch-Reliability	TO	561	5,472	6,199	5,566	3,998	5,675	6,190
561200	Load Dispatch-Mnitor&OprTrnSys	TO	561	27,366	29,845	27,264	23,188	27,421	29,071
561300	Load Dispatch - TransSvc&Sch	TO	561	3,631	4,047	3,637	3,211	3,704	3,945
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	253,955	267,497	261,130	271,924	100,000	100,000
561500	Reliability Planning and Stdsdev	TO	561	0	0	0	0	0	0
561800	ReliabilityPlanning&StdsDev	TO	561	183,880	184,093	183,973	184,047	189,436	189,436
562000	Station Expenses	TO	562	3,431	2,497	2,899	202	1,562	1,652
563000	Overhead Line Expenses-Trans	TO	563	150	48,557	154	153	2,913	0
565000	Transm of Elec By Others	TO	565	2,151,088	1,718,046	2,101,954	2,240,803	2,267,151	2,267,151
566000	Misc Trans Exp-Other	TO	566	6,906	5,761	5,183	7,436	11,134	9,639
566100	Misc Trans-Trans Lines Related	TO	566	293	181	174	145	292	292
567000	Rents-Trans Oper	TO	567	0	0	0	0	625	625
569000	Maint of Structures-Trans	TM	569	277	336	1,058	3,634	2,230	2,148
569100	Maint of Computer Hardware	TM	569	0	0	0	0	0	0
569200	Maint of Computer Software	TM	569	4,707	4,889	4,945	3,570	5,401	12,127
570100	Maint Stat Equip-Other- Trans	TM	570	4,022	11,082	14,966	3,092	2,802	1,587
570200	Main-Cir BrkrsTrnsf Mtrs-Trans	TM	570	8,112	9,991	9,457	4,966	6,016	5,751
571000	Maint of Overhead Lines-Trans	TM	571	(7,163)	116,943	49,492	7,881	83,948	42,638
575700	Market Faciliation-Mntr&Comp	RMO	575	219,235	202,378	192,305	191,307	286,685	286,685
580000	Supervsn and Engrng-Dist Oper	DO	580	5,394	5,549	11,896	3,768	1,890	1,890
581004	Load Dispatch-Dist of Elec	DO	581	53,976	7,238	43,697	28,622	56,664	32,657
582100	Station Expenses-Other-Dist	DO	582	1,061	4,140	1,918	11	4,045	3,627

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

Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
583100	Overhead Line Exps-Other-Dist	DO	583	27,753	56,460	19,488	0	6,469	6,502
583200	Transf Set Rem Reset Test-Dist	DO	583	5,606	6,155	7,767	4,777	8,988	22,988
584000	Underground Line Expenses-Dist	DO	584	36,190	36,419	28,058	23,764	33,482	32,021
586000	Meter Expenses-Dist	DO	586	32,776	29,779	45,846	23,253	51,025	49,565
587000	Cust Install Exp-Other Dist	DO	587	51,465	42,751	78,527	59,165	51,667	53,546
588100	Misc Distribution Exp-Other	DO	588	78,998	84,665	133,423	163,831	135,383	137,923
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	(450)	1,088	92	0	0	0
590000	Supervsn and Engrng-Dist Maint	DM	590	7,426	6,858	6,739	6,076	960	960
591000	Maintenance of Structures-Dist	DM	591	0	0	0	0	400	583
592100	Maint Station Equip-Other-Dist	DM	592	1,058	1,261	8,103	933	8,064	7,370
592200	Cir BrkrsTrnsf Mtrs Rely-Dist	DM	592	45,172	60,924	36,496	(16,893)	18,401	16,565
593000	Maint Overhd Lines-Other-Dist	DM	593	1,160,018	202,743	102,405	20,358	157,811	208,607
593100	Right-of-Way Maintenance-Dist	DM	593	443,924	649,889	452,626	331,349	424,314	440,274
594000	Maint-Underground Lines-Dist	DM	594	23,635	17,374	23,660	(3,954)	11,248	6,578
595100	Maint Line Transfrs-Other-Dist	DM	595	924	0	3	686	0	0
596000	Maint-StreetLightng/Signl-Dist	DM	596	27,602	43,831	22,581	15,394	26,359	19,352
597000	Maintenance of Meters-Dist	DM	597	26,178	26,166	39,327	28,699	33,205	33,205
598100	Main Misc Dist Plt - Other - Dist	DM	598	0	0	0	0	1,539	1,539
901000	Supervision-Cust Accts	CO	901	6,277	4,480	2,961	8,129	6,544	6,544
902000	Meter Reading Expense	CO	902	10,742	13,901	15,951	10,993	10,937	10,937
903000	Cust Records & Collection Exp	CO	903	235,931	59,643	128,047	97,937	204,593	112,626
903100	Cust Contracts & Orders-Local	CO	903	58,439	49,481	63,174	105,416	61,209	62,551
903200	Cust Billing & Acct	CO	903	90,045	96,236	115,714	140,085	71,502	72,771
903300	Cust Collecting-Local	CO	903	41,317	44,782	53,944	80,149	63,868	65,177
903400	Cust Receiv & Collect Exp-Edp	CO	903	3,738	2,773	2,887	2,465	6,254	6,254
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0
904000	Uncollectible Accounts	CO	904	183,882	(56,924)	102,838	170,065	192,050	143,002
904001	Bad Debt Expense	CO	904	(474,050)	(9,384)	(3,907)	(3,668)	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	0	0	0	0	0	0
904891	IC Loss on Sale of AR with VIE (I)	CO	904	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	31	1	0	74	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	3	3	11	16	0	0
909650	Misc Advertising Expenses	CSI	909	3,559	0	436	266	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	102,870	100,845	106,396	94,754	117,451	117,516
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	6,483	10,504	3,964	97,012	10,412	(3,351)
911000	Supervision	CSI	911	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	14,473	23,743	12,208	6,630	6,499	6,466
913001	Advertising Expense	SE	913	270	200	94	132	12,700	12,700
920000	A & G Salaries	AGO	920	(32,111)	577,091	467,931	79,154	668,287	665,819
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	23	50	17	46	0	0
920300	Project Development Labor	AGO	920	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	13,917	139,294	(147,649)	(32,300)	23,105	23,435
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	121	0	0	0
921200	Office Expenses	AGO	921	53,030	(16,803)	89,297	3,831	18,971	13,992
921300	Telephone And Telegraph Exp	AGO	921	0	1	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
MONTHLY REVENUES AND EXPENSES BY ACCOUNT
BASE PERIOD

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

Account	Description	Code	FERC	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
921400	Computer Services Expenses	AGO	921	9,359	4,257	7,716	23,063	23,561	9,891
921540	Computer Rent (Go Only)	AGO	921	20,816	20,876	21,327	20,025	7,947	6,881
921600	Other	AGO	921	21	0	43	11	0	0
921980	Office Supplies & Expenses	AGO	921	254,369	253,274	284,922	280,816	245,736	245,736
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	126,713	198,317	178,490	240,788	170,516	184,212
923980	Outside Services Employee &	AGO	923	2,968	2,303	2,023	3,296	0	0
924000	Property Insurance	AGO	924	(2,263)	712	712	(2,263)	1,526	1,526
924050	Inter-Co Prop Ins Exp	AGO	924	119,932	119,932	119,932	119,932	115,473	115,473
924110	Admin-Insurance Expense	AGO	924	0	0	0	0	(825)	(825)
924980	Property Insurance For Corp.	AGO	924	0	0	0	0	15,277	15,277
925000	Injuries & Damages	AGO	925	6,345	1,066	14,460	1,449	2,043	2,313
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	32,820	32,820	32,820	32,820	29,175	29,175
925052	Inter-Co Worker Comp Insur Exp	AGO	925	4,423	4,423	4,423	4,423	5,741	5,741
925100	Accrued Inj and Damages	AGO	925	0	0	4	0	0	0
925200	Injuries And Damages-Other	AGO	925	20	13	13	9	495	495
925980	Injuries And Damages For Corp.	AGO	925	1,470	1,061	1,061	1,061	1,112	1,112
926000	Employee Benefits	AGO	926	243,323	212,667	219,226	89,818	416,471	222,820
926430	Employees' Recreation Expense	AGO	926	0	0	8	2,385	0	0
926600	Employee Benefits-Transferred	AGO	926	282,243	140,417	11,306	354,386	185,981	196,366
926999	Non Serv Pension (ASU 2017-07)	AGO	926	226,088	(96,755)	(96,755)	(86,155)	(63,086)	(63,086)
928000	Regulatory Expenses (Go)	AGO	928	0	7,478	4,537	3,654	0	0
928006	State Reg Comm Proceeding	AGO	928	114,910	74,957	68,383	74,957	69,511	69,511
928053	Travel Expense	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Enrgy To Exp	AGO	929	(1,978)	(2,164)	(2,266)	(1,975)	0	0
929500	Admin Exp Transf	AGO	929	(54,147)	(191,727)	(111,415)	(156,610)	(32,616)	(32,616)
930150	Miscellaneous Advertising Exp	AGO	930	682	23,501	754	1,150	18,749	18,746
930200	Misc General Expenses	AGO	930	94,878	81,707	59,577	513,444	62,232	62,297
930210	Industry Association Dues	AGO	930	0	0	2	0	42,956	0
930220	Exp of Servicing Securities	AGO	930	15,426	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	207	11,651	4,016	134	1,279	1,279
930240	Director'S Expenses	AGO	930	0	5,643	0	5,770	0	0
930250	Buy/Sell Transf Employee Homes	AGO	930	126	4,268	1,746	287	0	0
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0
930940	General Expenses	AGO	930	11,257	14,689	15,131	24,840	0	0
931001	Rents-A&G	AGO	931	11,392	11,439	11,426	11,908	10,977	11,312
931003	Lease Amortization Expense	AGO	931	(16)	(8)	(8)	(8)	0	0
931008	A&G Rents-IC	AGO	931	237,190	233,872	235,331	235,220	198,643	198,643
932000	Maintenance of General Plant	AGM	932	(1,731)	0	0	(1,731)	0	0
935100	Maint General Plant-Elec	AGM	935	658	25	27	1,252	0	0
935200	Cust Infor & Computer Control	AGM	935	7	(12)	0	2	5	5

**Duke Energy Kentucky
Case No. 2024-00354
STAFF First Set Data Requests
Date Received: November 22, 2024**

**PUBLIC 1ST SUPPLEMENTAL STAFF-DR-01-014
(As to Attachment 1 only)**

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

b. For each category identified in Item 14a, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 14a, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 14a and 14b, and a cumulative total of cost incurred to date for each category. Updates will be due when Duke Kentucky files its monthly financial statements with the Commission, until the close of the record.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment 1 only)

a. Please see STAFF-DR-01-014 Confidential 1st Supplemental Attachment 1 (Section A: Expenses incurred to date) for a detailed schedule of actual expenses incurred to date in the categories prescribed in the data request.

b. Objection to the extent this request includes information that is protected under the doctrine of attorney client privilege. Without waiving said objection, please see STAFF-DR-01-014 Confidential 1st Supplemental Attachment 1 (Section A: Expenses incurred to date) for the requested details of actual rate case expenses incurred to date. STAFF-DR-01-014 1st Supplemental Attachment 2 - Invoices contains supporting invoice documentation for non-privileged expenses incurred to date. There have been no new supporting contracts and letters of arrangement since the original data request response. All actual costs incurred to date have occurred during the base period.

c. STAFF-DR-01-014 Confidential 1st Supplemental Attachment 1 also includes estimated remaining costs to be incurred (Section B: Itemized estimates of total costs to be incurred) with a total estimated cost to be incurred for this case. Estimates for the depreciation study, rate of return and lead lag study were based on information received from the expert witnesses. The other expenses were estimated by reviewing the actual expenses incurred in the Company's most recent two rate cases filed with this Commission

and applying professional judgement and knowledge of the issues involved in this case. A comparison of the current case estimate with the actual and estimated expenses of the prior two cases is included in the filing on Schedule F-6.

d. Monthly updates of actual costs incurred in conjunction with this rate case will be included along with the monthly financial statements filed with the Commission through the month of the public hearing.

PERSON RESPONSIBLE: As to objection, Legal
As to response, Lisa D. Steinkuhl

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants						Total					
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case		Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.	
A) EXPENSES INCURRED TO DATE																	
March 2024																	
APACR73295	13-Mar-24	2-Apr-24	Guidant Group Contractor Staffing	10.00	\$ 134.99						1,349.91					1,349.91	
APACR75294	25-Mar-24	8-Apr-24	Guidant Group Contractor Staffing	20.00	\$ 134.99						2,699.80					2,699.80	
Total March 2024																	
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	4,049.71	0.00	0.00	0.00	0.00	0.00	4,049.71
April 2024																	
APACR78617	2-Apr-24	16-Apr-24	Guidant Group Contractor Staffing	12.00	\$ 134.99						1,619.88					1,619.88	
APACR81222	8-Apr-24	22-Apr-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.68					4,319.68	
APACR83552	15-Apr-24	29-Apr-24	Guidant Group Contractor Staffing	40.00	\$ 134.99						5,399.60					5,399.60	
APACR84418	17-Apr-24	1-May-24	Guidant Group Contractor Staffing	1.50	\$ 139.60							209.40				209.40	
APACR85865	22-Apr-24	6-May-24	Guidant Group Contractor Staffing	24.00	\$ 134.99						3,239.75					3,239.75	
APACR85865	22-Apr-24	6-May-24	Guidant Group Contractor Staffing	9.00	\$ 139.60							1,256.40				1,256.40	
APACR88479	29-Apr-24	13-May-24	Guidant Group Contractor Staffing	14.00	\$ 139.60							1,954.40				1,954.40	
APACR88479	29-Apr-24	13-May-24	Guidant Group Contractor Staffing	24.00	\$ 134.99						3,239.75					3,239.75	
Total April 2024						0.00	0.00	0.00	0.00	0.00	17,818.66	3,420.20	0.00	0.00	0.00	21,238.86	
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	21,868.37	3,420.20	0.00	0.00	0.00	0.00	25,288.57
May 2024																	
APACR92027	6-May-04	20-May-24	Guidant Group Contractor Staffing	14.25	\$ 139.60							1,989.30				1,989.30	
APACR92027	6-May-24	20-May-24	Guidant Group Contractor Staffing	24.00	\$ 134.99						3,239.75					3,239.75	
APACR94263	13-May-24	24-May-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.70					4,319.70	
APACR94644	13-May-24	24-May-24	Guidant Group Contractor Staffing	13.00	\$ 139.60							1,814.80				1,814.80	
APACR96474	20-May-24	3-Jun-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.70					4,319.70	
APACR96474	20-May-24	3-Jun-24	Guidant Group Contractor Staffing	13.50	\$ 139.60							1,884.60				1,884.60	
APACR98999	28-May-24	11-Jun-24	Guidant Group Contractor Staffing	14.50	\$ 139.60							2,024.20				2,024.20	
APACR98999	28-May-24	11-Jun-24	Guidant Group Contractor Staffing	32.00	\$ 134.99						4,319.70					4,319.70	
Total May 2024						0.00	0.00	0.00	0.00	0.00	16,198.85	7,712.90	0.00	0.00	0.00	23,911.75	
Total Actual Costs to Date						0.00	0.00	0.00	0.00	0.00	38,067.22	11,133.10	0.00	0.00	0.00	0.00	49,200.32

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants					Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total		
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return					Rate Case	Lead Lag Study
June 2024																
APACR01369	28-May-24	27-Jun-24	Gannett Fleming Depreciation Consultants	2.50	\$ 320.00				800.00						800.00	
APACR01369	28-May-24	27-Jun-24	Gannett Fleming Depreciation Consultants	1.50	\$ 140.00				210.00						210.00	
APACR01369	3-Jun-24	17-Jun-24	Guidant Group Contractor Staffing	12.00	\$ 139.60						1,675.20				1,675.20	
APACR02075	4-Jun-24	18-Jun-24	Guidant Group Contractor Staffing	25.60	\$ 134.99					3,455.76					3,455.76	
APACR02075	4-Jun-24	18-Jun-24	Guidant Group Contractor Staffing	24.00	\$ 93.30					2,239.20					2,239.20	
APACR04274	10-Jun-24	24-Jun-24	Guidant Group Contractor Staffing	13.75	\$ 139.65						1,920.19				1,920.19	
APACR04274	10-Jun-24	24-Jun-24	Guidant Group Contractor Staffing	1.00	\$ 139.60						139.60				139.60	
APACR04274	10-Jun-24	24-Jun-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95					4,320.95	
APACR06448	17-Jun-24	1-Jul-24	Guidant Group Contractor Staffing	10.25	\$ 139.65						1,431.41				1,431.41	
APACR06448	17-Jun-24	1-Jul-24	Guidant Group Contractor Staffing	8.00	\$ 135.03					1,080.25					1,080.25	
APACR08700	21-Jun-24	24-Jul-24	Gannett Fleming Depreciation Consultants	6.00	\$ 190.00				1,140.00						1,140.00	
APACR08700	21-Jun-24	24-Jul-24	Gannett Fleming Depreciation Consultants	1.50	\$ 320.00				480.00						480.00	
APACR08700	21-Jun-24	24-Jul-24	Gannett Fleming Depreciation Consultants	2.00	\$ 130.00				260.00						260.00	
APACR08700	24-Jun-24	8-Jul-24	Guidant Group Contractor Staffing	17.00	\$ 139.65						2,374.05				2,374.05	
APACR08700	24-Jun-24	8-Jul-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95					4,320.95	
Total June 2024																
Total Actual Costs to Date						0.00	0.00	0.00	2,890.00	0.00	15,417.11	7,540.45	0.00	0.00	0.00	25,847.56
Total Actual Costs to Date						0.00	0.00	0.00	2,890.00	0.00	53,484.33	18,673.55	0.00	0.00	0.00	75,047.88
July 2024																
APACR11320	1-Jul-24	15-Jul-24	Guidant Group Contractor Staffing	16.00	\$ 139.65						2,234.40				2,234.40	
APACR11957	2-Jul-24	16-Jul-24	Guidant Group Contractor Staffing	16.00	\$ 135.03					2,160.48					2,160.48	
APACR14024	8-Jul-24	22-Jul-24	Guidant Group Contractor Staffing	16.75	\$ 139.65						2,339.14				2,339.14	
APACR16059	15-Jul-24	29-Jul-24	Guidant Group Contractor Staffing	28.00	\$ 135.03					3,780.85					3,780.85	
APACR16059	15-Jul-24	29-Jul-24	Guidant Group Contractor Staffing	17.50	\$ 139.65						2,443.88				2,443.88	
APACR18425	23-Jul-24	6-Aug-24	Guidant Group Contractor Staffing	36.00	\$ 135.03					4,861.10					4,861.10	
APACR18425	23-Jul-24	6-Aug-24	Guidant Group Contractor Staffing	13.50	\$ 139.65						1,885.28				1,885.28	
APACR19856	29-Jul-24	12-Aug-24	Guidant Group Contractor Staffing	31.50	\$ 139.65						4,398.98				4,398.98	
APACR19856	29-Jul-24	12-Aug-24	Guidant Group Contractor Staffing	36.00	\$ 135.03					4,861.10					4,861.10	
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	3.50	\$ 170.00				595.00						595.00	
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	2.00	\$ 230.00				460.00						460.00	
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	4.00	\$ 320.00				1,280.00						1,280.00	
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	4.00	\$ 130.00				520.00						520.00	
APACR19856	22-Jul-24	7-Aug-24	Gannett Fleming Depreciation Consultants	0.50	\$ 140.00				70.00						70.00	
Total July 2024						0.00	0.00	0.00	2,925.00	0.00	15,663.53	13,301.68	0.00	0.00	0.00	31,890.21
Total Actual Costs to Date						0.00	0.00	0.00	5,815.00	0.00	69,147.86	31,975.23	0.00	0.00	0.00	106,938.09

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants						Total				
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case		Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.
August 2024																
APACR23039	5-Aug-24	19-Aug-24	Guidant Group Contractor Staffing	11.75	\$ 139.65							1,640.89				1,640.89
APACR23039	5-Aug-24	19-Aug-24	Guidant Group Contractor Staffing	18.00	\$ 135.03						2,430.55					2,430.55
APACR23039	12-Aug-24	26-Aug-24	Guidant Group Contractor Staffing	24.00	\$ 135.03						3,240.70					3,240.70
APACR25716	11-Jul-24	11-Sep-24	Concentric Energy Advisors Rate of Return	0.75	\$ 675.00					506.25						506.25
APACR25716	15-Jul-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	5.50	\$ 765.00							4,207.50				4,207.50
APACR25716	15-Jul-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	1.75	\$ 415.00							726.25				726.25
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	6.50	\$ 765.00							4,972.50				4,972.50
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	2.00	\$ 560.00							1,120.00				1,120.00
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Lead Lag Study	7.75	\$ 415.00							3,216.25				3,216.25
APACR25716	12-Aug-24	11-Sep-24	Concentric Energy Advisors Rate of Return	16.75	\$ 675.00					11,306.25						11,306.25
APACR25716	13-Aug-24	27-Aug-24	Guidant Group Contractor Staffing	16.50	\$ 139.65							2,304.23				2,304.23
APACR27184	19-Aug-24	30-Aug-24	Guidant Group Contractor Staffing	18.00	\$ 135.03						2,430.55					2,430.55
APACR27530	20-Aug-24	3-Sep-24	Guidant Group Contractor Staffing	11.25	\$ 139.65							1,571.06				1,571.06
APACR29101	26-Aug-24	9-Sep-24	Guidant Group Contractor Staffing	19.25	\$ 139.65							2,688.26				2,688.26
APACR29476	16-Aug-24	19-Sep-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR30120	28-Aug-24	11-Sep-24	Guidant Group Contractor Staffing	18.00	\$ 135.03						2,430.55					2,430.55
Total August 2024						0.00	0.00		0.00	11,812.50	10,532.35	22,446.94	0.00	0.00	0.00	45,016.79
Total Actual Costs to Date						0.00	0.00		5,815.00	11,812.50	79,680.21	54,422.17	0.00	0.00	0.00	151,954.88
September 2024																
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	11.00	\$ 190.00				2,090.00							2,090.00
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	5.50	\$ 230.00				1,265.00							1,265.00
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	1.50	\$ 320.00				480.00							480.00
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	4.00	\$ 130.00				520.00							520.00
APACR31854	19-Aug-24	9-Sep-24	Gannett Fleming Depreciation Consultants	0.50	\$ 140.00				70.00							70.00
APACR31854	3-Sep-24	17-Sep-24	Guidant Group Contractor Staffing	5.75	\$ 139.65							802.99				802.99
APACR34609	9-Sep-24	23-Sep-24	Guidant Group Contractor Staffing	2.00	\$ 139.65							279.30				279.30
APACR36381	16-Sep-24	30-Sep-24	Guidant Group Contractor Staffing	4.50	\$ 139.65							628.43				628.43
APACR39616	24-Sep-24	6-Oct-24	Guidant Group Contractor Staffing	2.25	\$ 139.65							314.21				314.21
APACR39616	24-Sep-24	5-Oct-24	Guidant Group Contractor Staffing	16.00	\$ 135.03					2,160.50						2,160.50
APACR40908	30-Sep-24	11-Oct-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95						4,320.95
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Lead Lag Study	8.50	\$ 765.00							6,502.50				6,502.50
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Lead Lag Study	17.50	\$ 415.00							7,262.50				7,262.50
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Rate of Return	10.25	\$ 675.00				6,918.75							6,918.75
APACR34609	30-Aug-24	10-Sep-24	Concentric Energy Advisors Rate of Return	5.75	\$ 380.00				2,185.00							2,185.00
Total September 2024						0.00	0.00	0.00	4,425.00	9,103.75	6,481.45	15,789.93	0.00	0.00	0.00	35,800.13
Total Actual Costs to Date						0.00	0.00		10,240.00	20,916.25	86,161.66	70,212.10	0.00	0.00	0.00	187,755.01

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants					Publish Legal Notices	Transport/ Lodging/Meals	Misc.	Total		
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return					Rate Case	Lead Lag Study
October 2024																
APACR41378	1-Oct-24	15-Oct-24	Guidant Group Contractor Staffing	6.25	\$ 139.65							872.81		872.81		
APACR42123	25-Sep-24	25-Oct-24	Concentric Energy Advisors Lead Lag Study	13.00	\$ 415.00							5,395.00		5,395.00		
APACR44379	8-Oct-24	22-Oct-24	Guidant Group Contractor Staffing	1.00	\$ 139.65							139.65		139.65		
APACR44379	8-Oct-24	22-Oct-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95				4,320.95		
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	16.50	\$ 190.00				3,135.00					3,135.00		
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	0.50	\$ 230.00				115.00					115.00		
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	8.50	\$ 320.00				2,720.00					2,720.00		
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	6.00	\$ 130.00				780.00					780.00		
APACR44809	4-Oct-24	1-Nov-24	Gannett Fleming Depreciation Consultants	0.50	\$ 140.00				70.00					70.00		
APACR45925	14-Oct-24	28-Oct-24	Guidant Group Contractor Staffing	2.75	\$ 139.65							384.04		384.04		
APACR45925	14-Oct-24	22-Oct-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95				4,320.95		
APACR47897	21-Oct-24	4-Nov-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95				4,320.95		
APACR48126	22-Oct-24	5-Nov-24	Guidant Group Contractor Staffing	2.00	\$ 139.65							279.30		279.30		
APACR50686	8-Oct-24	31-Oct-24	Concentric Energy Advisors Rate of Return	10.00	\$ 675.00				6,750.00					6,750.00		
APACR50686	28-Oct-24	31-Oct-24	Concentric Energy Advisors Lead Lag Study	4.50	\$ 765.00							3,442.50		3,442.50		
APACR50686	28-Oct-24	31-Oct-24	Concentric Energy Advisors Lead Lag Study	6.25	\$ 415.00							2,593.75		2,593.75		
APACR50686	30-Sep-24	21-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR50686	30-Oct-24	13-Nov-24	Guidant Group Contractor Staffing	0.49	\$ 139.65							68.43		68.43		
APACR51374	31-Oct-24	14-Nov-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95				4,320.95		
Total October 2024						0.00	0.00		6,820.00	6,750.00	17,283.80	13,175.48	0.00	0.00	0.00	46,243.78
Total Actual Costs to Date						0.00	0.00		17,060.00	27,666.25	103,445.46	83,387.58	0.00	0.00	0.00	233,998.79
November 2024																
410JMC001	26-Nov-24	15-Oct-24	Guidant Group Contractor Staffing	0.37	\$ 139.65							51.67		51.67		
APACR52879	4-Nov-24	15-Nov-24	Guidant Group Contractor Staffing	20.00	\$ 135.03					2,700.60				2,700.60		
APACR53635	5-Nov-24	19-Nov-24	Guidant Group Contractor Staffing	2.75	\$ 139.65							384.04		384.04		
APACR55516	31-Oct-24	12-Nov-24	Concentric Energy Advisors Rate of Return	15.25	\$ 675.00				10,293.75					10,293.75		
APACR55516	4-Nov-24	12-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR55516	4-Nov-24	12-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR55516	4-Nov-24	12-Nov-24	Taft Stettinius & Hollister LLP Professional Legal Services													
APACR55932	12-Nov-24	26-Nov-24	Guidant Group Contractor Staffing	0.37	\$ 139.65							51.67		51.67		
APACR55932	12-Nov-24	26-Nov-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95				4,320.95		
APACR57912	19-Nov-24	3-Dec-24	Guidant Group Contractor Staffing	0.49	\$ 139.65							68.43		68.43		
APACR57912	19-Nov-24	3-Dec-24	Guidant Group Contractor Staffing	32.00	\$ 135.03					4,320.95				4,320.95		
APACR59657	25-Nov-24	9-Dec-24	Guidant Group Contractor Staffing	28.00	\$ 135.03					3,780.85				3,780.85		
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	1.50	\$ 170.00				255.00					255.00		
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	4.50	\$ 190.00				855.00					855.00		
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	5.50	\$ 230.00				1,265.00					1,265.00		
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	10.50	\$ 320.00				3,360.00					3,360.00		
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	2.00	\$ 130.00				260.00					260.00		
APACR60079	6-Nov-24	12-Nov-24	Gannett Fleming Depreciation Consultants	6.00	\$ 140.00				840.00					840.00		
APACR60079	26-Nov-24	10-Dec-24	Guidant Group Contractor Staffing	0.12	\$ 139.65							16.76		16.76		
Total November 2024						0.00	0.00		6,835.00	10,293.75	15,123.35	572.57	0.00	0.00	0.00	37,565.67
Total Actual Costs to Date						0.00	0.00		23,895.00	37,960.00	118,568.81	83,960.15	0.00	0.00	0.00	271,564.46

Document/ Journal Entry No.	Invoice Date	Payment Date	Vendor Name / Description	Hours Worked	Rate Per Hour	Consultants						Total				
						Accounting	Engineering	Legal	Depreciation Study	Rate of Return	Rate Case		Lead Lag Study	Publish Legal Notices	Transport/ Lodging/Meals	Misc.
APACR62355	3-Dec-24	17-Dec-24	Guidant Group Contractor Staffing	16.80	\$ 135.03						2,268.51					2,268.51
APACR62355	3-Dec-24	17-Dec-24	Guidant Group Contractor Staffing	20.00	\$ 54.31						1,086.20					1,086.20
APACR63122	2-Dec-24	5-Dec-24	Taft Stettinius & Hollister LLP Professional Legal Services													2,040.00
APACR63122	2-Dec-24	5-Dec-24	Taft Stettinius & Hollister LLP Professional Legal Services													14,896.00
APACR63122	2-Dec-24	5-Dec-24	Taft Stettinius & Hollister LLP Professional Legal Services													22,042.00
APACR63122	2-Dec-24	5-Dec-24	Taft Stettinius & Hollister LLP Professional Legal Services													4,223.00
APACR63122	4-Dec-24	18-Dec-24	Guidant Group Contractor Staffing	0.24	\$ 139.85							33.52				33.52
APACR64841	4-Dec-24	27-Dec-24	Gannett Fleming Depreciation Consultants	0.50	\$ 190.00				95.00							95.00
APACR64841	4-Dec-24	27-Dec-24	Gannett Fleming Depreciation Consultants	0.50	\$ 230.00				115.00							115.00
APACR64841	4-Dec-24	27-Dec-24	Gannett Fleming Depreciation Consultants	6.00	\$ 320.00				1,920.00							1,920.00
APACR64841	4-Dec-24	27-Dec-24	Gannett Fleming Depreciation Consultants	4.00	\$ 130.00				520.00							520.00
APACR64841	4-Dec-24	27-Dec-24	Gannett Fleming Depreciation Consultants	4.00	\$ 140.00				560.00							560.00
APACR64841	9-Dec-24	23-Dec-24	Guidant Group Contractor Staffing	20.00	\$ 54.31						1,086.20					1,086.20
APACR64841	9-Dec-24	23-Dec-24	Guidant Group Contractor Staffing	28.00	\$ 135.03						3,780.85					3,780.85
APACR64841	9-Dec-24	23-Dec-24	Guidant Group Contractor Staffing	8.00	\$ 93.33						746.64					746.64
APACR65916	1-Dec-24	13-Dec-24	Concentric Energy Advisors Rate of Return	25.00	\$ 765.00							19,125.00				19,125.00
APACR65916	1-Dec-24	13-Dec-24	Concentric Energy Advisors Rate of Return	20.75	\$ 415.00							8,611.25				8,611.25
APACR65916	1-Dec-24	13-Dec-24	Concentric Energy Advisors Rate of Return	1.75	\$ 90.00							157.50				157.50
APACR66866	16-Dec-24	30-Dec-24	Guidant Group Contractor Staffing	18.00	\$ 54.31						977.58					977.58
APACR66866	16-Dec-24	30-Dec-24	Guidant Group Contractor Staffing	28.00	\$ 135.03						3,780.85					3,780.85
APACR69129	23-Dec-24	6-Jan-25	Guidant Group Contractor Staffing	24.00	\$ 54.31						1,303.44					1,303.44
APACR69129	23-Dec-24	6-Jan-25	Guidant Group Contractor Staffing	20.00	\$ 135.03						2,700.60					2,700.60

Total December 2024						0.00	0.00		3,210.00	0.00	17,730.87	27,927.27	0.00	0.00	0.00	92,069.14
Total Actual Costs to Date						0.00	0.00		27,105.00	37,960.00	136,299.68	111,887.42	0.00	0.00	0.00	363,633.60

B) ITEMIZED ESTIMATE OF TOTAL COSTS TO BE INCURRED

TOTAL PROJECTED EXPENSES ASSOCIATED WITH THE RATE CASE						0.00	0.00	325,000.00	60,000.00	75,000.00	140,000.00	110,000.00	110,333.00	50,000.00	10,000.00	880,333.00
Total Estimate Costs to be Incurred						0.00	0.00	274,618.50	32,895.00	37,040.00	3,700.32	(1,887.42)	110,333.00	50,000.00	10,000.00	516,699.40

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01085224
Invoice Date: 12/03/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-3	Hours_Worked	16.8	\$135.03	CONT_REG	\$2,268.51

Sales Tax: \$0.00
Misc: \$0.00
Total: \$3,240.72

INVOICE

Remit To
Corporate Employment Resources, Inc. [REDACTED]
400 South Tryon Street Building - Charlotte, NC

Worker

Invoice Nbr: DUKEIN01085899
Invoice Date: 12/03/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	20	\$54.31	CONT_REG	\$1,086.20

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,172.40

INVOICE

Remit To

Zempleo, Inc.
Remote Contingent Worker - Charlotte, NC

Worker

[REDACTED]

Invoice Nbr:

DUKEIN01086255

Invoice Date:

12/04/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-3	Hours_Worked	0.24	\$139.65	CONT_REG	\$33.52

Sales Tax: \$0.00
Misc: \$0.00
Total: \$69.83



Check Payment Informatio
 Gannett Fleming Valuation and Rate Consultants, LI
 PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]
 ACH/EFT Payment Informatio
 Account Name: Gannett Fleming Companies ABA: [REDACTED]
 Account No. [REDACTED]
 Send Remit Info: [REDACTED]@gfnet.co
 Send Audit Inquiries: [REDACTED]@gfnet.co
 All Other Inquires Contact the Project Tea

Attention: Rocco O. D'Ascenzo
Duke Energy Kentucky LLC
139 East Fourth Street/ 1303-Main
Cincinnati, OH 45202
UNITED STATES

Invoice : 0000044572
Invoice Date : 12/4/2024
Due Date: 1/3/2025
Project : 079381
Project Name : Duke Energy Kentucky - Depr Cons
 Svcs-2024 Electric Rate Case
Bill Term : 01

For Professional Services Rendered For 11/1/2024 Through 11/29/2024

Contract : GFC749214
Contract Name : Duke Energy Kentucky LLC-
 GFC749214
Contract Date : 3/26/2024

Duke Energy Kentucky - 2024 Electric Rate Case Filing - Case No. 2024-XXXXX

	Current
	Billings
000 - Depreciation Study - 2024 Electric Rate Case	3,210.00
Total :	<u>3,210.00</u>
	Current Billings
	Amount Due This Bill
	US
	<u><u>3,210.00</u></u>



Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000043624	11/6/2024	6,835.00	6,835.00
				<u>6,835.00</u>

Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case **Invoice : 0000044572**

000 - Depreciation Study - 2024 Electric Rate Case			
Rate Labor			
<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Associate Analyst	0.50	190.000	95.00
Asst. Project Manager - Depreciation	0.50	230.000	115.00
██████████	6.00	320.000	1,920.00
Senior Technician	4.00	130.000	520.00
Support Staff	4.00	140.000	560.00
Total Rate Labor	15.00		3,210.00
Total Bill Task : 000 - Depreciation Study - 2024 Electric Rate Case			3,210.00

Total Project : 079381 - Duke Energy Kentucky - Depr Cons Svcs-2024 Electric Rate Case **3,210.00**

INVOICE

Remit To
Corporate Employment Resources, Inc. [REDACTED]
400 South Tryon Street Building - Charlotte, NC

Worker

Invoice Nbr: DUKEIN01086658
Invoice Date: 12/09/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	20	\$54.31	CONT_REG	\$1,086.20

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,172.40

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01087130
Invoice Date: 12/09/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-3	Hours_Worked	28	\$135.03	CONT_REG	\$3,780.85

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Johnson Service Group, Inc
525 S Tryon St - Charlotte, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01087627
Invoice Date: 12/09/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	8	\$93.33	CONT_REG	\$746.64
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,986.56

Invoice



December 01, 2024
 Engagement No: 100583.00
 Invoice No: 0019052

Rocco D'Ascenzo
 Duke Energy Business Services LLC
 526 South Church St
 Charlotte, NC 28202

Engagement 100583.00 2024-Duke KY - Cash Working Capital Study
Professional Services from October 01, 2024 to October 31, 2024

Phase 01 Pre-Filing
Professional Personnel

	Hours	Rate	Amount	
Senior VP	25.00	765.00	19,125.00	
Consultant	20.75	415.00	8,611.25	
Project Assistant	1.75	90.00	157.50	
Totals	47.50		27,893.75	
Total Labor				27,893.75
		Total this Phase		\$27,893.75
		Total this Invoice		\$27,893.75

Billing to Date

	Current	Prior	Total
Labor	27,893.75	39,438.75	67,332.50
Totals	27,893.75	39,438.75	67,332.50

For billing inquiries or to request electronic payment instructions,
 please contact us at [REDACTED]@ceadvisors.com

Taxpayer ID [REDACTED]

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement	100583.00	2024-Duke KY - Cash Working Capital	Invoice	0019052
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Billing Backup

Saturday, November 30, 2024

Concentric Energy Advisors, Inc.

Invoice 0019052 Dated 12/1/2024

9:32:43 PM

Engagement	100583.00	2024-Duke KY - Cash Working Capital Study		
Phase	01	Pre-Filing		

Professional Personnel

	Hours	Rate	Amount
Senior VP			
██████████ 10/3/2024	2.00	765.00	1,530.00
Review draft work product			
██████████ 10/4/2024	2.00	765.00	1,530.00
Review draft testimony & study			
██████████ 10/7/2024	2.50	765.00	1,912.50
Review draft model			
██████████ 10/9/2024	4.50	765.00	3,442.50
Review draft CWC model. Review draft work product			
██████████ 10/10/2024	2.00	765.00	1,530.00
Review draft work product			
██████████ 10/11/2024	2.50	765.00	1,912.50
Review model; internal team call			
██████████ 10/15/2024	1.50	765.00	1,147.50
Review CWC model			
██████████ 10/16/2024	2.00	765.00	1,530.00
Review model & testimony			
██████████ 10/22/2024	2.00	765.00	1,530.00
Review CWC model, call with Nolan			
██████████ 10/29/2024	4.00	765.00	3,060.00
Review model & testimony			
Consultant			
██████████ 10/7/2024	3.50	415.00	1,452.50
Lead Lag Study Development			
██████████ 10/9/2024	4.25	415.00	1,763.75
Lead Lag Study Development, Draft Testimony Development, meet with Project Manager			
██████████ 10/10/2024	1.25	415.00	518.75
Cover Sheet Development Meeting, Lead Lag Study Development			
██████████ 10/11/2024	2.25	415.00	933.75
Cover Sheet Development Meeting, Lead Lag Study Development, Meet with Project Manager			
██████████ 10/15/2024	.25	415.00	103.75
Lead Lag Study Final Check, Draft Testimony Development			
██████████ 10/16/2024	1.25	415.00	518.75
Draft Testimony Development			
██████████ 10/21/2024	1.50	415.00	622.50
Draft Testimony Development			
██████████ 10/22/2024	1.00	415.00	415.00
Draft Testimony Development			
██████████ 10/28/2024	1.50	415.00	622.50
Final Draft Testimony Development, CWC Comparison Development			
██████████ 10/29/2024	2.00	415.00	830.00
Final Draft Testimony Development, Meet with Project Manager			
██████████ 10/30/2024	1.50	415.00	622.50
Final Draft Testimony and Exhibit Development			
██████████ 10/31/2024	.50	415.00	207.50
Base Period Summary Discussion and Final Updates			

Engagement	100583.00	2024-Duke KY - Cash Working Capital	Invoice	0019052
Project Assistant				
		10/17/2024	1.75	90.00
				157.50
			47.50	
				27,893.75
				27,893.75
				Total this Phase
				\$27,893.75
				Total this Engagement
				\$27,893.75
				Total this Report
				\$27,893.75

INVOICE

Remit To
Corporate Employment Resources, Inc. [REDACTED]
400 South Tryon Street Building - Charlotte, NC

Worker

Invoice Nbr: DUKEIN01089683
Invoice Date: 12/16/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	18	\$54.31	CONT_REG	\$977.58

Sales Tax: \$0.00
Misc: \$0.00
Total: \$1,955.16

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01089760
Invoice Date: 12/16/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	28	\$135.03	CONT_REG	\$3,780.85

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20

INVOICE

Remit To
Corporate Employment Resources, Inc. [REDACTED]
400 South Tryon Street Building - Charlotte, NC

Worker

Invoice Nbr: DUKEIN01092620
Invoice Date: 12/23/2024

#	Description	Qty	Unit Price	Units	Extended Price
1-2	Hours_Worked	24	\$54.31	CONT_REG	\$1,303.44
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Sales Tax: \$0.00
Misc: \$0.00
Total: \$2,172.40

INVOICE

Remit To
Zempleo, Inc.
NC Regional Headquarters (Projects) - Raleigh, NC

Worker
[REDACTED]

Invoice Nbr: DUKEIN01093186
Invoice Date: 12/23/2024

#	Description	Qty	Unit Price	Units	Extended Price
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
1-3	Hours_Worked	20	\$135.03	CONT_REG	\$2,700.60

Sales Tax: \$0.00
Misc: \$0.00
Total: \$5,401.20