COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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

CASE NO. 2024-00354

FILING REQUIREMENTS

VOLUME 10

Duke Energy Kentucky, Inc.
Case No. 2024-00354
Forecasted Test Period Filing Requirements
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1	6	807 KAR 5:001 Section 14(3)	If a limited liability company, the applicant shall identify in the application the state in which it is organized and the date on which it was organized, attest that it is in good standing in the state in which it is organized, and, if it is not a Kentucky limited liability company, state if it is authorized to transact business in Kentucky.	Amy B. Spiller
1	7	807 KAR 5:001 Section 14(4)	If the applicant is a limited partnership, a certified copy of its limited partnership agreement and all amendments, if any, shall be annexed to the application, or a written statement attesting that its partnership agreement and all amendments have been filed with the commission in a prior proceeding and referencing the case number of the prior proceeding.	Amy B. Spiller
1	8	807 KAR 5:001 Section 16 (1)(b)(1)	Reason adjustment is required.	Amy B. Spiller Sarah E. Lawler
1	9	807 KAR 5:001 Section 16 (1)(b)(2)	Certified copy of certificate of assumed name required by KRS 365.015 or statement that certificate not necessary.	Amy B. Spiller
1	10	807 KAR 5:001 Section 16 (1)(b)(3)	New or revised tariff sheets, if applicable in a format that complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed	Bruce L. Sailers
1	11	807 KAR 5:001 Section 16 (1)(b)(4)	Proposed tariff changes shown by present and proposed tariffs in comparative form or by indicating additions in italics or by underscoring and striking over deletions in current tariff.	Bruce L. Sailers
1	12	807 KAR 5:001 Section 16 (1)(b)(5)	A statement that notice has been given in compliance with Section 17 of this administrative regulation with a copy of the notice.	Amy B. Spiller
1	13	807 KAR 5:001 Section 16(2)	If gross annual revenues exceed $5,000,000, written notice of intent filed at least 30 days, but not more than 60 days prior to application. Notice shall state whether application will be supported by historical or fully forecasted test period.	Amy B. Spiller
1	14	807 KAR 5:001 Section 16(3)	Notice given pursuant to Section 17 of this administrative regulation shall satisfy the requirements of 807 KAR 5:051, Section 2.	Amy B. Spiller
1	15	807 KAR 5:001 Section 16(6)(a)	The financial data for the forecasted period shall be presented in the form of pro forma adjustments to the base period.	Grady "Tripp" S. Carpenter
1	16	807 KAR 5:001 Section 16(6)(b)	Forecasted adjustments shall be limited to the twelve (12) months immediately following the suspension period.	Lisa D. Steinkuhl Grady "Tripp" S. Carpenter Sharif S. Mitchell Jacob S. Colley
1	17	807 KAR 5:001 Section 16(6)(c)	Capitalization and net investment rate base shall be based on a thirteen (13) month average for the forecasted period.	Lisa D. Steinkuhl
1	18	807 KAR 5:001 Section 16(6)(d)	After an application based on a forecasted test period is filed, there shall be no revisions to the forecast, except for the correction of mathematical errors, unless the revisions reflect statutory or regulatory enactments that could not, with reasonable diligence, have been included in the forecast on the date it was filed. There shall be no revisions filed within thirty (30) days of a scheduled hearing on the rate application.	Grady "Tripp" S. Carpenter

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

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

9	39	807 KAR 5:001 Section 16(7)(s)	Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall identify current and base period depreciation rates used by major plant accounts. If information has been filed in another PSC case, refer to that case's number and style.	John J. Spanos
9	40	807 KAR 5:001 Section 16(7)(t)	List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program	Lisa D. Steinkuhl
9	41	807 KAR 5:001 Section 16(7)(u)	If utility had any amounts charged or allocated to it by affiliate or general or home office or paid any monies to affiliate or general or home office during the base period or during previous 3 calendar years, file: 1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment; 2. method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period; 3. Explain how allocator for both base and forecasted test period was determined; and 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during base period is reasonable.	Rebekah E. Buck
10	42	807 KAR 5:001 Section 16(7)(v)	If gas, electric or water utility with annual gross revenues greater than $5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period.	James E. Ziolkowski
10	43	807 KAR 5:001 Section 16(7)(w)	Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies, except as specifically directed by PSC. Local exchange carriers with more than 50,000 access lines shall file: 1. Jurisdictional separations study consistent with Part 36 of the FCC's rules and regulations; and 2. Service specific cost studies supporting pricing of services generating annual revenue greater than $1,000,000 except local exchange access: a. Based on current and reliable data from single time period; and b. Using generally recognized fully allocated, embedded, or incremental cost principles.	N/A
10	44	807 KAR 5:001 Section 16(8)(a)	Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase.	Lisa D. Steinkuhl

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

10	59	807 KAR 5:001 Section 16(10)	Request for waivers from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility.	Legal
10	60	807 KAR 5:001 Section (17)(1)	(1) Public postings. (a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission. (b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites: 1. A copy of the public notice; and 2. A hyperlink to the location on the commission's Web site where the case documents are available. (c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.	Amy B. Spiller
10	61	807 KAR 5:001 Section 17(2)	(2) Customer Notice. (a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission. (b) If a utility has more than twenty (20) customers, it shall provide notice by: 1. Including notice with customer bills mailed no later than the date the application is submitted to the commission; 2. Mailing a written notice to each customer no later than the date the application is submitted to the commission; 3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or 4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission. (c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.	Amy B. Spiller

10	62	807 KAR 5:001 Section 17(3)	(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission: (a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing; (b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or (c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.	Amy B. Spiller

10	63	807 KAR 5:001 Section 17(4)	(4) Notice Content. Each notice issued in accordance with this section shall contain: (a) The proposed effective date and the date the proposed rates are expected to be filed with the commission; (b) The present rates and proposed rates for each customer classification to which the proposed rates will apply; (c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply; (d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service; (e) A statement that a person may examine this application at the offices of (utility name) located at (utility address); (f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov; (g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602; (h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice; (i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and (j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.	Bruce L. Sailers
10	64	807 KAR 5:001 Section 17(5)	(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all the required information.	N/A

11	-	807 KAR 5:001 Section 16(8)(a) through (k)	Schedule Book (Schedules A-K)	Various
12	-	807 KAR 5:001 Section 16(8)(l) through (n)	Schedule Book (Schedules L-N)	Bruce L. Sailers
13	-	-	Work Papers	Various
14	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 1 of 4)	Various
15	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 2 of 4)	Various
16	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 3 of 4)	Various
17	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 4 of 4)	Various
18-19	-	KRS 278.2205(6)	Cost Allocation Manual	Legal

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(v)

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

Description of Filing Requirement:

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

Response:

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

Witness Responsible:

James E. Ziolkowski

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		2,430,172,938	1,442,723,141	165,873,039	821,576,758	2,430,172,938	0
3	TOTAL DEPRECIATION RESERVE		(953,936,550)	(750,472,197)	(14,808,179)	(188,656,174)	(953,936,550)	0
4	TOTAL RATE BASE ADJUSTMENTS		(202,444,849)	(83,738,387)	(23,406,342)	(95,300,120)	(202,444,849)	0
5	TOTAL RATE BASE		1,273,791,539	608,512,557	127,658,518	537,620,464	1,273,791,539	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		295,220,868	221,654,144	38,353,514	35,213,210	295,220,868	0
9	TOTAL DEPRECIATION EXPENSE		87,908,534	62,287,557	3,880,021	21,740,956	87,908,534	0
10	TOTAL OTHER TAX & MISC EXPENSE		18,417,839	9,043,998	1,751,414	7,622,427	18,417,839	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		401,547,241	292,985,699	43,984,949	64,576,593	401,547,241	0
12	NET FED INCOME TAX EXP ALLOWABLE		16,972,892	7,743,130	2,110,585	7,119,177	16,972,892	0
13	NET STATE INCOME TAX EXP ALLOWABLE		4,415,273	2,138,442	435,197	1,841,633	4,415,272	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		422,935,406	302,867,271	46,530,731	73,537,403	422,935,405	1
17								
18	RETURN ON RATE BASE		101,495,705	48,486,276	10,171,900	42,837,529	101,495,705	0
19	TOTAL OTHER OPERATING REVENUES		(3,574,548)	0	(99)	(3,574,449)	(3,574,548)	0
20	TOTAL ELECTRIC COST OF SERVICE		520,856,563	351,353,547	56,702,532	112,800,483	520,856,562	1

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	FUNCTIONAL TRANSMISSION	FUNCTIONAL DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	931,818,225	931,818,225	0	0	931,818,225	0
3	PRODUCTION OTHER	K201	394,694,771	394,694,771	0	0	394,694,771	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,326,512,996	1,326,512,996	0	0	1,326,512,996	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	160,703,839	0	160,703,839	0	160,703,839	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		160,703,839	0	160,703,839	0	160,703,839	0
12								
13	TOTAL PROD & TRANS PLANT		1,487,216,835	1,326,512,996	160,703,839	0	1,487,216,835	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	187,367,739	0	0	187,367,739	187,367,739	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	46,300,438	0	0	46,300,438	46,300,438	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	21,134,199	0	0	21,134,199	21,134,199	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	18,324,044	0	0	18,324,044	18,324,044	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	4,154,168	0	0	4,154,168	4,154,168	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	104,908,742	0	0	104,908,742	104,908,742	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	25,504,666	0	0	25,504,666	25,504,666	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	43,729,158	0	0	43,729,158	43,729,158	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	9,538,290	0	0	9,538,290	9,538,290	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	127,492,517	0	0	127,492,517	127,492,517	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	14,022,059	0	0	14,022,059	14,022,059	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	24,702,330	0	0	24,702,330	24,702,330	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOM	K405	4,282,583	0	0	4,282,583	4,282,583	0
29	TRANSFORMERS DEMAND RELATED	K215	86,697,297	0	0	86,697,297	86,697,297	0
30	TRANSFORMERS CUSTOMER RELATED	K405	12,422,424	0	0	12,422,424	12,422,424	0
31	SERVICES	K217	23,524,975	0	0	23,524,975	23,524,975	0
32	METERS	K407	36,396,588	0	26,570	36,370,018	36,396,588	0
33	STREET LIGHTS	K401	8,637,510	0	0	8,637,510	8,637,510	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		799,139,727	0	26,570	799,113,157	799,139,727	0
38								
39	TOTAL TRANS & DIST PLANT		959,843,566	0	160,730,409	799,113,157	959,843,566	0
40	TOTAL GROSS PTD PLANT		2,286,356,562	1,326,512,996	160,730,409	799,113,157	2,286,356,562	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	41,725,743	41,725,743	0	0	41,725,743	0
44	PRODUCTION - ENERGY	K301	30,198,443	30,198,443	0	0	30,198,443	0
45	TRANSMISSION	K202	3,824,169	0	3,824,169	0	3,824,169	0
46	DISTRIBUTION - DEMAND	K201	15,091,399	15,091,399	0	0	15,091,399	0
47	DISTRIBUTION - CUSTOMER	K405	2,874,552	0	0	2,874,552	2,874,552	0
48	CUSTOMER ACCOUNTING	A308	9,403,744	0	26,519	9,377,225	9,403,744	0
49	CUSTOMER SERVICE & INFORMATION	A310	4,568,470	0	0	4,568,470	4,568,470	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		107,686,520	87,015,585	3,850,688	16,820,247	107,686,520	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	13,999,386	13,999,386	0	0	13,999,386	0
56	PRODUCTION - ENERGY	K301	10,131,866	10,131,866	0	0	10,131,866	0
57	TRANSMISSION	K202	1,283,045	0	1,283,045	0	1,283,045	0
58	DISTRIBUTION - DEMAND	K201	5,063,308	5,063,308	0	0	5,063,308	0
59	DISTRIBUTION - CUSTOMER	K405	964,440	0	0	964,440	964,440	0
60	CUSTOMER ACCOUNTING	A308	3,155,046	0	8,897	3,146,149	3,155,046	0
61	CUSTOMER SERVICE & INFORMATION	A310	1,532,765	0	0	1,532,765	1,532,765	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		36,129,856	29,194,560	1,291,942	5,643,354	36,129,856	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		2,430,172,938	1,442,723,141	165,873,039	821,576,758	2,430,172,938	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	471,948,566	471,948,566	0	0	471,948,566	0
3	PRODUCTION OTHER	K201	227,127,102	227,127,102	0	0	227,127,102	0
4	ADJUSTMENT	K201	6,160,924	6,160,924	0	0	6,160,924	0
5	TOTAL PROD DEPREC RESERVE		705,236,592	705,236,592	0	0	705,236,592	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	12,744,269	0	12,744,269	0	12,744,269	0
10	ADJUSTMENT	K202	50,179	0	50,179	0	50,179	0
11	TOTAL TRANS DEPREC RESERVE		12,794,448	0	12,794,448	0	12,794,448	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		718,031,040	705,236,592	12,794,448	0	718,031,040	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	36,835,377	0	0	36,835,377	36,835,377	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	15,507,783	0	0	15,507,783	15,507,783	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	7,078,649	0	0	7,078,649	7,078,649	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	6,137,421	0	0	6,137,421	6,137,421	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,391,390	0	0	1,391,390	1,391,390	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	21,712,936	0	0	21,712,936	21,712,936	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	5,278,694	0	0	5,278,694	5,278,694	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	9,050,612	0	0	9,050,612	9,050,612	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,974,138	0	0	1,974,138	1,974,138	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	29,297,437	0	0	29,297,437	29,297,437	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	3,222,232	0	0	3,222,232	3,222,232	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	5,676,529	0	0	5,676,529	5,676,529	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOM	K405	984,126	0	0	984,126	984,126	0
29	TRANSFORMERS DEMAND RELATED	K215	25,424,315	0	0	25,424,315	25,424,315	0
30	TRANSFORMERS CUSTOMER RELATED	K405	3,642,923	0	0	3,642,923	3,642,923	0
31	SERVICES	K217	12,200,718	0	0	12,200,718	12,200,718	0
32	METERS	K407	14,206,258	0	10,371	14,195,887	14,206,258	0
33	STREET LIGHTS	K401	5,461,166	0	0	5,461,166	5,461,166	0
34	ADJUSTMENT	K209	(71,524)	0	(2)	(71,522)	(71,524)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(25,130,677)	0	0	(25,130,677)	(25,130,677)	0
37	TOTAL DIST DEPREC RESERVE		179,880,503	0	10,369	179,870,134	179,880,503	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		192,674,951	0	12,804,817	179,870,134	192,674,951	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		897,911,543	705,236,592	12,804,817	179,870,134	897,911,543	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	14,222,923	14,222,923	0	0	14,222,923	0
44	PRODUCTION - ENERGY	K301	10,293,648	10,293,648	0	0	10,293,648	0
45	TRANSMISSION	K202	1,303,532	0	1,303,532	0	1,303,532	0
46	DISTRIBUTION - DEMAND	K201	5,144,157	5,144,157	0	0	5,144,157	0
47	DISTRIBUTION - CUSTOMER	K405	979,840	0	0	979,840	979,840	0
48	CUSTOMER ACCOUNTING	A308	3,205,424	0	9,033	3,196,385	3,205,424	0
49	CUSTOMER SERVICE & INFORMATION	A310	1,557,240	0	0	1,557,240	1,557,240	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	63,757	42,866	2,281	18,610	63,757	0
52	GENERAL & INTANG PLANT		36,770,521	29,703,594	1,314,852	5,752,075	36,770,521	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	7,384,994	7,384,994	0	0	7,384,994	0
56	PRODUCTION - ENERGY	K301	5,344,791	5,344,791	0	0	5,344,791	0
57	TRANSMISSION	K202	676,836	0	676,836	0	676,836	0
58	DISTRIBUTION - DEMAND	K201	2,671,011	2,671,011	0	0	2,671,011	0
59	DISTRIBUTION - CUSTOMER	K405	508,764	0	0	508,764	508,764	0
60	CUSTOMER ACCOUNTING	A308	1,664,359	0	4,693	1,659,666	1,664,359	0
61	CUSTOMER SERVICE & INFORMATION	A310	808,569	0	0	808,569	808,569	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	195,162	131,215	6,981	56,966	195,162	0
64	COMMON & OTHER PLANT IN SERVICE		19,254,486	15,532,011	688,510	3,033,965	19,254,486	0
65								
66	TOTAL DEPRECIATION RESERVE		953,936,550	750,472,197	14,808,179	188,656,174	953,936,550	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	FUNCTIONAL TRANSMISSION	FUNCTIONAL DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		459,869,659	459,869,659	0	0	459,869,659	0
3	PRODUCTION OTHER		167,567,669	167,567,669	0	0	167,567,669	0
4	ADJUSTMENT		(6,160,924)	(6,160,924)	0	0	(6,160,924)	0
5	NET PRODUCTION PLANT		621,276,404	621,276,404	0	0	621,276,404	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		147,959,570	0	147,959,570	0	147,959,570	0
10	ADJUSTMENT		(50,179)	0	(50,179)	0	(50,179)	0
11	NET TRANSMISSION PLANT		147,909,391	0	147,909,391	0	147,909,391	0
12								
13	NET PROD & TRANS PLANT		769,185,795	621,276,404	147,909,391	0	769,185,795	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K201	150,532,362	0	0	150,532,362	150,532,362	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	30,792,655	0	0	30,792,655	30,792,655	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	14,055,550	0	0	14,055,550	14,055,550	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	12,166,623	0	0	12,166,623	12,166,623	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	2,762,778	0	0	2,762,778	2,762,778	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	83,195,806	0	0	83,195,806	83,195,806	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	20,225,972	0	0	20,225,972	20,225,972	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	34,676,546	0	0	34,676,546	34,676,546	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	7,564,152	0	0	7,564,152	7,564,152	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	98,195,080	0	0	98,195,080	98,195,080	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	10,799,827	0	0	10,799,827	10,799,827	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	19,025,801	0	0	19,025,801	19,025,801	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOM	K406	3,298,457	0	0	3,298,457	3,298,457	0
29	TRANSFORMERS DEMAND RELATED		61,272,982	0	0	61,272,982	61,272,982	0
30	TRANSFORMERS CUSTOMER RELATED		8,779,501	0	0	8,779,501	8,779,501	0
31	SERVICES		11,324,257	0	0	11,324,257	11,324,257	0
32	METERS		22,190,330	0	16,199	22,174,131	22,190,330	0
33	STREET LIGHTS		3,176,344	0	0	3,176,344	3,176,344	0
34	ADJUSTMENT		71,524	0	2	71,522	71,524	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		25,130,677	0	0	25,130,677	25,130,677	0
37	NET DISTRIBUTION PLANT		619,259,224	0	16,201	619,243,023	619,259,224	0
38								
39	NET PTD PLANT		767,168,615	0	147,925,592	619,243,023	767,168,615	0
40	NET TRANS & DIST PLANT		1,388,445,019	621,276,404	147,925,592	619,243,023	1,388,445,019	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		27,502,820	27,502,820	0	0	27,502,820	0
44	PRODUCTION - ENERGY		16,904,795	16,904,795	0	0	16,904,795	0
45	TRANSMISSION		2,520,637	0	2,520,637	0	2,520,637	0
46	DISTRIBUTION - DEMAND		9,947,242	9,947,242	0	0	9,947,242	0
47	DISTRIBUTION - CUSTOMER		1,894,712	0	0	1,894,712	1,894,712	0
48	CUSTOMER ACCOUNTING		6,198,320	0	17,480	6,180,840	6,198,320	0
49	CUSTOMER SERVICE & INFORMATION		3,011,230	0	0	3,011,230	3,011,230	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(63,757)	(42,866)	(2,281)	(18,610)	(63,757)	0
52	NET GENERAL & INTANG PLANT		70,915,999	57,311,991	2,535,836	11,068,172	70,915,999	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		6,614,392	6,614,392	0	0	6,614,392	0
56	PRODUCTION - ENERGY		4,787,075	4,787,075	0	0	4,787,075	0
57	TRANSMISSION		606,209	0	606,209	0	606,209	0
58	DISTRIBUTION - DEMAND		2,392,297	2,392,297	0	0	2,392,297	0
59	DISTRIBUTION - CUSTOMER		455,676	0	0	455,676	455,676	0
60	CUSTOMER ACCOUNTING		1,490,687	0	4,204	1,486,483	1,490,687	0
61	CUSTOMER SERVICE & INFORMATION		724,196	0	0	724,196	724,196	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(195,162)	(131,215)	(6,981)	(56,966)	(195,162)	0
64	COMMON & OTHER PLANT IN SERVICE		16,875,370	13,662,549	603,432	2,609,389	16,875,370	0
65								
66	NET ELECTRIC PLANT IN SERVICE		1,476,236,338	692,250,944	151,064,660	632,920,584	1,476,236,338	0

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	215,828,041	101,208,244	22,085,683	92,534,114	215,828,041	0
13	TOTAL ACCOUNT 282		215,828,041	101,208,244	22,085,683	92,534,114	215,828,041	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	9,077,010	9,077,010	0	0	9,077,010	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		9,077,010	9,077,010	0	0	9,077,010	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	44,515,893	20,874,838	4,555,311	19,085,744	44,515,893	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		44,515,893	20,874,838	4,555,311	19,085,744	44,515,893	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		269,420,944	131,160,092	26,640,994	111,619,858	269,420,944	0

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29		0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	11,706,464	7,870,724	418,740	3,417,000	11,706,464	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		11,706,464	7,870,724	418,740	3,417,000	11,706,464	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	13,100,679	6,143,302	1,340,592	5,616,785	13,100,679	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		13,100,679	6,143,302	1,340,592	5,616,785	13,100,679	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		24,807,143	14,014,026	1,759,332	9,033,785	24,807,143	0

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	WORKING CAPITAL	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	FUNCTIONAL TRANSMISSION	FUNCTIONAL DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		1,231,622,588	575,104,879	126,183,198	530,334,511	1,231,622,588	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	20,096,676	11,659,891	1,412,796	7,023,989	20,096,676	0
7	FUEL	K301	15,445,163	15,445,163	0	0	15,445,163	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS, & SUPPLIES		35,541,839	27,105,054	1,412,796	7,023,989	35,541,839	0
10	TOTAL MATERIALS & SUPPLIES		35,541,839	27,105,054	1,412,796	7,023,989	35,541,839	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	611,008	286,520	62,524	261,964	611,008	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	1,508,308	1,508,308	0	0	1,508,308	0
16	TOTAL PREPAYMENTS		2,119,316	1,794,828	62,524	261,964	2,119,316	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		4,507,797	4,507,797	0	0	4,507,797	0
19	TOTAL WORKING CASH		4,507,797	4,507,797	0	0	4,507,797	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		42,168,952	33,407,679	1,475,320	7,285,953	42,168,952	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(269,420,943)	(131,160,091)	(26,640,994)	(111,619,858)	(269,420,943)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		24,807,143	14,014,026	1,759,332	9,033,785	24,807,143	0
31	TOTAL WORKING CAPITAL		42,168,952	33,407,679	1,475,320	7,285,953	42,168,952	0
32	TOTAL RATE BASE ADJUSTMENTS		(202,444,848)	(83,738,386)	(23,406,342)	(95,300,120)	(202,444,848)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		1,476,236,388	692,250,944	151,064,860	632,920,584	1,476,236,388	0
36	TOTAL RATE BASE ADJUSTMENTS		(202,444,848)	(83,738,386)	(23,406,342)	(95,300,120)	(202,444,848)	0
37	TOTAL RATE BASE		1,273,791,540	608,512,558	127,658,518	537,620,464	1,273,791,540	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968
40	RETURN ON RATE BASE		101,495,710	48,486,280	10,171,831	42,837,599	101,495,710	0
41								
42	ELECTRIC RATE BASE	RB99	1,273,791,540	608,512,558	127,659,388	537,619,594	1,273,791,540	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0	0	0	0.07968	

LINE NO.	O&M EXPENSES	ALLO.	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M:							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	150,867,468	150,867,468	0	0	150,867,468	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	46,475,686	46,475,686	0	0	46,475,686	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		197,343,154	197,343,154	0	0	197,343,154	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		197,343,154	197,343,154	0	0	197,343,154	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	33,614,004	0	33,614,004	0	33,614,004	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		33,614,004	0	33,614,004	0	33,614,004	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	3,440,220	0	3,440,220	0	3,440,220	0
26	TOTAL REGIONAL MARKET O&M		3,440,220	0	3,440,220	0	3,440,220	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	384,486	384,486	0	0	384,486	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	4,947,604	0	0	4,947,604	4,947,604	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	1,202,826	0	0	1,202,826	1,202,826	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,062,312	0	0	2,062,312	2,062,312	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	449,835	0	0	449,835	449,835	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	560,061	0	0	560,061	560,061	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	61,597	0	0	61,597	61,597	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	108,515	0	0	108,515	108,515	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	18,813	0	0	18,813	18,813	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	695,935	0	0	695,935	695,935	0
42	LOAD DISPATCH	K215	480,602	0	0	480,602	480,602	0
43	METERS	K407	1,091,288	0	797	1,090,491	1,091,288	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	293,324	0	0	293,324	293,324	0
45	OTHER OPERATIONS	K203	35,268	0	0	35,268	35,268	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	2,041,210	0	0	2,041,210	2,041,210	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		14,433,676	384,486	797	14,048,393	14,433,676	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	4,379,094	0	0	4,379,094	4,379,094	0
52	UNCOLLECTIBLE EXP.	K411	2,366,517	0	14,412	2,352,105	2,366,517	0
53	METER READING	K407	147,507	0	108	147,399	147,507	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	1,785,485	0	10,874	1,774,611	1,785,485	0
55	CREDIT CARD FEES	K407	319,314	0	233	319,081	319,314	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	83,617	0	0	83,617	83,617	0
59	TOTAL CUSTOMER ACCT EXPENSE		9,081,734	0	25,627	9,056,107	9,081,734	0

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	O&M EXPENSES	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	FUNCTIONAL TRANSMISSION	FUNCTIONAL DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	1,514,280	0	0	1,514,280	1,514,280	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		1,514,280	0	0	1,514,280	1,514,280	0
5								
6	SALES							
7	SALES EXPENSE	K405	207,248	0	0	207,248	207,248	0
8	TOTAL SALES EXPENSE		207,248	0	0	207,248	207,248	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	15,239,795	15,239,795	0	0	15,239,795	0
12	PRODUCTION - ENERGY RELATED	E349	11,029,597	11,029,597	0	0	11,029,597	0
13	TRANSMISSION	T349	1,396,729	0	1,396,729	0	1,396,729	0
14	DISTRIBUTION	D349	6,561,835	174,741	394	6,386,700	6,561,835	0
15	CUSTOMER ACCOUNTING	C319	3,434,598	0	9,686	3,424,912	3,434,598	0
16	CUSTOMER SERVICE & INFORMATION	C331	1,668,576	0	0	1,668,576	1,668,576	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		39,331,130	26,444,133	1,406,809	11,480,188	39,331,130	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	176,067	118,377	6,298	51,392	176,067	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(1,931,374)	(1,298,540)	(69,085)	(563,749)	(1,931,374)	0
22	ELIMINATE DSM	A315	(304,011)	(204,399)	(10,874)	(88,738)	(304,011)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(533,600)	(358,760)	(19,087)	(155,753)	(533,600)	0
25	ELIMINATE MISC EXPENSES	A315	(863,674)	(580,682)	(30,894)	(252,098)	(863,674)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315		0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315		0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(2,324,831)	(1,563,077)	(83,159)	(678,595)	(2,324,831)	0
29	STATE REG COMMISSION EXPENSE	A315	755,244	507,781	27,015	220,448	755,244	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315		0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	1,281,601	861,671	45,843	374,087	1,281,601	0
33	TOTAL ADMIN. & GENERAL		35,586,552	23,926,504	1,272,866	10,387,182	35,586,552	0
34								
35	TOTAL O & M EXPENSE		295,220,868	221,654,144	38,353,514	35,213,210	295,220,868	0

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	54,516,528	54,516,528	0	0	54,516,528	0
3	TOTAL PRODUCTION DEPREC EXP.		54,516,528	54,516,528	0	0	54,516,528	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	3,535,585	0	3,535,585	0	3,535,585	0
7	TOTAL TRANSMISSION DEP. EXP.		3,535,585	0	3,535,585	0	3,535,585	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	20,241,528	0	607	20,240,921	20,241,528	0
11	TOTAL DIST. DEPREC EXP.		20,241,528	0	607	20,240,921	20,241,528	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	9,224,570	7,455,020	329,871	1,439,679	9,224,570	0
15	TOTAL GENERAL DEPREC EXP.		9,224,570	7,455,020	329,871	1,439,679	9,224,570	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	390,323	316,009	13,958	60,356	390,323	0
19	TOTAL COM & OTHER DEPREC EXP.		390,323	316,009	13,958	60,356	390,323	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		87,908,534	62,287,557	3,880,021	21,740,956	87,908,534	0

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	16,415,370	7,697,659	1,679,785	7,037,926	16,415,370	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		16,415,370	7,697,659	1,679,785	7,037,926	16,415,370	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,905,396	1,281,074	68,156	556,166	1,905,396	0
9	ELIMINATE DSM	A315	(74,312)	(49,963)	(2,658)	(21,691)	(74,312)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(100,722)	(67,719)	(3,603)	(29,400)	(100,722)	0
11	ELIMINATE ESM	A315	163,314	109,802	5,842	47,670	163,314	0
12	TOTAL MISCELLANEOUS TAXES		1,893,676	1,273,194	67,737	552,745	1,893,676	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	108,793	73,145	3,892	31,756	108,793	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		108,793	73,145	3,892	31,756	108,793	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		18,417,839	9,043,998	1,751,414	7,622,427	18,417,839	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		295,220,868	221,654,144	38,353,514	35,213,210	295,220,868	0
23	TOTAL DEPRECIATION EXPENSE		87,908,534	62,287,557	3,880,021	21,740,956	87,908,534	0
24	TOTAL OTHER TAX & MISC EXPENSE		18,417,839	9,043,998	1,751,414	7,622,427	18,417,839	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		401,547,241	292,985,699	43,984,949	64,576,593	401,547,241	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	28,623,260	13,673,833	2,868,623	12,080,804	28,623,260	0
4	TOTAL INTEREST EXPENSE		28,623,260	13,673,833	2,868,623	12,080,804	28,623,260	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(18,013,044)	(12,763,142)	(795,096)	(4,454,806)	(18,013,044)	0
8	PERMANENT DIFFERENCES	A357	(145,256)	(97,661)	(5,196)	(42,399)	(145,256)	0
9	TEMPORARY DIFFERENCES	DE49	30,436,562	21,565,826	1,343,470	7,527,266	30,436,562	0
10	TOTAL OTHER DEDUCTIONS		12,278,262	8,705,023	543,178	3,030,061	12,278,262	0
11								
12	NET DEDUCTIONS AND ADDITIONS		40,901,522	22,378,856	3,411,801	15,110,865	40,901,522	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	2,359,735	1,771,713	306,553	281,469	2,359,735	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(31,753)	(31,753)	0	0	(31,753)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(1,840,295)	(1,237,304)	(65,827)	(537,164)	(1,840,295)	0
20	TOTAL FED DEF IT (410 & 411)		487,687	502,656	240,726	(255,695)	487,687	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		487,687	502,656	240,726	(255,695)	487,687	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		487,687	502,656	240,726	(255,695)	487,687	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		101,495,705	48,486,276	10,171,900	42,837,529	101,495,710	(5)
38	NET DEDUCTIONS AND ADDITIONS		(40,901,522)	(22,378,856)	(3,411,801)	(15,110,865)	(40,901,522)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		487,687	502,656	240,726	(255,695)	487,687	0
40	TOTAL STATE PROV DEF IT (410 & 411)		933,901	627,899	33,406	272,596	933,901	0
41	RESERVED			0	0	0	0	0
42	BASE FOR FIT COMPUATION		62,015,771	27,237,975	7,034,231	27,743,565	62,015,776	(5)
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX	No rounding added	16,485,205	7,240,474	1,869,859	7,374,872	16,485,205	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		487,687	502,656	240,726	(255,695)	487,687	0
47	NET FED INCOME TAX ALLOWABLE		16,972,892	7,743,130	2,110,585	7,119,177	16,972,892	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		16,485,205	7,240,474	1,869,859	7,374,872	16,485,205	0
53	NET FED INCOME TAX PAYABLE		16,485,205	7,240,474	1,869,859	7,374,872	16,485,205	0

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	STORAGE	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	11,460,618	5,374,228	1,172,765	4,913,625	11,460,618	0
3	RESERVED FOR FUTURE USE	NP29		0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		11,460,618	5,374,228	1,172,765	4,913,625	11,460,618	0
5								
6	**STATE INCOME TAX ADJUSTMENTS**							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	933,901	627,899	33,406	272,596	933,901	0
9	TOT STATE PROV DEF IT (410 & 411)		933,901	627,899	33,406	272,596	933,901	0
10								
11	**OTHER SIT ADJUSTMENTS & CREDITS**							
12	CURRENT YEAR PAYABLE CREDIT	NP29	(23,676)	(11,103)	(2,423)	(10,151)	(23,677)	1
13	OTHER SIT ADJUSMENTS		(23,676)	(11,103)	(2,423)	(10,151)	(23,677)	1
14								
15	TOTAL STATE INC TAX ADJUSTMENT		933,901	627,899	33,406	272,596	933,901	1
16								
17	**INCOME TAX BASED ON RETURN**							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		101,495,705	48,486,276	10,171,900	42,837,529	101,495,710	(5)
20	NET FED INCOME TAX ALLOWABLE		16,972,892	7,743,130	2,110,585	7,119,177	16,972,892	0
21	NET FED. DED. AND ADDITIONS		(40,901,522)	(22,378,856)	(3,411,801)	(15,110,865)	(40,901,522)	0
22	DEDUCTIONS IN ADD TO Y871		(11,460,618)	(5,374,228)	(1,172,765)	(4,913,625)	(11,460,618)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		933,901	627,899	33,406	272,596	933,901	1
25	BASE FOR SIT COMPUTATION		67,040,358	29,104,221	7,731,325	30,204,812	67,040,363	(4)
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
28	PRELIMINARY STATE INCOME TAX	**No rounding added**	3,481,372	1,510,543	401,791	1,569,037	3,481,371	1
29	TOTAL STATE INCOME TAX ADJ.		933,901	627,899	33,406	272,596	933,901	0
30	NET STATE INC TAX ALLOWABLE		4,415,273	2,138,442	435,197	1,841,633	4,415,272	1
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		3,481,372	1,510,543	401,791	1,569,037	3,481,371	1
34	OTHER SIT ADJUSTMENTS		(23,676)	(11,103)	(2,423)	(10,151)	(23,677)	1
35	NET STATE INCOME TAX PAYABLE		3,457,695	1,499,440	399,368	1,558,886	3,457,694	1
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	1,294,812	0	39	1,294,773	1,294,812	0
3	RECONNECTION CHARGES	K405	55,068	0	0	55,068	55,068	0
4	POLE & LINE ATTACHMENTS	D249	699,996	0	21	699,975	699,996	0
5	RENTS	D249	1,299,996	0	39	1,299,957	1,299,996	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	169,500	0	0	169,500	169,500	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	55,176	0	0	55,176	55,176	0
10	TOTAL OTHER OPERATING REVS		3,574,548	0	99	3,574,449	3,574,548	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		401,547,241	292,985,699	43,984,949	64,576,593	401,547,241	0
14	RETURN ON RATE BASE		101,495,705	48,486,276	10,171,900	42,837,529	101,495,705	0
15	NET FED INCOME TAX ALLOWABLE		16,972,892	7,743,130	2,110,585	7,119,177	16,972,892	0
16	NET STATE INCOME TAX ALLOWABLE		4,415,273	2,138,442	435,197	1,841,633	4,415,272	1
17	TOTAL OTHER OPERATING REVENUES		(3,574,548)	0	(99)	(3,574,449)	(3,574,548)	0
18	SUBTOTAL B		520,856,563	351,353,547	56,702,532	112,800,483	520,856,562	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		3,574,548	0	99	3,574,449	3,574,548	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		3,574,548	0	99	3,574,449	3,574,548	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		520,856,563	351,353,547	56,702,532	112,800,483	520,856,562	(1)
31								
32	PROPOSED REVENUES		450,848,089	303,123,204	16,126,836	131,598,049	450,848,089	0
33	TOTAL ELECTRIC COST OF SERVICE		(520,856,563)	(351,353,547)	(56,702,532)	(112,800,483)	(520,856,562)	(1)
34	EXCESS REVENUES		(70,008,474)	(48,230,343)	(40,575,696)	18,797,566	(70,008,473)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(17,449,693)	(12,021,469)	(10,113,539)	4,685,315	(17,449,693)	0
37	EXCESS RETURN		(52,558,781)	(36,208,874)	(30,462,157)	14,112,251	(52,558,780)	(1)

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	ROR, TAX RATES & SPEC FACTORS		ALLO		TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
		Schedule 11				3	4	5		
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS					RATIO				
3	LONG TERM DEBT				930,883,286	42.483%				
4	PREFERRED STOCK				0	0.000%				
5	COMMON STOCK				1,155,393,756	52.728%				
6	SHORT TERM DEBT				104,930,903	4.789%				
7	UNAMORTIZED DISCOUNT				0	0.000%				
8	TOTAL				2,191,207,945	1.0000		1		
9										
10	COST OF CAPITAL									
11	LONG TERM DEBT				0.04929					
12	PREFERRED STOCK				0.00000					
13	COMMON STOCK				0.10850					
14	SHORT TERM DEBT				0.03197					
15	UNAMORTIZED DISCOUNT				0.00000					
16										
17	WEIGHTED COST OF CAPITAL									
18	LONG TERM DEBT				0.020940					
19	PREFERRED STOCK				0.000000					
20	COMMON STOCK				0.057210					
21	SHORT TERM DEBT				0.001530					
22	UNAMORTIZED DISCOUNT				0.000000					
23	TOT RATE OF RETURN ALLOWABLE				0.079680					
24										
25	TAX RATES AND SPECIAL FACTORS									
26	SHORT TERM DEBT COST				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE				0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE			0.05228	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE				0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	648,083	0	0	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	0	648,083	0	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	0	0	1,647,331	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	DISTRIBUTION LINE - OVERHEAD - PRIMARY	External		708,591	0	0	708,591	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	DISTRIBUTION LINE - OVERHEAD - SECONDARY	External		708,591	0	0	708,591	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		799,139,727	0	26,570	799,113,157	799,139,727	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.00000	0.00003	0.99997	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	0	0	708,591	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	0	0	165,672	165,672	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,101,134,214	4,101,134,214	0	0	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	0	0	4,101,134,214	4,101,134,214	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	4,082,162,443	0	0	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	0	0	1	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	1	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867	0	0	152,867	152,867	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METERS	External		22,486,891	0	16,328	22,470,562	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00073	0.99927	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	0	0	154,110	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	0	13,016	2,124,098	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00609	0.99391	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	4,087,989,911	0	0	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	450,848,090	304,128,022	49,081,129	97,638,939	450,848,090	0
40	PROPOSED REVENUES	A357	R602	450,848,089	303,123,204	16,126,836	131,598,049	450,848,089	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1	2	3	4	5		
1	PRESENT REVENUES	Internal		450,848,090	304,128,022	49,081,129	97,638,939	450,848,090	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.67457	0.10886	0.21657	1.00000	0.00000
3	PROPOSED REVENUES	Internal		450,848,089	303,123,204	16,126,836	131,598,049	450,848,089	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.67234	0.03577	0.29189	1.00000	0.00000
5									
6	WEIGHTED RATIOS								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	0.89194	0.10806	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.00000	0.00003	0.99997	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.00000	0.16745	0.83255	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.58019	0.07030	0.34951	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.80805	0.03576	0.15619	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.80805	0.03576	0.15619	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.59367	0.06826	0.33807	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.78671	0.01552	0.19777	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	0.00000	0.00003	0.99997	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.44746	0.10654	0.44600	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.80817	0.03576	0.15607	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.80961	0.03576	0.15463	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.46893	0.10233	0.42874	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.76262	0.03975	0.19763	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.84689	0.02950	0.12361	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.79223	0.03499	0.17278	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.46695	0.10245	0.43060	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.47772	0.10022	0.42206	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
FUNCTIONAL ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL ELECTRIC	FUNCTIONAL PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.02664	0.00006	0.97331	1.00001	(0.00001)
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00609	0.99391	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00282	0.99718	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.75080	0.12991	0.11928	0.99999	0.00001
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	1.00000	0.00000	0.00000		
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.02663	0.00006	0.97331	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00282	0.99718	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.67234	0.03577	0.29189	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.67235	0.03577	0.29189	1.00001	(0.00001)
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00003	0.99997	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.80817	0.03576	0.15607	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.80961	0.03576	0.15463	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.70855	0.04414	0.24731	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.46893	0.10233	0.42874	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.67234	0.03577	0.29189	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.49105	0.09509	0.41386	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.72964	0.10954	0.16082	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.67457	0.10886	0.21657	1.00000	0.00000
40									
41	WAGES & SALARIES (K600-K639)								
42	WTD RATIOS	Internal	K669						

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		1,442,723,141	1,402,392,832	40,330,309	0	1,442,723,141	0
3	TOTAL DEPRECIATION RESERVE		(750,472,197)	(734,761,151)	(15,711,046)	0	(750,472,197)	0
4	TOTAL RATE BASE ADJUSTMENTS		(83,738,387)	(103,908,594)	20,170,207	0	(83,738,387)	0
5	TOTAL RATE BASE		608,512,557	563,723,087	44,789,470	0	608,512,557	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		221,654,144	14,331,472	207,322,672	0	221,654,144	0
9	TOTAL DEPRECIATION EXPENSE		62,287,557	59,591,284	2,696,273	0	62,287,557	0
10	TOTAL OTHER TAX & MISC EXPENSE		9,043,998	8,208,725	835,273	0	9,043,998	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		292,985,699	82,131,481	210,854,218	0	292,985,699	0
12	NET FED INCOME TAX EXP ALLOWABLE		7,743,132	5,638,480	2,104,651	0	7,743,131	1
13	NET STATE INCOME TAX EXP ALLOWABLE		2,138,442	1,647,045	491,397	0	2,138,442	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		302,867,273	89,417,006	213,450,266	0	302,867,272	1
17								
18	RETURN ON RATE BASE		48,486,281	44,917,691	3,568,590	0	48,486,281	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		351,353,554	134,334,697	217,018,856	0	351,353,553	1

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL PRODUCTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	931,818,225	931,818,225	0	0	931,818,225	0
3	PRODUCTION OTHER	K201	394,694,771	394,694,771	0	0	394,694,771	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,326,512,996	1,326,512,996	0	0	1,326,512,996	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS PLANT		1,326,512,996	1,326,512,996	0	0	1,326,512,996	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS, & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS, & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS, & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS, & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0
38								
39	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT		1,326,512,996	1,326,512,996	0	0	1,326,512,996	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	41,725,743	41,725,743	0	0	41,725,743	0
44	PRODUCTION - ENERGY	K301	30,198,443	0	30,198,443	0	30,198,443	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	15,091,399	15,091,399	0	0	15,091,399	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		87,015,585	56,817,142	30,198,443	0	87,015,585	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	13,999,386	13,999,386	0	0	13,999,386	0
56	PRODUCTION - ENERGY	K301	10,131,866	0	10,131,866	0	10,131,866	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	5,063,308	5,063,308	0	0	5,063,308	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		29,194,560	19,062,694	10,131,866	0	29,194,560	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		1,442,723,141	1,402,392,832	40,330,309	0	1,442,723,141	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	471,948,566	471,948,566	0	0	471,948,566	0
3	PRODUCTION OTHER	K201	227,127,102	227,127,102	0	0	227,127,102	0
4	ADJUSTMENT	K201	6,160,924	6,160,924	0	0	6,160,924	0
5	TOTAL PROD DEPREC RESERVE		705,236,592	705,236,592	0	0	705,236,592	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		705,236,592	705,236,592	0	0	705,236,592	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		705,236,592	705,236,592	0	0	705,236,592	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	14,222,923	14,222,923	0	0	14,222,923	0
44	PRODUCTION - ENERGY	K301	10,293,648	0	10,293,648	0	10,293,648	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	5,144,157	5,144,157	0	0	5,144,157	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	42,866	24,987	17,879	0	42,866	0
52	GENERAL & INTANG PLANT		29,703,594	19,392,067	10,311,527	0	29,703,594	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	7,384,994	7,384,994	0	0	7,384,994	0
56	PRODUCTION - ENERGY	K301	5,344,791	0	5,344,791	0	5,344,791	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	2,671,011	2,671,011	0	0	2,671,011	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	131,215	76,487	54,728	0	131,215	0
64	COMMON & OTHER PLANT IN SERVICE		15,532,011	10,132,492	5,399,519	0	15,532,011	0
65								
66	TOTAL DEPRECIATION RESERVE		750,472,197	734,761,151	15,711,046	0	750,472,197	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		459,869,659	459,869,659	0	0	459,869,659	0
3	PRODUCTION OTHER		167,567,669	167,567,669	0	0	167,567,669	0
4	ADJUSTMENT		(6,160,924)	(6,160,924)	0	0	(6,160,924)	0
5	NET PRODUCTION PLANT		621,276,404	621,276,404	0	0	621,276,404	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0
12								
13	NET PROD & TRANS PLANT		621,276,404	621,276,404	0	0	621,276,404	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0
38								
39	NET PTD PLANT		0	0	0	0	0	0
40	NET TRANS & DIST PLANT		621,276,404	621,276,404	0	0	621,276,404	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		27,502,820	27,502,820	0	0	27,502,820	0
44	PRODUCTION - ENERGY		19,904,795	0	19,904,795	0	19,904,795	0
45	TRANSMISSION		0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		9,947,242	9,947,242	0	0	9,947,242	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(42,866)	(24,987)	(17,879)	0	(42,866)	0
52	NET GENERAL & INTANG PLANT		57,311,991	37,425,075	19,886,916	0	57,311,991	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		6,614,392	6,614,392	0	0	6,614,392	0
56	PRODUCTION - ENERGY		4,787,075	0	4,787,075	0	4,787,075	0
57	TRANSMISSION		0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		2,392,297	2,392,297	0	0	2,392,297	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(131,215)	(76,487)	(54,728)	0	(131,215)	0
64	COMMON & OTHER PLANT IN SERVICE		13,662,549	8,930,202	4,732,347	0	13,662,549	0
65								
66	NET ELECTRIC PLANT IN SERVICE		692,250,944	667,631,681	24,619,263	0	692,250,944	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0.00	0	0	0	0	0
5	LEASED METERS	NP29	0.00	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0.00	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0.00	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0.00	0	0	0	0	0
9	CASUALTY LOSS	NP29	0.00	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0.00	0	0	0	0	0
11	PLANT FAS 109	NP29	0.00	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	101,208,244.00	97,609,279	3,598,965	0	101,208,244	0
13	TOTAL ACCOUNT 282		101,208,244.00	97,609,279	3,598,965	0	101,208,244	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	9,077,010	9,077,010	0	0	9,077,010	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		9,077,010	9,077,010	0	0	9,077,010	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	20,874,838	20,132,529	742,309	0	20,874,838	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		20,874,838	20,132,529	742,309	0	20,874,838	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		131,160,092	126,818,818	4,341,274	0	131,160,092	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	7,870,724	4,587,924	3,282,800	0	7,870,724	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		7,870,724	4,587,924	3,282,800	0	7,870,724	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	6,143,302	5,924,846	218,456	0	6,143,302	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		6,143,302	5,924,846	218,456	0	6,143,302	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		14,014,026	10,512,770	3,501,256	0	14,014,026	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		575,104,878	551,325,633	23,779,245	0	575,104,878	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	11,659,891	7,613,326	4,046,565	0	11,659,891	0
7	FUEL	K301	15,445,163	0	15,445,163	0	15,445,163	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		27,105,054	7,613,326	19,491,728	0	27,105,054	0
10	TOTAL MATERIALS & SUPPLIES		27,105,054	7,613,326	19,491,728	0	27,105,054	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	286,520	276,331	10,189	0	286,520	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	1,508,308	0	1,508,308	0	1,508,308	0
16	TOTAL PREPAYMENTS		1,794,828	276,331	1,518,497	0	1,794,828	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		4,507,797	4,507,797	0	0	4,507,797	0
19	TOTAL WORKING CASH		4,507,797	4,507,797	0	0	4,507,797	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		33,407,679	12,397,454	21,010,225	0	33,407,679	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(131,160,092)	(126,818,818)	(4,341,274)	0	(131,160,092)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		14,014,026	10,512,770	3,501,256	0	14,014,026	0
31	TOTAL WORKING CAPITAL		33,407,679	12,397,454	21,010,225	0	33,407,679	0
32	TOTAL RATE BASE ADJUSTMENTS		(83,738,387)	(103,908,594)	20,170,207	0	(83,738,387)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		692,250,944	667,631,681	24,619,263	0	692,250,944	0
36	TOTAL RATE BASE ADJUSTMENTS		(83,738,387)	(103,908,594)	20,170,207	0	(83,738,387)	0
37	TOTAL RATE BASE		608,512,557	563,723,087	44,789,470	0	608,512,557	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
40	RETURN ON RATE BASE		48,486,282	44,917,456	3,568,826	0	48,486,282	0
41								
42	ELECTRIC RATE BASE	RB99	608,512,557	563,726,033	44,786,524	0	608,512,557	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	150,867,468	0	150,867,468	0	150,867,468	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	46,475,686	0	46,475,686	0	46,475,686	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		197,343,154	0	197,343,154	0	197,343,154	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		197,343,154	0	197,343,154	0	197,343,154	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	384,486	384,486	0	0	384,486	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		384,486	384,486	0	0	384,486	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	0	0	0	0	0	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	0	0	0	0	0	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0
5								
6	SALES							
7	SALES EXPENSE	K405	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	15,239,795	15,239,795	0	0	15,239,795	0
12	PRODUCTION - ENERGY RELATED	E349	11,029,597	0	11,029,597	0	11,029,597	0
13	TRANSMISSION	T349	0	0	0	0	0	0
14	DISTRIBUTION	D349	174,741	174,741	0	0	174,741	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		26,444,133	15,414,536	11,029,597	0	26,444,133	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	118,377	69,003	49,374	0	118,377	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(1,298,540)	(756,932)	(541,608)	0	(1,298,540)	0
22	ELIMINATE DSM	A315	(204,399)	(119,146)	(85,253)	0	(204,399)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(358,760)	(209,125)	(149,635)	0	(358,760)	0
25	ELIMINATE MISC EXPENSES	A315	(580,682)	(338,485)	(242,197)	0	(580,682)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,563,077)	(911,133)	(651,944)	0	(1,563,077)	0
29	STATE REG COMMISSION EXPENSE	A315	507,781	295,991	211,790	0	507,781	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	861,671	502,277	359,394	0	861,671	0
33	TOTAL ADMIN. & GENERAL		23,926,504	13,946,986	9,979,518	0	23,926,504	0
34								
35	TOTAL O & M EXPENSE		221,654,144	14,331,472	207,322,672	0	221,654,144	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	54,516,528	54,516,528	0	0	54,516,528	0
3	TOTAL PRODUCTION DEPREC EXP.		54,516,528	54,516,528	0	0	54,516,528	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	7,455,020	4,868,203	2,586,817	0	7,455,020	0
15	TOTAL GENERAL DEPREC EXP.		7,455,020	4,868,203	2,586,817	0	7,455,020	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	316,009	206,553	109,456	0	316,009	0
19	TOTAL COM & OTHER DEPREC EXP.		316,009	206,553	109,456	0	316,009	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		62,287,557	59,591,284	2,696,273	0	62,287,557	0

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FR-16(7)(v)-2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO.	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	7,697,659	7,423,930	273,729	0	7,697,659	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		7,697,659	7,423,930	273,729	0	7,697,659	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,281,074	746,751	534,323	0	1,281,074	0
9	ELIMINATE DSM	A315	(49,963)	(29,124)	(20,839)	0	(49,963)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(67,719)	(39,474)	(28,245)	0	(67,719)	0
11	ELIMINATE ESM	A315	109,802	64,005	45,797	0	109,802	0
12	TOTAL MISCELLANEOUS TAXES		1,273,194	742,158	531,036	0	1,273,194	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	73,145	42,637	30,508	0	73,145	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		73,145	42,637	30,508	0	73,145	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		9,043,998	8,208,725	835,273	0	9,043,998	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		221,654,144	14,331,472	207,322,672	0	221,654,144	0
23	TOTAL DEPRECIATION EXPENSE		62,287,557	59,591,284	2,696,273	0	62,287,557	0
24	TOTAL OTHER TAX & MISC EXPENSE		9,043,998	8,208,725	835,273	0	9,043,998	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		292,985,699	82,131,481	210,854,218	0	292,985,699	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	13,673,833	12,667,439	1,006,394	0	13,673,833	0
4	TOTAL INTEREST EXPENSE		13,673,833	12,667,439	1,006,394	0	13,673,833	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(12,763,142)	(12,210,626)	(552,516)	0	(12,763,142)	0
8	PERMANENT DIFFERENCES	A357	(97,661)	(56,928)	(40,733)	0	(97,661)	0
9	TEMPORARY DIFFERENCES	DE49	21,565,826	20,632,241	933,585	0	21,565,826	0
10	TOTAL OTHER DEDUCTIONS		8,705,023	8,364,687	340,336	0	8,705,023	0
11								
12	NET DEDUCTIONS AND ADDITIONS		22,378,856	21,032,126	1,346,730	0	22,378,856	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	1,771,713	114,559	1,657,154	0	1,771,713	0
16	RESERVED	A367	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(31,753)	(31,753)	0	0	(31,753)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A367	(1,237,304)	(721,237)	(516,067)	0	(1,237,304)	0
20	TOTAL FED DEF IT (410 & 411)		502,656	(638,431)	1,141,087	0	502,656	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		502,656	(638,431)	1,141,087	0	502,656	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		502,656	(638,431)	1,141,087	0	502,656	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		48,486,281	44,917,691	3,568,590	0	48,486,281	0
38	NET DEDUCTIONS AND ADDITIONS		(22,378,856)	(21,032,126)	(1,346,730)	0	(22,378,856)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		502,656	(638,431)	1,141,087	0	502,656	0
40	TOTAL STATE PROV DEF IT (410 & 411)		627,899	366,009	261,890	0	627,899	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		27,237,980	23,613,143	3,624,837	0	27,237,980	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		7,240,476	6,276,911	963,564	0	7,240,475	1
46	TOTAL FEDERAL TAX ADJUSTMENTS		502,656	(638,431)	1,141,087	0	502,656	0
47	NET FED INCOME TAX ALLOWABLE		7,743,132	5,638,480	2,104,651	0	7,743,131	1
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		7,240,476	6,276,911	963,564	0	7,240,475	1
53	NET FED INCOME TAX PAYABLE		7,240,476	6,276,911	963,564	0	7,240,475	1

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	5,374,228	5,183,120	191,108	0	5,374,228	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		5,374,228	5,183,120	191,108	0	5,374,228	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	627,899	366,009	261,890	0	627,899	0
9	TOT STATE PROV DEF IT (410 & 411)		627,899	366,009	261,890	0	627,899	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(11,103)	(10,708)	(395)	0	(11,103)	0
13	OTHER SIT ADJUSMENTS		(11,103)	(10,708)	(395)	0	(11,103)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		627,899	366,009	261,890	0	627,899	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		48,486,281	44,917,691	3,568,590	0	48,486,281	0
20	NET FED INCOME TAX ALLOWABLE		7,743,132	5,638,480	2,104,651	0	7,743,131	1
21	NET FED. DED. AND ADDITIONS		(22,378,856)	(21,032,126)	(1,346,730)	0	(22,378,856)	0
22	DEDUCTIONS IN ADD TO Y871		(5,374,228)	(5,183,120)	(191,108)	0	(5,374,228)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		627,899	366,009	261,890	0	627,899	0
25	BASE FOR SIT COMPUTATION		29,104,228	24,706,934	4,397,293	0	29,104,227	1
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		1,510,543	1,281,036	229,507	0	1,510,543	0
29	TOTAL STATE INCOME TAX ADJ.		627,899	366,009	261,890	0	627,899	0
30	NET STATE INC TAX ALLOWABLE		2,138,442	1,647,045	491,397	0	2,138,442	0
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		1,510,543	1,281,036	229,507	0	1,510,543	0
34	OTHER SIT ADJUSTMENTS		(11,103)	(10,708)	(395)	0	(11,103)	0
35	NET STATE INCOME TAX PAYABLE		1,499,440	1,270,328	229,112	0	1,499,440	0
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0
3	RECONNECTION CHARGES	K405	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		0	0	0	0	0	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		292,985,699	82,131,481	210,854,218	0	292,985,699	0
14	RETURN ON RATE BASE		48,486,281	44,917,691	3,568,590	0	48,486,281	0
15	NET FED INCOME TAX ALLOWABLE		7,743,132	5,638,480	2,104,651	0	7,743,131	1
16	NET STATE INCOME TAX ALLOWABLE		2,138,442	1,647,045	491,397	0	2,138,442	0
17	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0
18	SUBTOTAL B		351,353,554	134,334,697	217,018,856	0	351,353,553	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		0	0	0	0	0	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		351,353,554	134,334,697	217,018,856	0	351,353,553	(1)
31								
32	PROPOSED REVENUES		303,123,204	176,693,547	126,429,657	0	303,123,204	0
33	TOTAL ELECTRIC COST OF SERVICE		(351,353,554)	(134,334,697)	(217,018,856)	0	(351,353,553)	(1)
34	EXCESS REVENUES		(48,230,350)	42,358,850	(90,589,199)	0	(48,230,349)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(12,021,470)	10,557,992	(22,579,462)	0	(12,021,470)	0
37	EXCESS RETURN		(36,208,880)	31,800,857	(68,009,737)	0	(36,208,880)	0

LINE NO.	ROR, TAX RATES & SPEC FACTORS		ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11			3	4	5		
1	RATE OF RETURN								
2	CAPITALIZATION AMOUNTS				RATIO				
3	LONG TERM DEBT			930,883,286	0.4248				
4	PREFERRED STOCK			0	0.0000				
5	COMMON STOCK			1,155,393,756	0.5273				
6	SHORT TERM DEBT			104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT			0	0.0000				
8	TOTAL			2,191,207,945	1.0000				
9									
10	COST OF CAPITAL								
11	LONG TERM DEBT			0.04929					
12	PREFERRED STOCK			0.00000					
13	COMMON STOCK			0.10850					
14	SHORT TERM DEBT			0.03197					
15	UNAMORTIZED DISCOUNT			0.00000					
16									
17	WEIGHTED COST OF CAPITAL								
18	LONG TERM DEBT			0.0209					
19	PREFERRED STOCK			0.0000					
20	COMMON STOCK			0.0572					
21	SHORT TERM DEBT			0.0015					
22	UNAMORTIZED DISCOUNT			0.0000					
23	TOT RATE OF RETURN ALLOWABLE			0.07968					
24									
25	TAX RATES AND SPECIAL FACTORS								
26	SHORT TERM DEBT COST			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE			0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE			0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS		SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN									
2	TOTAL KW (12 COIN PEAK) - PRODUCTION		External		648,083	648,083	0	0	648,083	0
3	RATIO TO TOTAL ELECTRIC			K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION		External		648,083	648,083	0	0	648,083	0
5	RATIO TO TOTAL ELECTRIC			K202	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)		External		1,647,331	1,647,331	0	0	1,647,331	0
7	RATIO TO TOTAL ELECTRIC			K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY		External		708,591	708,591	0	0	708,591	0
9	RATIO TO TOTAL ELECTRIC			K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY		External		708,591	708,591	0	0	708,591	0
11	RATIO TO TOTAL ELECTRIC			K206	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC		External		0	0	0	0	0	0
13	RATIO TO TOTAL ELECTRIC			K209	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS		External		708,591	708,591	0	0	708,591	0
15	RATIO TO TOTAL ELECTRIC			K215	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE		External		165,672	0	0	165,672	165,672	0
17	RATIO TO TOTAL ELECTRIC			K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH		External		4,101,134,214	0	4,101,134,214	0	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC			K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH		External		4,101,134,214	0	4,101,134,214	0	4,101,134,214	0
21	RATIO TO TOTAL ELECTRIC			K303	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING		External		4,082,162,443	0	4,082,162,443	0	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC			K305	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL		External		1	1	0	0	1	0
25	RATIO TO TOTAL ELECTRIC			K307	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING		External		1	1	0	0	1	0
27	RATIO TO TOTAL ELECTRIC			K401	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS		External		152,867	0	0.00000	152,867	152,867	0
29	RATIO TO TOTAL ELECTRIC			K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METERS		External		22,486,891	0	0	22,486,891	22,486,891	0
31	RATIO TO TOTAL ELECTRIC			K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WEIGHTED CUSTOMER		External		154,110	0	0	154,110	154,110	0
33	RATIO TO TOTAL ELECTRIC			K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904		External		2,137,114	0	0	2,137,114	2,137,114	0
35	RATIO TO TOTAL ELECTRIC			K411	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	KWH SALES LESS RTP		External		4,087,989,911	0	4,087,989,911	0	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC			K302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38										
39	PRESENT REVENUES		CS09	R600	304,128,022	116,278,732	187,849,289	1	304,128,022	0
40	PROPOSED REVENUES		A357	R602	303,123,204	176,693,547	126,429,657	0	303,123,204	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1	2	3	4	5		
1	PRESENT REVENUES	Internal		304,128,022	116,278,732	187,849,289	1	304,128,022	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.38233	0.61767	0.00000	1.00000	0.00000
3	PROPOSED REVENUES	Internal		303,123,204	176,693,547	126,429,657	0	303,123,204	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.58291	0.41709	0.00000	1.00000	0.00000
5									
6	WEIGHTED RATIOS								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.65295	0.34705	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.65295	0.34705	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.97205	0.02795	0.00000	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.97907	0.02093	0.00000	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.65301	0.34699	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.65363	0.34637	0.00000	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.96444	0.03556	0.00000	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.28088	0.71912	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.15396	0.84604	0.00000	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.37110	0.62890	0.00000	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.95865	0.04135	0.00000	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.92640	0.07360	0.00000	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-2
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.06466	0.93534	0.00000	1.00000	0.00000
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.58291	0.41709	0.00000	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.58291	0.41709	0.00000	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.65301	0.34699	0.00000	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.65363	0.34637	0.00000	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.95671	0.04329	0.00000	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.96444	0.03556	0.00000	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.58291	0.41709	0.00000	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.90764	0.09236	0.00000	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.28033	0.71967	0.00000	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.38233	0.61767	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		1,402,392,832	596,970,584	412,121,181	1,767,014	7,909,496	98,167	182,086,684	146,732,362	1,977,374	48,522,792	0	4,207,178	1,402,392,832	0
3	TOTAL DEPRECIATION RESERVE		(734,761,151)	(312,830,749)	(215,894,776)	(925,672)	(4,143,487)	(51,426)	(95,388,361)	(76,867,562)	(1,035,871)	(25,419,265)	0	(2,203,982)	(734,761,151)	0
4	TOTAL RATE BASE ADJUSTMENTS		(103,908,594)	(41,617,063)	(31,872,876)	(136,660)	(611,844)	(7,594)	(14,082,584)	(11,348,672)	(152,888)	(3,753,261)	0	(325,352)	(103,908,594)	0
5	TOTAL RATE BASE		563,723,087	242,522,772	164,353,529	704,682	3,154,365	39,147	72,615,739	58,516,128	788,615	19,350,266	0	1,677,844	563,723,087	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		14,331,472	14,019,836	159,454	690	3,067	39	70,452	56,765	759	18,777	0	1,633	14,331,472	0
9	TOTAL DEPRECIATION EXPENSE		59,591,284	25,364,011	17,513,530	75,087	336,105	4,171	7,737,998	6,235,560	84,025	2,062,016	0	178,781	59,591,284	0
10	TOTAL OTHER TAX & MISC EXPENSE		8,208,725	3,915,593	2,196,634	9,438	42,089	525	970,573	781,996	10,562	258,696	236	22,363	8,208,725	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		82,131,481	43,299,440	19,869,618	85,215	381,261	4,735	8,779,023	7,074,321	95,346	2,339,489	236	202,797	82,131,481	0
12	NET FED INCOME TAX EXP ALLOWABLE		5,638,480	2,064,680	1,828,633	7,845	35,138	441	807,898	651,026	8,781	215,335	0	18,703	5,638,480	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,647,045	911,637	376,295	1,613	7,231	90	168,245	133,967	1,809	44,310	0	3,848	1,647,045	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		89,417,006	46,275,757	22,074,546	94,673	423,630	5,266	9,753,166	7,859,314	105,936	2,599,134	236	225,348	89,417,006	0
17																
18	RETURN ON RATE BASE		44,917,690	19,324,039	13,095,753	56,147	251,539	3,144	5,785,848	4,662,456	62,885	1,542,024	0	133,855	44,917,690	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		134,334,696	65,599,796	35,170,299	150,820	675,169	8,410	15,539,014	12,521,770	168,821	4,141,158	236	359,203	134,334,696	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	931,818,225	396,555,381	279,833,422	1,174,091	5,255,455	65,227	120,987,278	97,496,141	1,313,864	32,240,911	0	2,795,455	931,818,225	0
3	PRODUCTION OTHER	K201	394,694,771	168,013,670	115,986,952	497,315	2,226,079	27,629	51,247,169	41,296,914	556,520	13,656,439	0	1,184,084	394,694,771	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,326,512,996	564,670,051	389,822,374	1,671,406	7,481,534	92,856	172,234,447	138,793,055	1,870,384	45,897,350	0	3,979,539	1,326,512,996	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		1,326,512,996	564,670,051	389,822,374	1,671,406	7,481,534	92,856	172,234,447	138,793,055	1,870,384	45,897,350	0	3,979,539	1,326,512,996	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOME	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K219	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K409	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K208	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K218	0	0	0	0	0	0								
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT		1,326,512,996	564,670,051	389,822,374	1,671,406	7,481,534	92,856	172,234,447	138,793,055	1,870,384	45,897,350	0	3,979,539	1,326,512,996	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	41,725,743	17,761,815	12,251,844	52,574	235,333	2,921	5,417,870	4,365,764	58,833	1,440,711	0	125,177	41,725,743	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	15,091,399	6,424,109	4,424,909	19,015	85,115	1,056	1,959,467	1,579,013	21,279	522,162	0	45,274	15,091,399	0
47	DISTRIBUTION - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		56,817,142	24,185,925	16,676,753	71,589	320,448	3,977	7,377,337	5,944,777	80,112	1,962,873	0	170,451	56,817,142	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	13,999,385	5,959,258	4,114,000	17,639	78,957	980	1,817,680	1,464,756	19,739	484,379	0	41,996	13,999,385	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	5,083,306	2,155,350	1,487,954	6,380	28,557	354	657,420	529,774	7,139	176,190	0	15,190	5,083,306	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		19,082,694	8,114,608	5,601,954	24,019	107,514	1,334	2,475,100	1,994,530	26,878	659,569	0	57,186	19,082,694	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		1,402,392,832	596,970,584	412,101,181	1,767,014	7,909,496	98,167	182,086,684	146,732,362	1,977,374	48,522,792	0	4,207,178	1,402,392,832	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
PAGE 3 OF 18

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	471,946,566	200,829,067	138,691,525	594,955	2,661,790	33,038	61,277,002	49,379,978	665,447	16,329,420	0	1,415,846	471,946,566	0
3	PRODUCTION OTHER	K201	227,127,102	96,683,465	66,745,841	286,160	1,280,997	15,899	29,490,163	23,764,309	320,249	7,858,598	0	681,381	227,127,102	0
4	ADJUSTMENT	K201	6,160,924	2,672,582	1,810,511	7,763	34,748	431	799,934	644,617	8,687	213,168	0	18,483	6,160,924	0
5	TOTAL PROD DEPREC RESERVE		705,236,592	300,205,114	207,247,877	888,598	3,977,535	49,368	91,567,919	73,788,904	994,383	24,401,186	0	2,115,710	705,236,592	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		705,236,592	300,205,114	207,247,677	888,598	3,977,535	49,356	91,567,919	73,768,904	994,383	24,401,186	0	2,115,710	705,236,592	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOME	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		705,236,592	300,205,114	207,247,677	888,598	3,977,535	49,368	91,567,919	73,788,904	994,383	24,401,186	0	2,115,710	705,236,592	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	14,222,923	6,054,416	4,179,690	17,921	80,217	995	1,846,704	1,488,144	20,054	492,113	0	42,669	14,222,923	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	5,144,157	2,189,768	1,511,713	6,482	29,013	360	667,917	538,233	7,253	177,988	0	15,432	5,144,157	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	24,987	24,825	83	0	1	0	37	30	0	10	0	1	24,987	0
52	GENERAL & INTANG PLANT		19,392,067	8,269,008	5,691,486	24,403	109,731	1,358	2,514,658	2,026,407	27,307	670,111	0	58,102	19,392,067	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	7,384,994	3,143,644	2,170,228	9,305	41,651	517	958,558	772,692	10,413	255,521	0	22,155	7,384,994	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	2,671,011	1,138,096	784,930	3,365	15,065	187	346,204	279,458	3,766	92,417	0	8,013	2,671,011	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	76,487	75,989	255	1	5	0	(12)	91	2	30	0	2	76,487	0
64	COMMON & OTHER PLANT IN SERVICE		10,132,492	4,356,629	2,955,413	12,671	56,721	704	1,305,784	1,052,251	14,181	347,968	0	30,170	10,132,492	0
65																
66	TOTAL DEPRECIATION RESERVE		734,761,151	312,830,749	215,894,770	925,672	4,143,487	51,426	95,388,361	76,867,562	1,035,871	25,419,265	0	2,203,982	734,761,151	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		459,869,559	195,757,314	135,141,897	579,436	2,593,565	32,191	59,709,476	48,116,183	648,417	15,911,491	0	1,378,609	459,869,559	0
3	PRODUCTION OTHER		167,567,869	71,330,205	49,243,111	211,135	945,082	11,730	21,756,986	17,532,605	236,271	5,797,841	0	502,703	167,567,869	0
4	ADJUSTMENT		(6,160,024)	(2,622,582)	(1,810,511)	(7,763)	(34,749)	(431)	(799,934)	(644,617)	(8,687)	(212,168)	0	(18,483)	(6,160,024)	0
5	NET PRODUCTION PLANT		621,276,404	264,464,937	182,574,437	782,808	3,503,999	43,490	80,066,528	65,004,151	876,001	21,486,164	0	1,863,829	621,276,404	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	NET PROD & TRANS PLANT		621,276,404	264,464,937	182,574,497	782,808	3,503,999	43,490	80,066,528	65,004,151	876,001	21,496,164	0	1,663,829	621,276,404	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	NET PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	NET TRANS & DIST PLANT		621,276,404	264,464,937	182,574,497	782,808	3,503,999	43,490	80,666,528	65,004,151	876,001	21,496,164	0	1,663,829	621,276,404	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		27,502,520	11,707,401	8,092,254	34,852	155,116	1,925	3,570,986	2,677,830	38,779	951,599	0	82,508	27,502,520	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		9,947,242	4,234,343	2,923,156	12,533	60,192	699	1,291,560	1,040,780	14,026	344,174	0	28,842	9,947,242	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(24,967)	(24,825)	(83)	0	(1)	0	(37)	(30)	0	(19)	0	(1)	(24,997)	0
52	NET GENERAL & INTANG PLANT		37,425,075	15,916,819	11,005,307	47,186	211,217	2,621	4,862,479	3,918,370	52,805	1,296,762	0	112,346	37,425,075	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		6,614,392	2,816,514	1,943,772	8,334	37,308	463	853,612	692,064	9,326	228,868	0	19,543	6,614,392	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		2,392,297	1,018,354	703,024	3,015	13,492	167	310,818	250,306	3,373	82,773	0	7,177	2,392,297	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(76,487)	(75,969)	(255)	(1)	(8)	0	(112)	(91)	(2)	(30)	0	(2)	(76,487)	0
64	COMMON & OTHER PLANT IN SERVICE		8,930,202	3,757,879	2,646,541	11,348	50,790	630	1,109,315	942,279	12,697	311,601	0	27,018	8,930,202	0
65																
66	NET ELECTRIC PLANT IN SERVICE		667,631,681	284,139,935	196,226,405	841,342	3,766,006	46,741	86,000,323	69,864,800	941,503	23,103,527	0	2,003,189	667,631,681	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	97,609,279	41,541,533	28,688,343	122,988	550,516	6,833	12,675,541	10,214,811	137,629	3,378,257	0	292,828	97,609,279	0
13	TOTAL ACCOUNT 282		97,609,279	41,541,533	28,688,343	122,988	550,516	6,833	12,675,541	10,214,811	137,629	3,378,257	0	292,828	97,609,279	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	9,077,010	3,863,901	2,667,461	11,437	51,194	635	1,178,559	949,728	12,799	314,065	0	27,231	9,077,010	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		9,077,010	3,863,901	2,667,461	11,437	51,194	635	1,178,559	949,728	12,799	314,065	0	27,231	9,077,010	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	20,132,529	8,568,203	5,917,152	25,367	113,547	1,409	2,614,410	2,106,869	28,387	696,787	0	60,398	20,132,529	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		20,132,529	8,568,203	5,917,152	25,367	113,547	1,409	2,614,410	2,106,869	28,387	696,787	0	60,398	20,132,529	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		126,818,818	53,973,637	37,272,956	159,792	715,257	8,877	16,468,510	13,271,408	178,815	4,389,109	0	380,457	126,818,818	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPIND	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	4,587,924	4,558,102	15,278	48	275	0	6,744	5,460	92	1,789	0	138	4,587,924	0
18	DEFERRED TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		4,587,924	4,558,102	15,278	48	275	0	6,744	5,460	92	1,789	0	138	4,587,924	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	5,924,846	2,521,555	1,741,371	7,465	33,416	415	769,401	620,035	8,354	205,059	0	17,775	5,924,846	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		5,924,846	2,521,555	1,741,371	7,465	33,416	415	769,401	620,035	8,354	205,059	0	17,775	5,924,846	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		10,512,770	7,079,657	1,756,649	7,511	33,691	415	776,145	625,495	8,446	206,848	0	17,913	10,512,770	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		551,325,633	237,245,655	150,710,098	608,081	3,084,443	38,279	71,005,958	57,219,887	771,134	18,921,258	0	1,640,652	551,325,633	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	7,613,326	3,240,541	2,237,326	9,593	42,939	533	988,514	796,562	10,735	263,421	0	22,840	7,613,326	0
7	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		7,613,326	3,240,541	2,237,326	9,593	42,939	533	988,514	796,562	10,735	263,421	0	22,840	7,613,326	0
10	TOTAL MATERIALS & SUPPLIES		7,613,326	3,240,541	2,237,326	9,593	42,939	533	988,514	796,562	10,735	263,421	0	22,840	7,613,326	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	276,331	117,504	81,216	348	1,559	19	35,884	28,918	390	9,564	0	829	276,331	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		276,331	117,504	81,216	348	1,559	19	35,884	28,918	390	9,564	0	829	276,331	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8	NP29	4,507,797	1,916,472	1,324,667	5,680	25,424	316	585,383	471,741	6,356	156,016	0	13,523	4,507,797	0
19	TOTAL WORKING CASH		4,507,797	1,916,472	1,324,667	5,680	25,424	316	585,383	471,741	6,356	156,016	0	13,523	4,507,797	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		12,397,454	5,276,917	3,643,431	15,621	69,922	868	1,609,781	1,297,241	17,481	429,000	0	37,192	12,397,454	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(126,818,818)	(53,973,637)	(37,272,956)	(152,782)	(715,257)	(8,877)	(16,468,510)	(13,271,408)	(176,815)	(4,389,109)	0	(360,457)	(126,818,818)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		10,512,770	7,079,657	1,756,649	7,511	33,691	415	776,145	625,495	8,446	206,848	0	17,913	10,512,770	0
31	TOTAL WORKING CAPITAL		12,397,454	5,276,917	3,643,431	15,621	69,922	868	1,609,781	1,297,241	17,481	429,000	0	37,192	12,397,454	0
32	TOTAL RATE BASE ADJUSTMENTS		(103,908,594)	(41,617,063)	(31,872,876)	(136,660)	(611,644)	(7,594)	(14,082,584)	(11,348,672)	(152,888)	(3,753,261)	0	(325,352)	(103,908,594)	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		667,631,681	284,139,835	196,226,405	841,342	3,766,009	46,741	86,698,323	69,864,800	941,503	23,103,527	0	2,003,196	667,631,681	0
36	TOTAL RATE BASE ADJUSTMENTS		(103,908,594)	(41,617,063)	(31,872,876)	(136,660)	(611,644)	(7,594)	(14,082,584)	(11,348,672)	(152,888)	(3,753,261)	0	(325,352)	(103,908,594)	0
37	TOTAL RATE BASE		563,723,087	242,522,772	164,353,529	704,682	3,154,365	39,147	72,615,739	58,516,128	788,615	19,350,266	0	1,677,844	563,723,087	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07966	0.07968	0.07968	
40	RETURN ON RATE BASE		44,917,456	19,324,215	13,095,659	56,148	251,340	3,119	5,788,022	4,662,565	62,837	1,541,629	0	133,691	44,917,456	0
41																
42	ELECTRIC RATE BASE	RB99	563,726,033	242,520,576	164,364,325	704,858	3,158,668	39,461	72,613,550	58,514,782	769,216	19,352,715	0	1,679,904	563,726,033	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		44,917,690	19,324,039	13,095,793	56,147	251,539	3,144	5,785,648	4,662,456	62,885	1,542,024	0	133,855	44,917,690	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule §			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	384,486	163,668	112,989	484	2,169	27	49,922	40,229	542	13,303	0	1,153	384,486	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	O249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		384,486	163,668	112,989	484	2,169	27	49,922	40,229	542	13,303	0	1,153	384,486	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K403	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	METER READING	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K403	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K403	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	SALES															
7	SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	15,239,795	15,239,795	0	0	0	0	0	0	0	0	0	0	15,239,795	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION	D349	174,741	74,365	51,351	220	966	12	22,866	18,283	246	6,046	0	524	174,741	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		15,414,536	15,314,160	51,351	220	966	12	22,866	18,283	246	6,046	0	524	15,414,536	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	69,003	68,556	230	1	4	0	(0)	52	1	27	0	2	69,003	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(756,932)	(752,911)	(2,521)	(8)	(45)	0	(1,113)	(901)	(15)	(295)	0	(23)	(756,932)	0
22	ELIMINATE DSM	A315	(119,140)	(118,372)	(397)	(1)	(7)	0	(175)	(142)	(2)	(46)	0	(4)	(119,140)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(209,125)	(207,769)	(696)	(2)	(13)	0	(307)	(249)	(4)	(82)	0	(6)	(209,125)	0
25	ELIMINATE MISC EXPENSES	A315	(338,465)	(336,269)	(1,127)	(3)	(20)	0	(496)	(403)	(7)	(132)	0	(10)	(338,465)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(911,133)	(905,212)	(3,034)	(9)	(55)	0	(1,339)	(1,084)	(18)	(355)	0	(27)	(911,133)	0
29	STATE REG COMMISSION EXPENSE	A315	295,901	294,087	986	3	18	0	435	352	6	116	0	9	295,901	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	502,277	499,012	1,673	3	30	0	738	598	10	196	0	15	502,277	0
33	TOTAL ADMIN. & GENERAL		13,946,966	13,656,168	46,465	209	886	12	20,530	16,538	217	5,474	0	480	13,946,966	0
34																
35	TOTAL O & M EXPENSE		14,331,472	14,019,836	159,454	690	3,067	39	70,452	56,765	759	16,777	0	1,633	14,331,472	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P229	54,516,528	23,206,596	16,020,772	68,691	307,473	3,816	7,078,426	5,704,064	76,868	1,886,272	0	163,550	54,516,528	0
3	TOTAL PRODUCTION DEPREC EXP.		54,516,528	23,206,596	16,020,772	68,691	307,473	3,816	7,078,426	5,704,064	76,868	1,886,272	0	163,550	54,516,528	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G229	4,868,203	2,070,494	1,431,544	6,134	27,457	341	632,526	509,701	6,864	168,537	0	14,605	4,868,203	0
15	TOTAL GENERAL DEPREC EXP.		4,868,203	2,070,494	1,431,544	6,134	27,457	341	632,526	509,701	6,864	168,537	0	14,605	4,868,203	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	206,553	86,921	61,214	262	1,175	14	27,046	21,795	293	7,207	0	626	206,553	0
19	TOTAL COM & OTHER DEPREC EXP.		206,553	86,921	61,214	262	1,175	14	27,046	21,795	293	7,207	0	626	206,553	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		59,591,284	25,364,011	17,513,530	75,087	336,105	4,171	7,737,998	6,235,560	84,025	2,062,016	0	178,781	59,591,284	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	7,423,930	3,159,550	2,181,967	9,354	41,871	520	964,072	776,914	10,468	256,942	0	22,272	7,423,930	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		7,423,930	3,159,550	2,181,967	9,354	41,871	520	964,072	776,914	10,468	256,942	0	22,272	7,423,930	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	746,751	741,897	2,467	7	45	0	1,098	869	15	291	0	22	746,751	0
9	ELIMINATE DSM	A315	(29,124)	(28,934)	(97)	0	(2)	0	(43)	(35)	(1)	(11)	0	(1)	(29,124)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(39,474)	(39,219)	(131)	0	(2)	0	(58)	(47)	(1)	(15)	0	(1)	(39,474)	0
11	ELIMINATE ESM	A315	64,005	63,589	213	1	4	0	94	76	1	25	0	2	64,005	0
12	TOTAL MISCELLANEOUS TAXES		742,158	737,333	2,472	8	45	0	1,091	883	14	290	0	22	742,158	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	42,637	18,710	12,195	76	173	5	5,410	4,199	80	1,464	236	89	42,637	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		42,637	18,710	12,195	76	173	5	5,410	4,199	80	1,464	236	89	42,637	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		8,208,725	3,915,593	2,196,634	9,438	42,089	525	970,573	781,996	10,562	258,696	236	22,383	8,208,725	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		14,331,472	14,019,636	159,454	690	3,067	39	70,452	56,765	759	18,777	0	1,633	14,331,472	0
23	TOTAL DEPRECIATION EXPENSE		59,591,284	25,364,011	17,513,530	75,087	336,105	4,171	7,737,998	6,235,560	84,025	2,062,016	0	178,781	59,591,284	0
24	TOTAL OTHER TAX & MISC EXPENSE		8,208,725	3,915,593	2,196,634	9,438	42,089	525	970,573	781,996	10,562	258,696	236	22,383	8,208,725	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		82,131,481	43,299,440	19,869,618	85,215	381,261	4,735	8,779,023	7,074,321	95,346	2,339,489	236	202,797	82,131,481	0

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FR-16(7)(v)-3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	12,667,439	5,449,659	3,693,192	15,834	70,938	887	1,631,693	1,314,880	17,734	434,873	0	37,749	12,667,439	0
4	TOTAL INTEREST EXPENSE		12,667,439	5,449,659	3,693,192	15,834	70,938	887	1,631,693	1,314,880	17,734	434,873	0	37,749	12,667,439	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	(12,210,626)	(5,197,330)	(3,588,581)	(15,365)	(68,868)	(855)	(1,585,550)	(1,277,720)	(17,217)	(422,488)	0	(36,632)	(12,210,626)	0
8	PERMANENT DIFFERENCES	A357	(56,928)	(56,557)	(190)	(1)	(3)	0	(84)	(68)	(1)	(22)	0	(2)	(56,928)	0
9	TEMPORARY DIFFERENCES	DE49	20,632,241	8,781,907	6,063,609	25,997	116,366	1,444	2,679,096	2,158,958	29,091	713,876	0	61,897	20,632,241	0
10	TOTAL OTHER DEDUCTIONS		8,364,687	3,528,020	2,474,838	10,611	47,495	589	1,093,462	881,170	11,873	291,366	0	25,263	8,364,687	0
11																
12	NET DEDUCTIONS AND ADDITIONS		21,032,126	8,977,679	6,168,030	26,445	118,433	1,476	2,725,155	2,196,050	29,607	726,239	0	63,012	21,032,126	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	DM39	114,559	112,067	1,275	6	24	0	564	454	6	150	0	13	114,559	0
16	RESERVED	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE48	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(31,753)	(13,517)	(9,331)	(40)	(179)	(2)	(4,123)	(3,322)	(45)	(1,099)	0	(95)	(31,753)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(721,237)	(716,550)	(2,402)	(7)	(43)	0	(1,060)	(858)	(14)	(281)	0	(22)	(721,237)	0
20	TOTAL FED DEF IT (410 & 411)		(638,431)	(618,000)	(10,458)	(41)	(198)	(2)	(4,619)	(3,726)	(53)	(1,230)	0	(104)	(638,431)	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		(638,431)	(618,000)	(10,458)	(41)	(198)	(2)	(4,619)	(3,726)	(53)	(1,230)	0	(104)	(638,431)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(638,431)	(618,000)	(10,458)	(41)	(198)	(2)	(4,619)	(3,726)	(53)	(1,230)	0	(104)	(638,431)	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		44,917,690	19,324,039	13,095,753	56,147	251,539	3,144	5,785,648	4,662,456	62,885	1,542,024	0	133,855	44,917,690	0
38	NET DEDUCTIONS AND ADDITIONS		(21,032,126)	(8,977,679)	(6,168,030)	(26,445)	(118,433)	(1,476)	(2,725,155)	(2,196,050)	(29,607)	(726,239)	0	(63,012)	(21,032,126)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(638,431)	(618,000)	(10,458)	(41)	(198)	(2)	(4,619)	(3,726)	(53)	(1,230)	0	(104)	(638,431)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		366,009	363,629	1,219	4	22	0	538	436	7	143	0	11	366,009	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		23,613,142	10,091,989	6,918,484	29,665	132,930	1,666	3,056,612	2,463,116	33,232	814,698	0	70,750	23,613,142	0
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		6,276,911	2,682,680	1,839,091	7,886	35,336	443	812,517	654,752	8,834	216,565	0	18,807	6,276,911	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(638,431)	(618,000)	(10,458)	(41)	(198)	(2)	(4,619)	(3,726)	(53)	(1,230)	0	(104)	(638,431)	0
47	NET FED INCOME TAX ALLOWABLE		5,638,480	2,064,680	1,828,633	7,845	35,138	441	807,898	651,026	8,781	215,335	0	18,703	5,638,480	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		6,276,911	2,682,680	1,839,091	7,886	35,336	443	812,517	654,752	8,834	216,565	0	18,807	6,276,911	0
53	NET FED INCOME TAX PAYABLE		6,276,911	2,682,680	1,839,091	7,886	35,336	443	812,517	654,752	8,834	216,565	0	18,807	6,276,911	0

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5	6	7	8	9	10	11	12	13		
1	DEDUCTIONS IN ADDITION TO Y871															
2	KY TAXABLE INCOME ADJUSTMENT	NP29	5,183,120	2,205,683	1,523,371	6,531	29,233	363	673,080	542,414	7,308	179,388	0	15,549	5,183,120	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		5,183,120	2,205,683	1,523,371	6,531	29,233	363	673,080	542,414	7,308	179,388	0	15,549	5,183,120	0
5																
6	STATE INCOME TAX ADJUSTMENTS															
7	STATE PROV DEF INC TAX (410 & 411)															
8	OTHER DEFERRED INCOME TAXES - NET	A357	366,009	363,629	1,219	4	22	0	538	436	7	143	0	11	366,009	0
9	TOT STATE PROV DEF IT (410 & 411)		366,009	363,629	1,219	4	22	0	538	436	7	143	0	11	366,009	0
10																
11	OTHER SIT ADJUSTMENTS															
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(10,708)	(4,557)	(3,147)	(13)	(60)	(1)	(1,391)	(1,121)	(15)	(371)	0	(32)	(10,708)	0
13	OTHER SIT ADJUSMENTS		(10,708)	(4,557)	(3,147)	(13)	(60)	(1)	(1,391)	(1,121)	(15)	(371)	0	(32)	(10,708)	0
14																
15	TOTAL STATE INC TAX ADJUSTMENT		366,009	363,629	1,219	4	22	0	538	436	7	143	0	11	366,009	0
16																
17	INCOME TAX BASED ON RETURN															
18	SUMMARY OF SIT CALCULATION															
19	RETURN ON RATE BASE		44,917,690	19,324,039	13,095,753	58,147	251,539	3,144	5,785,848	4,662,456	62,885	1,542,024	0	133,885	44,917,690	0
20	NET FED INCOME TAX ALLOWABLE		5,638,480	2,064,680	1,828,633	7,845	35,138	441	807,898	651,026	8,761	215,335	0	18,703	5,638,480	0
21	NET FED. DED. AND ADDITIONS		(21,032,126)	(8,977,679)	(6,168,030)	(26,445)	(118,433)	(1,476)	(2,725,155)	(2,196,050)	(29,607)	(728,239)	0	(63,012)	(21,032,126)	0
22	DEDUCTIONS IN ADD TO Y871		(5,183,120)	(2,205,683)	(1,523,371)	(6,531)	(29,233)	(363)	(673,080)	(542,414)	(7,308)	(179,388)	0	(15,549)	(5,183,120)	0
23	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		366,009	363,629	1,219	4	22	0	538	436	7	143	0	11	366,009	0
25	BASE FOR SIT COMPUTATION		24,706,933	10,568,786	7,234,204	31,020	139,033	1,746	3,196,049	2,575,454	34,758	851,875	0	74,008	24,706,933	0
26																
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
28	PRELIMINARY STATE INCOME TAX		1,281,036	548,008	375,076	1,609	7,209	90	165,707	133,531	1,802	44,167	0	3,837	1,281,036	0
29	TOTAL STATE INCOME TAX ADJ.		366,009	363,629	1,219	4	22	0	538	436	7	143	0	11	366,009	0
30	NET STATE INC TAX ALLOWABLE		1,647,045	911,637	376,295	1,613	7,231	90	166,245	133,967	1,809	44,310	0	3,848	1,647,045	0
31																
32	STATE INCOME TAX PAYABLE															
33	PRELIMINARY STATE INCOME TAX		1,281,036	548,008	375,076	1,609	7,209	90	165,707	133,531	1,802	44,167	0	3,837	1,281,036	0
34	OTHER SIT ADJUSTMENTS		(10,708)	(4,557)	(3,147)	(13)	(60)	(1)	(1,391)	(1,121)	(15)	(371)	0	(32)	(10,708)	0
35	NET STATE INCOME TAX PAYABLE		1,270,328	543,451	371,929	1,596	7,149	89	164,316	132,410	1,787	43,796	0	3,805	1,270,328	0
36																
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

COST OF SERVICE COMPUTATION	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBHTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
Schedule 10			3	4	5	6	7	8	9	10	11	12	13		
OTHER OPERATING REVENUES															
MISC SERVICE REVENUE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	
RECONNECTION CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	
RENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	
PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	
OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	
BAD CHECK CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL OTHER OPERATING REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	
COST OF SERVICE COMPUTATION															
TOTAL OP EXP EXC INC & REV TAX		82,131,481	43,299,440	19,869,618	85,215	381,261	4,735	8,779,023	7,074,321	95,346	2,339,489	236	202,797	82,131,481	
RETURN ON RATE BASE		44,917,690	19,324,039	13,095,753	56,147	251,539	3,144	5,785,848	4,662,456	62,885	1,542,024	0	133,855	44,917,690	
NET FED INCOME TAX ALLOWABLE		5,638,480	2,064,680	1,828,633	7,845	35,138	441	807,898	651,026	8,781	215,335	0	18,703	5,638,480	
NET STATE INCOME TAX ALLOWABLE		1,647,045	911,637	376,295	1,613	7,231	90	168,245	133,967	1,809	44,310	0	3,848	1,647,045	
TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL B		134,334,696	65,599,796	35,170,299	150,820	675,169	8,410	15,539,014	12,521,770	168,821	4,141,158	236	359,203	134,334,696	
TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	
OTHER OPERATING REVS TO BE TAXED		0	0	0	0	0	0	0	0	0	0	0	0	0	
REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	
REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	
RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL ELECTRIC COST OF SERVICE		134,334,696	65,599,796	35,170,299	150,820	675,169	8,410	15,539,014	12,521,770	168,821	4,141,158	236	359,203	134,334,696	
PROPOSED REVENUES		176,693,647	175,545,038	588,390	1,767	10,602	0	259,740	210,265	3,534	68,910	0	5,301	176,693,547	
TOTAL ELECTRIC COST OF SERVICE		(134,334,696)	(65,599,796)	(35,170,299)	(150,820)	(675,169)	(8,410)	(15,539,014)	(12,521,770)	(168,821)	(4,141,158)	(236)	(359,203)	(134,334,696)	
EXCESS REVENUES		42,358,851	109,945,242	(34,581,909)	(149,053)	(664,567)	(8,410)	(15,279,274)	(12,311,505)	(165,287)	(4,072,248)	(236)	(353,902)	42,358,851	
COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.2
EXCESS TAX		10,557,992	27,403,978	(8,619,581)	(37,152)	(165,644)	(2,096)	(3,808,377)	(3,068,657)	(41,198)	(1,015,012)	(59)	(88,210)	10,557,992	
EXCESS RETURN		31,800,859	82,541,264	(25,962,328)	(111,901)	(498,923)	(6,314)	(11,470,897)	(9,242,848)	(124,089)	(3,057,236)	(177)	(265,692)	31,800,859	

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5	6	7	8	9	10	11	12	13		
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS			RATIO												
3	LONG TERM DEBT		930,883,286	0.4248												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		1,155,393,756	0.5273												
6	SHORT TERM DEBT		104,930,903	0.0479												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		2,191,207,945	1.0000												
9																
10	COST OF CAPITAL															
11	LONG TERM DEBT		0.04929													
12	PREFERRED STOCK		0.00000													
13	COMMON STOCK		0.10850													
14	SHORT TERM DEBT		0.03197													
15	UNAMORTIZED DISCOUNT		0.00000													
16																
17	WEIGHTED COST OF CAPITAL															
18	LONG TERM DEBT		0.0209													
19	PREFERRED STOCK		0.0000													
20	COMMON STOCK		0.0572													
21	SHORT TERM DEBT		0.0015													
22	UNAMORTIZED DISCOUNT		0.0000													
23	TOT RATE OF RETURN ALLOWABLE		0.07968													
24																
25	TAX RATES AND SPECIAL FACTORS															
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1		3	4	5	6	7	8	9	10	11	12	13		
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,940	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,946	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,006,247	345,716	1,108	13,538	107	117,501	94,629	6,558	52,159	6,010	3,758	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.61085	0.20986	0.00067	0.00822	0.00006	0.07133	0.05744	0.00398	0.03166	0.00365	0.00228	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	RATIO TO TOTAL ELECTRIC		K209	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	137,520	24,512	46	264	12	342	105	30	36	2,792	3	165,662	10
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.83007	0.14795	0.00028	0.00159	0.00007	0.00206	0.00063	0.00018	0.00022	0.01685	0.00002	0.99992	0.00008
18	TOTAL KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	18,971,772	12,857,445	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,089,111,494	12,022,720
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.35849	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04388	0.00463	0.00314	0.99709	0.00291
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	0	12,857,445	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.36015	0.30746	0.00156	0.00474	0.00007	0.14964	0.12474	0.00146	0.04703	0.00000	0.00315	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867	137,520	12,257	23	88	12	115	35	10	12	2,792	1	152,865	2
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.89961	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00008	0.01826	0.00001	1.00000	0.00000
30	METERS	External		22,486,891	19,829,009	2,433,685	0	31,509	2,446	111,217	41,635	20,860	16,328	0	199	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.88179	0.10823	0.00000	0.00140	0.00011	0.00495	0.00185	0.00093	0.00073	0.00000	0.00001	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	137,520	12,257	23	176	12	799	260	140	110	2,792	1	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.89235	0.07953	0.00015	0.00114	0.00008	0.00518	0.00182	0.00091	0.00071	0.01812	0.00001	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	1,924,403	108,413	674	1,536	43	48,098	37,329	710	13,016	2,099	791	2,137,114	0
35	KWH SALES LESS RTP		K411	1.00000	0.90046	0.05073	0.00032	0.00072	0.00002	0.02251	0.01747	0.00033	0.00609	0.00098	0.00037	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	1,470,196,499	1,255,084,711	6,350,134	19,355,666	288,048	609,723,902	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.35964	0.30702	0.00155	0.00473	0.00007	0.14915	0.12457	0.00146	0.04402	0.00464	0.00315	1.00000	0.00000
38																	
39	PRESENT REVENUES	C509	R600	116,278,732	56,782,510	30,443,049	130,548	584,419	7,280	13,450,411	10,838,715	146,130	3,584,544	204	310,922	116,278,732	0
40	PROPOSED REVENUES	A357	R602	176,693,547	175,545,038	568,390	1,767	10,602	0	259,740	210,265	3,534	68,910	0	5,301	176,693,547	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.43884	0.28601	0.00178	0.00408	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	(0.00000)
3	PROPOSED REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
6																	
5	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03400	0.00000	0.00300	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.42575	0.29383	0.00126	0.00564	0.00007	0.12982	0.10462	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00000	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.42531	0.29406	0.00126	0.00564	0.00007	0.12993	0.10470	0.00141	0.03462	0.00000	0.00300	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.42081	0.29636	0.00127	0.00569	0.00007	0.13094	0.10552	0.00142	0.03489	0.00000	0.00303	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.42559	0.29391	0.00126	0.00564	0.00007	0.12986	0.10465	0.00141	0.03461	0.00000	0.00300	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.42559	0.29391	0.00126	0.00564	0.00007	0.12986	0.10465	0.00141	0.03461	0.00000	0.00300	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	0.42559	0.29391	0.00126	0.00564	0.00007	0.12986	0.10465	0.00141	0.03461	0.00000	0.00300	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.42564	0.29389	0.00126	0.00564	0.00007	0.12985	0.10464	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.43032	0.29150	0.00125	0.00559	0.00007	0.12879	0.10378	0.00140	0.03432	0.00000	0.00298	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.43021	0.29155	0.00125	0.00560	0.00007	0.12881	0.10380	0.00140	0.03433	0.00000	0.00298	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECDNDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1		3	4	5	6	7	8	9	10	11	12	13		
1	WEIGHTED O & M EXPENSE RATIOS																
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.97826	0.01113	0.00005	0.00021	0.00000	0.00492	0.00396	0.00005	0.00131	0.00000	0.00011	1.00000	0.00000
12																	
13	A & G EXPENSES																
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.42569	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00001	(0.00001)
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.99349	0.00333	0.00001	0.00006	0.00000	0.00147	0.00119	0.00002	0.00039	0.00000	0.00003	0.99999	0.00001
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.99349	0.00333	0.00001	0.00006	0.00000	0.00147	0.00119	0.00002	0.00039	0.00000	0.00003	0.99999	0.00001
23																	
24	DEPRECIATION EXPENSES																
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.42568	0.29387	0.00128	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.42531	0.29406	0.00126	0.00564	0.00007	0.12993	0.10470	0.00141	0.03462	0.00000	0.00300	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.42082	0.29636	0.00127	0.00569	0.00007	0.13094	0.10552	0.00142	0.03489	0.00000	0.00303	1.00001	(0.00001)
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.42563	0.29389	0.00126	0.00564	0.00007	0.12985	0.10464	0.00141	0.03460	0.00000	0.00300	0.99999	0.00031
31																	
32	OTHER TAXES & MISC EXPENSES																
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.42559	0.29391	0.00126	0.00564	0.00007	0.12986	0.10465	0.00141	0.03461	0.00000	0.00300	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.99350	0.00333	0.00001	0.00006	0.00000	0.00147	0.00119	0.00002	0.00039	0.00000	0.00003	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.47700	0.26700	0.00115	0.00513	0.00000	0.11824	0.09526	0.00129	0.03151	0.00003	0.00273	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.52720	0.24192	0.00104	0.00464	0.00006	0.10669	0.08613	0.00116	0.02848	0.00000	0.00247	0.99999	0.00001
37																	
38	TOTAL COST OF SERVICE																
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.48833	0.28181	0.00112	0.00503	0.00006	0.11567	0.09321	0.00126	0.03083	0.00000	0.00207	1.00000	0.00000
40																	
41	WAGES & SALARIES (K600-K639)																
42	WTD RATIOS	Internal	K689														

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		40,330,309	14,457,204	12,342,285	62,512	190,359	2,823	6,007,199	5,007,815	58,883	1,887,862	166,730	126,637	40,330,309	0
3	TOTAL DEPRECIATION RESERVE		(15,711,046)	(5,632,001)	(4,808,106)	(24,352)	(74,157)	(1,100)	(2,340,172)	(1,950,864)	(22,938)	(735,280)	(72,743)	(49,333)	(15,711,046)	0
4	TOTAL RATE BASE ADJUSTMENTS		20,170,207	7,233,346	6,175,182	31,264	95,236	1,412	3,004,844	2,505,553	29,449	937,134	93,420	63,367	20,170,207	0
5	TOTAL RATE BASE		44,789,470	16,058,549	13,709,361	69,424	211,438	3,135	6,671,871	5,562,504	65,394	2,089,716	207,407	140,671	44,789,470	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		207,322,672	74,504,258	63,603,898	321,351	980,171	14,512	30,912,382	25,806,696	302,692	9,262,598	961,512	652,602	207,322,672	0
9	TOTAL DEPRECIATION EXPENSE		2,696,273	966,529	825,140	4,180	12,727	189	401,609	334,796	3,937	126,215	12,484	8,467	2,696,273	0
10	TOTAL OTHER TAX & MISC EXPENSE		835,273	302,338	255,412	1,301	3,927	59	123,821	103,097	1,233	37,590	3,899	2,596	835,273	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		210,854,218	75,773,125	64,684,450	326,832	996,825	14,760	31,437,812	26,244,589	307,862	9,426,403	977,895	663,665	210,854,218	0
12	NET FED INCOME TAX EXP ALLOWABLE		2,104,651	755,845	645,279	3,262	9,949	148	313,723	261,821	3,073	95,169	9,759	6,623	2,104,651	0
13	NET STATE INCOME TAX EXP ALLOWABLE		491,397	176,479	150,662	761	2,323	34	73,249	61,131	717	22,216	2,278	1,547	491,397	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		213,450,266	76,705,449	65,480,391	330,855	1,009,097	14,942	31,824,784	26,567,541	311,652	9,543,788	989,932	671,835	213,450,266	0
17																
18	RETURN ON RATE BASE		3,568,590	1,279,483	1,092,274	5,531	16,844	250	531,577	443,183	5,210	166,510	16,523	11,205	3,568,590	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		217,018,856	77,984,932	66,572,665	336,386	1,025,941	15,192	32,356,361	27,010,724	316,862	9,710,298	1,000,455	683,040	217,018,856	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL, & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K303	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K208	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0								
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	30,198,443	10,825,234	9,241,830	46,808	142,537	2,114	4,498,058	3,749,741	44,090	1,413,589	139,819	94,823	30,198,443	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		30,198,443	10,825,234	9,241,830	46,808	142,537	2,114	4,498,058	3,749,741	44,090	1,413,589	139,819	94,823	30,198,443	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	10,131,866	3,631,970	3,100,655	15,704	47,822	709	1,509,141	1,258,074	14,793	474,273	46,911	31,614	10,131,866	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		10,131,866	3,631,970	3,100,655	15,704	47,822	709	1,509,141	1,258,074	14,793	474,273	46,911	31,614	10,131,866	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		40,330,309	14,457,204	12,342,285	62,512	190,359	2,823	6,007,199	5,007,815	58,883	1,887,862	186,730	126,437	40,330,309	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT:															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	10,293,648	3,889,863	3,150,165	15,955	48,586	721	1,553,239	1,278,162	15,029	481,846	47,660	32,222	10,293,648	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	17,879	5,424	5,465	23	85	1	2,666	2,226	26	799	83	56	17,879	0
52	GENERAL & INTANG PLANT		10,311,527	3,895,287	3,155,630	15,983	48,671	722	1,555,905	1,280,388	15,055	482,645	47,743	32,278	10,311,527	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	5,344,791	1,915,949	1,635,508	8,284	25,227	374	796,107	663,663	7,803	250,190	24,746	16,763	5,344,791	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	54,728	19,666	16,790	85	259	4	8,160	6,813	80	2,445	254	172	54,728	0
64	COMMON & OTHER PLANT IN SERVICE		5,399,519	1,935,614	1,652,458	8,369	25,486	378	804,267	670,476	7,883	252,635	25,000	16,935	5,399,519	0
65																
66	TOTAL DEPRECIATION RESERVE		15,711,046	5,832,901	4,808,108	24,352	74,157	1,100	2,360,172	1,950,864	22,938	735,280	72,743	49,313	15,711,046	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	NET ELECTRIC PLANT	ALLO.	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	NET PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	NET TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		19,904,795	7,135,271	6,091,465	30,853	93,951	1,393	2,964,819	2,471,579	29,061	931,743	92,159	82,501	19,904,795	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(17,879)	(6,424)	(5,485)	(28)	(85)	(1)	(2,666)	(2,226)	(26)	(799)	(83)	(56)	(17,879)	0
52	NET GENERAL & INTANG PLANT		19,886,916	7,128,847	6,085,980	30,825	93,866	1,392	2,962,153	2,469,353	29,035	930,944	92,076	82,445	19,886,916	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		4,787,075	1,716,022	1,464,899	7,420	22,595	335	713,034	594,411	6,990	224,083	22,165	15,031	4,787,075	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(54,728)	(19,666)	(16,700)	(85)	(259)	(4)	(8,160)	(6,813)	(80)	(2,445)	(254)	(172)	(54,728)	0
64	COMMON & OTHER PLANT IN SERVICE		4,732,347	1,696,356	1,448,199	7,335	22,336	331	704,874	587,598	6,910	221,638	21,911	14,859	4,732,347	0
65																
66	NET ELECTRIC PLANT IN SERVICE		24,619,263	8,825,203	7,534,179	38,160	116,202	1,723	3,667,027	3,056,951	35,945	1,152,582	113,987	97,304	24,619,263	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	3,598,965	1,290,086	1,101,391	5,578	16,987	252	536,066	446,883	5,254	168,504	16,663	11,501	3,598,965	0
13	TOTAL ACCOUNT 282		3,598,965	1,290,086	1,101,391	5,578	16,987	252	536,066	446,883	5,254	168,504	16,663	11,501	3,598,965	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	MISCELLANEOUS	OM33	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM35	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	R411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	742,309	268,086	227,169	1,151	3,504	52	110,567	92,173	1,084	34,755	3,437	2,331	742,309	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		742,309	268,086	227,169	1,151	3,504	52	110,567	92,173	1,084	34,755	3,437	2,331	742,309	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		4,341,274	1,558,172	1,328,560	6,729	20,491	304	646,633	539,056	6,338	203,259	20,100	13,832	4,341,274	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	OP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	3,282,800	1,179,674	1,007,130	5,088	15,528	230	489,465	408,643	4,793	146,676	15,232	10,341	3,282,800	0
18	DEFERRED TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		3,282,800	1,179,674	1,007,130	5,088	15,528	230	489,465	408,643	4,793	146,676	15,232	10,341	3,282,800	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	218,456	78,308	66,854	339	1,031	15	32,539	27,126	319	10,228	1,011	686	218,456	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		218,456	78,308	66,854	339	1,031	15	32,539	27,126	319	10,228	1,011	686	218,456	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C139	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		3,501,256	1,257,982	1,073,984	5,427	16,559	245	522,004	435,769	5,112	156,904	16,243	11,027	3,501,256	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		23,779,245	8,527,013	7,279,603	36,858	112,270	1,664	3,542,398	2,953,664	34,719	1,106,227	110,130	74,699	23,779,245	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	4,046,565	1,450,572	1,238,370	6,272	19,100	283	602,706	502,462	5,908	189,420	18,736	12,706	4,046,565	0
7	FUEL	K301	15,445,163	5,536,628	4,726,683	23,940	72,901	1,081	2,300,557	1,917,826	22,550	722,988	71,511	48,498	15,445,163	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		19,491,728	6,987,200	5,965,053	30,212	92,001	1,364	2,903,293	2,420,288	28,458	912,408	90,247	61,204	19,491,728	0
10	TOTAL MATERIALS & SUPPLIES		19,491,728	6,987,200	5,965,053	30,212	92,001	1,364	2,903,293	2,420,288	28,458	912,408	90,247	61,204	19,491,728	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	10,189	3,652	3,118	16	48	1	1,518	1,265	15	477	47	32	10,189	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	1,508,308	540,684	461,587	2,338	7,119	106	224,662	187,287	2,202	70,604	6,983	4,736	1,508,308	0
16	TOTAL PREPAYMENTS		1,518,497	544,336	464,705	2,354	7,167	107	226,180	188,552	2,217	71,081	7,030	4,768	1,518,497	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		21,010,225	7,531,536	6,429,758	32,566	99,168	1,471	3,129,473	2,608,840	30,675	983,489	97,277	65,972	21,010,225	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(4,341,274)	(1,558,172)	(1,328,560)	(6,729)	(20,491)	(304)	(646,633)	(539,056)	(6,338)	(203,259)	(20,100)	(13,632)	(4,341,274)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		3,501,256	1,257,982	1,073,984	5,427	16,559	245	522,004	435,769	5,112	156,904	16,243	11,027	3,501,256	0
31	TOTAL WORKING CAPITAL		21,010,225	7,531,536	6,429,758	32,566	99,168	1,471	3,129,473	2,608,840	30,675	983,489	97,277	65,972	21,010,225	0
32	TOTAL RATE BASE ADJUSTMENTS		20,170,207	7,233,346	6,175,182	31,264	95,236	1,412	3,004,844	2,505,553	29,449	937,134	93,420	63,367	20,170,207	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		24,619,263	8,825,203	7,534,179	38,160	116,202	1,723	3,667,027	3,056,951	35,945	1,152,582	113,987	77,304	24,619,263	0
36	TOTAL RATE BASE ADJUSTMENTS		20,170,207	7,233,346	6,175,182	31,264	95,236	1,412	3,004,844	2,505,553	29,449	937,134	93,420	63,367	20,170,207	0
37	TOTAL RATE BASE		44,789,470	16,058,549	13,709,361	69,424	211,438	3,135	6,671,871	5,562,504	65,394	2,089,716	207,407	140,671	44,789,470	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
40	RETURN ON RATE BASE		3,568,825	1,279,544	1,092,362	5,532	16,847	250	531,615	443,220	5,211	166,509	16,526	11,209	3,568,825	0
41																
42	ELECTRIC RATE BASE	RB99	44,786,524	16,057,761	13,708,259	69,419	211,392	3,135	6,671,401	5,562,038	65,388	2,089,739	207,362	140,630	44,786,524	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		3,568,590	1,279,483	1,092,274	5,531	16,844	250	531,577	443,183	5,210	166,510	16,523	11,205	3,568,590	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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FR-16(7)(v)-4
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	150,867,468	54,257,975	46,319,330	233,815	713,603	10,561	22,501,883	18,793,560	220,267	6,641,186	700,025	475,233	150,867,468	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	46,475,686	16,660,140	14,222,954	72,037	219,365	3,253	6,922,553	5,770,886	67,855	2,175,527	215,182	145,934	46,475,686	0
8	MISC TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		197,343,154	70,918,115	60,542,284	305,852	932,968	13,814	29,424,436	24,564,446	288,122	8,816,713	915,207	621,167	197,343,154	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		197,343,154	70,918,115	60,542,284	305,852	932,968	13,814	29,424,436	24,564,446	288,122	8,816,713	915,207	621,167	197,343,154	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	METER READING	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	SALES															
7	SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	11,029,597	3,963,487	3,363,770	17,096	52,170	772	1,644,513	1,372,984	16,103	492,802	51,177	34,743	11,029,597	0
13	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION	D349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CUSTOMER ACCOUNTING	C315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		11,029,597	3,963,487	3,363,770	17,096	52,170	772	1,644,513	1,372,984	16,103	492,802	51,177	34,743	11,029,597	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	49,374	17,742	15,147	77	234	3	7,382	6,146	72	2,205	229	156	49,374	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER BSM ELIMINATION	A315	(541,608)	(194,627)	(168,160)	(539)	(2,562)	(38)	(80,754)	(67,419)	(791)	(24,199)	(2,513)	(1,705)	(541,608)	0
22	ELIMINATE DSM	A315	(85,253)	(30,636)	(26,155)	(132)	(403)	(6)	(12,711)	(10,612)	(124)	(3,809)	(399)	(269)	(85,253)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(149,535)	(53,771)	(45,907)	(232)	(705)	(10)	(22,311)	(18,627)	(218)	(6,689)	(694)	(471)	(149,535)	0
25	ELIMINATE MISC EXPENSES	A315	(242,197)	(87,032)	(74,304)	(376)	(1,146)	(17)	(36,112)	(30,149)	(354)	(10,821)	(1,124)	(763)	(242,197)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(651,944)	(234,274)	(200,010)	(1,011)	(3,084)	(45)	(97,205)	(81,154)	(952)	(29,120)	(3,025)	(2,054)	(651,944)	0
29	STATE REG COMMISSION EXPENSE	A315	211,790	76,106	64,975	328	1,002	15	31,579	26,364	309	9,463	983	667	211,790	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	369,394	129,148	110,256	557	1,702	25	53,586	44,737	525	16,054	1,668	1,132	369,394	0
33	TOTAL ADMIN. & GENERAL		9,979,516	3,586,143	3,061,614	15,469	47,203	604	1,407,949	1,242,250	14,570	445,865	46,305	31,436	9,979,518	0
34																
35	TOTAL O & M EXPENSE		207,322,672	74,504,258	69,603,868	321,351	560,171	14,512	30,912,382	25,808,696	302,692	9,262,598	961,512	852,802	207,322,672	0

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL DIST, DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G229	2,586,817	927,295	791,644	4,010	12,210	181	385,306	321,205	3,777	121,089	11,977	8,123	2,586,817	0
15	TOTAL GENERAL DEPREC EXP.		2,586,817	927,295	791,644	4,010	12,210	181	385,306	321,205	3,777	121,089	11,977	8,123	2,586,817	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	109,456	39,234	33,496	170	517	8	16,303	13,591	160	5,126	507	344	109,456	0
19	TOTAL COM & OTHER DEPREC EXP.		109,456	39,234	33,496	170	517	8	16,303	13,591	160	5,126	507	344	109,456	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		2,696,273	966,529	825,140	4,180	12,727	189	401,609	334,796	3,937	126,215	12,484	8,467	2,696,273	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	273,729	96,121	83,789	424	1,292	19	40,772	33,989	400	12,816	1,267	860	273,729	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		273,729	96,121	63,769	424	1,292	19	40,772	33,989	400	12,816	1,267	860	273,729	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	534,323	192,009	163,925	828	2,527	37	79,668	66,513	780	23,874	2,479	1,683	534,323	0
9	ELIMINATE DSM	A315	(20,839)	(7,489)	(6,393)	(32)	(99)	(1)	(3,107)	(2,594)	(30)	(931)	(97)	(66)	(20,839)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(28,245)	(10,150)	(8,665)	(44)	(134)	(2)	(4,211)	(3,516)	(41)	(1,262)	(131)	(89)	(28,245)	0
11	ELIMINATE ESM	A315	45,797	16,458	14,050	71	217	3	6,828	5,701	67	2,046	212	144	45,797	0
12	TOTAL MISCELLANEOUS TAXES		531,036	190,828	162,917	823	2,511	37	79,178	66,104	776	23,727	2,463	1,672	531,036	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	30,508	13,389	8,726	54	124	3	3,871	3,004	57	1,047	169	64	30,508	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		30,508	13,389	8,726	54	124	3	3,871	3,004	57	1,047	169	64	30,508	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		835,273	302,338	255,412	1,301	3,927	59	123,821	103,097	1,233	37,590	3,899	2,596	835,273	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		207,322,672	74,504,258	63,603,898	321,351	980,171	14,512	30,912,382	25,808,896	302,692	9,262,598	961,512	652,602	207,322,672	0
23	TOTAL DEPRECIATION EXPENSE		2,696,273	966,529	825,140	4,180	12,727	189	401,609	334,796	3,937	126,215	12,484	8,467	2,696,273	0
24	TOTAL OTHER TAX & MISC EXPENSE		835,273	302,338	255,412	1,301	3,927	59	123,821	103,097	1,233	37,590	3,899	2,596	835,273	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		210,854,218	75,773,125	64,684,450	326,832	996,825	14,760	31,437,812	26,244,589	307,862	9,426,403	977,895	663,665	210,854,218	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	1,006,394	360,834	308,037	1,560	4,750	70	149,912	124,084	1,469	46,958	4,660	3,160	1,006,394	0
4	TOTAL INTEREST EXPENSE		1,006,394	360,834	308,037	1,560	4,750	70	149,912	124,084	1,489	46,858	4,660	3,160	1,006,394	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	(552,516)	(198,061)	(169,086)	(856)	(2,608)	(39)	(82,297)	(68,606)	(807)	(25,863)	(2,558)	(1,735)	(552,516)	0
8	PERMANENT DIFFERENCES	A357	(40,733)	(14,639)	(12,496)	(63)	(193)	(3)	(6,073)	(5,070)	(59)	(1,820)	(189)	(128)	(40,733)	0
9	TEMPORARY DIFFERENCES	DE49	933,585	334,664	285,705	1,447	4,407	65	139,057	115,923	1,363	43,701	4,322	2,931	933,585	0
10	TOTAL OTHER DEDUCTIONS		340,336	121,964	104,123	528	1,606	23	50,687	42,247	497	16,018	1,575	1,068	340,336	0
11																
12	NET DEDUCTIONS AND ADDITIONS		1,346,730	482,798	412,160	2,088	6,356	93	200,599	167,231	1,966	62,976	6,235	4,228	1,346,730	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	1,657,154	595,498	508,398	2,569	7,838	116	247,082	206,283	2,419	74,042	7,689	5,220	1,657,154	0
16	RESERVED	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(516,067)	(185,448)	(158,324)	(800)	(2,441)	(36)	(76,946)	(64,240)	(753)	(23,058)	(2,395)	(1,626)	(516,067)	0
20	TOTAL FED DEF IT (410 & 411)		1,141,087	410,050	350,074	1,769	5,397	80	170,136	142,043	1,666	50,984	5,294	3,594	1,141,087	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		1,141,087	410,050	350,074	1,769	5,397	80	170,136	142,043	1,666	50,984	5,294	3,594	1,141,087	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		1,141,087	410,050	350,074	1,769	5,397	80	170,136	142,043	1,666	50,984	5,294	3,594	1,141,087	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		3,568,590	1,279,483	1,092,274	5,531	16,844	250	531,577	443,163	5,210	166,510	16,523	11,205	3,568,590	0
38	NET DEDUCTIONS AND ADDITIONS		(1,346,730)	(482,798)	(412,160)	(2,088)	(6,356)	(93)	(200,599)	(167,231)	(1,966)	(62,976)	(6,235)	(4,228)	(1,346,730)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		1,141,087	410,050	350,074	1,769	5,397	80	170,136	142,043	1,666	50,984	5,294	3,594	1,141,087	0
40	TOTAL STATE PROV DEF IT (410 & 411)		261,890	94,111	80,345	406	1,239	18	39,048	32,600	382	11,701	1,215	825	261,890	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		3,624,837	1,300,846	1,110,533	5,618	17,124	255	540,182	450,595	5,292	166,219	16,797	11,396	3,624,837	0
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		963,564	345,795	295,205	1,493	4,552	68	143,587	119,778	1,407	44,185	4,465	3,029	963,564	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		1,141,087	410,050	350,074	1,769	5,397	80	170,136	142,043	1,666	50,984	5,294	3,594	1,141,087	0
47	NET FED INCOME TAX ALLOWABLE		2,104,651	755,845	645,279	3,262	9,949	148	313,723	261,821	3,073	95,169	9,759	6,623	2,104,651	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		963,564	345,795	295,205	1,493	4,552	68	143,587	119,778	1,407	44,185	4,465	3,029	963,564	0
53	NET FED INCOME TAX PAYABLE		963,564	345,795	295,205	1,493	4,552	68	143,587	119,778	1,407	44,185	4,465	3,029	963,564	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GS/FL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5	6	7	8	9	10	11	12	13		
1	DEDUCTIONS IN ADDITION TO Y871															
2	KY TAXABLE INCOME ADJUSTMENT	NP29	191,108	68,504	58,465	296	902	13	28,466	23,730	279	8,948	885	600	191,108	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		191,108	68,504	58,465	296	902	13	28,466	23,730	279	8,948	885	600	191,108	0
5																
6	STATE INCOME TAX ADJUSTMENTS															
7	STATE PROV DEF INC TAX (410 & 411)															
8	OTHER DEFERRED INCOME TAXES - NET	A357	261,890	94,111	80,345	406	1,239	18	39,048	32,600	382	11,701	1,215	825	261,890	0
9	TOT STATE PROV DEF IT (410 & 411)		261,890	94,111	80,345	406	1,239	18	39,048	32,600	382	11,701	1,215	825	261,890	0
10																
11	OTHER SIT ADJUSTMENTS															
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(395)	(141)	(121)	(1)	(2)	0	(59)	(49)	(1)	(18)	(2)	(1)	(395)	0
13	OTHER SIT ADJUSMENTS		(395)	(141)	(121)	(1)	(2)	0	(59)	(49)	(1)	(18)	(2)	(1)	(395)	0
14																
15	TOTAL STATE INC TAX ADJUSTMENT		261,890	94,111	80,345	406	1,239	18	39,048	32,600	382	11,701	1,215	825	261,890	0
16																
17	INCOME TAX BASED ON RETURN															
18	SUMMARY OF SIT CALCULATION															
19	RETURN ON RATE BASE		3,568,590	1,279,483	1,092,274	5,531	16,844	250	531,577	443,183	5,210	166,510	16,523	11,205	3,568,590	0
20	NET FED INCOME TAX ALLOWABLE		2,104,651	755,845	645,279	3,262	9,949	148	313,723	261,621	3,073	95,169	9,759	6,623	2,104,651	0
21	NET FED. DED. AND ADDITIONS		(1,346,730)	(482,798)	(412,160)	(2,086)	(6,356)	(93)	(200,598)	(167,231)	(1,966)	(62,976)	(6,235)	(4,228)	(1,346,730)	0
22	DEDUCTIONS IN ADD TO Y871		(191,108)	(68,504)	(58,465)	(296)	(902)	(13)	(28,466)	(23,730)	(279)	(8,948)	(885)	(600)	(191,108)	0
23	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		261,890	94,111	80,345	406	1,239	18	39,048	32,600	382	11,701	1,215	825	261,890	0
25	BASE FOR SIT COMPUTATION		4,397,293	1,578,137	1,347,253	6,815	20,774	310	655,283	546,643	6,420	201,456	20,377	13,825	4,397,293	0
26																
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
28	PRELIMINARY STATE INCOME TAX		229,507	82,368	70,317	355	1,084	16	34,201	28,531	335	10,515	1,063	722	229,507	0
29	TOTAL STATE INCOME TAX ADJ.		261,890	94,111	80,345	406	1,239	18	39,048	32,600	382	11,701	1,215	825	261,890	0
30	NET STATE INC TAX ALLOWABLE		491,397	176,479	150,662	761	2,323	34	73,249	61,131	717	22,216	2,278	1,547	491,397	0
31																
32	STATE INCOME TAX PAYABLE															
33	PRELIMINARY STATE INCOME TAX		229,507	82,368	70,317	355	1,084	16	34,201	28,531	335	10,515	1,063	722	229,507	0
34	OTHER SIT ADJUSTMENTS		(395)	(141)	(121)	(1)	(2)	0	(59)	(49)	(1)	(18)	(2)	(1)	(395)	0
35	NET STATE INCOME TAX PAYABLE		229,112	82,227	70,196	354	1,082	16	34,142	28,482	334	10,497	1,061	721	229,112	0
36																
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	RECONNECTION CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		210,854,218	75,773,125	64,684,450	326,832	996,825	14,760	31,437,812	26,244,589	307,862	9,426,403	977,895	663,665	210,854,218	0
14	RETURN ON RATE BASE		3,568,590	1,279,463	1,092,274	5,531	16,844	250	531,577	443,183	5,210	166,510	16,523	11,205	3,568,590	0
15	NET FED INCOME TAX ALLOWABLE		2,104,651	755,845	645,279	3,262	9,949	148	313,723	261,821	3,073	95,169	9,759	6,623	2,104,651	0
16	NET STATE INCOME TAX ALLOWABLE		491,397	176,479	150,662	761	2,323	34	73,249	61,131	717	22,216	2,278	1,547	491,397	0
17	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	SUBTOTAL B		217,018,856	77,984,932	66,572,665	336,386	1,025,941	15,192	32,356,361	27,010,724	316,862	9,710,298	1,006,455	683,040	217,018,856	0
19																
20	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL ELECTRIC COST OF SERVICE		217,018,856	77,984,932	66,572,665	336,386	1,025,941	15,192	32,356,361	27,010,724	316,862	9,710,298	1,006,455	683,040	217,018,856	0
31																
32	PROPOSED REVENUES		126,429,657	45,432,498	38,787,354	195,966	598,012	8,850	18,850,662	15,737,964	184,587	5,648,877	586,634	398,253	126,429,657	0
33	TOTAL ELECTRIC COST OF SERVICE		(217,018,856)	(77,984,932)	(66,572,665)	(336,386)	(1,025,941)	(15,192)	(32,356,361)	(27,010,724)	(316,862)	(9,710,298)	(1,006,455)	(683,040)	(217,018,856)	0
34	EXCESS REVENUES		(90,589,199)	(32,552,434)	(27,785,311)	(140,420)	(427,929)	(6,342)	(13,505,699)	(11,272,760)	(132,275)	(4,061,421)	(419,821)	(284,787)	(90,589,199)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(22,579,462)	(8,113,731)	(6,925,521)	(35,000)	(106,662)	(1,581)	(3,366,311)	(2,809,748)	(32,970)	(1,012,314)	(104,641)	(70,983)	(22,579,462)	0
37	EXCESS RETURN		(68,009,737)	(24,438,703)	(20,859,790)	(105,420)	(321,267)	(4,761)	(10,139,388)	(8,463,012)	(99,305)	(3,049,107)	(315,180)	(213,804)	(68,009,737)	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 11			3	4	5	6	7	8	9	10	11	12	13		
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS			RATIO												
3	LONG TERM DEBT		930,883,286	0.4248												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		1,155,393,756	0.5273												
6	SHORT TERM DEBT		104,930,903	0.0479												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		2,191,207,945	1.0000												
9																
10	COST OF CAPITAL															
11	LONG TERM DEBT		0.04929													
12	PREFERRED STOCK		0.00000													
13	COMMON STOCK		0.10850													
14	SHORT TERM DEBT		0.03197													
15	UNAMORTIZED DISCOUNT		0.00000													
16																
17	WEIGHTED COST OF CAPITAL															
18	LONG TERM DEBT		0.0209													
19	PREFERRED STOCK		0.0000													
20	COMMON STOCK		0.0572													
21	SHORT TERM DEBT		0.0015													
22	UNAMORTIZED DISCOUNT		0.0000													
23	TOT RATE OF RETURN ALLOWABLE		0.07968													
24																
25	TAX RATES AND SPECIAL FACTORS															
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1		3	4	5	6	7	8	9	10	11	12	13		
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,946	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,946	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,006,247	345,716	1,108	13,538	107	117,501	94,629	6,558	52,159	6,010	3,758	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.61085	0.20986	0.00067	0.00822	0.00006	0.07133	0.05744	0.00398	0.03166	0.00365	0.00228	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	RATIO TO TOTAL ELECTRIC		K209	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	137,520	24,512	48	264	12	342	105	30	36	2,792	3	165,662	10
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.83007	0.14795	0.00028	0.00159	0.00007	0.00206	0.00063	0.00018	0.00022	0.01685	0.00002	0.99992	0.00008
18	TOTAL KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	18,971,772	12,857,445	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,089,111,494	12,022,720
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.35849	0.30603	0.00155	0.00472	0.00007	0.14885	0.12417	0.00146	0.04388	0.00463	0.00314	0.99709	0.00291
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	0	12,857,445	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.36015	0.30746	0.00156	0.00474	0.00007	0.14964	0.12474	0.00146	0.04703	0.00000	0.00315	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867	137,520	12,257	23	88	12	115	35	10	12	2,792	1	152,865	2
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.89961	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00008	0.01826	0.00001	1.00000	0.00000
30	METERS	External		22,486,891	19,829,009	2,433,685	0	31,509	2,448	111,217	41,635	20,860	16,328	0	199	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.88179	0.10823	0.00000	0.00140	0.00011	0.00495	0.00185	0.00093	0.00073	0.00000	0.00001	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	137,520	12,257	23	176	12	799	280	140	110	2,792	1	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.89235	0.07953	0.00015	0.00114	0.00008	0.00518	0.00182	0.00091	0.00071	0.01812	0.00001	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	1,924,403	108,413	674	1,538	43	48,098	37,329	710	13,016	2,099	791	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.90046	0.05073	0.00032	0.00072	0.00002	0.02251	0.01747	0.00033	0.00609	0.00098	0.00037	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	1,470,196,499	1,255,084,711	6,350,134	19,355,666	288,048	609,723,902	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.35964	0.30702	0.00155	0.00473	0.00007	0.14915	0.12457	0.00146	0.04402	0.00464	0.00315	1.00000	0.00000
38																	
39	PRESENT REVENUES	CS09	R600	187,849,289	67,502,955	57,624,614	291,172	888,044	13,150	28,007,333	23,380,205	274,273	8,405,134	871,177	591,232	187,849,289	0
40	PROPOSED REVENUES	A357	R602	126,429,657	45,432,498	38,797,354	195,966	598,012	8,850	18,850,662	15,737,964	184,587	5,648,877	586,634	398,253	126,429,657	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	OSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
3	PROPOSED REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.35848	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04680	0.00463	0.00314	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.35846	0.30602	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04683	0.00463	0.00314	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.35846	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04682	0.00463	0.00314	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W688	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.35860	0.30613	0.00155	0.00472	0.00007	0.14897	0.12421	0.00146	0.04652	0.00463	0.00314	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.35854	0.30608	0.00155	0.00472	0.00007	0.14896	0.12419	0.00146	0.04666	0.00463	0.00314	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	OT SEC SECONDARY DISTRIBUTION	OT PRI PRIMARY DISTRIBUTION	OP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1		3	4	5	6	7	8	9	10	11	12	13		
1	WEIGHTED O & M EXPENSE RATIOS																
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.35935	0.30679	0.00155	0.00473	0.00007	0.14910	0.12448	0.00146	0.04468	0.00464	0.00315	1.00000	0.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.35935	0.30679	0.00155	0.00473	0.00007	0.14910	0.12448	0.00146	0.04468	0.00464	0.00315	1.00000	0.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T348	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.35935	0.30679	0.00155	0.00473	0.00007	0.14910	0.12448	0.00146	0.04468	0.00464	0.00315	1.00000	0.00000
12																	
13	A & G EXPENSES																
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.35935	0.30679	0.00155	0.00473	0.00007	0.14910	0.12448	0.00146	0.04468	0.00464	0.00315	1.00000	0.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.35935	0.30679	0.00155	0.00473	0.00007	0.14910	0.12448	0.00146	0.04468	0.00464	0.00315	1.00000	0.00000
22	WTD A&O EXP RATIOS	Internal	A357	1.00000	0.35935	0.30679	0.00155	0.00473	0.00007	0.14910	0.12448	0.00146	0.04468	0.00464	0.00315	1.00000	0.00000
23																	
24	DEPRECIATION EXPENSES																
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.35848	0.30602	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04683	0.00463	0.00314	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
31																	
32	OTHER TAXES & MISC EXPENSES																
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.35846	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04682	0.00463	0.00314	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.35935	0.30679	0.00155	0.00473	0.00007	0.14910	0.12448	0.00146	0.04468	0.00464	0.00315	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.36196	0.30578	0.00156	0.00470	0.00007	0.14824	0.12343	0.00146	0.04500	0.00467	0.00311	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.35935	0.30677	0.00155	0.00473	0.00007	0.14910	0.12447	0.00146	0.04471	0.00464	0.00315	1.00000	0.00000
37																	
38	TOTAL COST OF SERVICE																
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.35935	0.30676	0.00155	0.00473	0.00007	0.14909	0.12446	0.00146	0.04474	0.00464	0.00315	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL, & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL DEPRECIATION RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER TAX & MISC EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	NET FED INCOME TAX EXP ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	NET STATE INCOME TAX EXP ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17																
18	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K299	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0								
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 6 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A309	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GENERAL & INTANG PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A309	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
65																
66	TOTAL DEPRECIATION RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR 16(7)(v)-5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	NET PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	NET TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	NET GENERAL & INTANG PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
65																
66	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 8 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	WORKING CAPITAL	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL MATERIALS & SUPPLIES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	TOTAL WORKING CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	TOTAL RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TOTAL RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
40	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	ELECTRIC RATE BASE	RB99	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	O&M EXPENSES	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	SALES															
7	SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION	D349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	ELIMINATE DSM	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	ELIMINATE MISC EXPENSES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	STATE REG COMMISSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	TOTAL ADMIN. & GENERAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34																
35	TOTAL O & M EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL GENERAL DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL COM & OTHER DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ELIMINATE DSM	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL OTHER TAX & MISC EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL INTEREST EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	PERMANENT DIFFERENCES	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TEMPORARY DIFFERENCES	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	NET DEDUCTIONS AND ADDITIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	RESERVED	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	NET DEDUCTIONS AND ADDITIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL STATE PROV DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43																
44	FIT FACTOR K100/(1-K100)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	NET FED INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	NET FED INCOME TAX PAYABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5	6	7	8	9	10	11	12	13		
1	DEDUCTIONS IN ADDITION TO Y871															
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	STATE INCOME TAX ADJUSTMENTS															
7	STATE PROV DEF INC TAX (410 & 411)															
8	OTHER DEFERRED INCOME TAXES - NET	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOT STATE PROV DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	OTHER SIT ADJUSTMENTS															
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL STATE INC TAX ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	INCOME TAX BASED ON RETURN															
18	SUMMARY OF SIT CALCULATION															
19	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	NET FED INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NET FED. DED. AND ADDITIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	BASE FOR SIT COMPUTATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
28	PRELIMINARY STATE INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL STATE INCOME TAX ADJ.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	NET STATE INC TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31																
32	STATE INCOME TAX PAYABLE															
33	PRELIMINARY STATE INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	NET STATE INCOME TAX PAYABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36																
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	RECONNECTION CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	NET FED INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	NET STATE INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	SUBTOTAL B		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19																
20	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL ELECTRIC COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31																
32	PROPOSED REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	TOTAL ELECTRIC COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	EXCESS REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	EXCESS RETURN		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5	6	7	8	9	10	11	12	13		
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS			RATIO												
3	LONG TERM DEBT		930,863,286	0.4248												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		1,155,393,756	0.5273												
6	SHORT TERM DEBT		104,930,903	0.0479												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		2,191,207,945	1.0000												
9																
10	COST OF CAPITAL															
11	LONG TERM DEBT		0.04929													
12	PREFERRED STOCK		0.00000													
13	COMMON STOCK		0.10850													
14	SHORT TERM DEBT		0.03197													
15	UNAMORTIZED DISCOUNT		0.00000													
16																
17	WEIGHTED COST OF CAPITAL															
18	LONG TERM DEBT		0.0209													
19	PREFERRED STOCK		0.0000													
20	COMMON STOCK		0.0572													
21	SHORT TERM DEBT		0.0015													
22	UNAMORTIZED DISCOUNT		0.0000													
23	TOT RATE OF RETURN ALLOWABLE		0.07968													
24																
25	TAX RATES AND SPECIAL FACTORS															
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1		3	4	5	6	7	8	9	10	11	12	13		
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,946	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,946	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,006,247	345,716	1,108	13,538	107	117,501	94,629	6,558	52,159	6,010	3,758	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.61085	0.20986	0.00067	0.00822	0.00006	0.07133	0.05744	0.00398	0.03166	0.00365	0.00228	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	RATIO TO TOTAL ELECTRIC		K209	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	137,520	24,512	46	264	12	342	105	30	36	2,792	3	165,662	10
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.83007	0.14795	0.00028	0.00159	0.00007	0.00206	0.00063	0.00018	0.00022	0.01685	0.00002	0.99992	0.00008
18	TOTAL KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	18,971,772	12,857,445	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,089,111,494	12,022,720
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.35849	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04388	0.00463	0.00314	0.99709	0.00291
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	0	12,857,445	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.36015	0.30746	0.00156	0.00474	0.00007	0.14964	0.12474	0.00146	0.04703	0.00000	0.00315	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,887	137,520	12,257	23	88	12	115	35	10	12	2,792	1	152,885	2
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.89961	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00008	0.01826	0.00001	1.00000	0.00000
30	METERS	External		22,486,891	19,829,009	2,433,685	0	31,509	2,448	111,217	41,635	20,860	16,328	0	199	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.88179	0.10823	0.00000	0.00140	0.00011	0.00495	0.00185	0.00093	0.00073	0.00000	0.00001	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	137,520	12,257	23	176	12	799	280	140	110	2,792	1	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.89235	0.07953	0.00015	0.00114	0.00008	0.00518	0.00182	0.00091	0.00071	0.01812	0.00001	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	1,924,403	108,413	674	1,538	43	48,098	37,329	710	13,016	2,099	791	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.90046	0.05073	0.00032	0.00072	0.00002	0.02251	0.01747	0.00033	0.00609	0.00098	0.00037	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	1,470,196,499	1,255,084,711	6,350,134	19,355,666	288,048	609,723,902	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.35964	0.30702	0.00155	0.00473	0.00007	0.14915	0.12457	0.00146	0.04402	0.00464	0.00315	1.00000	0.00000
38																	
39	PRESENT REVENUES	CS09	R600	1	1	0	0	0	0	0	0	0	0	0	0	1	0
40	PROPOSED REVENUES	A357	R602	0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	848,253	15,479,736	2,496,338	941,124	450,848,090	(1)
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
3	PROPOSED REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	848,253	15,479,736	2,496,338	941,124	450,848,090	(1)
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PO29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
PRODUCTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-5
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL PRODUCTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1		3	4	5	6	7	8	9	10	11	12	13		
1	WEIGHTED O & M EXPENSE RATIOS																
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
12																	
13	A & G EXPENSES																
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
23																	
24	DEPRECIATION EXPENSES																
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
31																	
32	OTHER TAXES & MISC EXPENSES																
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
37																	
38	TOTAL COST OF SERVICE																
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
40																	
41	WAGES & SALARIES (K600-K639)																
42	WTD RATIOS	Internal	K669														

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		165,873,039	165,811,053	0	61,986	165,873,039	0
3	TOTAL DEPRECIATION RESERVE		(14,808,179)	(14,784,012)	0	(24,167)	(14,808,179)	0
4	TOTAL RATE BASE ADJUSTMENTS		(23,406,342)	(23,412,769)	0	6,427	(23,406,342)	0
5	TOTAL RATE BASE		127,658,518	127,614,272	0	44,246	127,658,518	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		38,353,514	38,317,970	0	35,544	38,353,514	0
9	TOTAL DEPRECIATION EXPENSE		3,880,021	3,877,045	0	2,976	3,880,021	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,751,414	1,750,480	0	934	1,751,414	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		43,984,949	43,945,495	0	39,454	43,984,949	0
12	NET FED INCOME TAX EXP ALLOWABLE		2,110,585	2,110,180	0	405	2,110,585	0
13	NET STATE INCOME TAX EXP ALLOWABLE		435,197	434,827	0	370	435,197	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		46,530,731	46,490,502	0	40,229	46,530,731	0
17								
18	RETURN ON RATE BASE		10,171,900	10,168,340	0	3,560	10,171,900	0
19	TOTAL OTHER OPERATING REVENUES		(99)	0	0	(99)	(99)	0
20	TOTAL ELECTRIC COST OF SERVICE		56,702,532	56,658,842	0	43,690	56,702,532	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	160,703,839	160,703,839	0	0	160,703,839	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		160,703,839	160,703,839	0	0	160,703,839	0
12								
13	TOTAL PROD & TRANS PLANT		160,703,839	160,703,839	0	0	160,703,839	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMEI	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	26,570	0	0	26,570	26,570	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		26,570	0	0	26,570	26,570	0
38								
39	TOTAL TRANS & DIST PLANT		160,730,409	160,703,839	0	26,570	160,730,409	0
40	TOTAL GROSS PTD PLANT		160,730,409	160,703,839	0	26,570	160,730,409	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	3,824,169	3,824,169	0	0	3,824,169	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	26,519	0	0	26,519	26,519	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		3,850,688	3,824,169	0	26,519	3,850,688	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	1,283,045	1,283,045	0	0	1,283,045	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	8,897	0	0	8,897	8,897	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,291,942	1,283,045	0	8,897	1,291,942	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		165,873,039	165,811,053	0	61,986	165,873,039	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	12,744,269	12,744,269	0	0	12,744,269	0
10	ADJUSTMENT	K202	50,179	50,179	0	0	50,179	0
11	TOTAL TRANS DEPREC RESERVE		12,794,448	12,794,448	0	0	12,794,448	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		12,794,448	12,794,448	0	0	12,794,448	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMEI	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0
32	METERS	K407	10,371	0	0	10,371	10,371	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(2)	0	0	(2)	(2)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		10,369	0	0	10,369	10,369	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		12,804,817	12,794,448	0	10,369	12,804,817	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		12,804,817	12,794,448	0	10,369	12,804,817	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	1,303,532	1,303,532	0	0	1,303,532	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	9,039	0	0	9,039	9,039	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	2,281	2,265	0	16	2,281	0
52	GENERAL & INTANG PLANT		1,314,852	1,305,797	0	9,055	1,314,852	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	676,836	676,836	0	0	676,836	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	4,693	0	0	4,693	4,693	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	6,981	6,931	0	50	6,981	0
64	COMMON & OTHER PLANT IN SERVICE		688,510	683,767	0	4,743	688,510	0
65								
66	TOTAL DEPRECIATION RESERVE		14,808,179	14,784,012	0	24,167	14,808,179	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		147,959,570	147,959,570	0	0	147,959,570	0
10	ADJUSTMENT		(50,179)	(50,179)	0	0	(50,179)	0
11	NET TRANSMISSION PLANT		147,909,391	147,909,391	0	0	147,909,391	0
12								
13	NET PROD & TRANS PLANT		147,909,391	147,909,391	0	0	147,909,391	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0
32	METERS		16,199	0	0	16,199	16,199	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		2	0	0	2	2	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		16,201	0	0	16,201	16,201	0
38								
39	NET PTD PLANT		147,925,592	147,909,391	0	16,201	147,925,592	0
40	NET TRANS & DIST PLANT		147,925,592	147,909,391	0	16,201	147,925,592	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0
45	TRANSMISSION		2,520,637	2,520,637	0	0	2,520,637	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		17,480	0	0	17,480	17,480	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(2,281)	(2,265)	0	(16)	(2,281)	0
52	NET GENERAL & INTANG PLANT		2,535,836	2,518,372	0	17,464	2,535,836	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0
57	TRANSMISSION		606,209	606,209	0	0	606,209	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		4,204	0	0	4,204	4,204	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(6,981)	(6,931)	0	(50)	(6,981)	0
64	COMMON & OTHER PLANT IN SERVICE		603,432	599,278	0	4,154	603,432	0
65								
66	NET ELECTRIC PLANT IN SERVICE		151,064,860	151,027,041	0	37,819	151,064,860	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS.109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	22,085,683	22,080,162	0	5,521	22,085,683	0
13	TOTAL ACCOUNT 282		22,085,683	22,080,162	0	5,521	22,085,683	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	4,555,311	4,554,172	0	1,139	4,555,311	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		4,555,311	4,554,172	0	1,139	4,555,311	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		26,640,994	26,634,334	0	6,660	26,640,994	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	418,740	415,738	0	3,002	418,740	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		418,740	415,738	0	3,002	418,740	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	1,340,592	1,340,257	0	335	1,340,592	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		1,340,592	1,340,257	0	335	1,340,592	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		1,759,332	1,755,995	0	3,337	1,759,332	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	WORKING CAPITAL	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		126,183,198	126,148,702	0	34,496	126,183,198	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,412,796	1,403,062	0	9,734	1,412,796	0
7	FUEL	K301	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		1,412,796	1,403,062	0	9,734	1,412,796	0
10	TOTAL MATERIALS & SUPPLIES		1,412,796	1,403,062	0	9,734	1,412,796	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	62,524	62,508	0	16	62,524	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		62,524	62,508	0	16	62,524	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		1,475,320	1,465,570	0	9,750	1,475,320	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(26,640,994)	(26,634,334)	0	(6,660)	(26,640,994)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,759,332	1,755,995	0	3,337	1,759,332	0
31	TOTAL WORKING CAPITAL		1,475,320	1,465,570	0	9,750	1,475,320	0
32	TOTAL RATE BASE ADJUSTMENTS		(23,406,342)	(23,412,769)	0	6,427	(23,406,342)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		151,064,860	151,027,041	0	37,819	151,064,860	0
36	TOTAL RATE BASE ADJUSTMENTS		(23,406,342)	(23,412,769)	0	6,427	(23,406,342)	0
37	TOTAL RATE BASE		127,658,518	127,614,272	0	44,246	127,658,518	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
40	RETURN ON RATE BASE		10,171,831	10,168,305	0	3,526	10,171,831	0
41								
42	ELECTRIC RATE BASE	RB99	127,659,388	127,614,707	0	44,681	127,659,388	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		10,171,900	10,168,340	0	3,560	10,171,900	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	33,614,004	33,614,004	0	0	33,614,004	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		33,614,004	33,614,004	0	0	33,614,004	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	3,440,220	3,440,220	0	0	3,440,220	0
26	TOTAL REGIONAL MARKET O&M		3,440,220	3,440,220	0	0	3,440,220	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	797	0	0	797	797	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		797	0	0	797	797	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	14,412	0	0	14,412	14,412	0
53	METER READING	K407	108	0	0	108	108	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	10,874	0	0	10,874	10,874	0
55	CREDIT CARD FEES	K407	233	0	0	233	233	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		25,627	0	0	25,627	25,627	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0
5								
6	SALES							
7	SALES EXPENSE	K405	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0
13	TRANSMISSION	T349	1,396,729	1,396,729	0	0	1,396,729	0
14	DISTRIBUTION	D349	394	0	0	394	394	0
15	CUSTOMER ACCOUNTING	C319	9,686	0	0	9,686	9,686	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,406,809	1,396,729	0	10,080	1,406,809	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	6,298	6,253	0	45	6,298	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(69,085)	(68,590)	0	(495)	(69,085)	0
22	ELIMINATE DSM	A315	(10,874)	(10,796)	0	(78)	(10,874)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(19,087)	(18,950)	0	(137)	(19,087)	0
25	ELIMINATE MISC EXPENSES	A315	(30,894)	(30,672)	0	(222)	(30,894)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(83,159)	(82,563)	0	(596)	(83,159)	0
29	STATE REG COMMISSION EXPENSE	A315	27,015	26,821	0	194	27,015	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	45,843	45,514	0	329	45,843	0
33	TOTAL ADMIN. & GENERAL		1,272,866	1,263,746	0	9,120	1,272,866	0
34								
35	TOTAL O & M EXPENSE		38,353,514	38,317,970	0	35,544	38,353,514	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	3,535,585	3,535,585	0	0	3,535,585	0
7	TOTAL TRANSMISSION DEP. EXP.		3,535,585	3,535,585	0	0	3,535,585	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	607	0	0	607	607	0
11	TOTAL DIST. DEPREC EXP.		607	0	0	607	607	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	329,871	327,598	0	2,273	329,871	0
15	TOTAL GENERAL DEPREC EXP.		329,871	327,598	0	2,273	329,871	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	13,958	13,862	0	96	13,958	0
19	TOTAL COM & OTHER DEPREC EXP.		13,958	13,862	0	96	13,958	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		3,880,021	3,877,045	0	2,976	3,880,021	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,679,785	1,679,365	0	420	1,679,785	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,679,785	1,679,365	0	420	1,679,785	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	68,156	67,667	0	489	68,156	0
9	ELIMINATE DSM	A315	(2,658)	(2,639)	0	(19)	(2,658)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(3,603)	(3,577)	0	(26)	(3,603)	0
11	ELIMINATE ESM	A315	5,842	5,800	0	42	5,842	0
12	TOTAL MISCELLANEOUS TAXES		67,737	67,251	0	486	67,737	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	3,892	3,864	0	28	3,892	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		3,892	3,864	0	28	3,892	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,751,414	1,750,480	0	934	1,751,414	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		38,353,514	38,317,970	0	35,544	38,353,514	0
23	TOTAL DEPRECIATION EXPENSE		3,880,021	3,877,045	0	2,976	3,880,021	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,751,414	1,750,480	0	934	1,751,414	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		43,984,949	43,945,495	0	39,454	43,984,949	0

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FR-16(7)(v)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	2,868,623	2,867,619	0	1,004	2,868,623	0
4	TOTAL INTEREST EXPENSE		2,868,623	2,867,619	0	1,004	2,868,623	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(795,096)	(794,484)	0	(612)	(795,096)	0
8	PERMANENT DIFFERENCES	A357	(5,196)	(5,159)	0	(37)	(5,196)	0
9	TEMPORARY DIFFERENCES	DE49	1,343,470	1,342,436	0	1,034	1,343,470	0
10	TOTAL OTHER DEDUCTIONS		543,178	542,793	0	385	543,178	0
11								
12	NET DEDUCTIONS AND ADDITIONS		3,411,801	3,410,412	0	1,389	3,411,801	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	306,553	306,268	0	285	306,553	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(65,827)	(65,356)	0	(471)	(65,827)	0
20	TOTAL FED DEF IT (410 & 411)		240,726	240,912	0	(186)	240,726	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		240,726	240,912	0	(186)	240,726	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		240,726	240,912	0	(186)	240,726	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		10,171,900	10,168,340	0	3,560	10,171,900	0
38	NET DEDUCTIONS AND ADDITIONS		(3,411,801)	(3,410,412)	0	(1,389)	(3,411,801)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		240,726	240,912	0	(186)	240,726	0
40	TOTAL STATE PROV DEF IT (410 & 411)		33,406	33,167	0	239	33,406	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		7,034,231	7,032,007	0	2,224	7,034,231	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		1,869,859	1,869,268	0	591	1,869,859	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		240,726	240,912	0	(186)	240,726	0
47	NET FED INCOME TAX ALLOWABLE		2,110,585	2,110,180	0	405	2,110,585	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		1,869,859	1,869,268	0	591	1,869,859	0
53	NET FED INCOME TAX PAYABLE		1,869,859	1,869,268	0	591	1,869,859	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	1,172,765	1,172,472	0	293	1,172,765	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		1,172,765	1,172,472	0	293	1,172,765	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	33,406	33,167	0	239	33,406	0
9	TOT STATE PROV DEF IT (410 & 411)		33,406	33,167	0	239	33,406	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(2,423)	(2,422)	0	(1)	(2,423)	0
13	OTHER SIT ADJUSMENTS		(2,423)	(2,422)	0	(1)	(2,423)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		33,406	33,167	0	239	33,406	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		10,171,900	10,168,340	0	3,560	10,171,900	0
20	NET FED INCOME TAX ALLOWABLE		2,110,585	2,110,180	0	405	2,110,585	0
21	NET FED. DED. AND ADDITIONS		(3,411,801)	(3,410,412)	0	(1,389)	(3,411,801)	0
22	DEDUCTIONS IN ADD TO Y871		(1,172,765)	(1,172,472)	0	(293)	(1,172,765)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		33,406	33,167	0	239	33,406	0
25	BASE FOR SIT COMPUTATION		7,731,325	7,728,803	0	2,522	7,731,325	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		401,791	401,660	0	131	401,791	0
29	TOTAL STATE INCOME TAX ADJ.		33,406	33,167	0	239	33,406	0
30	NET STATE INC TAX ALLOWABLE		435,197	434,827	0	370	435,197	0
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		401,791	401,660	0	131	401,791	0
34	OTHER SIT ADJUSTMENTS		(2,423)	(2,422)	0	(1)	(2,423)	0
35	NET STATE INCOME TAX PAYABLE		399,368	399,238	0	130	399,368	0
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	39	0	0	39	39	0
3	RECONNECTION CHARGES	K405	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	21	0	0	21	21	0
5	RENTS	D249	39	0	0	39	39	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		99	0	0	99	99	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		43,984,949	43,945,495	0	39,454	43,984,949	0
14	RETURN ON RATE BASE		10,171,900	10,168,340	0	3,560	10,171,900	0
15	NET FED INCOME TAX ALLOWABLE		2,110,585	2,110,180	0	405	2,110,585	0
16	NET STATE INCOME TAX ALLOWABLE		435,197	434,827	0	370	435,197	0
17	TOTAL OTHER OPERATING REVENUES		(99)	0	0	(99)	(99)	0
18	SUBTOTAL B		56,702,532	56,658,842	0	43,690	56,702,532	0
19								
20	TOTAL OTHER OPERATING REVENUES		99	0	0	99	99	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		99	0	0	99	99	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		56,702,532	56,658,842	0	43,690	56,702,532	0
31								
32	PROPOSED REVENUES		16,126,836	16,011,368	0	115,468	16,126,836	0
33	TOTAL ELECTRIC COST OF SERVICE		(56,702,532)	(56,658,842)	0	(43,690)	(56,702,532)	0
34	EXCESS REVENUES		(40,575,696)	(40,647,474)	0	71,778	(40,575,696)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(10,113,539)	(10,131,430)	0	17,891	(10,113,539)	0
37	EXCESS RETURN		(30,462,157)	(30,516,044)	0	53,887	(30,462,157)	0

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.07968					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	648,083	0	0	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	648,083	0	0	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,647,331	0	0	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	708,591	0	0	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	708,591	0	0	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		26,570	0	0	26,570	26,570	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	708,591	0	0	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	0	0	165,672	165,672	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,101,134,214	0	4,101,134,214	0	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	0	4,101,134,214	0	4,101,134,214	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	0	4,082,162,443	0	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	1	0	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867	0	0.00000	152,867	152,867	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METERS	External		22,486,891	0	0	22,486,891	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	0	0	154,110	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	0	0	2,137,114	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	0	4,087,989,911	0	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	49,081,129	49,043,311	0	37,818	49,081,129	0
40	PROPOSED REVENUES	A357	R602	16,126,836	16,011,368	0	115,468	16,126,836	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1	2	3	4	5		
1	PRESENT REVENUES	Internal		49,081,129	49,043,311	0	37,818	49,081,129	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.99923	0.00000	0.00077	1.00000	0.00000
3	PROPOSED REVENUES	Internal		16,126,836	16,011,368	0	115,468	16,126,836	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.99284	0.00000	0.00711	0.99995	0.00005
5									
6	WEIGHTED RATIOS								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.99983	0.00000	0.00017	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.99311	0.00000	0.00689	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.99311	0.00000	0.00689	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.99963	0.00000	0.00037	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.99837	0.00000	0.00163	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	1.00000	1.00000	(1.00000)
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.99989	0.00000	0.00011	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.99311	0.00000	0.00689	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.99312	0.00000	0.00688	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.99975	0.00000	0.00025	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.99311	0.00000	0.00689	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.99974	0.00000	0.00026	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.99339	0.00000	0.00661	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.99973	0.00000	0.00027	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.99965	0.00000	0.00035	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS		SOURCE	ALLO	TOTAL TRANSMISSION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 12.2		1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS									
2	WTD PROD DEMAND O&M EXP RATIOS		Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS		Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS		Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS		Internal	T349	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	WTD DIST O&M EXP RATIOS		Internal	D349	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M		Internal	C311	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS		Internal	C319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS		Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS		Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS		Internal	OM39	1.00000	0.99907	0.00000	0.00093	1.00000	0.00000
12										
13	A & G EXPENSES									
14	WTD PROD DEMAND A&G EXP RATIOS		Internal	A300	1.00000	0.00000	0.00000	0.00000		
15	WTD PROD ENERGY A&G EXP RATIOS		Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS		Internal	A304	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
17	WTD DIST A&G EXP RATIOS		Internal	A306	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS		Internal	A308	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS		Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS		Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED		Internal	A315	1.00000	0.99283	0.00000	0.00717	1.00000	0.00000
22	WTD A&G EXP RATIOS		Internal	A357	1.00000	0.99284	0.00000	0.00716	1.00000	0.00000
23										
24	DEPRECIATION EXPENSES									
25	WTD PRODUCTION DEPREC RATIOS		Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS		Internal	T489	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
27	WTD DIST DEPREC RATIOS		Internal	D489	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS		Internal	G489	1.00000	0.99311	0.00000	0.00689	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS		Internal	C489	1.00000	0.99312	0.00000	0.00688	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS		Internal	DE49	1.00000	0.99923	0.00000	0.00077	1.00000	0.00000
31										
32	OTHER TAXES & MISC EXPENSES									
33	WTD R. E. & PROP TAX RATIOS		Internal	L529	1.00000	0.99975	0.00000	0.00025	1.00000	0.00000
34	WTD MISC TAX RATIOS		Internal	L589	1.00000	0.99283	0.00000	0.00717	1.00000	0.00000
35	WTD OTHER TAX RATIOS		Internal	L599	1.00000	0.99947	0.00000	0.00053	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS		Internal	OP69	1.00000	0.99910	0.00000	0.00090	1.00000	0.00000
37										
38	TOTAL COST OF SERVICE									
39	WTD TOTAL COST OF SERVICE		Internal	CS09	1.00000	0.99923	0.00000	0.00077	1.00000	0.00000
40										
41	WAGES & SALARIES (K600-K639)									
42	WTD RATIOS		Internal	K669						

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		165,811,053	70,562,449	48,728,894	208,922	835,174	11,607	21,528,907	17,348,811	233,793	5,737,062	0	497,434	165,811,053	0
3	TOTAL DEPRECIATION RESERVE		(14,784,012)	(6,293,257)	(4,344,578)	(18,628)	(83,382)	(1,034)	(1,919,556)	(1,546,851)	(20,845)	(511,527)	0	(44,354)	(14,784,012)	0
4	TOTAL RATE BASE ADJUSTMENTS		(23,412,769)	(9,865,348)	(6,880,311)	(29,499)	(132,046)	(1,639)	(3,039,914)	(2,449,678)	(33,013)	(810,081)	0	(70,238)	(23,412,769)	0
5	TOTAL RATE BASE		127,614,272	54,322,844	37,502,005	160,795	719,744	8,934	16,569,437	13,352,282	179,935	4,415,454	0	382,842	127,614,272	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		38,317,970	16,311,197	11,260,500	48,281	216,113	2,682	4,975,205	4,009,207	54,029	1,325,802	0	114,954	38,317,970	0
9	TOTAL DEPRECIATION EXPENSE		3,877,045	1,650,380	1,139,347	4,885	21,867	271	503,395	405,655	5,467	134,146	0	11,632	3,877,045	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,750,480	745,196	514,382	2,207	9,868	123	227,271	183,130	2,469	60,566	21	5,247	1,750,480	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		43,945,495	18,706,773	12,914,229	55,373	247,848	3,076	5,705,871	4,597,992	61,965	1,520,514	21	131,833	43,945,495	0
12	NET FED INCOME TAX EXP ALLOWABLE		2,110,180	898,258	620,119	2,660	11,901	147	273,986	220,789	2,976	73,013	0	6,331	2,110,180	0
13	NET STATE INCOME TAX EXP ALLOWABLE		434,827	185,098	127,783	548	2,452	30	56,458	45,496	614	15,045	0	1,305	434,827	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		46,490,502	19,790,127	13,662,131	58,581	262,201	3,253	6,036,315	4,864,277	65,555	1,608,572	21	139,469	46,490,502	0
17																
18	RETURN ON RATE BASE		10,168,340	4,328,460	2,988,170	12,812	57,349	712	1,320,257	1,063,913	14,337	351,825	0	30,505	10,168,340	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		56,658,842	24,118,587	16,650,301	71,393	319,550	3,965	7,356,572	5,928,190	79,892	1,960,397	21	169,974	56,658,842	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	160,703,839	68,408,410	47,226,037	202,487	906,370	11,249	20,865,786	16,814,443	226,592	5,560,353	0	482,112	160,703,839	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		160,703,839	68,408,410	47,226,037	202,487	906,370	11,249	20,865,786	16,814,443	226,592	5,560,353	0	482,112	160,703,839	0
12																
13	TOTAL PROD & TRANS PLANT		160,703,839	68,408,410	47,226,037	202,487	906,370	11,249	20,865,786	16,814,443	226,592	5,560,353	0	482,112	160,703,839	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0								
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST PLANT		160,703,839	68,408,410	47,226,037	202,487	906,370	11,249	20,865,786	16,814,443	226,592	5,560,353	0	482,112	160,703,839	0
40	TOTAL GROSS PTD PLANT		160,703,839	68,408,410	47,226,037	202,487	906,370	11,249	20,865,786	16,814,443	226,592	5,560,353	0	482,112	160,703,839	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	3,824,169	1,627,872	1,123,809	4,818	21,568	268	496,530	400,123	5,392	132,316	0	11,473	3,824,169	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		3,824,169	1,627,872	1,123,809	4,818	21,568	268	496,530	400,123	5,392	132,316	0	11,473	3,824,169	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	1,283,045	546,167	377,048	1,617	7,236	90	166,591	134,245	1,809	44,393	0	3,848	1,283,045	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,283,045	546,167	377,048	1,617	7,236	90	166,591	134,245	1,809	44,393	0	3,849	1,283,045	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		165,811,053	70,582,449	48,726,894	208,922	935,174	11,607	21,528,907	17,348,811	233,793	5,737,062	0	497,434	165,811,053	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	12,744,269	5,424,980	3,745,158	16,058	71,878	892	1,654,716	1,333,433	17,969	440,952	0	38,233	12,744,269	0
10	ADJUSTMENT	K202	50,179	21,360	14,746	63	283	4	6,515	5,250	71	1,736	0	151	50,179	0
11	TOTAL TRANS DEPREC RESERVE		12,794,448	5,446,340	3,759,904	16,121	72,161	896	1,661,231	1,338,683	18,040	442,688	0	38,384	12,794,448	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		12,794,448	5,446,340	3,759,904	16,121	72,161	896	1,661,231	1,338,683	18,040	442,688	0	38,384	12,794,448	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		12,794,448	5,446,340	3,759,904	16,121	72,161	896	1,661,231	1,338,683	18,040	442,688	0	38,384	12,794,448	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		12,794,448	5,446,340	3,759,904	16,121	72,161	896	1,661,231	1,338,683	18,040	442,688	0	38,384	12,794,448	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	1,303,532	554,887	383,069	1,642	7,352	91	169,251	136,389	1,838	45,102	0	3,911	1,303,532	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A316	2,265	964	666	3	13	0	294	237	3	78	0	7	2,265	0
52	GENERAL & INTANG PLANT		1,305,797	555,851	383,735	1,645	7,365	91	169,545	136,626	1,841	45,180	0	3,918	1,305,797	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	676,836	288,116	198,902	853	3,817	47	87,880	70,817	954	23,419	0	2,031	676,836	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A316	6,931	2,950	2,037	9	39	0	900	725	10	240	0	21	6,931	0
64	COMMON & OTHER PLANT IN SERVICE		683,767	291,066	200,939	862	3,856	47	88,780	71,542	964	23,659	0	2,052	683,767	0
65																
66	TOTAL DEPRECIATION RESERVE		14,784,012	6,293,257	4,344,578	18,628	83,382	1,034	1,919,556	1,546,851	20,845	511,527	0	44,354	14,784,012	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES S. ZIOLKOWSKI
PAGE 4 OF 18

LINE NO.	NET ELECTRIC PLANT	ALLO.	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		147,959,570	62,983,430	43,480,879	186,429	834,492	10,357	19,211,070	15,481,010	208,623	5,119,401	0	443,879	147,959,570	0
10	ADJUSTMENT		(50,179)	(21,360)	(14,746)	(63)	(283)	(4)	(6,515)	(5,250)	(71)	(1,736)	0	(151)	(50,179)	0
11	NET TRANSMISSION PLANT		147,909,391	62,962,070	43,466,133	186,366	834,209	10,353	19,204,555	15,475,760	208,552	5,117,665	0	443,728	147,909,391	0
12																
13	NET PROD & TRANS PLANT		147,909,391	62,962,070	43,466,133	186,366	834,209	10,353	19,204,555	15,475,760	208,552	5,117,665	0	443,728	147,909,391	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	NET PTD PLANT		147,909,391	62,962,070	43,466,133	186,366	834,209	10,353	19,204,555	15,475,760	208,552	5,117,665	0	443,728	147,909,391	0
40	NET TRANS & DIST PLANT		147,909,391	62,962,070	43,466,133	186,366	834,209	10,353	19,204,555	15,475,760	208,552	5,117,665	0	443,728	147,909,391	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		2,520,637	1,072,985	740,740	3,176	14,216	177	327,279	263,734	3,554	87,214	0	7,562	2,520,637	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(2,265)	(964)	(668)	(3)	(13)	0	(294)	(237)	(3)	(78)	0	(7)	(2,265)	0
52	NET GENERAL & INTANG PLANT		2,518,372	1,072,021	740,074	3,173	14,203	177	326,985	263,497	3,551	87,136	0	7,555	2,518,372	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		606,209	258,051	178,146	764	3,419	43	78,711	63,426	855	20,974	0	1,818	606,209	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(6,931)	(2,950)	(2,037)	(9)	(39)	0	(900)	(725)	(10)	(240)	0	(21)	(6,931)	0
64	COMMON & OTHER PLANT IN SERVICE		599,278	255,101	176,109	755	3,380	43	77,811	62,703	845	20,734	0	1,797	599,278	0
65																
66	NET ELECTRIC PLANT IN SERVICE		151,027,041	64,289,192	44,382,316	190,294	851,792	10,573	19,609,351	15,801,960	212,948	5,225,535	0	453,080	151,027,041	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	22,103,205	9,408,892	6,495,469	27,850	124,662	1,547	2,869,880	2,312,658	31,166	764,771	0	66,310	22,103,205	0
13	TOTAL ACCOUNT 282		22,103,205	9,408,892	6,495,469	27,850	124,662	1,547	2,869,880	2,312,658	31,166	764,771	0	66,310	22,103,205	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	4,531,129	1,928,811	1,331,563	5,709	25,556	317	588,322	474,092	6,389	156,777	0	13,593	4,531,129	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		4,531,129	1,928,811	1,331,563	5,709	25,556	317	588,322	474,092	6,389	156,777	0	13,593	4,531,129	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		26,634,334	11,337,703	7,827,032	33,559	150,218	1,864	3,458,202	2,786,750	37,555	921,548	0	79,903	26,634,334	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	415,738	176,971	122,173	524	2,345	29	53,979	43,499	586	14,385	0	1,247	415,738	0
18	DEFERRED TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		415,738	176,971	122,173	524	2,345	29	53,979	43,499	586	14,385	0	1,247	415,738	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	1,340,257	570,520	393,861	1,689	7,559	94	174,019	140,231	1,890	46,373	0	4,021	1,340,257	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		1,340,257	570,520	393,861	1,689	7,559	94	174,019	140,231	1,890	46,373	0	4,021	1,340,257	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		1,755,995	747,491	516,034	2,213	9,904	123	227,998	183,730	2,476	60,758	0	5,268	1,755,995	0

ENERGY KENTUCKY, INC.
SMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
NO: 2024-00xxx
12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
OF FILING "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-3
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
PAGE 7 OF 18

WORKING CAPITAL	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE
Schedule 6.2			3	4	5	6	7	8	9	10	11	12	13	
NET ORIGINAL COST RATE BASE		126,148,702	53,698,960	37,071,318	159,949	711,478	8,832	15,376,147	13,198,940	177,669	4,364,745	0	378,445	126,148,702
WORKING CAPITAL														
PLANT MATERIALS & SUPPLIES														
OTHER MATERIALS & SUPPLIES	PD29	1,403,062	597,256	412,318	1,766	7,913	98	182,174	146,802	1,978	48,546	0	4,209	1,403,062
FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0
EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PLANT MATS. & SUPPLIES		1,403,062	597,256	412,318	1,766	7,913	98	182,174	146,802	1,978	48,546	0	4,209	1,403,062
TOTAL MATERIALS & SUPPLIES		1,403,062	597,256	412,318	1,766	7,913	98	182,174	146,802	1,978	48,546	0	4,209	1,403,062
PREPAYMENTS														
INSURANCE GENERAL	NP29	62,508	26,608	18,369	79	353	4	8,116	6,540	88	2,163	0	188	62,508
EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PREPAYMENTS		62,508	26,608	18,369	79	353	4	8,116	6,540	88	2,163	0	188	62,508
AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS WORKING CAPITAL														
RESERVED FOR FUTURE USE	K201	0	0	0	0	0	0	0	0	0	0	0	0	0
PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL WORKING CAPITAL		1,465,570	623,864	430,687	1,847	8,266	102	190,290	153,342	2,066	50,709	0	4,397	1,465,570
PRELIMINARY SUMMARY														
TOTAL ACCUMULATED DEFERRED INCOME TAXES		(26,634,334)	(11,337,703)	(7,827,032)	(33,559)	(150,218)	(1,864)	(3,458,202)	(2,786,750)	(37,555)	(921,548)	0	(79,903)	(26,634,334)
TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,755,995	747,491	516,034	2,213	9,904	123	227,998	183,730	2,476	60,758	0	5,268	1,755,995
TOTAL WORKING CAPITAL		1,465,570	623,864	430,687	1,847	8,266	102	190,290	153,342	2,066	50,709	0	4,397	1,465,570
TOTAL RATE BASE ADJUSTMENTS		(23,412,769)	(9,966,348)	(6,880,311)	(29,499)	(132,048)	(1,639)	(3,039,914)	(2,449,678)	(33,013)	(810,081)	0	(70,238)	(23,412,769)
RATE BASE CALCULATION														
NET ELECTRIC PLANT IN SERVICE		151,027,041	64,289,182	44,382,316	190,294	851,752	10,573	19,609,351	15,801,960	212,946	5,225,535	0	453,080	151,027,041
TOTAL RATE BASE ADJUSTMENTS		(23,412,769)	(9,966,348)	(6,880,311)	(29,499)	(132,048)	(1,639)	(3,039,914)	(2,449,678)	(33,013)	(810,081)	0	(70,238)	(23,412,769)
TOTAL RATE BASE		127,614,272	54,322,844	37,502,005	160,795	719,744	8,934	16,569,437	13,352,282	179,935	4,415,454	0	382,842	127,614,272
TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968
RETURN ON RATE BASE		10,168,305	4,328,444	2,988,160	12,812	57,349	712	1,320,253	1,063,910	14,337	351,823	0	30,505	10,168,305
ELECTRIC RATE BASE	RB99	127,614,707	54,323,027	37,502,134	160,795	719,747	8,933	16,569,494	13,352,327	179,937	4,415,469	0	382,844	127,614,707
TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968
RETURN ON RATE BASE		10,168,340	4,328,460	2,988,170	12,812	57,349	712	1,320,257	1,063,913	14,337	351,825	0	30,505	10,168,340

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 6 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	33,614,004	14,308,809	9,878,147	42,354	189,583	2,353	4,364,442	3,517,033	47,398	1,163,045	0	100,842	33,614,004	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K232	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		33,614,004	14,308,809	9,878,147	42,354	189,583	2,353	4,364,442	3,517,033	47,398	1,163,045	0	100,842	33,614,004	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	3,440,220	1,464,432	1,010,877	4,335	19,403	241	446,678	359,950	4,851	119,032	0	10,321	3,440,220	0
26	TOTAL REGIONAL MARKET O&M		3,440,220	1,464,432	1,010,877	4,335	19,403	241	446,678	359,950	4,851	119,032	0	10,321	3,440,220	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K451	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K253	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	METER READING	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 6 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	SALES															
7	SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TRANSMISSION	T349	1,396,729	594,559	410,457	1,760	7,878	98	181,351	146,140	1,969	48,327	0	4,190	1,396,729	0
14	DISTRIBUTION	D349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,396,729	594,559	410,457	1,760	7,876	98	181,351	146,140	1,969	48,327	0	4,190	1,396,729	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	6,253	2,662	1,838	8	35	0	812	654	9	216	0	19	6,253	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A316	(68,590)	(29,196)	(20,157)	(86)	(387)	(5)	(8,906)	(7,177)	(97)	(2,373)	0	(206)	(68,590)	0
22	ELIMINATE DSM	A315	(10,796)	(4,594)	(3,173)	(14)	(61)	(1)	(1,402)	(1,130)	(15)	(374)	0	(32)	(10,796)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(18,950)	(8,066)	(5,569)	(24)	(107)	(1)	(2,460)	(1,983)	(27)	(656)	0	(57)	(18,950)	0
25	ELIMINATE MISC EXPENSES	A315	(30,672)	(13,057)	(9,014)	(39)	(173)	(2)	(3,982)	(3,209)	(43)	(1,061)	0	(92)	(30,672)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(82,563)	(35,144)	(24,263)	(104)	(466)	(6)	(10,720)	(8,639)	(116)	(2,857)	0	(248)	(82,563)	0
29	STATE REG COMMISSION EXPENSE	A315	26,821	11,418	7,882	34	151	2	3,482	2,806	38	928	0	80	26,821	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	45,514	19,374	13,375	57	257	3	5,910	4,762	64	1,575	0	137	45,514	0
33	TOTAL ADMIN. & GENERAL		1,263,746	537,956	371,376	1,592	7,127	88	164,085	132,224	1,782	43,725	0	3,791	1,263,746	0
34																
35	TOTAL O & M EXPENSE		38,317,970	16,311,197	11,260,500	48,281	216,113	2,682	4,975,205	4,009,207	54,029	1,325,802	0	114,954	38,317,970	0

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T229	3,535,585	1,505,029	1,039,002	4,455	19,941	247	459,060	369,928	4,985	122,331	0	10,607	3,535,585	0
7	TOTAL TRANSMISSION DEP. EXP.		3,535,585	1,505,029	1,039,002	4,455	19,941	247	459,060	369,928	4,985	122,331	0	10,607	3,535,585	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G229	327,598	139,451	96,271	413	1,848	23	42,535	34,277	462	11,335	0	983	327,598	0
15	TOTAL GENERAL DEPREC EXP.		327,598	139,451	96,271	413	1,848	23	42,535	34,277	462	11,335	0	983	327,598	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	13,862	5,900	4,074	17	78	1	1,800	1,450	20	480	0	42	13,862	0
19	TOTAL COM & OTHER DEPREC EXP.		13,862	5,900	4,074	17	78	1	1,800	1,450	20	480	0	42	13,862	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		3,877,045	1,650,380	1,139,347	4,885	21,867	271	503,395	405,655	5,467	134,146	0	11,632	3,877,045	0

ENERGY KENTUCKY, INC.
SMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
NO: 2024-00xxx
12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
OF FILING: "X" ORIGINAL UPDATED REVISED

OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC. SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE
Schedule 8			3	4	5	6	7	8	9	10	11	12	13	
TAXES OTHER THAN INC & REV														
REAL ESTATE & PROPERTY TAX														
REAL ESTATE & PROPERTY TAX	NP29	1,679,365	714,871	493,515	2,116	9,472	118	218,049	175,712	2,368	58,106	0	5,038	1,679,365
ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REAL ESTATE & PROPERTY TAX		1,679,365	714,871	493,515	2,116	9,472	118	218,049	175,712	2,368	58,106	0	5,038	1,679,365
MISCELLANEOUS TAXES														
PAYROLL	A315	67,667	28,805	19,885	85	382	5	8,786	7,080	95	2,341	0	203	67,667
ELIMINATE DSM	A315	(2,639)	(1,123)	(776)	(3)	(15)	0	(343)	(276)	(4)	(91)	0	(8)	(2,639)
ELIMINATE INCENTIVE COMPENSATION	A315	(3,577)	(1,523)	(1,051)	(5)	(20)	0	(464)	(374)	(5)	(124)	0	(11)	(3,577)
ELIMINATE ESM	A315	5,800	2,470	1,704	7	33	0	753	607	8	201	0	17	5,800
TOTAL MISCELLANEOUS TAXES		67,251	28,629	19,762	84	380	5	8,732	7,037	94	2,327	0	201	67,251
MISCELLANEOUS EXPENSES														
PSC MAINT. EXP ON INCREASE	K902	3,864	1,696	1,105	7	16	0	490	381	7	133	21	8	3,864
RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS EXPENSES		3,864	1,696	1,105	7	16	0	490	381	7	133	21	8	3,864
TOTAL OTHER TAX & MISC EXPENSE		1,750,480	745,196	514,382	2,207	9,868	123	227,271	183,130	2,469	60,566	21	5,247	1,750,480
PRELIMINARY SUMMARY														
TOTAL O&M EXPENSE		38,317,970	16,311,197	11,260,500	48,281	216,113	2,682	4,975,205	4,009,207	54,029	1,325,802	0	114,954	38,317,970
TOTAL DEPRECIATION EXPENSE		3,877,045	1,650,380	1,139,347	4,885	21,867	271	503,395	405,655	5,467	134,146	0	11,632	3,877,045
TOTAL OTHER TAX & MISC EXPENSE		1,750,480	745,196	514,382	2,207	9,868	123	227,271	183,130	2,469	60,566	21	5,247	1,750,480
TOTAL OPER EXP EXCL INCOME & REV TAX		43,945,495	18,706,773	12,914,229	55,373	247,848	3,076	5,705,871	4,597,992	61,965	1,520,514	21	131,833	43,945,495

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	2,867,619	1,220,688	842,707	3,613	16,173	201	372,332	300,039	4,043	99,220	0	8,603	2,867,619	0
4	TOTAL INTEREST EXPENSE		2,867,619	1,220,688	842,707	3,613	16,173	201	372,332	300,039	4,043	99,220	0	8,603	2,867,619	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	(794,484)	(338,196)	(233,475)	(1,001)	(4,481)	(56)	(103,156)	(83,127)	(1,120)	(27,489)	0	(2,383)	(794,484)	0
8	PERMANENT DIFFERENCES	A357	(5,159)	(2,196)	(1,516)	(7)	(29)	0	(670)	(540)	(7)	(179)	0	(15)	(5,159)	0
9	TEMPORARY DIFFERENCES	DE49	1,342,436	571,449	394,502	1,691	7,571	94	174,302	140,459	1,893	46,448	0	4,027	1,342,436	0
10	TOTAL OTHER DEDUCTIONS		542,793	231,057	159,511	683	3,061	38	70,476	56,792	766	18,780	0	1,629	542,793	0
11																
12	NET DEDUCTIONS AND ADDITIONS		3,410,412	1,451,745	1,002,218	4,296	19,234	239	442,808	356,831	4,809	118,000	0	10,232	3,410,412	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	306,268	130,372	90,003	386	1,727	21	39,766	32,045	432	10,597	0	919	306,268	0
16	RESERVED	A367	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(65,356)	(27,821)	(19,206)	(82)	(369)	(5)	(8,486)	(6,838)	(92)	(2,261)	0	(196)	(65,356)	0
20	TOTAL FED DEF IT (410 & 411)		240,912	102,551	70,797	304	1,358	16	31,280	25,207	340	8,336	0	723	240,912	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		240,912	102,551	70,797	304	1,358	16	31,280	25,207	340	8,336	0	723	240,912	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		240,912	102,551	70,797	304	1,358	16	31,280	25,207	340	8,336	0	723	240,912	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		10,168,340	4,328,460	2,988,170	12,812	57,349	712	1,320,257	1,063,913	14,337	351,825	0	30,505	10,168,340	0
38	NET DEDUCTIONS AND ADDITIONS		(3,410,412)	(1,451,745)	(1,002,218)	(4,296)	(19,234)	(239)	(442,808)	(356,831)	(4,809)	(118,000)	0	(10,232)	(3,410,412)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		240,912	102,551	70,797	304	1,358	16	31,280	25,207	340	8,336	0	723	240,912	0
40	TOTAL STATE PROV DEF IT (410 & 411)		33,167	14,118	9,747	42	187	2	4,306	3,470	47	1,148	0	100	33,167	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		7,032,007	2,993,384	2,066,496	8,862	39,660	491	913,035	735,759	9,915	243,309	0	21,090	7,032,007	0
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		1,869,268	795,707	549,322	2,356	10,543	131	242,706	195,582	2,636	64,677	0	5,608	1,869,268	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		240,912	102,551	70,797	304	1,358	16	31,280	25,207	340	8,336	0	723	240,912	0
47	NET FED INCOME TAX ALLOWABLE		2,110,180	898,258	620,119	2,660	11,901	147	273,986	220,789	2,976	73,013	0	6,331	2,110,180	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		1,869,268	795,707	549,322	2,356	10,543	131	242,706	195,582	2,636	64,677	0	5,608	1,869,268	0
53	NET FED INCOME TAX PAYABLE		1,869,268	795,707	549,322	2,356	10,543	131	242,706	195,582	2,636	64,677	0	5,608	1,869,268	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5	6	7	8	9	10	11	12	13		
1	DEDUCTIONS IN ADDITION TO Y871															
2	KY TAXABLE INCOME ADJUSTMENT	NP29	1,172,472	499,098	344,554	1,477	6,613	82	152,234	122,676	1,653	40,568	0	3,517	1,172,472	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		1,172,472	499,098	344,554	1,477	6,613	82	152,234	122,676	1,653	40,568	0	3,517	1,172,472	0
5																
6	STATE INCOME TAX ADJUSTMENTS															
7	STATE PROV DEF INC TAX (410 & 411)															
8	OTHER DEFERRED INCOME TAXES - NET	A357	33,167	14,118	9,747	42	187	2	4,306	3,470	47	1,148	0	100	33,167	0
9	TOT STATE PROV DEF IT (410 & 411)		33,167	14,118	9,747	42	187	2	4,306	3,470	47	1,148	0	100	33,167	0
10																
11	OTHER SIT ADJUSTMENTS															
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(2,422)	(1,032)	(712)	(3)	(14)	0	(314)	(253)	(3)	(84)	0	(7)	(2,422)	0
13	OTHER SIT ADJUSMENTS		(2,422)	(1,032)	(712)	(3)	(14)	0	(314)	(253)	(3)	(84)	0	(7)	(2,422)	0
14																
15	TOTAL STATE INC TAX ADJUSTMENT		33,167	14,118	9,747	42	187	2	4,306	3,470	47	1,148	0	100	33,167	0
16																
17	INCOME TAX BASED ON RETURN															
18	SUMMARY OF SIT CALCULATION															
19	RETURN ON RATE BASE		10,168,340	4,328,460	2,988,170	12,812	57,349	712	1,320,257	1,063,913	14,337	351,825	0	30,505	10,168,340	0
20	NET FED INCOME TAX ALLOWABLE		2,110,180	898,258	620,119	2,660	11,901	147	273,986	220,789	2,976	73,013	0	6,331	2,110,180	0
21	NET FED. DED. AND ADDITIONS		(3,410,412)	(1,451,745)	(1,002,218)	(4,296)	(19,234)	(239)	(442,808)	(356,831)	(4,809)	(118,000)	0	(10,232)	(3,410,412)	0
22	DEDUCTIONS IN ADD TO Y871		(1,172,472)	(499,098)	(344,554)	(1,477)	(6,613)	(82)	(152,234)	(122,676)	(1,653)	(40,568)	0	(3,517)	(1,172,472)	0
23	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		33,167	14,118	9,747	42	187	2	4,306	3,470	47	1,148	0	100	33,167	0
25	BASE FOR SIT COMPUTATION		7,728,803	3,289,993	2,271,264	9,741	43,590	540	1,003,507	808,665	10,698	267,418	0	23,187	7,728,803	0
26																
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
28	PRELIMINARY STATE INCOME TAX		401,660	170,978	118,036	506	2,265	28	52,152	42,026	567	13,897	0	1,205	401,660	0
29	TOTAL STATE INCOME TAX ADJ.		33,167	14,118	9,747	42	187	2	4,306	3,470	47	1,148	0	100	33,167	0
30	NET STATE INC TAX ALLOWABLE		434,827	185,096	127,783	548	2,452	30	56,458	45,496	614	15,045	0	1,305	434,827	0
31																
32	STATE INCOME TAX PAYABLE															
33	PRELIMINARY STATE INCOME TAX		401,660	170,978	118,036	506	2,265	28	52,152	42,026	567	13,897	0	1,205	401,660	0
34	OTHER SIT ADJUSTMENTS		(2,422)	(1,032)	(712)	(3)	(14)	0	(314)	(253)	(3)	(84)	0	(7)	(2,422)	0
35	NET STATE INCOME TAX PAYABLE		399,238	169,946	117,324	503	2,251	28	51,838	41,773	564	13,813	0	1,198	399,238	0
36																
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 16			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	RECONNECTION CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		43,945,495	18,706,773	12,914,229	55,373	247,648	3,076	5,705,871	4,597,682	61,865	1,520,514	21	131,633	43,945,495	0
14	RETURN ON RATE BASE		10,158,340	4,326,430	2,986,170	12,812	57,349	712	1,320,267	1,063,813	14,337	351,825	0	30,925	10,158,340	0
15	NET FED INCOME TAX ALLOWABLE		2,110,180	898,258	620,119	2,660	11,901	147	273,988	220,769	2,976	73,013	0	6,331	2,110,180	0
16	NET STATE INCOME TAX ALLOWABLE		454,827	186,096	127,763	548	2,452	30	56,458	45,498	614	15,045	0	1,305	454,827	0
17	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	SUBTOTAL B		56,658,842	24,116,587	16,650,301	71,393	319,550	3,965	7,356,572	5,928,190	79,892	1,960,397	21	169,974	56,658,842	0
19																
20	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL ELECTRIC COST OF SERVICE		56,658,842	24,116,587	16,650,301	71,393	319,550	3,965	7,356,572	5,928,190	79,892	1,960,397	21	169,974	56,658,842	0
31																
32	PROPOSED REVENUES		16,011,368	6,815,720	4,705,261	20,174	90,304	1,121	2,078,916	1,675,269	22,576	553,993	0	48,034	16,011,368	0
33	TOTAL ELECTRIC COST OF SERVICE		(56,658,842)	(24,118,587)	(16,650,301)	(71,393)	(319,550)	(3,965)	(7,356,572)	(5,928,190)	(79,892)	(1,960,397)	(21)	(169,974)	(56,658,842)	0
34	EXCESS REVENUES		(40,647,474)	(17,302,867)	(11,945,040)	(51,219)	(229,246)	(2,844)	(5,277,656)	(4,252,921)	(57,316)	(1,406,404)	(21)	(121,940)	(40,647,474)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(10,131,430)	(4,312,760)	(2,977,315)	(12,766)	(57,140)	(709)	(1,315,462)	(1,060,046)	(14,286)	(350,548)	(5)	(30,394)	(10,131,430)	0
37	EXCESS RETURN		(30,516,044)	(12,990,107)	(8,967,725)	(38,453)	(172,106)	(2,135)	(3,962,194)	(3,192,876)	(43,030)	(1,055,856)	(16)	(91,546)	(30,516,044)	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5	6	7	8	9	10	11	12	13		
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS			RATIO												
3	LONG TERM DEBT		930,883,286	0.4248												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		1,155,393,756	0.5273												
6	SHORT TERM DEBT		104,930,903	0.0479												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		2,191,207,945	1.0000												
9																
10	COST OF CAPITAL															
11	LONG TERM DEBT		0.04923													
12	PREFERRED STOCK		0.00000													
13	COMMON STOCK		0.10850													
14	SHORT TERM DEBT		0.03197													
15	UNAMORTIZED DISCOUNT		0.00000													
16																
17	WEIGHTED COST OF CAPITAL															
18	LONG TERM DEBT		0.0209													
19	PREFERRED STOCK		0.0000													
20	COMMON STOCK		0.0572													
21	SHORT TERM DEBT		0.0015													
22	UNAMORTIZED DISCOUNT		0.0000													
23	TOT RATE OF RETURN ALLOWABLE		0.07968													
24																
25	TAX RATES AND SPECIAL FACTORS															
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1		3	4	5	6	7	8	9	10	11	12	13		
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,948	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,948	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,006,247	345,716	1,108	13,538	107	117,501	94,629	6,558	52,159	6,010	3,758	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.61085	0.20986	0.00067	0.00822	0.00006	0.07133	0.05744	0.00398	0.03166	0.00365	0.00228	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	RATIO TO TOTAL ELECTRIC		K209	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	137,520	24,512	46	264	12	342	105	30	36	2,792	3	165,662	10
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.83007	0.14795	0.00028	0.00159	0.00007	0.00206	0.00063	0.00018	0.00022	0.01685	0.00002	0.99992	0.00008
18	TOTAL KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	18,971,772	12,857,445	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	1,470,196,499	1,255,081,990	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,089,111,494	12,022,720
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.35849	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04388	0.00463	0.00314	0.99709	0.00291
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	0	12,857,445	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.36015	0.30746	0.00156	0.00474	0.00007	0.14964	0.12474	0.00146	0.04703	0.00000	0.00315	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867	137,520	12,257	23	88	12	115	35	10	12	2,792	1	152,865	2
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.89961	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00008	0.01826	0.00001	1.00000	0.00000
30	METERS	External		22,486,891	19,829,009	2,433,685	0	31,509	2,448	111,217	41,635	20,860	16,328	0	199	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.88179	0.10823	0.00000	0.00140	0.00011	0.00495	0.00185	0.00093	0.00073	0.00000	0.00001	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	137,520	12,257	23	176	12	799	280	140	110	2,792	1	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.89235	0.07953	0.00015	0.00114	0.00008	0.00518	0.00182	0.00091	0.00071	0.01812	0.00001	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	1,924,403	108,413	674	1,538	43	48,098	37,329	710	13,016	2,099	791	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.90048	0.05073	0.00032	0.00072	0.00002	0.02251	0.01747	0.00033	0.00609	0.00098	0.00037	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	1,470,196,499	1,255,084,711	6,350,134	19,355,666	288,048	609,723,902	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.35964	0.30702	0.00155	0.00473	0.00007	0.14915	0.12457	0.00146	0.04402	0.00464	0.00315	1.00000	0.00000
38																	
39	PRESENT REVENUES	CS09	R600	49,043,311	20,876,802	14,412,329	61,797	276,599	3,432	6,367,773	5,131,380	69,154	1,696,899	18	147,128	49,043,311	0
40	PROPOSED REVENUES	A357	R602	16,011,368	6,815,720	4,705,261	20,174	90,304	1,121	2,078,916	1,675,269	22,576	553,993	0	48,034	16,011,368	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00xxx
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-7
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
3	PROPOSED REVENUES	Internal		450,848,089	197,851,568	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00000	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00000	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.42568	0.29387	0.00125	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12084	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.42567	0.29387	0.00126	0.00565	0.00006	0.12984	0.10463	0.00141	0.03460	0.00000	0.00301	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.42568	0.20387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	OSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1		3	4	5	6	7	8	9	10	11	12	13		
1	WEIGHTED O & M EXPENSE RATIOS																
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
12																	
13	A & G EXPENSES																
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
23																	
24	DEPRECIATION EXPENSES																
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.42568	0.29387	0.00128	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00000	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.42562	0.29390	0.00123	0.00563	0.00007	0.12985	0.10460	0.00144	0.03463	0.00000	0.00303	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
31																	
32	OTHER TAXES & MISC EXPENSES																
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.42568	0.29387	0.00128	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.42570	0.29385	0.00125	0.00565	0.00007	0.12984	0.10464	0.00140	0.03460	0.00000	0.00299	0.99999	0.00001
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.42571	0.29385	0.00126	0.00564	0.00007	0.12983	0.10462	0.00141	0.03460	0.00001	0.00300	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
37																	
38	TOTAL COST OF SERVICE																
39	WTD TOTAL COST OF SERVICE	Internal	C509	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
40																	
41	WAGES & SALARIES (K600-K639)																
42	WTD RATIOS	Internal	K669														

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL DEPRECIATION RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER TAX & MISC EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	NET FED INCOME TAX EXP ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	NET STATE INCOME TAX EXP ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17																
18	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-4
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOME	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K218	0	0	0	0	0	0								
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GENERAL & INTANG PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
65																
66	TOTAL DEPRECIATION RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

ENERGY KENTUCKY, INC.
SMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
NO: 2024-00354
12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

NET ELECTRIC PLANT	ALLO.	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	OS SECONDARY DISTRIBUTION	OSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	OP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHE
Schedule 4			3	4	5	6	7	8	9	10	11	12	13		
PRODUCTION PLANT															
PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSMISSION PLANT															
MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	
OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION PLANT															
SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	
POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	
POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	
SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	
METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	
STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	
RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
GENERAL & INTANGIBLE PLANT															
PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	
CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	
SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET GENERAL & INTANG PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
COMMON & OTHER PLANT															
PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	
CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	
SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	
COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-6
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
PAGE 5 OF 18

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	GS SECONDARY DISTRIBUTION	DSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 282		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	U248	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	WORKING CAPITAL	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL MATERIALS & SUPPLIES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COSTS)/8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D245	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	TOTAL WORKING CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	TOTAL RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TOTAL RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
40	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	ELECTRIC RATE BASE	RB33	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL48	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	OTHER MAINTENANCE	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	LOAD DISPATCH	K218	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	C249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K403	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	METER READING	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

E ENERGY KENTUCKY, INC.
SMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
E NO: 2024-00354
: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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O&M EXPENSES	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHE
Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
CUSTOMER SERVICE & INFORMATION															
TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	
SALES															
SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL															
PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION	D349	0	0	0	0	0	0	0	0	0	0	0	0	0	
CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	
CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	
SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOT ADMIN & GEN LESS REG EXP		0	0	0	0	0	0	0	0	0	0	0	0	0	
RATE CASE EXPENSE ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
RIDER ESM ELIMINATION	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
ELIMINATE DSM	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
PENSION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
ELIMINATE MISC EXPENSES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
REMOVE INCENTIVE COMP	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
STATE REG COMMISSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
AMORTIZATION OF DEFERRED EXPENSES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL ADMIN. & GENERAL		0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL O & M EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL GENERAL DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL COM & OTHER DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ELIMINATE DSM	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL OTHER TAX & MISC EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL INTEREST EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	OTHER DEDUCTIONS:															
7	DEPREC EXCESS TAX-BOOK	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	PERMANENT DIFFERENCES	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TEMPORARY DIFFERENCES	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	NET DEDUCTIONS AND ADDITIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	RESERVED	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	NET DEDUCTIONS AND ADDITIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL STATE PROV DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	NET FED INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	NET FED INCOME TAX PAYABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	OSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5	6	7	8	9	10	11	12	13		
1	DEDUCTIONS IN ADDITION TO Y871															
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	STATE INCOME TAX ADJUSTMENTS															
7	STATE PROV DEF INC TAX (410 & 411)															
8	OTHER DEFERRED INCOME TAXES - NET	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOT STATE PROV DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	OTHER SIT ADJUSTMENTS															
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL STATE INC TAX ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	INCOME TAX BASED ON RETURN															
18	SUMMARY OF SIT CALCULATION															
19	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	NET FED INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NET FED. DED. AND ADDITIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	BASE FOR SIT COMPUTATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
28	PRELIMINARY STATE INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL STATE INCOME TAX ADJ.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	NET STATE INC TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31																
32	STATE INCOME TAX PAYABLE															
33	PRELIMINARY STATE INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	NET STATE INCOME TAX PAYABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36																
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	RECONNECTION CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	NET FED INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	NET STATE INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	SUBTOTAL B		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19																
20	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL ELECTRIC COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31																
32	PROPOSED REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	TOTAL ELECTRIC COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	EXCESS REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	EXCESS RETURN		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5	6	7	8	9	10	11	12	13		
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS			RATIO												
3	LONG TERM DEBT		930,883,286	0.4248												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		1,155,393,756	0.5273												
6	SHORT TERM DEBT		104,930,903	0.0479												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		2,191,207,945	1.0000												
9																
10	COST OF CAPITAL															
11	LONG TERM DEBT		0.04929													
12	PREFERRED STOCK		0.00000													
13	COMMON STOCK		0.10850													
14	SHORT TERM DEBT		0.03197													
15	UNAMORTIZED DISCOUNT		0.00000													
16																
17	WEIGHTED COST OF CAPITAL															
18	LONG TERM DEBT		0.0209													
19	PREFERRED STOCK		0.0000													
20	COMMON STOCK		0.0572													
21	SHORT TERM DEBT		0.0015													
22	UNAMORTIZED DISCOUNT		0.0000													
23	TOT RATE OF RETURN ALLOWABLE		0.07968													
24																
25	TAX RATES AND SPECIAL FACTORS															
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04968	0.04969	0.04989	0.04960	0.04969	0.04969	0.04989	0.04969	0.04969	0.04969	0.04989	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL . UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1		3	4	5	6	7	8	9	10	11	12	13		
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,946	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	275,875	100,449	819	3,656	44	84,146	67,809	917	22,422	0	1,946	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,006,247	345,716	1,106	13,538	107	117,501	94,629	6,558	52,159	6,010	3,758	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.61085	0.20986	0.00067	0.00822	0.00006	0.07133	0.05744	0.00398	0.03166	0.00365	0.00228	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	RATIO TO TOTAL ELECTRIC		K209	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	137,520	24,512	46	264	12	342	105	30	36	2,792	3	165,662	10
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.83007	0.14795	0.00028	0.00159	0.00007	0.00203	0.00063	0.00018	0.00022	0.01685	0.00002	0.99992	0.00008
18	TOTAL KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	18,971,772	12,857,445	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,089,111,494	12,022,720
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.35849	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04388	0.00463	0.00314	0.99709	0.00291
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	1,470,196,499	1,255,081,096	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	0	12,857,445	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.36015	0.30746	0.00156	0.00474	0.00007	0.14964	0.12474	0.00146	0.04703	0.00000	0.00315	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867	137,520	12,257	23	88	12	116	35	10	12	2,792	1	152,865	2
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.89961	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00008	0.01826	0.00001	1.00000	0.00000
30	METERS	External		22,486,891	19,829,009	2,433,685	0	31,509	2,446	111,217	41,635	20,860	16,328	0	199	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.88179	0.10823	0.00000	0.00140	0.00011	0.00495	0.00185	0.00093	0.00073	0.00000	0.00001	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	137,520	12,257	23	176	12	799	280	140	110	2,792	1	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.89235	0.07953	0.00015	0.00114	0.00008	0.00518	0.00182	0.00091	0.00071	0.01812	0.00001	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	1,924,403	108,413	674	1,538	43	48,098	37,329	710	13,018	2,099	791	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.90046	0.05073	0.00032	0.00072	0.00002	0.02251	0.01747	0.00033	0.00609	0.00098	0.00037	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	1,470,196,499	1,255,084,711	6,350,134	19,355,666	288,048	609,723,902	509,222,309	5,979,795	179,859,631	18,971,772	12,857,445	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.35964	0.30702	0.00155	0.00473	0.00007	0.14915	0.12457	0.00146	0.04402	0.00464	0.00315	1.00000	0.00000
38																	
39	PRESENT REVENUES	CS09	R600	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	PROPOSED REVENUES	A357	R602	0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	848,253	15,479,736	2,496,338	941,124	450,848,090	(1)
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
3	PROPOSED REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	848,253	15,479,736	2,496,338	941,124	450,848,090	(1)
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1		3	4	5	6	7	8	9	10	11	12	13		
1	WEIGHTED O & M EXPENSE RATIOS																
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
12																	
13	A & G EXPENSES																
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
23																	
24	DEPRECIATION EXPENSES																
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
31																	
32	OTHER TAXES & MISC EXPENSES																
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD MISC TAX RATIOS	Internal	L689	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
35	WTD OTHER TAX RATIOS	Internal	L699	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
37																	
38	TOTAL COST OF SERVICE																
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
40																	
41	WAGES & SALARIES (K600-K639)																
42	WTD RATIOS	Internal	K669														

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		61,986	55,319	4,700	11	62	3	921	659	36	231	33	11	61,986	0
3	TOTAL DEPRECIATION RESERVE		(24,167)	(21,567)	(1,834)	(4)	(25)	(1)	(359)	(257)	(14)	(90)	(12)	(4)	(24,167)	0
4	TOTAL RATE BASE ADJUSTMENTS		6,427	5,836	184	3	3	0	188	151	0	51	8	3	6,427	0
5	TOTAL RATE BASE		44,246	39,588	3,050	10	40	2	750	553	22	192	29	10	44,246	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		35,544	31,980	1,896	11	26	0	771	594	13	208	33	12	35,544	0
9	TOTAL DEPRECIATION EXPENSE		2,976	2,666	188	1	3	0	56	42	2	15	2	1	2,976	0
10	TOTAL OTHER TAX & MISC EXPENSE		934	825	66	0	0	0	21	16	0	6	0	0	934	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		39,454	35,471	2,150	12	29	0	848	652	15	229	35	13	39,454	0
12	NET FED INCOME TAX EXP ALLOWABLE		405	362	31	0	1	0	6	4	0	1	0	0	405	0
13	NET STATE INCOME TAX EXP ALLOWABLE		370	333	22	0	0	0	7	6	0	2	0	0	370	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		40,229	36,166	2,203	12	30	0	861	662	15	232	35	13	40,229	0
17																
18	RETURN ON RATE BASE		3,560	3,186	245	1	3	0	60	45	2	15	2	1	3,560	0
19	TOTAL OTHER OPERATING REVENUES		(99)	(89)	(10)	0	0	0	0	0	0	0	0	0	(99)	0
20	TOTAL ELECTRIC COST OF SERVICE		43,690	39,263	2,438	13	33	0	921	707	17	247	37	14	43,690	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	26,570	23,429	2,876	0	37	3	132	49	25	19	0	0	26,570	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K208	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K219	0	0	0	0	0	0								
37	DISTRIBUTION PLANT IN SERVICE		26,570	23,429	2,876	0	37	3	132	49	25	19	0	0	26,570	0
38																
39	TOTAL TRANS & DIST PLANT		26,570	23,429	2,876	0	37	3	132	49	25	19	0	0	26,570	0
40	TOTAL GROSS PTD PLANT		26,570	23,429	2,876	0	37	3	132	49	25	19	0	0	26,570	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	26,519	23,878	1,366	8	19	0	591	457	8	159	25	8	26,519	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		26,519	23,878	1,366	8	19	0	591	457	8	159	25	8	26,519	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	8,897	8,012	456	3	6	0	198	153	3	53	8	3	8,897	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		8,897	8,012	456	3	6	0	198	153	3	53	8	3	8,897	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		61,986	55,319	4,700	11	62	3	921	659	36	231	33	11	61,986	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	10,371	9,145	1,122	0	15	1	51	19	10	8	0	0	10,371	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	(2)	(2)	0	0	0	0	0	0	0	0	0	0	(2)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		10,369	9,143	1,122	0	15	1	51	19	10	8	0	0	10,369	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		10,369	9,143	1,122	0	15	1	51	19	10	8	0	0	10,369	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		10,309	9,143	1,122	0	15	1	51	19	10	8	0	0	10,369	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	9,039	8,137	466	3	7	0	202	156	3	54	8	3	9,039	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	16	15	1	0	0	0	0	0	0	0	0	0	16	0
52	GENERAL & INTANG PLANT		9,055	8,152	467	3	7	0	202	156	3	54	8	3	9,055	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A309	4,693	4,227	242	1	3	0	105	81	1	28	4	1	4,693	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	50	45	3	0	0	0	1	1	0	0	0	0	50	0
64	COMMON & OTHER PLANT IN SERVICE		4,743	4,272	245	1	3	0	106	82	1	28	4	1	4,743	0
65																
66	TOTAL DEPRECIATION RESERVE		24,167	21,567	1,634	4	25	1	359	257	14	90	12	4	24,167	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		16,199	14,284	1,754	0	22	2	81	30	15	11	0	0	16,199	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		2	2	0	0	0	0	0	0	0	0	0	0	2	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		16,201	14,286	1,754	0	22	2	81	30	15	11	0	0	16,201	0
38																
39	NET PTD PLANT		16,201	14,286	1,754	0	22	2	81	30	15	11	0	0	16,201	0
40	NET TRANS & DIST PLANT		16,201	14,286	1,754	0	22	2	81	30	15	11	0	0	16,201	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		17,480	15,741	900	5	12	0	389	301	5	105	17	5	17,480	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(16)	(15)	(1)	0	0	0	0	0	0	0	0	0	(16)	0
52	NET GENERAL & INTANG PLANT		17,464	15,726	899	5	12	0	389	301	5	105	17	5	17,464	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		4,204	3,785	216	2	3	0	93	72	2	25	4	2	4,204	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(50)	(45)	(3)	0	0	0	(1)	(1)	0	0	0	0	(50)	0
64	COMMON & OTHER PLANT IN SERVICE		4,154	3,740	213	2	3	0	92	71	2	25	4	2	4,154	0
65																
66	NET ELECTRIC PLANT IN SERVICE		37,819	33,752	2,866	7	37	2	562	402	22	141	21	7	37,819	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	OS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	5,521	4,928	418	1	5	0	82	59	3	21	3	1	5,521	0
13	TOTAL ACCOUNT 282		5,521	4,928	418	1	5	0	82	59	3	21	3	1	5,521	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	O249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	1,139	1,017	86	0	1	0	17	12	1	4	1	0	1,139	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		1,139	1,017	86	0	1	0	17	12	1	4	1	0	1,139	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		6,660	5,945	504	1	6	0	99	71	4	25	4	1	6,660	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	3,002	2,701	161	1	2	0	65	50	1	17	3	1	3,002	0
18	DEFERRED TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		3,002	2,701	161	1	2	0	65	50	1	17	3	1	3,002	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	335	300	25	0	0	0	5	4	0	1	0	0	335	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		335	300	25	0	0	0	5	4	0	1	0	0	335	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	0148	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		3,337	3,001	186	1	2	0	70	54	1	18	3	1	3,337	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	WORKING CAPITAL	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		34,496	30,808	2,548	7	33	2	533	385	19	134	20	7	34,496	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	9,734	8,765	501	3	7	0	217	168	3	58	9	3	9,734	0
7	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		9,734	8,765	501	3	7	0	217	168	3	58	9	3	9,734	0
10	TOTAL MATERIALS & SUPPLIES		9,734	8,765	501	3	7	0	217	168	3	58	9	3	9,734	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	16	15	1	0	0	0	0	0	0	0	0	0	16	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		16	15	1	0	0	0	0	0	0	0	0	0	16	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		9,750	8,780	502	3	7	0	217	168	3	58	9	3	9,750	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(6,660)	(5,945)	(504)	(1)	(6)	0	(99)	(71)	(4)	(25)	(4)	(1)	(6,660)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		3,337	3,001	186	1	2	0	70	54	1	18	3	1	3,337	0
31	TOTAL WORKING CAPITAL		9,750	8,780	502	3	7	0	217	168	3	58	9	3	9,750	0
32	TOTAL RATE BASE ADJUSTMENTS		6,427	5,836	184	3	3	0	188	151	0	51	8	3	6,427	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		37,819	33,752	2,866	7	37	2	562	402	22	141	21	7	37,819	0
36	TOTAL RATE BASE ADJUSTMENTS		6,427	5,836	184	3	3	0	188	151	0	51	8	3	6,427	0
37	TOTAL RATE BASE		44,246	39,588	3,050	10	40	2	750	553	22	192	29	10	44,246	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
40	RETURN ON RATE BASE		3,526	3,155	243	1	3	0	60	44	2	15	2	1	3,526	0
41																
42	ELECTRIC RATE BASE	RB99	44,681	39,978	3,080	10	40	2	757	559	22	194	29	10	44,681	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		3,560	3,186	245	1	3	0	60	45	2	15	2	1	3,560	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	METERS	K407	797	703	86	0	1	0	4	1	1	1	0	0	797	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		797	703	86	0	1	0	4	1	1	1	0	0	797	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	14,412	12,978	731	5	10	0	324	252	5	88	14	5	14,412	0
53	METER READING	K407	108	95	12	0	0	0	1	0	0	0	0	0	108	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	10,874	9,791	552	3	8	0	245	190	4	66	11	4	10,874	0
55	CREDIT CARD FEES	K407	233	207	25	0	0	0	1	0	0	0	0	0	233	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		25,627	23,071	1,320	8	18	0	571	442	9	154	25	9	25,627	0

ERGY KENTUCKY, INC.
SSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
2024-00354
MONTHS ACTUAL & 0 MONTHS ESTIMATED
FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-8
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

D&M EXPENSES	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
CUSTOMER SERVICE & INFORMATION															
TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
SALES															
SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL															
PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION	D349	394	349	43	0	0	0	2	0	0	0	0	0	394	0
CUSTOMER ACCOUNTING	C319	9,686	8,721	499	3	7	0	218	167	3	58	8	3	9,686	0
CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT ADMIN & GEN LESS REG EXP		10,080	9,070	542	3	7	0	218	167	3	58	9	3	10,080	0
RATE CASE EXPENSE ADJUSTMENT	A315	45	41	2	0	0	0	1	1	0	0	0	0	45	0
ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RIDER ESM ELIMINATION	A315	(495)	(446)	(27)	0	0	0	(11)	(8)	0	(3)	0	0	(495)	0
ELIMINATE DSM	A315	(78)	(71)	(4)	0	0	0	(2)	(1)	0	0	0	0	(78)	0
DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PENSION ADJUSTMENT	A315	(137)	(124)	(7)	0	0	0	(3)	(2)	0	(1)	0	0	(137)	0
ELIMINATE MISC EXPENSES	A315	(222)	(200)	(12)	0	0	0	(5)	(4)	0	(1)	0	0	(222)	0
ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REMOVE INCENTIVE COMP	A315	(596)	(537)	(32)	0	0	0	(13)	(10)	0	(3)	(1)	0	(596)	0
STATE REG COMMISSION EXPENSE	A315	194	176	10	0	0	0	4	3	0	1	0	0	194	0
ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AMORTIZATION OF DEFERRED EXPENSES	A315	329	297	18	0	0	0	7	5	0	2	0	0	329	0
TOTAL ADMIN. & GENERAL		9,120	8,206	490	3	7	0	196	151	3	53	8	3	9,120	0
TOTAL O & M EXPENSE		35,544	31,980	1,896	11	26	0	771	594	13	208	33	12	35,544	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P225	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T223	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D249	607	536	66	0	1	0	3	1	1	0	0	0	607	0
11	TOTAL DIST. DEPREC EXP.		607	536	66	0	1	0	3	1	1	0	0	0	607	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G223	2,273	2,045	117	1	2	0	51	39	1	14	2	1	2,273	0
15	TOTAL GENERAL DEPREC EXP.		2,273	2,045	117	1	2	0	51	39	1	14	2	1	2,273	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	96	86	5	0	0	0	2	2	0	1	0	0	96	0
19	TOTAL COM & OTHER DEPREC EXP.		96	86	5	0	0	0	2	2	0	1	0	0	96	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		2,976	2,666	188	1	3	0	56	42	2	15	2	1	2,976	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	420	376	32	0	0	0	6	4	0	2	0	0	420	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		420	376	32	0	0	0	6	4	0	2	0	0	420	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	489	441	28	0	0	0	11	6	0	3	0	0	489	0
9	ELIMINATE DSM	A315	(19)	(18)	(1)	0	0	0	0	0	0	0	0	0	(19)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(25)	(24)	(1)	0	0	0	(1)	0	0	0	0	0	(25)	0
11	ELIMINATE ESM	A315	42	38	2	0	0	0	1	1	0	0	0	0	42	0
12	TOTAL MISCELLANEOUS TAXES		488	437	28	0	0	0	11	9	0	3	0	0	488	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K982	28	12	6	0	0	0	4	3	0	1	0	0	28	0
16	RESERVED FOR FUTURE USE	K982	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		28	12	6	0	0	0	4	3	0	1	0	0	28	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		934	825	66	0	0	0	21	16	0	6	0	0	934	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		35,544	31,990	1,896	11	26	0	771	594	13	208	33	12	35,544	0
23	TOTAL DEPRECIATION EXPENSE		2,976	2,556	188	1	3	0	56	42	2	15	2	1	2,976	0
24	TOTAL OTHER TAX & MISC EXPENSE		934	825	66	0	0	0	21	16	0	6	0	0	934	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		39,454	35,471	2,150	12	29	0	848	652	15	229	35	13	39,454	0

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
PAGE 12 OF 18

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	1,004	898	69	0	1	0	17	13	1	4	1	0	1,004	0
4	TOTAL INTEREST EXPENSE		1,004	898	69	0	1	0	17	13	1	4	1	0	1,004	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	(612)	(548)	(39)	0	(1)	0	(12)	(9)	0	(3)	0	0	(612)	0
8	PERMANENT DIFFERENCES	A357	(37)	(33)	(2)	0	0	0	(1)	(1)	0	0	0	0	(37)	0
9	TEMPORARY DIFFERENCES	DE49	1,034	927	65	0	1	0	19	15	1	5	1	0	1,034	0
10	TOTAL OTHER DEDUCTIONS		385	346	24	0	0	0	6	5	1	2	1	0	385	0
11																
12	NET DEDUCTIONS AND ADDITIONS		1,389	1,244	93	0	1	0	23	18	2	6	2	0	1,389	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	DM39	285	257	15	0	0	0	6	5	0	2	0	0	285	0
16	RESERVED	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(471)	(425)	(25)	0	0	0	(10)	(8)	0	(3)	0	0	(471)	0
20	TOTAL FED DEF IT (410 & 411)		(186)	(168)	(10)	0	0	0	(4)	(3)	0	(1)	0	0	(186)	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		(186)	(168)	(10)	0	0	0	(4)	(3)	0	(1)	0	0	(186)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(186)	(168)	(10)	0	0	0	(4)	(3)	0	(1)	0	0	(186)	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		3,560	3,186	245	1	3	0	60	45	2	15	2	1	3,560	0
38	NET DEDUCTIONS AND ADDITIONS		(1,389)	(1,244)	(93)	0	(1)	0	(23)	(18)	(2)	(6)	(2)	0	(1,389)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(186)	(168)	(10)	0	0	0	(4)	(3)	0	(1)	0	0	(186)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		239	216	13	0	0	0	5	4	0	1	0	0	239	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		2,224	1,990	155	1	2	0	38	28	0	9	0	1	2,224	0
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		591	530	41	0	1	0	10	7	0	2	0	0	591	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(186)	(168)	(10)	0	0	0	(4)	(3)	0	(1)	0	0	(186)	0
47	NET FED INCOME TAX ALLOWABLE		405	362	31	0	1	0	6	4	0	1	0	0	405	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		591	530	41	0	1	0	10	7	0	2	0	0	591	0

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DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	OT SEC SECONDARY DISTRIBUTION	OT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5	6	7	8	9	10	11	12	13		
1	DEDUCTIONS IN ADDITION TO Y871															
2	KY TAXABLE INCOME ADJUSTMENT	NP29	293	283	22	0	0	0	4	3	0	1	0	0	293	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		293	263	22	0	0	0	4	3	0	1	0	0	293	0
5																
6	STATE INCOME TAX ADJUSTMENTS															
7	STATE PROV DEF INC TAX (410 & 411)															
8	OTHER DEFERRED INCOME TAXES - NET	A367	239	216	13	0	0	0	5	4	0	1	0	0	239	0
9	TOT STATE PROV DEF IT (410 & 411)		239	216	13	0	0	0	5	4	0	1	0	0	239	0
10																
11	OTHER SIT ADJUSTMENTS															
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(1)	(1)	0	0	0	0	0	0	0	0	0	0	(1)	0
13	OTHER SIT ADJUSMENTS		(1)	(1)	0	0	0	0	0	0	0	0	0	0	(1)	0
14																
15	TOTAL STATE INC TAX ADJUSTMENT		239	216	13	0	0	0	5	4	0	1	0	0	239	0
16																
17	INCOME TAX BASED ON RETURN															
18	SUMMARY OF SIT CALCULATION															
19	RETURN ON RATE BASE		3,560	3,186	245	1	3	0	60	45	2	15	2	1	3,560	0
20	NET FED INCOME TAX ALLOWABLE		405	362	31	0	1	0	6	4	0	1	0	0	405	0
21	NET FED. DED. AND ADDITIONS		(1,389)	(1,244)	(93)	0	(1)	0	(23)	(16)	(2)	(6)	(2)	0	(1,389)	0
22	DEDUCTIONS IN ADD TO Y871		(293)	(263)	(22)	0	0	0	(4)	(3)	0	(1)	0	0	(293)	0
23	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		239	216	13	0	0	0	5	4	0	1	0	0	239	0
25	BASE FOR SIT COMPUTATION		2,522	2,257	174	1	3	0	44	32	0	10	0	1	2,522	0
26																
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
28	PRELIMINARY STATE INCOME TAX		131	117	9	0	0	0	2	2	0	1	0	0	131	0
29	TOTAL STATE INCOME TAX ADJ.		239	216	13	0	0	0	5	4	0	1	0	0	239	0
30	NET STATE INC TAX ALLOWABLE		370	333	22	0	0	0	7	6	0	2	0	0	370	0
31																
32	STATE INCOME TAX PAYABLE															
33	PRELIMINARY STATE INCOME TAX		131	117	9	0	0	0	2	2	0	1	0	0	131	0
34	OTHER SIT ADJUSTMENTS		(1)	(1)	0	0	0	0	0	0	0	0	0	0	(1)	0
35	NET STATE INCOME TAX PAYABLE		130	116	9	0	0	0	2	2	0	1	0	0	130	0
36																
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
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DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	39	35	4	0	0	0	0	0	0	0	0	0	39	0
3	RECONNECTION CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	21	19	2	0	0	0	0	0	0	0	0	0	21	0
5	RENTS	D249	39	35	4	0	0	0	0	0	0	0	0	0	39	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		99	89	10	0	0	0	0	0	0	0	0	0	99	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		39,454	35,471	2,150	12	29	0	848	652	15	229	35	13	39,454	0
14	RETURN ON RATE BASE		3,560	3,186	245	1	3	0	60	45	2	15	2	1	3,560	0
15	NET FED INCOME TAX ALLOWABLE		405	362	31	0	1	0	6	4	0	1	0	0	405	0
16	NET STATE INCOME TAX ALLOWABLE		370	333	22	0	0	0	7	6	0	2	0	0	370	0
17	TOTAL OTHER OPERATING REVENUES		(99)	(89)	(10)	0	0	0	0	0	0	0	0	0	(99)	0
18	SUBTOTAL B		43,690	39,263	2,438	13	33	0	921	707	17	247	37	14	43,690	0
19																
20	TOTAL OTHER OPERATING REVENUES		99	89	10	0	0	0	0	0	0	0	0	0	99	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		99	89	10	0	0	0	0	0	0	0	0	0	99	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL ELECTRIC COST OF SERVICE		43,690	39,263	2,438	13	33	0	921	707	17	247	37	14	43,690	0
31																
32	PROPOSED REVENUES		115,468	103,895	6,204	38	89	0	2,481	1,912	38	671	102	38	115,468	0
33	TOTAL ELECTRIC COST OF SERVICE		(43,690)	(39,263)	(2,438)	(13)	(33)	0	(921)	(707)	(17)	(247)	(37)	(14)	(43,690)	0
34	EXCESS REVENUES		71,778	64,632	3,766	25	56	0	1,560	1,205	21	424	65	24	71,778	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		17,891	16,110	939	6	14	0	389	300	5	106	16	6	17,891	0
37	EXCESS RETURN		53,887	48,522	2,827	19	42	0	1,171	905	16	318	49	18	53,887	0

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 11			3	4	5	6	7	8	9	10	11	12	13		
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS			RATIO												
3	LONG TERM DEBT		930,883,286	0.4248												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		1,155,393,756	0.5273												
6	SHORT TERM DEBT		104,930,903	0.0479												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		2,191,207,945	1.0000												
9																
10	COST OF CAPITAL															
11	LONG TERM DEBT		0.04929													
12	PREFERRED STOCK		0.00000													
13	COMMON STOCK		0.10850													
14	SHORT TERM DEBT		0.03197													
15	UNAMORTIZED DISCOUNT		0.00000													
16																
17	WEIGHTED COST OF CAPITAL															
18	LONG TERM DEBT		0.0209													
19	PREFERRED STOCK		0.0000													
20	COMMON STOCK		0.0572													
21	SHORT TERM DEBT		0.0015													
22	UNAMORTIZED DISCOUNT		0.0000													
23	TOT RATE OF RETURN ALLOWABLE		0.07965													
24																
25	TAX RATES AND SPECIAL FACTORS															
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-9
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1		3	4	5	6	7	8	9	10	11	12	13		
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,946	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,946	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,006,247	345,716	1,108	13,538	107	117,501	94,629	6,558	52,159	6,010	3,758	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.61085	0.20986	0.00067	0.00822	0.00006	0.07133	0.05744	0.00398	0.03166	0.00365	0.00228	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		26,570	23,429	2,876	0	37	3	132	49	25	19	0	0	26,570	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.88179	0.10824	0.00000	0.00139	0.00011	0.00497	0.00184	0.00094	0.00072	0.00000	0.00000	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	137,520	24,512	46	264	12	342	105	30	36	2,792	3	165,662	10
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.83007	0.14795	0.00028	0.00159	0.00007	0.00206	0.00063	0.00018	0.00022	0.01685	0.00002	0.99992	0.00008
18	TOTAL KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,668	288,048	610,848,200	509,222,309	5,979,795	191,982,351	18,971,772	12,857,445	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	1,470,196,499	1,255,081,966	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,089,111,494	12,022,720
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.35849	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04388	0.00463	0.00314	0.99709	0.00291
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	1,470,196,490	1,255,081,966	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,705	191,982,351	0	12,857,445	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K306	1.00000	0.36015	0.30746	0.00156	0.00474	0.00007	0.14964	0.12474	0.00146	0.04703	0.00006	0.00315	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867	137,520	12,257	23	68	12	115	35	10	12	2,792	1	152,865	2
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.89961	0.08018	0.00015	0.00058	0.00000	0.00075	0.00023	0.00007	0.00008	0.01826	0.00001	1.00000	0.00000
30	METERS	External		22,486,891	19,829,009	2,433,685	0	31,509	2,448	111,217	41,635	20,860	16,328	0	199	22,480,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.88179	0.10823	0.00000	0.00140	0.00011	0.00495	0.00185	0.00093	0.00073	0.00000	0.00001	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	137,520	12,257	23	176	12	799	280	140	110	2,792	1	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.89235	0.07953	0.00015	0.00114	0.00008	0.00518	0.00182	0.00091	0.00071	0.01812	0.00001	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	1,924,403	108,413	674	1,538	43	48,098	37,329	710	13,016	2,099	791	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.90046	0.05073	0.00032	0.00072	0.00002	0.02251	0.01747	0.00033	0.00609	0.00098	0.00037	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,969,911	1,470,196,490	1,255,084,711	6,350,134	19,355,668	288,048	609,723,902	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,087,969,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.35964	0.30702	0.00155	0.00473	0.00007	0.14915	0.12457	0.00146	0.04402	0.00464	0.00315	1.00000	0.00000
38																	
39	PRESENT REVENUES	CS09	R600	37,818	33,986	2,110	11	29	0	707	612	15	214	32	12	37,818	0
40	PROPOSED REVENUES	A357	R602	115,468	103,895	6,204	38	89	0	2,481	1,912	38	671	102	38	115,468	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
3	PROPOSED REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D148	0.00000	0.00000	0.10624	0.00000	0.00139	0.00011	0.00497	0.00184	0.00094	0.00072	0.00000	0.00000	0.11821	(0.11821)
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.88179	0.10624	0.00000	0.00139	0.00011	0.00497	0.00184	0.00094	0.00072	0.00000	0.00000	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.90041	0.05151	0.00030	0.00072	0.00000	0.02229	0.01723	0.00030	0.00600	0.00094	0.00030	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.90052	0.05146	0.00034	0.00067	0.00000	0.02225	0.01720	0.00034	0.00596	0.00090	0.00034	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.89244	0.07582	0.00018	0.00100	0.00005	0.01486	0.01063	0.00058	0.00373	0.00053	0.00018	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	0.00000	0.00000	0.10821	0.00000	0.00145	0.00010	0.00492	0.00183	0.00096	0.00077	0.00000	0.00000	0.11824	(0.11824)
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.89242	0.07589	0.00017	0.00103	0.00004	0.01485	0.01063	0.00058	0.00372	0.00050	0.00017	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	0.00000	0.00000	0.10826	0.00000	0.00138	0.00012	0.00500	0.00185	0.00093	0.00068	0.00000	0.00000	0.11820	(0.11820)
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.88180	0.10826	0.00000	0.00136	0.00012	0.00500	0.00185	0.00093	0.00068	0.00000	0.00000	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.90047	0.05148	0.00029	0.00069	0.00000	0.02227	0.01724	0.00029	0.00601	0.00097	0.00029	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.90034	0.05128	0.00048	0.00072	0.00000	0.02215	0.01709	0.00048	0.00602	0.00096	0.00048	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.89245	0.07576	0.00019	0.00098	0.00005	0.01486	0.01063	0.00058	0.00373	0.00056	0.00019	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.90045	0.05147	0.00031	0.00072	0.00000	0.02229	0.01728	0.00031	0.00596	0.00092	0.00031	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.93750	0.06250	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.90050	0.05149	0.00031	0.00072	0.00000	0.02226	0.01723	0.00031	0.00595	0.00092	0.00031	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.89310	0.07386	0.00020	0.00096	0.00006	0.01545	0.01116	0.00055	0.00388	0.00058	0.00020	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.89471	0.06693	0.00023	0.00090	0.00005	0.01695	0.01250	0.00050	0.00434	0.00066	0.00023	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
TRANSMISSION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL TRANSMISSION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1		3	4	5	6	7	8	9	10	11	12	13		
1	WEIGHTED O & M EXPENSE RATIOS																
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.88206	0.10790	0.00000	0.00125	0.00000	0.00502	0.00125	0.00125	0.00125	0.00000	0.00000	0.99998	0.00002
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.90050	0.05072	0.00035	0.00069	0.00000	0.02248	0.01749	0.00035	0.00811	0.00097	0.00035	1.00001	(0.00001)
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.90026	0.05151	0.00031	0.00070	0.00000	0.02228	0.01725	0.00035	0.00601	0.00098	0.00035	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.89973	0.05334	0.00031	0.00073	0.00000	0.02169	0.01671	0.00037	0.00585	0.00093	0.00034	1.00000	0.00000
12																	
13	A & G EXPENSES																
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.88579	0.10914	0.00000	0.00000	0.00000	0.00508	0.00000	0.00000	0.00000	0.00000	0.00000	1.00001	(0.00001)
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.90037	0.05152	0.00031	0.00072	0.00000	0.02230	0.01724	0.00031	0.00599	0.00093	0.00031	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.89980	0.05377	0.00030	0.00069	0.00000	0.02163	0.01657	0.00030	0.00575	0.00069	0.00030	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.89978	0.05373	0.00033	0.00077	0.00000	0.02149	0.01656	0.00033	0.00581	0.00088	0.00033	1.00001	(0.00001)
23																	
24	DEPRECIATION EXPENSES																
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.88138	0.10873	0.00000	0.00165	0.00000	0.00494	0.00165	0.00165	0.00000	0.00000	0.00000	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.89969	0.05147	0.00044	0.00088	0.00000	0.02244	0.01716	0.00044	0.00816	0.00088	0.00044	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.89583	0.05208	0.00000	0.00000	0.00000	0.02083	0.02083	0.00000	0.01042	0.00000	0.00000	0.99999	0.00001
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.89583	0.06317	0.00034	0.00101	0.00000	0.01882	0.01411	0.00067	0.00504	0.00067	0.00034	1.00000	0.00000
31																	
32	OTHER TAXES & MISC EXPENSES																
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.88524	0.07619	0.00000	0.00000	0.00000	0.01429	0.00952	0.00000	0.00476	0.00000	0.00000	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.89918	0.05350	0.00000	0.00000	0.00000	0.02263	0.01652	0.00000	0.00817	0.00000	0.00000	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.88330	0.07066	0.00000	0.00000	0.00000	0.02248	0.01713	0.00000	0.00642	0.00000	0.00000	0.99999	0.00001
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.89905	0.05449	0.00000	0.00074	0.00000	0.02149	0.01653	0.00038	0.00580	0.00089	0.00033	1.00000	0.00000
37																	
38	TOTAL COST OF SERVICE																
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.89887	0.05580	0.00030	0.00076	0.00000	0.02108	0.01618	0.00039	0.00565	0.00085	0.00032	1.00000	(0.00000)
40																	
41	WAGES & SALARIES (K600-K639)																
42	WTD RATIOS	Internal	K669														

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		821,576,758	639,522,265	0	182,054,493	821,576,758	0
3	TOTAL DEPRECIATION RESERVE		(188,656,174)	(124,487,211)	0	(64,168,963)	(188,656,174)	0
4	TOTAL RATE BASE ADJUSTMENTS		(95,300,120)	(84,888,038)	0	(10,412,082)	(95,300,120)	0
5	TOTAL RATE BASE		537,620,464	430,147,016	0	107,473,448	537,620,464	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		35,213,210	15,428,039	0	19,785,171	35,213,210	0
9	TOTAL DEPRECIATION EXPENSE		21,740,956	16,833,833	0	4,907,123	21,740,956	0
10	TOTAL OTHER TAX & MISC EXPENSE		7,622,427	6,001,462	0	1,620,965	7,622,427	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		64,576,593	38,263,334	0	26,313,259	64,576,593	0
12	NET FED INCOME TAX EXP ALLOWABLE		7,119,177	5,835,803	0	1,283,374	7,119,177	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,841,633	1,379,986	0	461,647	1,841,633	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		73,537,403	45,479,123	0	28,058,280	73,537,403	0
17								
18	RETURN ON RATE BASE		42,837,529	34,424,667	0	8,412,862	42,837,529	0
19	TOTAL OTHER OPERATING REVENUES		(3,574,449)	(2,740,436)	0	(834,013)	(3,574,449)	0
20	TOTAL ELECTRIC COST OF SERVICE		112,800,483	77,163,354	0	35,637,129	112,800,483	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	187,367,739	187,367,739	0	0	187,367,739	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	46,300,438	46,300,438	0	0	46,300,438	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	21,134,199	0	0	21,134,199	21,134,199	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	18,324,044	18,324,044	0	0	18,324,044	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	4,154,168	0	0	4,154,168	4,154,168	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	104,908,742	104,908,742	0	0	104,908,742	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	25,504,666	0	0	25,504,666	25,504,666	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	43,729,158	43,729,158	0	0	43,729,158	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	9,538,290	0	0	9,538,290	9,538,290	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	127,492,517	127,492,517	0	0	127,492,517	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	14,022,059	0	0	14,022,059	14,022,059	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	24,702,330	24,702,330	0	0	24,702,330	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	4,282,583	0	0	4,282,583	4,282,583	0
29	TRANSFORMERS DEMAND RELATED	K215	86,697,297	86,697,297	0	0	86,697,297	0
30	TRANSFORMERS CUSTOMER RELATED	K406	12,422,424	0	0	12,422,424	12,422,424	0
31	SERVICES	K217	23,524,975	0	0	23,524,975	23,524,975	0
32	METERS	K407	36,370,018	0	0	36,370,018	36,370,018	0
33	STREET LIGHTS	K401	8,637,510	0	0	8,637,510	8,637,510	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		799,113,157	639,522,265	0	159,590,892	799,113,157	0
38								
39	TOTAL TRANS & DIST PLANT		799,113,157	639,522,265	0	159,590,892	799,113,157	0
40	TOTAL GROSS PTD PLANT		799,113,157	639,522,265	0	159,590,892	799,113,157	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	2,874,552	0	0	2,874,552	2,874,552	0
48	CUSTOMER ACCOUNTING	A308	9,377,225	0	0	9,377,225	9,377,225	0
49	CUSTOMER SERVICE & INFORMATION	A310	4,568,470	0	0	4,568,470	4,568,470	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		16,820,247	0	0	16,820,247	16,820,247	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	964,440	0	0	964,440	964,440	0
60	CUSTOMER ACCOUNTING	A308	3,146,149	0	0	3,146,149	3,146,149	0
61	CUSTOMER SERVICE & INFORMATION	A310	1,532,765	0	0	1,532,765	1,532,765	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		5,643,354	0	0	5,643,354	5,643,354	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		821,576,758	639,522,265	0	182,054,493	821,576,758	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	36,835,377	36,835,377	0	0	36,835,377	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	15,507,783	15,507,783	0	0	15,507,783	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	7,078,649	0	0	7,078,649	7,078,649	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	6,137,421	6,137,421	0	0	6,137,421	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	1,391,390	0	0	1,391,390	1,391,390	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	21,712,936	21,712,936	0	0	21,712,936	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	5,278,694	0	0	5,278,694	5,278,694	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	9,050,612	9,050,612	0	0	9,050,612	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	1,974,138	0	0	1,974,138	1,974,138	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	29,297,437	29,297,437	0	0	29,297,437	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	3,222,232	0	0	3,222,232	3,222,232	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	5,676,529	5,676,529	0	0	5,676,529	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	984,126	0	0	984,126	984,126	0
29	TRANSFORMERS DEMAND RELATED	K215	25,424,315	25,424,315	0	0	25,424,315	0
30	TRANSFORMERS CUSTOMER RELATED	K406	3,642,923	0	0	3,642,923	3,642,923	0
31	SERVICES	K217	12,200,718	0	0	12,200,718	12,200,718	0
32	METERS	K407	14,195,887	0	0	14,195,887	14,195,887	0
33	STREET LIGHTS	K401	5,461,166	0	0	5,461,166	5,461,166	0
34	ADJUSTMENT	K209	(71,522)	(57,238)	0	(14,284)	(71,522)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(25,130,677)	(25,130,677)	0	0	(25,130,677)	0
37	TOTAL DIST DEPREC RESERVE		179,870,134	124,454,495	0	55,415,639	179,870,134	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		179,870,134	124,454,495	0	55,415,639	179,870,134	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		179,870,134	124,454,495	0	55,415,639	179,870,134	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	979,840	0	0	979,840	979,840	0
48	CUSTOMER ACCOUNTING	A308	3,196,385	0	0	3,196,385	3,196,385	0
49	CUSTOMER SERVICE & INFORMATION	A310	1,557,240	0	0	1,557,240	1,557,240	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	18,610	8,056	0	10,554	18,610	0
52	GENERAL & INTANG PLANT		5,752,075	8,056	0	5,744,019	5,752,075	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	508,764	0	0	508,764	508,764	0
60	CUSTOMER ACCOUNTING	A308	1,659,666	0	0	1,659,666	1,659,666	0
61	CUSTOMER SERVICE & INFORMATION	A310	808,569	0	0	808,569	808,569	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	56,966	24,660	0	32,306	56,966	0
64	COMMON & OTHER PLANT IN SERVICE		3,033,965	24,660	0	3,009,305	3,033,965	0
65								
66	TOTAL DEPRECIATION RESERVE		188,656,174	124,487,211	0	64,168,963	188,656,174	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0
12								
13	NET PROD & TRANS PLANT		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		150,532,362	150,532,362	0	0	150,532,362	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		30,792,655	30,792,655	0	0	30,792,655	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		14,055,550	0	0	14,055,550	14,055,550	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		12,186,623	12,186,623	0	0	12,186,623	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		2,762,778	0	0	2,762,778	2,762,778	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		83,195,806	83,195,806	0	0	83,195,806	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		20,225,972	0	0	20,225,972	20,225,972	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		34,678,546	34,678,546	0	0	34,678,546	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		7,564,152	0	0	7,564,152	7,564,152	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		98,195,080	98,195,080	0	0	98,195,080	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		10,799,827	0	0	10,799,827	10,799,827	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		19,025,801	19,025,801	0	0	19,025,801	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		3,298,457	0	0	3,298,457	3,298,457	0
29	TRANSFORMERS DEMAND RELATED		61,272,982	61,272,982	0	0	61,272,982	0
30	TRANSFORMERS CUSTOMER RELATED		8,779,501	0	0	8,779,501	8,779,501	0
31	SERVICES		11,324,257	0	0	11,324,257	11,324,257	0
32	METERS		22,174,131	0	0	22,174,131	22,174,131	0
33	STREET LIGHTS		3,176,344	0	0	3,176,344	3,176,344	0
34	ADJUSTMENT		71,522	57,238	0	14,284	71,522	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		25,130,677	25,130,677	0	0	25,130,677	0
37	NET DISTRIBUTION PLANT		619,243,023	515,067,770	0	104,175,253	619,243,023	0
38								
39	NET PTD PLANT		619,243,023	515,067,770	0	104,175,253	619,243,023	0
40	NET TRANS & DIST PLANT		619,243,023	515,067,770	0	104,175,253	619,243,023	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		6,180,840	0	0	6,180,840	6,180,840	0
49	CUSTOMER SERVICE & INFORMATION		3,011,230	0	0	3,011,230	3,011,230	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(18,610)	(8,056)	0	(10,554)	(18,610)	0
52	NET GENERAL & INTANG PLANT		9,173,460	(8,056)	0	9,181,516	9,173,460	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		1,486,483	0	0	1,486,483	1,486,483	0
61	CUSTOMER SERVICE & INFORMATION		724,196	0	0	724,196	724,196	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(56,966)	(24,660)	0	(32,306)	(56,966)	0
64	COMMON & OTHER PLANT IN SERVICE		2,153,713	(24,660)	0	2,178,373	2,153,713	0
65								
66	NET ELECTRIC PLANT IN SERVICE		630,570,196	515,035,054	0	115,535,142	630,570,196	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	92,534,114	75,580,014	0	16,954,100	92,534,114	0
13	TOTAL ACCOUNT 282		92,534,114	75,580,014	0	16,954,100	92,534,114	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	19,085,744	15,588,854	0	3,496,890	19,085,744	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		19,085,744	15,588,854	0	3,496,890	19,085,744	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		111,619,858	91,168,868	0	20,450,990	111,619,858	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	3,417,000	1,479,185	0	1,937,815	3,417,000	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		3,417,000	1,479,185	0	1,937,815	3,417,000	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	5,616,785	4,587,678	0	1,029,107	5,616,785	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		5,616,785	4,587,678	0	1,029,107	5,616,785	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		9,033,785	6,066,863	0	2,966,922	9,033,785	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		527,984,123	429,933,049	0	98,051,074	527,984,123	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	7,023,989	0	0	7,023,989	7,023,989	0
7	FUEL	K301	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		7,023,989	0	0	7,023,989	7,023,989	0
10	TOTAL MATERIALS & SUPPLIES		7,023,989	0	0	7,023,989	7,023,989	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	261,964	213,967	0	47,997	261,964	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		261,964	213,967	0	47,997	261,964	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		7,285,953	213,967	0	7,071,986	7,285,953	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(111,619,858)	(91,168,868)	0	(20,450,990)	(111,619,858)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		9,033,785	6,066,863	0	2,966,922	9,033,785	0
31	TOTAL WORKING CAPITAL		7,285,953	213,967	0	7,071,986	7,285,953	0
32	TOTAL RATE BASE ADJUSTMENTS		(95,300,120)	(84,888,038)	0	(10,412,082)	(95,300,120)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		630,570,196	515,035,054	0	115,535,142	630,570,196	0
36	TOTAL RATE BASE ADJUSTMENTS		(95,300,120)	(84,888,038)	0	(10,412,082)	(95,300,120)	0
37	TOTAL RATE BASE		535,270,076	430,147,016	0	105,123,060	535,270,076	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
40	RETURN ON RATE BASE		42,650,320	34,274,114	0	8,376,205	42,650,319	0
41								
42	ELECTRIC RATE BASE	RB99	537,619,594	432,036,482	0	105,583,112	537,619,594	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		42,837,529	34,424,667	0	8,412,862	42,837,529	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	4,947,604	4,947,604	0	0	4,947,604	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K406	1,202,826	0	0	1,202,826	1,202,826	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,062,312	2,062,312	0	0	2,062,312	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K406	449,835	0	0	449,835	449,835	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	560,061	560,061	0	0	560,061	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K406	61,597	0	0	61,597	61,597	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	108,515	108,515	0	0	108,515	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	18,813	0	0	18,813	18,813	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	695,935	695,935	0	0	695,935	0
42	LOAD DISPATCH	K215	480,602	480,602	0	0	480,602	0
43	METERS	K407	1,090,491	0	0	1,090,491	1,090,491	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	293,324	0	0	293,324	293,324	0
45	OTHER OPERATIONS	K203	35,268	35,268	0	0	35,268	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	2,041,210	2,041,210	0	0	2,041,210	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		14,048,393	10,931,507	0	3,116,886	14,048,393	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	4,379,094	0	0	4,379,094	4,379,094	0
52	UNCOLLECTIBLE EXP	K411	2,352,105	0	0	2,352,105	2,352,105	0
53	METER READING	K407	147,399	0	0	147,399	147,399	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	1,774,611	0	0	1,774,611	1,774,611	0
55	CREDIT CARD FEES	K407	319,081	0	0	319,081	319,081	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	83,817	0	0	83,817	83,817	0
59	TOTAL CUSTOMER ACCT EXPENSE		9,056,107	0	0	9,056,107	9,056,107	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	1,514,280	0	0	1,514,280	1,514,280	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		1,514,280	0	0	1,514,280	1,514,280	0
5								
6	SALES							
7	SALES EXPENSE	K405	207,248	0	0	207,248	207,248	0
8	TOTAL SALES EXPENSE		207,248	0	0	207,248	207,248	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0
14	DISTRIBUTION	D349	6,386,700	4,969,683	0	1,417,017	6,386,700	0
15	CUSTOMER ACCOUNTING	C319	3,424,912	0	0	3,424,912	3,424,912	0
16	CUSTOMER SERVICE & INFORMATION	C331	1,668,576	0	0	1,668,576	1,668,576	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		11,480,188	4,969,683	0	6,510,505	11,480,188	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	51,392	22,247	0	29,145	51,392	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(563,749)	(244,041)	0	(319,708)	(563,749)	0
22	ELIMINATE DSM	A315	(88,738)	(38,414)	0	(50,324)	(88,738)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(155,753)	(67,424)	0	(88,329)	(155,753)	0
25	ELIMINATE MISC EXPENSES	A315	(252,098)	(109,131)	0	(142,967)	(252,098)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(678,595)	(293,757)	0	(384,838)	(678,595)	0
29	STATE REG COMMISSION EXPENSE	A315	220,448	95,430	0	125,018	220,448	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	374,087	161,939	0	212,148	374,087	0
33	TOTAL ADMIN. & GENERAL		10,387,182	4,496,532	0	5,890,650	10,387,182	0
34								
35	TOTAL O & M EXPENSE		35,213,210	15,428,039	0	19,785,171	35,213,210	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	20,240,921	16,835,791	0	3,405,130	20,240,921	0
11	TOTAL DIST. DEPREC EXP.		20,240,921	16,835,791	0	3,405,130	20,240,921	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	1,439,679	(1,267)	0	1,440,946	1,439,679	0
15	TOTAL GENERAL DEPREC EXP.		1,439,679	(1,267)	0	1,440,946	1,439,679	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	60,356	(691)	0	61,047	60,356	0
19	TOTAL COM.& OTHER DEPREC EXP.		60,356	(691)	0	61,047	60,356	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		21,740,956	16,833,833	0	4,907,123	21,740,956	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	7,037,926	5,748,437	0	1,289,489	7,037,926	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		7,037,926	5,748,437	0	1,289,489	7,037,926	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	556,166	240,759	0	315,407	556,166	0
9	ELIMINATE DSM	A315	(21,691)	(9,390)	0	(12,301)	(21,691)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(29,400)	(12,727)	0	(16,673)	(29,400)	0
11	ELIMINATE ESM	A315	47,670	20,636	0	27,034	47,670	0
12	TOTAL MISCELLANEOUS TAXES		552,745	239,278	0	313,467	552,745	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	31,756	13,747	0	18,009	31,756	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		31,756	13,747	0	18,009	31,756	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		7,622,427	6,001,462	0	1,620,965	7,622,427	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		35,213,210	15,428,039	0	19,785,171	35,213,210	0
23	TOTAL DEPRECIATION EXPENSE		21,740,956	16,833,833	0	4,907,123	21,740,956	0
24	TOTAL OTHER TAX & MISC EXPENSE		7,622,427	6,001,462	0	1,620,965	7,622,427	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		64,576,593	38,263,334	0	26,313,259	64,576,593	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	12,080,804	9,708,255	0	2,372,549	12,080,804	0
4	TOTAL INTEREST EXPENSE		12,080,804	9,708,255	0	2,372,549	12,080,804	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(4,454,806)	(3,449,312)	0	(1,005,494)	(4,454,806)	0
8	PERMANENT DIFFERENCES	A357	(42,399)	(18,354)	0	(24,045)	(42,399)	0
9	TEMPORARY DIFFERENCES	DE49	7,527,266	5,828,287	0	1,698,979	7,527,266	0
10	TOTAL OTHER DEDUCTIONS		3,030,061	2,360,621	0	669,440	3,030,061	0
11								
12	NET DEDUCTIONS AND ADDITIONS		15,110,865	12,068,876	0	3,041,989	15,110,865	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	281,469	123,320	0	158,149	281,469	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(537,164)	(232,533)	0	(304,631)	(537,164)	0
20	TOTAL FED DEF IT (410 & 411)		(255,695)	(109,213)	0	(146,482)	(255,695)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(255,695)	(109,213)	0	(146,482)	(255,695)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(255,695)	(109,213)	0	(146,482)	(255,695)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		42,837,529	34,424,667	0	8,412,862	42,837,529	0
38	NET DEDUCTIONS AND ADDITIONS		(15,110,865)	(12,068,876)	0	(3,041,989)	(15,110,865)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(255,695)	(109,213)	0	(146,482)	(255,695)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		272,596	118,004	0	154,592	272,596	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		27,743,565	22,364,582	0	5,378,983	27,743,565	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		7,374,872	5,945,016	0	1,429,856	7,374,872	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(255,695)	(109,213)	0	(146,482)	(255,695)	0
47	NET FED INCOME TAX ALLOWABLE		7,119,177	5,835,803	0	1,283,374	7,119,177	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		7,374,872	5,945,016	0	1,429,856	7,374,872	0
53	NET FED INCOME TAX PAYABLE		7,374,872	5,945,016	0	1,429,856	7,374,872	0

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	4,913,625	4,013,351	0	900,274	4,913,625	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		4,913,625	4,013,351	0	900,274	4,913,625	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	272,596	118,004	0	154,592	272,596	0
9	TOT STATE PROV DEF IT (410 & 411)		272,596	118,004	0	154,592	272,596	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(10,151)	(8,291)	0	(1,860)	(10,151)	0
13	OTHER SIT ADJUSMENTS		(10,151)	(8,291)	0	(1,860)	(10,151)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		272,596	118,004	0	154,592	272,596	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		42,837,529	34,424,667	0	8,412,862	42,837,529	0
20	NET FED INCOME TAX ALLOWABLE		7,119,177	5,835,803	0	1,283,374	7,119,177	0
21	NET FED. DED. AND ADDITIONS		(15,110,865)	(12,068,876)	0	(3,041,989)	(15,110,865)	0
22	DEDUCTIONS IN ADD TO Y871		(4,913,625)	(4,013,351)	0	(900,274)	(4,913,625)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		272,596	118,004	0	154,592	272,596	0
25	BASE FOR SIT COMPUTATION		30,204,812	24,296,247	0	5,908,565	30,204,812	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		1,569,037	1,261,982	0	307,055	1,569,037	0
29	TOTAL STATE INCOME TAX ADJ.		272,596	118,004	0	154,592	272,596	0
30	NET STATE INC TAX ALLOWABLE		1,841,633	1,379,986	0	461,647	1,841,633	0
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		1,569,037	1,261,982	0	307,055	1,569,037	0
34	OTHER SIT ADJUSTMENTS		(10,151)	(8,291)	0	(1,860)	(10,151)	0
35	NET STATE INCOME TAX PAYABLE		1,558,886	1,253,691	0	305,195	1,558,886	0
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	1,294,773	1,076,953	0	217,820	1,294,773	0
3	RECONNECTION CHARGES	K405	55,068	0	0	55,068	55,068	0
4	POLE & LINE ATTACHMENTS	D249	699,975	582,218	0	117,757	699,975	0
5	RENTS	D249	1,299,957	1,081,265	0	218,692	1,299,957	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	169,500	0	0	169,500	169,500	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	55,176	0	0	55,176	55,176	0
10	TOTAL OTHER OPERATING REVS		3,574,449	2,740,436	0	834,013	3,574,449	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		64,576,593	38,263,334	0	26,313,259	64,576,593	0
14	RETURN ON RATE BASE		42,837,529	34,424,667	0	8,412,862	42,837,529	0
15	NET FED INCOME TAX ALLOWABLE		7,119,177	5,835,803	0	1,283,374	7,119,177	0
16	NET STATE INCOME TAX ALLOWABLE		1,841,633	1,379,986	0	461,647	1,841,633	0
17	TOTAL OTHER OPERATING REVENUES		(3,574,449)	(2,740,436)	0	(834,013)	(3,574,449)	0
18	SUBTOTAL B		112,800,483	77,163,354	0	35,637,129	112,800,483	0
19								
20	TOTAL OTHER OPERATING REVENUES		3,574,449	2,740,436	0	834,013	3,574,449	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		3,574,449	2,740,436	0	834,013	3,574,449	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		112,800,483	77,163,354	0	35,637,129	112,800,483	0
31								
32	PROPOSED REVENUES		131,598,049	56,967,479	0	74,630,570	131,598,049	0
33	TOTAL ELECTRIC COST OF SERVICE		(112,800,483)	(77,163,354)	0	(35,637,129)	(112,800,483)	0
34	EXCESS REVENUES		18,797,566	(20,195,875)	0	38,993,441	18,797,566	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		4,685,315	(5,033,845)	0	9,719,160	4,685,315	0
37	EXCESS RETURN		14,112,251	(15,162,030)	0	29,274,281	14,112,251	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.07968					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1	2	3	4	5		
1	DEMAND ENERGY & SPEC. ASSIGN								
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	648,083	0	0	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	648,083	0	0	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,647,331	0	0	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	708,591	0	0	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	708,591	0	0	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		799,113,157	639,522,265	0	159,590,892	799,113,157	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.80029	0.00000	0.19971	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	708,591	0	0	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	0	0	165,672	165,672	0
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
18	TOTAL KWH	External		4,101,134,214	0	4,101,134,214	0	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	0	4,101,134,214	0	4,101,134,214	0
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	0	4,082,162,443	0	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	1	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867.000	0	0.00000	152,867	152,867	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28A	DISTRIBUTION CUSTOMERS	External		152,853.00000	0	0.00000	152,853	152,853	0
29A	RATIO TO TOTAL ELECTRIC		K406	1.00000	0.00000	0.00000	1.00000	1	0.00000
30	METERS	External		22,486,891	0	0	22,486,891	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	0	0	154,110	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	0	0	2,137,114	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	0	4,087,989,911	0	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.00000	1.00000	0.00000	1.00000	0.00000
38									
39	PRESENT REVENUES	CS09	R600	97,638,939	66,791,806	0	30,847,133	97,638,939	0
40	PROPOSED REVENUES	A357	R602	131,598,049	56,967,479	0	74,630,570	131,598,049	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-10
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1	2	3	4	5		
1	PRESENT REVENUES	Internal		97,638,939	66,791,806	0	30,847,133	97,638,939	0
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.68407	0.00000	0.31593	1.00000	0.00000
3	PROPOSED REVENUES	Internal		131,598,049	56,967,479	0	74,630,570	131,598,049	0
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.43289	0.00000	0.56711	1.00000	0.00000
5									
6	WEIGHTED RATIOS								
7	GROSS ELECTRIC PLANT IN SERVICE								
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.80029	0.00000	0.19971	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.80029	0.00000	0.19971	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.77841	0.00000	0.22159	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.69191	0.00000	0.30809	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.65986	0.00000	0.34014	1.00000	0.00000
18									
19	NET ELECTRIC PLANT								
20	WTD NET PROD PLANT RATIOS	Internal	P229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	1.00000	0.71875	0.00000	0.28125	1.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	0.83177	0.00000	0.16823	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.83177	0.00000	0.16823	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	(0.00088)	0.00000	1.00088	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	(0.01145)	0.00000	1.01145	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.81678	0.00000	0.18322	1.00000	0.00000
28									
29	WORKING CAPITAL								
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.81678	0.00000	0.18322	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.02937	0.00000	0.97063	1.00000	0.00000
35									
36	RATE BASE								
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.81429	0.00000	0.18571	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.80361	0.00000	0.19639	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1	2	3	4	5		
1	WEIGHTED O & M EXPENSE RATIOS								
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.77813	0.00000	0.22187	1.00000	0.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.43813	0.00000	0.56187	1.00000	0.00000
12									
13	A & G EXPENSES								
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000		
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.77813	0.00000	0.22187	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.43289	0.00000	0.56711	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.43289	0.00000	0.56711	1.00000	0.00000
23									
24	DEPRECIATION EXPENSES								
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.83177	0.00000	0.16823	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	(0.00088)	0.00000	1.00088	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	(0.01145)	0.00000	1.01145	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.77429	0.00000	0.22571	1.00000	0.00000
31									
32	OTHER TAXES & MISC EXPENSES								
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.81678	0.00000	0.18322	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.43289	0.00000	0.56711	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.78734	0.00000	0.21266	1.00000	0.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.59253	0.00000	0.40747	1.00000	0.00000
37									
38	TOTAL COST OF SERVICE								
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.68407	0.00000	0.31593	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		639,522,265	284,427,531	197,740,283	631,378	4,342,356	44,767	80,221,673	64,751,628	850,565	0	4,284,800	2,027,284	639,522,265	0
3	TOTAL DEPRECIATION RESERVE		(124,487,211)	(55,383,634)	(38,481,441)	(161,792)	(845,048)	(8,713)	(15,611,620)	(12,601,057)	(165,524)	(13)	(833,846)	(394,523)	(124,487,211)	0
4	TOTAL RATE BASE ADJUSTMENTS		(84,888,038)	(37,688,198)	(26,286,369)	(110,592)	(575,857)	(5,942)	(10,669,514)	(8,612,211)	(111,909)	11,878	(569,888)	(269,436)	(84,888,038)	0
5	TOTAL RATE BASE		430,147,016	191,355,699	132,972,473	558,994	2,921,451	30,112	53,940,539	43,538,360	573,132	11,865	2,881,066	1,363,325	430,147,016	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		15,428,039	7,511,517	4,381,670	17,591	110,340	1,051	1,723,584	1,390,672	30,877	123,883	91,448	45,406	15,428,039	0
9	TOTAL DEPRECIATION EXPENSE		16,833,833	7,485,770	5,205,621	21,887	114,315	1,179	2,111,879	1,704,621	22,392	0	112,800	53,369	16,833,833	0
10	TOTAL OTHER TAX & MISC EXPENSE		6,001,462	2,678,916	1,849,421	7,769	40,799	420	749,617	605,010	8,150	2,394	40,010	18,956	6,001,462	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		38,263,334	17,676,203	11,436,712	47,247	265,454	2,650	4,585,080	3,700,303	61,419	126,277	244,258	117,731	38,263,334	0
12	NET FED INCOME TAX EXP ALLOWABLE		5,835,802	2,591,939	1,806,514	7,603	39,588	409	733,172	591,804	7,694	(622)	39,178	18,523	5,835,802	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,379,985	618,993	423,548	1,775	9,414	96	171,392	138,339	1,916	1,012	9,153	4,347	1,379,985	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		45,479,121	20,887,135	13,666,774	56,625	314,456	3,155	5,489,644	4,430,446	71,029	126,667	292,589	140,601	45,479,121	0
17																
18	RETURN ON RATE BASE		34,424,667	15,314,157	10,641,697	44,762	233,744	2,410	4,316,853	3,484,465	45,785	1,033	230,645	109,126	34,424,667	0
19	TOTAL OTHER OPERATING REVENUES		(2,740,436)	(1,218,808)	(847,343)	(3,563)	(18,608)	(192)	(343,760)	(277,469)	(3,644)	0	(18,361)	(8,888)	(2,740,436)	0
20	TOTAL ELECTRIC COST OF SERVICE		77,163,352	34,982,484	23,461,128	97,814	529,592	5,373	9,462,737	7,637,442	113,170	127,700	504,873	241,039	77,163,352	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	6	5	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	187,367,739	83,331,801	57,934,185	243,578	1,272,227	13,116	23,503,409	18,970,984	249,189	0	1,295,364	593,956	187,367,739	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	46,300,436	20,592,120	14,316,095	66,191	314,380	3,241	5,807,927	4,687,919	61,580	0	310,293	146,772	46,300,436	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	18,324,044	8,149,530	5,665,704	23,621	124,420	1,283	2,298,558	1,855,309	24,371	0	122,771	58,087	18,324,044	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	104,906,742	46,656,102	32,437,783	136,361	712,330	7,344	13,159,753	10,622,010	139,529	0	702,889	332,561	104,906,742	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	43,729,156	19,448,543	13,521,066	56,646	296,921	3,061	5,485,388	4,427,577	55,160	0	292,985	138,621	43,729,156	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	127,492,517	56,702,299	39,420,608	165,740	865,674	8,924	15,992,861	12,908,517	169,585	0	854,200	404,151	127,492,517	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	24,702,330	10,986,362	7,637,960	32,113	167,729	1,729	3,098,690	2,501,111	32,654	0	165,506	78,300	24,702,330	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	86,697,297	38,558,624	26,806,804	112,708	588,675	6,069	10,875,309	8,778,101	115,307	0	580,872	274,830	86,697,297	0
30	TRANSFORMERS CUSTOMER RELATED	K408	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0								
37	DISTRIBUTION PLANT IN SERVICE		639,522,265	284,427,531	197,740,283	831,378	4,342,355	44,767	80,221,673	64,751,628	850,565	0	4,284,800	2,027,284	639,522,265	0
38																
39	TOTAL TRANS & DIST PLANT		639,522,265	284,427,531	197,740,283	831,378	4,342,355	44,767	80,221,673	64,751,628	850,565	0	4,284,800	2,027,284	639,522,265	0
40	TOTAL GROSS PTD PLANT		639,522,265	284,427,531	197,740,283	831,378	4,342,355	44,767	80,221,673	64,751,628	850,565	0	4,284,800	2,027,284	639,522,265	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		639,522,265	284,427,531	197,740,283	831,378	4,342,355	44,767	80,221,673	64,751,628	850,565	0	4,284,800	2,027,284	639,522,265	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2014-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-11
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	OSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	38,835,377	16,382,534	11,369,499	47,886	250,112	2,578	4,820,830	3,729,882	48,991	0	246,797	118,798	38,835,377	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K206	19,507,783	8,697,066	4,706,007	20,160	105,298	1,086	1,945,330	1,570,163	20,525	0	155,902	49,160	19,507,783	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	6,137,421	2,729,916	1,597,691	7,979	41,873	430	769,876	621,414	8,163	0	41,121	19,456	6,137,421	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K206	21,712,936	9,666,827	6,713,640	28,227	147,431	1,520	2,723,571	2,198,435	26,878	0	145,477	66,830	21,712,936	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	9,050,612	4,026,260	2,798,440	11,766	61,454	634	1,135,309	916,374	12,037	0	60,639	28,890	9,050,612	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	29,297,437	13,030,034	9,056,768	38,067	198,930	2,051	3,675,070	2,966,365	36,306	0	196,293	92,873	29,297,437	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	5,676,529	2,524,835	1,755,183	7,379	38,544	397	712,064	574,749	7,580	0	38,033	17,995	5,676,529	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	25,424,315	11,307,464	7,861,195	33,053	172,631	1,780	3,189,226	2,574,212	33,614	0	170,343	80,595	25,424,315	0
30	TRANSFORMERS CUSTOMER RELATED	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	(57,238)	(25,458)	(17,690)	(74)	(389)	(4)	(7,180)	(5,795)	(76)	0	(383)	(181)	(57,238)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K316	(25,130,677)	(11,176,869)	(7,770,405)	(32,670)	(170,637)	(1,759)	(3,152,392)	(2,544,481)	(33,424)	0	(168,378)	(79,664)	(25,130,677)	0
37	TOTAL DIST DEPREC RESERVE		124,454,405	55,351,129	38,461,332	161,792	845,047	8,713	15,611,572	12,601,018	165,524	0	833,646	394,522	124,454,495	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		124,454,495	55,351,129	38,461,332	161,792	845,047	8,713	15,611,572	12,601,016	165,524	0	833,646	394,522	124,454,495	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		124,454,495	55,351,129	38,461,332	161,792	845,047	8,713	15,611,572	12,601,016	165,524	0	833,646	394,522	124,454,495	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A329	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	8,056	8,004	27	0	0	0	12	10	0	3	0	0	8,056	0
52	GENERAL & INTANG PLANT		8,056	8,004	27	0	0	0	12	10	0	3	0	0	8,056	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K403	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A309	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	24,660	24,501	82	0	1	0	38	29	0	10	0	1	24,660	0
64	COMMON & OTHER PLANT IN SERVICE		24,660	24,501	82	0	1	0	38	29	0	10	0	1	24,660	0
65																
66	TOTAL DEPRECIATION RESERVE		124,487,211	55,383,634	38,481,441	161,792	845,048	8,713	15,611,620	12,601,057	165,524	13	833,646	394,523	124,487,211	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-11
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLC	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC. SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		150,532,362	66,949,287	46,544,606	195,662	1,022,115	10,536	15,882,779	15,241,402	200,208	0	1,008,567	477,186	150,532,362	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		30,792,856	13,695,034	9,521,086	40,031	209,082	2,155	3,862,831	3,117,795	40,955	0	206,311	97,812	30,792,856	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		12,188,623	5,420,964	3,758,103	15,842	82,747	852	1,526,690	1,233,895	15,308	0	81,650	38,831	12,188,623	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		83,195,808	37,001,335	25,724,143	108,154	564,899	6,524	10,436,062	8,423,575	110,651	0	557,412	263,731	83,195,808	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		34,878,548	15,423,283	10,722,607	45,062	235,467	2,427	4,359,077	3,511,203	46,123	0	232,348	109,931	34,878,548	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		98,195,080	43,672,265	30,381,918	127,653	666,744	6,873	12,317,591	9,942,352	130,599	0	657,807	311,278	98,195,080	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		19,028,801	8,461,727	5,882,777	24,734	129,185	1,332	2,368,590	1,926,362	25,304	0	127,473	60,311	19,028,801	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		61,272,982	27,251,160	18,945,606	79,654	416,014	4,239	7,660,083	6,203,669	81,493	0	410,529	194,235	61,272,982	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		57,238	25,458	17,999	74	389	4	7,160	5,795	78	0	383	181	57,238	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		25,130,677	11,176,869	7,779,405	32,870	170,637	1,759	3,182,392	2,544,481	33,424	0	158,370	79,064	25,130,677	0
37	NET DISTRIBUTION PLANT		515,067,770	229,076,402	159,258,951	669,586	3,497,309	36,054	64,610,101	52,150,610	685,041	0	3,450,954	1,632,762	515,067,770	0
38																
39	NET PTD PLANT		515,067,770	229,076,402	159,258,951	669,586	3,497,309	36,054	64,610,101	52,150,610	685,041	0	3,450,954	1,632,762	515,067,770	0
40	NET TRANS & DIST PLANT		515,067,770	229,076,402	159,258,951	669,586	3,497,309	36,054	64,610,101	52,150,610	685,041	0	3,450,954	1,632,762	515,067,770	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(8,056)	(8,004)	(27)	0	0	0	(12)	(10)	0	(3)	0	0	(8,056)	0
52	NET GENERAL & INTANG PLANT		(8,056)	(8,004)	(27)	0	0	0	(12)	(10)	0	(3)	0	0	(8,056)	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(24,660)	(24,501)	(82)	0	(1)	0	(36)	(29)	0	(10)	0	(1)	(24,660)	0
64	COMMON & OTHER PLANT IN SERVICE		(24,660)	(24,501)	(82)	0	(1)	0	(36)	(29)	0	(10)	0	(1)	(24,660)	0
65																
66	NET ELECTRIC PLANT IN SERVICE		515,035,054	229,043,897	159,258,842	669,586	3,497,308	36,054	64,610,053	52,150,571	685,041	(13)	3,450,954	1,632,761	515,035,054	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	75,580,014	33,611,188	23,370,852	98,254	513,188	5,291	9,481,513	7,653,232	100,521	0	506,386	239,589	75,580,014	0
13	TOTAL ACCOUNT 282		75,580,014	33,611,188	23,370,852	98,254	513,188	5,291	9,481,513	7,653,232	100,521	0	506,386	239,589	75,580,014	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	15,588,854	6,932,520	4,820,385	20,268	105,848	1,091	1,955,622	1,578,527	20,733	0	104,445	49,417	15,588,854	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		15,588,854	6,932,520	4,820,385	20,266	105,848	1,091	1,955,622	1,578,527	20,733	0	104,445	49,417	15,588,854	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		91,168,868	40,543,708	28,191,237	118,520	619,036	6,382	11,437,135	9,231,759	121,254	0	610,831	289,006	91,168,868	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K487	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	1,479,185	720,170	420,103	1,686	10,578	104	165,255	133,334	2,958	11,878	8,772	4,349	1,479,185	0
18	DEFERRED TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		1,479,185	720,170	420,103	1,686	10,578	104	165,255	133,334	2,958	11,878	8,772	4,349	1,479,185	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	4,587,678	2,040,187	1,416,602	5,964	31,150	221	578,524	464,548	6,102	0	30,737	14,543	4,587,678	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		4,587,678	2,040,187	1,416,602	5,964	31,150	221	578,524	464,548	6,102	0	30,737	14,543	4,587,678	0
33																
34	CONSTRUCTION WORK IN PROGRESS -															
35	PRODUCTION	P123	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T123	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D143	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		6,066,863	2,760,357	1,836,705	7,650	41,728	425	740,779	597,882	9,060	11,878	39,509	18,892	6,066,863	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-11
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		429,933,049	191,259,846	132,905,310	553,716	2,919,998	30,097	53,913,897	43,516,694	572,947	11,865	2,879,632	1,362,847	429,930,049	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FUEL	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL MATERIALS & SUPPLIES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	213,967	95,153	66,183	278	1,453	15	26,842	21,666	285	0	1,434	678	213,967	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		213,967	95,153	66,183	278	1,453	15	26,842	21,666	285	0	1,434	678	213,967	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		213,967	95,153	66,183	278	1,453	15	26,842	21,666	285	0	1,434	678	213,967	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(91,168,668)	(40,543,708)	(28,181,237)	(118,520)	(619,036)	(6,382)	(11,437,135)	(9,231,759)	(121,284)	0	(610,831)	(289,033)	(91,168,668)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		6,066,663	2,760,357	1,838,705	7,650	41,726	425	740,779	597,882	9,090	11,876	39,509	18,822	6,066,663	0
31	TOTAL WORKING CAPITAL		213,967	95,153	66,183	278	1,453	15	26,842	21,666	285	0	1,434	678	213,967	0
32	TOTAL RATE BASE ADJUSTMENTS		(84,888,038)	(37,688,196)	(26,286,369)	(110,592)	(575,857)	(5,942)	(10,669,514)	(8,612,211)	(111,909)	11,876	(569,888)	(269,438)	(84,888,038)	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		515,035,054	229,043,897	159,258,842	569,586	3,497,308	36,054	64,610,052	52,150,571	685,041	(13)	3,450,954	1,632,761	515,035,054	0
36	TOTAL RATE BASE ADJUSTMENTS		(84,888,038)	(37,688,196)	(26,286,369)	(110,592)	(575,857)	(5,942)	(10,669,514)	(8,612,211)	(111,909)	11,878	(569,888)	(269,438)	(84,888,038)	0
37	TOTAL RATE BASE		430,147,016	191,355,699	132,972,473	658,994	2,921,451	30,112	53,940,538	43,538,360	573,132	11,865	2,881,066	1,363,325	430,147,016	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
40	RETURN ON RATE BASE		34,274,114	15,247,272	10,595,247	44,541	232,781	2,399	4,297,982	3,469,137	45,667	945	229,563	108,630	34,274,114	0
41																
42	ELECTRIC RATE BASE	RB99	432,036,482	192,195,746	133,555,438	561,847	2,933,628	30,243	54,177,375	43,730,733	574,609	12,861	2,894,644	1,369,558	432,036,482	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		34,424,667	15,314,157	10,641,697	44,752	233,744	2,410	4,316,853	3,484,465	45,785	1,033	230,646	109,126	34,424,667	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-11
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K206	4,947,604	2,200,448	1,528,789	6,432	33,594	346	620,827	500,946	6,580	0	33,149	15,684	4,947,604	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,092,312	917,214	637,857	2,681	14,003	144	258,886	208,809	2,743	0	13,817	6,538	2,092,312	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	590,061	249,093	173,171	728	3,803	39	70,254	56,706	745	0	3,752	1,775	590,061	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	108,516	48,282	33,563	141	737	8	13,612	10,987	144	0	727	344	108,516	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	695,935	425,111	148,049	466	5,721	42	49,641	39,975	2,770	22,033	2,540	1,587	695,935	0
42	LOAD DISPATCH	K215	480,602	213,747	148,602	625	3,283	34	60,267	48,661	639	0	3,220	1,524	480,602	0
43	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	35,265	21,543	7,401	24	290	2	2,515	2,026	140	1,117	129	80	35,265	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	2,041,210	1,248,873	428,368	1,368	16,779	122	145,600	117,247	8,124	64,625	7,460	4,654	2,041,210	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D245	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		10,931,507	5,322,266	3,104,810	12,465	78,190	737	1,221,229	985,358	21,666	87,775	64,784	32,193	10,931,507	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K409	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	UNCOLLECTIBLE EXP	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	METER READING	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	TOTAL CUSTOMER ACCT EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

ENERGY KENTUCKY, INC.
IBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
NO: 2024-00354
12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
OF FILING: "X" ORIGINAL UPDATED REVISED

O&M EXPENSES	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
CUSTOMER SERVICE & INFORMATION															
TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	
SALES															
SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL															
PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION	D349	4,969,663	2,419,590	1,411,440	5,665	35,533	348	555,213	447,967	9,939	39,907	29,470	14,611	4,969,663	
CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	
CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	
SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOT ADMIN & GEN LESS REG EXP		4,969,663	2,419,590	1,411,440	5,665	35,533	348	555,213	447,967	9,939	39,907	29,470	14,611	4,969,663	
RATE CASE EXPENSE ADJUSTMENT	A316	22,247	10,833	6,318	25	199	2	2,485	2,005	44	179	132	65	22,247	
ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	
RIDER ESM ELIMINATION	A315	(244,041)	(118,817)	(69,310)	(278)	(1,745)	(17)	(27,264)	(21,998)	(488)	(1,960)	(1,447)	(717)	(244,041)	
ELIMINATE DSM	A315	(38,414)	(18,701)	(10,910)	(44)	(275)	(3)	(4,292)	(3,463)	(77)	(308)	(228)	(113)	(38,414)	
DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
PENSION ADJUSTMENT	A316	(67,424)	(32,825)	(19,149)	(77)	(482)	(5)	(7,533)	(6,078)	(135)	(541)	(400)	(198)	(67,424)	
ELIMINATE MISC EXPENSES	A316	(109,131)	(53,134)	(30,994)	(124)	(780)	(8)	(12,192)	(9,837)	(216)	(876)	(647)	(321)	(109,131)	
ELIMINATE MERGER COSTS AND CREDITS	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	
ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
REMOVE INCENTIVE COMP	A315	(293,757)	(143,020)	(83,430)	(335)	(2,100)	(21)	(32,819)	(26,479)	(588)	(2,359)	(1,742)	(864)	(293,757)	
STATE REG COMMISSION EXPENSE	A315	95,430	46,462	27,103	109	682	7	10,661	8,602	191	766	566	281	95,430	
ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
AMORTIZATION OF DEFERRAL ASSET	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	
AMORTIZATION OF DEFERRED EXPENSES	A316	161,939	78,844	45,992	185	1,158	11	18,092	14,597	324	1,300	960	476	161,939	
TOTAL ADMIN. & GENERAL		4,496,532	2,189,231	1,277,060	5,126	32,150	314	502,351	405,316	8,992	36,108	26,664	13,220	4,496,532	
TOTAL O & M EXPENSE		15,426,039	7,511,517	4,381,670	17,591	110,340	1,051	1,723,584	1,390,872	30,877	123,883	91,448	45,406	15,426,039	

ENERGY KENTUCKY, INC.
BUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
NO: 2024-00354
12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
OF FILING: "X" ORIGINAL UPDATED REVISED

DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
Schedule 7			3	4	5	6	7	8	9	10	11	12	13		
PRODUCTION DEPRECIATION															
PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSMISSION DEPRECIATION															
TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION DEPRECIATION															
DISTRIBUTION DEPRECIATION	D249	16,835,791	7,487,716	5,205,627	21,887	114,315	1,179	2,111,882	1,704,624	22,392	0	112,800	53,369	16,835,791	
TOTAL DIST. DEPREC EXP.		16,835,791	7,487,716	5,205,627	21,887	114,315	1,179	2,111,882	1,704,624	22,392	0	112,800	53,369	16,835,791	
GENERAL DEPRECIATION															
GENERAL DEPRECIATION	G229	(1,267)	(1,259)	(4)	0	0	0	(2)	(2)	0	0	0	0	(1,267)	
TOTAL GENERAL DEPREC EXP.		(1,267)	(1,259)	(4)	0	0	0	(2)	(2)	0	0	0	0	(1,267)	
COMMON AND OTHER DEPRECIATION															
COMMON DEPRECIATION	C229	(691)	(687)	(2)	0	0	0	(1)	(1)	0	0	0	0	(691)	
TOTAL COM & OTHER DEPREC EXP.		(691)	(687)	(2)	0	0	0	(1)	(1)	0	0	0	0	(691)	
TOTAL DEPRECIATION EXPENSE		16,833,833	7,485,770	5,205,621	21,887	114,315	1,179	2,111,879	1,704,621	22,392	0	112,800	53,369	16,833,833	

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	5,748,437	2,556,387	1,777,532	7,473	39,032	402	721,141	582,087	7,645	0	38,519	18,223	5,748,437	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		5,748,437	2,556,387	1,777,532	7,473	39,032	402	721,141	582,087	7,645	0	38,519	18,223	5,748,437	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	240,759	117,218	68,378	274	1,721	17	26,898	21,702	482	1,933	1,428	708	240,759	0
9	ELIMINATE DSM	A315	(9,390)	(4,571)	(2,657)	(11)	(67)	(1)	(1,049)	(848)	(19)	(75)	(56)	(28)	(9,390)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(12,727)	(6,197)	(3,816)	(15)	(91)	(1)	(1,422)	(1,147)	(25)	(102)	(75)	(37)	(12,727)	0
11	ELIMINATE ESM	A315	20,638	10,047	5,861	24	148	1	2,305	1,860	41	166	122	61	20,638	0
12	TOTAL MISCELLANEOUS TAXES		239,278	116,497	67,767	272	1,711	16	26,732	21,568	479	1,922	1,419	704	239,278	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K802	13,747	6,032	3,932	24	56	2	1,744	1,354	28	472	76	29	13,747	0
16	RESERVED FOR FUTURE USE	K807	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		13,747	6,032	3,932	24	56	2	1,744	1,354	28	472	76	29	13,747	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		6,001,462	2,678,918	1,849,421	7,769	40,799	420	749,617	605,010	8,152	2,394	40,010	18,955	6,001,462	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		15,428,039	7,511,517	4,361,670	17,591	110,340	1,051	1,722,584	1,390,672	30,877	123,883	91,448	45,408	15,428,039	0
23	TOTAL DEPRECIATION EXPENSE		16,833,833	7,485,779	5,205,621	21,887	114,318	1,179	2,111,878	1,704,621	22,392	0	112,800	53,369	16,833,833	0
24	TOTAL OTHER TAX & MISC EXPENSE		6,001,462	2,678,918	1,849,421	7,769	40,799	420	749,617	605,010	8,152	2,394	40,015	18,955	6,001,462	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		38,263,334	17,676,203	11,429,712	47,247	265,454	2,650	4,585,080	3,700,303	61,419	126,277	244,258	117,731	38,263,334	0

ENERGY KENTUCKY, INC.
BUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
NO: 2024-00354
12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-11
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
Schedule 9			3	4	5	6	7	8	9	10	11	12	13		
FEDERAL INCOME TAX DEDUCTIONS															
AUTOMATIC INTEREST CALCULATION															
AUTO PROC INTEREST DED	RB99	9,708,255	4,318,614	3,001,113	12,621	65,919	680	1,217,415	982,670	12,912	291	65,045	30,775	9,708,255	
TOTAL INTEREST EXPENSE		9,708,255	4,318,614	3,001,113	12,621	65,919	680	1,217,415	982,670	12,912	291	65,045	30,775	9,708,255	
OTHER DEDUCTIONS															
DEPREC EXCESS TAX-BOOK	DE49	(3,449,312)	(1,533,575)	(1,068,665)	(4,484)	(23,421)	(241)	(432,716)	(349,277)	(4,588)	0	(23,110)	(10,934)	(3,449,312)	
PERMANENT DIFFERENCES	A367	(18,354)	(9,938)	(5,213)	(21)	(131)	(1)	(2,051)	(1,654)	(37)	(147)	(109)	(54)	(18,354)	
TEMPORARY DIFFERENCES	DE49	5,828,287	2,591,780	1,802,339	7,577	39,574	408	731,159	590,172	7,752	0	39,050	18,476	5,826,287	
TOTAL OTHER DEDUCTIONS		2,360,621	1,048,908	730,461	3,072	16,022	166	298,392	239,241	3,127	(147)	15,831	7,488	2,360,621	
NET DEDUCTIONS AND ADDITIONS		12,068,876	5,367,762	3,731,574	15,693	81,941	846	1,515,807	1,221,911	16,039	144	80,876	38,263	12,068,876	
FED DEFERRED INCOME TAX (410 & 411)															
DEFERRED INCOME TAXES - NET	OM39	123,320	60,040	35,024	141	882	9	13,777	11,116	247	990	731	303	123,320	
RESERVED	A367	0	0	0	0	0	0	0	0	0	0	0	0	0	
DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	
DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	
DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A367	(232,533)	(113,212)	(66,042)	(265)	(1,663)	(16)	(25,979)	(20,961)	(465)	(1,867)	(1,379)	(624)	(232,533)	
TOTAL FED DEF IT (410 & 411)		(109,213)	(53,172)	(31,018)	(124)	(781)	(7)	(12,202)	(9,845)	(218)	(877)	(648)	(321)	(109,213)	
AMORT INV TAX CREDIT															
AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	
OTHER FEDERAL TAX CREDITS															
FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	
R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	
PRELIMINARY SUMMARY															
TOTAL FED DEF IT (410 & 411)		(109,213)	(53,172)	(31,018)	(124)	(781)	(7)	(12,202)	(9,845)	(218)	(877)	(648)	(321)	(109,213)	
TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL FEDERAL TAX ADJUSTMENTS		(109,213)	(53,172)	(31,018)	(124)	(781)	(7)	(12,202)	(9,845)	(218)	(877)	(648)	(321)	(109,213)	
FEDERAL INCOME TAX COMPUTATION															
RETURN ON RATE BASE		34,424,667	15,314,157	10,641,697	44,752	233,744	2,410	4,318,850	3,454,465	45,785	1,033	230,645	109,126	34,424,667	
NET DEDUCTIONS AND ADDITIONS		(12,068,876)	(5,367,762)	(3,731,574)	(15,693)	(81,941)	(846)	(1,515,807)	(1,221,911)	(16,039)	(144)	(80,876)	(38,263)	(12,068,876)	
TOTAL FEDERAL TAX ADJUSTMENTS		(109,213)	(53,172)	(31,018)	(124)	(781)	(7)	(12,202)	(9,845)	(218)	(877)	(648)	(321)	(109,213)	
TOTAL STATE PROV DEF IT (410 & 411)		118,004	57,452	33,514	135	844	8	13,183	10,637	238	948	700	347	118,004	
RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
BASE FOR FIT COMPUTATION		22,364,582	9,950,675	6,912,619	29,070	151,866	1,565	2,804,024	2,233,346	29,766	960	149,621	70,889	22,364,582	
FIT FACTOR K100/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.2658
PRELIM FED INCOME TAX		5,945,015	2,645,111	1,837,532	7,727	40,369	416	745,374	601,649	7,912	255	39,826	18,844	5,945,015	
TOTAL FEDERAL TAX ADJUSTMENTS		(109,213)	(53,172)	(31,018)	(124)	(781)	(7)	(12,202)	(9,845)	(218)	(877)	(648)	(321)	(109,213)	
NET FED INCOME TAX ALLOWABLE		5,835,802	2,591,939	1,806,514	7,603	39,588	409	733,172	591,804	7,694	(622)	39,178	18,523	5,835,802	
INCOME TAX BASED ON RETURN															
FEDERAL INCOME TAX PAYABLE															
PRELIM FEDERAL INCOME TAX		5,945,015	2,645,111	1,837,532	7,727	40,369	416	745,374	601,649	7,912	255	39,826	18,844	5,945,015	
NET FED INCOME TAX PAYABLE		5,945,015	2,645,111	1,837,532	7,727	40,369	416	745,374	601,649	7,912	255	39,826	18,844	5,945,015	

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL, & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	STATE INCOME TAX BASED ON RETURN	Alo	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5	6	7	8	9	10	11	12	13		
1	DEDUCTIONS IN ADDITION TO Y871															
2	KY TAXABLE INCOME ADJUSTMENT	NP29	4,013,351	1,784,778	1,241,008	5,217	27,251	281	503,475	406,392	5,338	0	25,889	12,722	4,013,351	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		4,013,351	1,784,778	1,241,008	5,217	27,251	281	503,475	406,392	5,338	0	25,889	12,722	4,013,351	0
5																
6	STATE INCOME TAX ADJUSTMENTS															
7	STATE PROV DEF INC TAX (410 & 411)															
8	OTHER DEFERRED INCOME TAXES - NET	A357	118,004	57,452	33,514	135	844	8	13,183	10,637	236	948	700	347	118,004	0
9	TOT STATE PROV DEF IT (410 & 411)		118,004	57,452	33,514	135	844	8	13,183	10,637	236	948	700	347	118,004	0
10																
11	OTHER SIT ADJUSTMENTS															
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(6,291)	(3,686)	(2,564)	(11)	(56)	(1)	(1,040)	(640)	(11)	0	(56)	(26)	(6,291)	0
13	OTHER SIT ADJUSMENTS		(6,291)	(3,686)	(2,564)	(11)	(56)	(1)	(1,040)	(640)	(11)	0	(56)	(26)	(6,291)	0
14																
15	TOTAL STATE INC TAX ADJUSTMENT		118,004	57,452	33,514	135	844	8	13,183	10,637	236	948	700	347	118,004	0
16																
17	INCOME TAX BASED ON RETURN															
18	SUMMARY OF SIT CALCULATION															
19	RETURN ON RATE BASE		34,424,667	15,314,157	10,641,597	44,752	233,744	2,410	4,316,863	3,484,405	45,795	1,033	230,645	109,128	34,424,667	0
20	NET FED INCOME TAX ALLOWABLE		5,835,802	2,591,909	1,809,514	7,603	39,588	409	733,172	591,804	7,594	(622)	39,178	18,523	5,835,802	0
21	NET FED. DED. AND ADDITIONS		(12,068,876)	(5,367,752)	(3,731,574)	(15,696)	(81,941)	(846)	(1,513,807)	(1,221,911)	(16,039)	(144)	(80,876)	(38,260)	(12,068,876)	0
22	DEDUCTIONS IN ADD TO Y871		(4,013,351)	(1,784,778)	(1,241,008)	(5,217)	(27,251)	(281)	(503,475)	(406,392)	(5,338)	0	(25,889)	(12,722)	(4,013,351)	0
23	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		118,004	57,452	33,514	135	844	8	13,183	10,637	236	948	700	347	118,004	0
25	BASE FOR SIT COMPUTATION		24,296,246	10,810,988	7,500,143	31,580	164,984	1,700	3,045,936	2,458,533	32,238	1,215	162,758	77,011	24,296,246	0
26																
27	SIT FACTOR K192(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
28	PRELIMINARY STATE INCOME TAX		1,261,981	561,541	390,034	1,640	8,570	88	158,209	127,702	1,680	64	8,453	4,000	1,261,981	0
29	TOTAL STATE INCOME TAX ADJ.		118,004	57,452	33,514	135	844	8	13,183	10,637	236	948	700	347	118,004	0
30	NET STATE INC TAX ALLOWABLE		1,379,985	618,993	423,548	1,775	9,414	96	171,392	138,339	1,916	1,012	9,153	4,347	1,379,985	0
31																
32	STATE INCOME TAX PAYABLE															
33	PRELIMINARY STATE INCOME TAX		1,261,981	561,541	390,034	1,640	8,570	88	158,209	127,702	1,680	64	8,453	4,000	1,261,981	0
34	OTHER SIT ADJUSTMENTS		(6,291)	(3,686)	(2,564)	(11)	(56)	(1)	(1,040)	(640)	(11)	0	(56)	(26)	(6,291)	0
35	NET STATE INCOME TAX PAYABLE		1,255,690	557,855	387,470	1,629	8,514	87	157,169	126,662	1,669	64	8,397	3,974	1,255,690	0
36																
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	DSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	1,078,953	478,975	332,994	1,400	7,313	75	135,093	109,041	1,432	0	7,218	3,414	1,078,953	0
3	RECONNECTION CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	582,218	258,841	180,022	757	3,952	41	73,033	58,850	774	0	3,901	1,846	582,218	0
5	RENTS	D249	1,081,265	480,892	334,327	1,406	7,342	76	135,634	109,478	1,438	0	7,244	2,428	1,081,265	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K491	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		2,740,436	1,219,808	847,343	3,563	18,608	192	343,760	277,459	3,644	0	18,351	8,688	2,740,436	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		38,263,334	17,676,203	11,436,712	47,247	265,454	2,650	4,565,080	3,700,303	61,419	128,277	244,256	117,731	38,263,334	0
14	RETURN ON RATE BASE		34,424,667	15,314,157	10,841,697	44,752	233,744	2,410	4,318,853	3,484,485	45,785	1,033	230,645	106,126	34,424,667	0
15	NET FED INCOME TAX ALLOWABLE		5,835,602	2,591,839	1,806,514	7,603	39,568	409	733,172	591,804	7,594	(622)	39,178	15,523	5,835,602	0
16	NET STATE INCOME TAX ALLOWABLE		1,379,985	618,993	423,548	1,775	9,414	96	171,382	136,339	1,916	1,012	9,153	4,347	1,379,985	0
17	TOTAL OTHER OPERATING REVENUES		(2,740,436)	(1,219,808)	(847,343)	(3,563)	(18,608)	(192)	(343,760)	(277,459)	(3,644)	0	(18,351)	(8,688)	(2,740,436)	0
18	SUBTOTAL B		77,163,352	34,982,484	23,461,128	97,814	529,592	5,373	9,462,737	7,637,442	113,170	127,700	504,873	241,039	77,163,352	0
19																
20	TOTAL OTHER OPERATING REVENUES		2,740,436	1,219,808	847,343	3,563	18,608	192	343,760	277,459	3,644	0	18,351	8,688	2,740,436	0
21	LESS, REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		2,740,436	1,219,808	847,343	3,563	18,608	192	343,760	277,459	3,644	0	18,351	8,688	2,740,436	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL ELECTRIC COST OF SERVICE		77,163,352	34,982,484	23,461,128	97,814	529,592	5,373	9,462,737	7,637,442	113,170	127,700	504,873	241,039	77,163,352	0
31																
32	PROPOSED REVENUES		56,967,479	27,735,756	16,179,334	64,943	407,317	3,988	6,364,407	5,135,049	113,935	457,449	337,817	167,484	56,967,479	0
33	TOTAL ELECTRIC COST OF SERVICE		(77,163,352)	(34,982,484)	(23,461,128)	(97,814)	(529,592)	(5,373)	(9,462,737)	(7,637,442)	(113,170)	(127,700)	(504,873)	(241,039)	(77,163,352)	0
34	EXCESS REVENUES		(20,195,873)	(7,246,728)	(7,281,794)	(32,871)	(122,275)	(1,385)	(3,098,330)	(2,502,393)	765	329,749	(167,056)	(73,555)	(20,195,873)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(5,033,845)	(1,806,256)	(1,814,996)	(8,193)	(30,477)	(345)	(772,262)	(623,724)	191	82,190	(41,639)	(18,334)	(5,033,845)	0
37	EXCESS RETURN		(15,162,028)	(5,440,472)	(5,466,798)	(24,678)	(91,798)	(1,040)	(2,326,068)	(1,878,669)	574	247,559	(125,417)	(55,221)	(15,162,028)	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO. 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	DSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 11			3	4	5	6	7	8	9	10	11	12	13		
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS			RATIO												
3	LONG TERM DEBT		930,883,286	0.4248												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		1,155,393,756	0.5273												
6	SHORT TERM DEBT		104,930,903	0.0479												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		2,191,207,945	1.0000												
9																
10	COST OF CAPITAL															
11	LONG TERM DEBT		0.04929													
12	PREFERRED STOCK		0.00000													
13	COMMON STOCK		0.10850													
14	SHORT TERM DEBT		0.03197													
15	UNAMORTIZED DISCOUNT		0.00000													
16																
17	WEIGHTED COST OF CAPITAL															
18	LONG TERM DEBT		0.0209													
19	PREFERRED STOCK		0.0000													
20	COMMON STOCK		0.0572													
21	SHORT TERM DEBT		0.0015													
22	UNAMORTIZED DISCOUNT		0.0000													
23	TOT RATE OF RETURN ALLOWABLE		0.07958													
24																
25	TAX RATES AND SPECIAL FACTORS															
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-11
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1		3	4	5	6	7	8	9	10	11	12	13		
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	275,875	190,449	819	3,658	44	84,146	67,800	917	22,422	0	1,946	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03480	0.00000	0.00300	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,809	917	22,422	0	1,946	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.42568	0.29387	0.00120	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,006,247	345,718	1,108	13,538	107	117,501	94,629	6,558	52,159	6,010	3,758	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.61085	0.20986	0.00067	0.00822	0.00006	0.07133	0.05744	0.00398	0.03166	0.00365	0.00223	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	315,144	219,094	924	4,810	51	88,865	71,748	939	0	4,747	2,249	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	315,144	219,094	924	4,810	51	88,865	71,748	939	0	4,747	2,249	708,591	0
11	RATIO TO TOTAL ELECTRIC		K208	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		639,522,265	284,427,531	197,740,283	831,378	4,342,356	44,767	80,221,673	64,751,628	850,565	0	4,284,800	2,027,284	639,522,265	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	137,520	24,512	48	264	12	342	105	30	36	2,792	3	165,662	10
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.83007	0.14795	0.00028	0.00159	0.00007	0.00206	0.00063	0.00018	0.00022	0.01685	0.00002	0.99992	0.00008
18	TOTAL KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	18,971,772	12,857,445	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,089,111,494	12,022,720
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.35849	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04388	0.00463	0.00314	0.99709	0.00291
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	0	12,857,445	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K306	1.00000	0.36015	0.30746	0.00156	0.00474	0.00007	0.14964	0.12474	0.00146	0.04703	0.00000	0.00315	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867	137,520	12,257	23	88	12	115	35	10	14	2,792	1	152,867	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.89960	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00009	0.01826	0.00001	1.00000	0.00000
28A	DISTRIBUTION CUSTOMERS	External		152,853	137,520	12,257	23	88	12	115	35	10	0	2,792	1	152,853	0
29A	RATIO TO TOTAL ELECTRIC		K406	1.00000	0.89969	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00000	0.01826	0.00001	1.00000	0.00000
30	METERS	External		22,486,891	19,829,009	2,433,685	0	31,509	2,448	111,217	41,635	20,860	16,328	0	199	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.88179	0.10823	0.00000	0.00140	0.00011	0.00495	0.00185	0.00093	0.00073	0.00000	0.00001	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	137,520	12,257	23	176	12	799	280	140	110	2,792	1	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.89235	0.07953	0.00015	0.00114	0.00008	0.00518	0.00182	0.00091	0.00071	0.01812	0.00001	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	1,924,403	108,413	674	1,538	43	48,098	37,329	710	13,016	2,099	791	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.90046	0.05073	0.00032	0.00072	0.00002	0.02251	0.01747	0.00033	0.00609	0.00098	0.00037	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	1,470,196,499	1,255,084,711	6,350,134	19,355,666	288,048	609,723,902	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.35964	0.30702	0.00155	0.00473	0.00007	0.14915	0.12457	0.00146	0.04402	0.00464	0.00315	1.00000	0.00000
38																	
39	PRESENT REVENUES	CS09	R600	66,791,808	30,280,479	20,307,712	84,667	458,409	4,651	8,190,848	6,610,891	97,959	110,536	437,013	208,641	66,791,806	0
40	PROPOSED REVENUES	A357	R602	56,967,479	27,735,756	16,179,334	64,943	407,317	3,988	6,364,407	5,135,049	113,935	457,449	337,817	167,484	56,967,479	0

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	OP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
3	PROPOSED REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00186	0.03433	0.00554	0.00209	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS		PT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS		D149	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	O129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.44489	0.30912	0.00130	0.00679	0.00007	0.12541	0.10122	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS		D249	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS		NT29	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
25	WTD NET G & I PLT RATIOS		G229	1.00000	0.99355	0.00335	0.00000	0.00000	0.00000	0.00149	0.00124	0.00000	0.00037	0.00000	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS		C229	1.00000	0.99354	0.00333	0.00000	0.00004	0.00000	0.00146	0.00118	0.00000	0.00041	0.00000	0.00004	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.44471	0.30922	0.00130	0.00679	0.00007	0.12545	0.10126	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.44471	0.30922	0.00130	0.00679	0.00007	0.12545	0.10126	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.44471	0.30922	0.00130	0.00679	0.00007	0.12545	0.10126	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.44486	0.30913	0.00130	0.00679	0.00007	0.12540	0.10122	0.00133	0.00003	0.00670	0.00317	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.44486	0.30913	0.00130	0.00679	0.00007	0.12540	0.10122	0.00133	0.00003	0.00670	0.00317	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION DEMAND ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-11
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION DEMAND	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1		3	4	5	6	7	8	9	10	11	12	13		
1	WEIGHTED O & M EXPENSE RATIOS																
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.48688	0.28401	0.00114	0.00715	0.00007	0.11172	0.09014	0.00200	0.00803	0.00593	0.00294	1.00001	(0.00001)
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.48687	0.28401	0.00114	0.00715	0.00007	0.11172	0.09014	0.00200	0.00803	0.00593	0.00294	1.00000	0.00000
12																	
13	A & G EXPENSES																
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.48687	0.28401	0.00114	0.00715	0.00007	0.11172	0.00014	0.00200	0.00803	0.00593	0.00294	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.48687	0.28401	0.00114	0.00715	0.00007	0.11172	0.09014	0.00200	0.00803	0.00593	0.00294	1.00000	0.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.48687	0.28401	0.00114	0.00715	0.00007	0.11172	0.09014	0.00200	0.00803	0.00593	0.00294	1.00000	0.00000
23																	
24	DEPRECIATION EXPENSES																
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.98369	0.00316	0.00000	0.00000	0.00000	0.00158	0.00158	0.00000	0.00000	0.00000	0.00000	1.00001	(0.00001)
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.99421	0.00289	0.00000	0.00000	0.00000	0.00145	0.00145	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.44469	0.30924	0.00130	0.00679	0.00007	0.12545	0.10126	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
31																	
32	OTHER TAXES & MISC EXPENSES																
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.44471	0.30922	0.00130	0.00679	0.00007	0.12545	0.10126	0.00133	0.00000	0.00670	0.00017	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.48687	0.28401	0.00114	0.00715	0.00007	0.11172	0.09014	0.00200	0.00803	0.00593	0.00294	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.44638	0.30616	0.00129	0.00080	0.00007	0.12491	0.10081	0.00136	0.00040	0.00667	0.00316	1.00001	(0.00001)
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP59	1.00000	0.46196	0.29889	0.00123	0.00594	0.00007	0.11983	0.09671	0.00161	0.00330	0.00638	0.00308	1.00000	0.00000
37																	
38	TOTAL COST OF SERVICE																
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.45336	0.30404	0.00127	0.00686	0.00007	0.12263	0.09898	0.00147	0.00165	0.00654	0.00312	1.00000	0.00000

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL DEPRECIATION RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER TAX & MISC EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	NET FED INCOME TAX EXP ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	NET STATE INCOME TAX EXP ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17																
18	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL ELECTRIC COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-12
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0								
37	DISTRIBUTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-12
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL 3	DS SECONDARY DISTRIBUTION 4	GSFL SECONDARY DISTRIBUTION 5	EH SECONDARY DISTRIBUTION 6	SP SECONDARY DISTRIBUTION 7	DT SEC SECONDARY DISTRIBUTION 8	DT PRI PRIMARY DISTRIBUTION 9	DP PRIMARY DISTRIBUTION 10	TT TRANSMISSION TIME OF DAY 11	LT LIGHTING 12	OTHER WATER PUMPING 13	TOTAL AT ISSUE	ALL OTHER
	Schedule 3															
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES	K217	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GENERAL & INTANG PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING	A308	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION	A310	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
65																
66	TOTAL DEPRECIATION RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 6 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(V)-12
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	NET PROD & TRANS PLANT															
14			0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	SERVICES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	METERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	NET PTD PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	NET TRANS & DIST PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	NET GENERAL & INTANG PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER		0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	CUSTOMER SERVICE & INFORMATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
65																
66	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

ENERGY KENTUCKY, INC.
BUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
NO: 2024-00354
12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-12
WITNESS RESPONSIBLE
JAMES E. ZIOLKOWSKI

SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	A OT
Schedule 5			3	4	5	6	7	8	9	10	11	12	13		
RATE BASE ADJUSTMENTS															
ACCUMULATED DEFERRED INCOME TAXES															
ACCUM DEF INC TAXES (282)															
LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
LEASED METERS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
CONTRIB AID CONSTR	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
CASUALTY LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
NON-CASH OVERHEADS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
PPSE & MISCELLANEOUS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL ACCOUNT 282		0	0	0	0	0	0	0	0	0	0	0	0	0	
ACCUM DEF INC TAXES (283)															
TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
DEFERRED PLANT COSTS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	
MISCELLANEOUS	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	
ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	
VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	
PENSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	
UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL ACCOUNT 283		0	0	0	0	0	0	0	0	0	0	0	0	0	
OTHER ACCUMULATED DEFERRED INCOME TAXES															
EXCESS ADIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	

ADDITIVE RATE BASE ADJUSTMENTS	ALLO.	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE
Schedule 5.1			3	4	5	6	7	8	9	10	11	12	13	
OTHER ACCUMULATED DEFERRED INCOME TAXES														
ACCUM DEF INC TAXES (190)														
UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0
CASH FLOW HEDGE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0
UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0
ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
RETIREMENT PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
DEFERRED TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
VACATION PAY ACCRUALS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 190		0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER														
RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER RATE BASE ADJUSTMENTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0
CONSTRUCTION WORK IN PROGRESS														
PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0
GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ADDITIVE RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-12
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
PAGE 7 OF 18

LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL MATERIALS & SUPPLIES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	TOTAL WORKING CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	TOTAL RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TOTAL RATE BASE ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
40	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	ELECTRIC RATE BASE	RB19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-12
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

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

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	OT SEC SECONDARY DISTRIBUTION	OT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	TOTAL CUSTOMER SERV. & INFO.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	SALES															
7	SALES EXPENSE	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL SALES EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION	D349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CUSTOMER ACCOUNTING	C319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	CUSTOMER SERVICE & INFORMATION	C331	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	ELIMINATE DSM	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	ELIMINATE MISC EXPENSES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	STATE REG COMMISSION EXPENSE	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	TOTAL ADMIN. & GENERAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34																
35	TOTAL O & M EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 6 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D243	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL DIST. DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL GENERAL DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL COM & OTHER DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	OS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ELIMINATE DSM	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	ELIMINATE ESM	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL MISCELLANEOUS TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT, EXP ON INCREASE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TOTAL DEPRECIATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL OTHER TAX & MISC EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GS&FL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL INTEREST EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	PERMANENT DIFFERENCES	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TEMPORARY DIFFERENCES	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	NET DEDUCTIONS AND ADDITIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	RESERVED	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL FED DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	NET DEDUCTIONS AND ADDITIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL STATE PROV DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUTATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	NET FED INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	NET FED INCOME TAX PAYABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-12
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	STATE INCOME TAX BASED ON RETURN	Alc	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	OSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5	6	7	8	9	10	11	12	13		
1	DEDUCTIONS IN ADDITION TO Y871															
2	KY TAXABLE INCOME ADJUSTMENT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6	STATE INCOME TAX ADJUSTMENTS															
7	STATE PROV DEF INC TAX (410 & 411)															
8	OTHER DEFERRED INCOME TAXES - NET	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOT STATE PROV DEF IT (410 & 411)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	OTHER SIT ADJUSTMENTS															
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	OTHER SIT ADJUSMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL STATE INC TAX ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	INCOME TAX BASED ON RETURN															
18	SUMMARY OF SIT CALCULATION															
19	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	NET FED INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NET FED. DED. AND ADDITIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DEDUCTIONS IN ADD TO Y871		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	BASE FOR SIT COMPUTATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	SIT FACTOR K102/(1-K102)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
28	PRELIMINARY STATE INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL STATE INCOME TAX ADJ		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	NET STATE INC TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31																
32	STATE INCOME TAX PAYABLE															
33	PRELIMINARY STATE INCOME TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OTHER SIT ADJUSTMENTS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	NET STATE INCOME TAX PAYABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36																
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR 16(7)(v)-12
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	OS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	RECONNECTION CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	POLE & LINE ATTACHMENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RENTS	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL OTHER OPERATING REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	RETURN ON RATE BASE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	NET FED INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	NET STATE INCOME TAX ALLOWABLE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	SUBTOTAL B		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19																
20	TOTAL OTHER OPERATING REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL ELECTRIC COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31																
32	PROPOSED REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	TOTAL ELECTRIC COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	EXCESS REVENUES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	EXCESS RETURN		0	0	0	0	0	0	0	0	0	0	0	0	0	0

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 11			3	4	5	6	7	8	9	10	11	12	13		
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS			RATIO												
3	LONG TERM DEBT		930,883,286	0.4248												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		1,155,393,756	0.5273												
6	SHORT TERM DEBT		104,930,903	0.0479												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		2,191,207,945	1.0000												
9																
10	COST OF CAPITAL															
11	LONG TERM DEBT		0.04929													
12	PREFERRED STOCK		0.00000													
13	COMMON STOCK		0.10850													
14	SHORT TERM DEBT		0.03197													
15	UNAMORTIZED DISCOUNT		0.00000													
16																
17	WEIGHTED COST OF CAPITAL															
18	LONG TERM DEBT		0.0209													
19	PREFERRED STOCK		0.0000													
20	COMMON STOCK		0.0572													
21	SHORT TERM DEBT		0.0015													
22	UNAMORTIZED DISCOUNT		0.0000													
23	TOT RATE OF RETURN ALLOWABLE		0.07968													
24																
25	TAX RATES AND SPECIAL FACTORS															
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 12	1		3	4	5	6	7	8	9	10	11	12	13		
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,609	917	22,422	0	1,946	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,609	917	22,422	0	1,946	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,006,247	345,716	1,108	13,536	107	117,501	94,629	6,558	52,159	6,010	3,758	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.61085	0.20988	0.00067	0.00822	0.00006	0.07133	0.05744	0.00398	0.03166	0.00365	0.00228	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	RATIO TO TOTAL ELECTRIC		K209	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	137,520	24,512	46	264	12	342	105	30	36	2,792	3	165,662	10
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.83007	0.14795	0.00028	0.00159	0.00007	0.00206	0.00063	0.00018	0.00022	0.01685	0.00002	0.99992	0.00008
18	TOTAL KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	18,971,772	12,857,445	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	1,470,196,499	1,255,081,998	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,089,111,494	12,022,720
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.35849	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04388	0.00463	0.00314	0.99709	0.00291
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	1,470,196,499	1,255,081,998	6,350,134	19,355,666	288,048	610,848,200	509,222,309	5,979,795	191,982,351	0	12,857,445	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.36015	0.30746	0.00156	0.00474	0.00007	0.14964	0.12474	0.00146	0.04703	0.00000	0.00315	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSION 100% TO LIOHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867	137,520	12,257	23	88	12	115	35	10	14	2,792	1	152,867	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.89960	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00009	0.01826	0.00001	1.00000	0.00000
28A	DISTRIBUTION CUSTOMERS	External		152,853	137,520	12,257	23	88	12	115	35	10	0	2,792	1	152,853	0
29A	RATIO TO TOTAL ELECTRIC		K406	1.00000	0.89969	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00000	0.01826	0.00001	1.00000	0.00000
30	METERS	External		22,486,891	19,829,009	2,433,685	0	31,509	2,448	111,217	41,635	20,860	16,328	0	199	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.88179	0.10823	0.00000	0.00140	0.00011	0.00495	0.00185	0.00093	0.00073	0.00000	0.00001	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	137,520	12,257	23	176	12	799	280	140	110	2,792	1	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.89235	0.07953	0.00015	0.00114	0.00008	0.00518	0.00182	0.00091	0.00071	0.01812	0.00001	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	1,924,403	108,413	674	1,538	43	48,098	37,329	710	13,016	2,098	791	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.90048	0.05073	0.00032	0.00072	0.00002	0.02251	0.01747	0.00033	0.00609	0.00098	0.00037	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	1,470,196,499	1,255,084,711	6,350,134	19,355,666	288,048	609,723,902	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.35964	0.30702	0.00155	0.00473	0.00007	0.14915	0.12457	0.00146	0.04402	0.00464	0.00315	1.00000	0.00000
38																	
39	PRESENT REVENUES	CS09	R600	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	PROPOSEO REVENUES	A357	R602	0	0	0	0	0	0	0	0	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
3	PROPOSED REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES - POLES, TOWERS & FIXTURES	Internal	PL49	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
35																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION ENERGY ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION ENERGY	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.2		1		3	4	5	6	7	8	9	10	11	12	13		
1	WEIGHTED O & M EXPENSE RATIOS																
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
12																	
13	A & G EXPENSES																
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
23																	
24	DEPRECIATION EXPENSES																
25	WTD PRODUCTION DEPREC RATIOS	Internal	P489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C489	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
31																	
32	OTHER TAXES & MISC EXPENSES																
33	WTD R. E. & PROP TAX RATIOS	Internal	L529	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
34	WTD MISC TAX RATIOS	Internal	L589	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
37																	
38	TOTAL COST OF SERVICE																
39	WTD TOTAL COST OF SERVICE	Internal	CS09	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
40																	
41	WAGES & SALARIES (K600-K639)																
42	WTD RATIOS	Internal	K669														

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		182,054,493	153,682,084	16,365,129	24,491	158,924	14,354	467,297	217,295	53,144	72,194	10,995,608	3,973	182,054,493	0
3	TOTAL DEPRECIATION RESERVE		(64,168,963)	(51,695,873)	(5,872,122)	(8,603)	(59,866)	(4,855)	(179,495)	(83,870)	(20,443)	(28,811)	(6,213,535)	(1,490)	(64,168,963)	0
4	TOTAL RATE BASE ADJUSTMENTS		(10,412,082)	(8,757,092)	(1,065,595)	(855)	(9,117)	(1,013)	20,593	23,413	(1,653)	8,847	(629,899)	489	(10,412,082)	0
5	TOTAL RATE BASE		107,473,448	93,229,119	9,427,412	15,033	89,941	8,486	308,395	156,838	30,848	52,230	4,152,174	2,972	107,473,448	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		19,785,171	17,350,148	1,446,974	3,519	17,087	1,268	170,171	112,795	9,596	39,802	631,834	2,177	19,785,171	0
9	TOTAL DEPRECIATION EXPENSE		4,907,123	4,279,300	420,246	729	4,080	362	17,393	9,722	1,471	3,317	170,319	184	4,907,123	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,620,965	1,398,614	143,190	254	1,418	124	7,786	4,775	531	1,641	62,543	91	1,620,965	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		26,313,259	23,028,062	2,010,410	4,502	22,583	1,754	195,350	127,292	11,598	44,760	864,496	2,452	26,313,259	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,283,374	1,110,845	114,607	175	1,087	107	3,138	1,453	362	476	51,092	32	1,283,374	0
13	NET STATE INCOME TAX EXP ALLOWABLE		461,647	401,963	38,399	69	386	34	2,053	1,218	155	422	16,924	24	461,647	0
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		28,058,280	24,540,870	2,163,416	4,746	24,056	1,895	200,541	129,963	12,115	45,658	932,512	2,508	28,058,280	0
17																
18	RETURN ON RATE BASE		8,412,862	7,297,737	737,976	1,178	7,067	673	24,145	12,283	2,440	4,122	324,989	252	8,412,862	0
19	TOTAL OTHER OPERATING REVENUES		(834,013)	(576,344)	(59,316)	(87)	(535)	(51)	(1,057)	(364)	(153)	(109)	(195,990)	(7)	(834,013)	0
20	TOTAL ELECTRIC COST OF SERVICE		35,637,129	31,262,283	2,642,076	5,837	30,588	2,517	223,629	141,882	14,402	49,671	1,061,511	2,753	35,637,129	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	OT SEC SECONDARY DISTRIBUTION	OT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K231	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K406	21,134,199	19,014,225	1,694,540	3,170	12,259	1,631	15,851	4,881	1,479	0	395,010	211	21,134,199	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	4,154,168	3,737,454	333,081	623	2,409	332	3,116	959	281	0	75,855	42	4,154,168	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K406	25,504,686	22,946,294	2,044,984	3,825	14,793	3,040	19,126	5,866	1,785	0	465,715	255	25,504,686	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	9,538,290	8,581,504	764,780	1,431	5,532	763	7,154	2,194	668	0	174,169	95	9,538,290	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K406	14,022,059	12,615,506	1,124,269	2,103	8,133	1,122	10,517	3,225	982	0	256,043	140	14,022,059	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	4,282,583	3,852,986	343,378	642	2,484	343	3,212	985	300	0	78,203	43	4,282,583	0
29	TRANSFORMERS DEMAND RELATED	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K406	12,422,424	11,176,331	996,030	1,863	7,205	994	9,317	2,857	870	0	226,833	124	12,422,424	0
31	SERVICES	K217	23,524,975	18,529,259	3,480,520	6,587	37,405	1,547	46,461	14,821	4,234	5,175	398,396	470	23,524,975	0
32	METERS	K407	36,370,016	32,070,717	3,936,327	0	50,918	4,001	180,032	67,295	33,524	20,550	0	364	36,370,016	0
33	STREET LIGHTS	K401	8,637,510	0	0	0	0	0	0	0	0	0	8,637,510	0	8,637,510	0
34	ADJUSTMENT	K399	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K399	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0								
37	DISTRIBUTION PLANT IN SERVICE		159,590,892	133,524,296	14,717,909	20,245	141,137	12,933	296,766	103,049	44,433	31,725	10,696,631	1,744	159,590,892	0
38																
39	TOTAL TRANS & DIST PLANT		159,590,892	133,524,296	14,717,909	20,245	141,137	12,933	296,766	103,049	44,433	31,725	10,696,631	1,744	159,590,892	0
40	TOTAL GROSS PTD PLANT		159,590,892	133,524,296	14,717,909	20,245	141,137	12,933	296,766	103,049	44,433	31,725	10,696,631	1,744	159,590,892	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K406	2,874,552	2,585,947	230,462	431	1,667	230	2,156	661	201	259	52,489	29	2,874,552	0
48	CUSTOMER ACCOUNTING	A308	9,377,225	8,307,963	836,620	2,063	9,002	469	122,001	83,632	6,001	28,632	87,658	1,594	9,377,225	0
49	CUSTOMER SERVICE & INFORMATION	A318	4,568,470	4,109,795	366,309	685	2,650	366	3,426	1,051	320	411	83,420	48	4,568,470	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A318	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		16,820,247	15,003,705	1,233,402	3,179	13,319	1,064	127,673	85,344	6,522	30,302	223,567	1,669	16,820,247	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	964,440	867,609	77,329	145	559	77	723	222	66	87	17,611	10	964,440	0
60	CUSTOMER ACCOUNTING	A308	3,146,149	2,817,596	213,592	692	3,020	157	40,863	28,127	2,014	9,642	29,511	535	3,146,149	0
61	CUSTOMER SERVICE & INFORMATION	A318	1,532,765	1,378,875	122,897	230	889	123	1,150	353	107	138	27,938	15	1,532,765	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A318	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		5,643,354	5,064,080	413,818	1,067	4,469	357	42,836	28,702	2,182	10,167	75,110	560	5,643,354	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		182,054,493	163,682,084	16,365,129	24,491	158,924	14,354	467,297	217,295	53,144	72,194	10,995,606	3,973	182,054,493	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	7,079,649	5,308,589	567,560	1,062	4,106	560	5,309	1,628	446	0	129,254	71	7,078,649	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	1,391,350	1,251,819	111,582	209	897	111	1,044	320	97	0	25,407	14	1,391,350	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	5,278,694	4,749,187	423,240	792	3,062	422	3,958	1,214	370	0	96,355	53	5,278,694	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	1,974,138	1,776,112	158,285	296	1,145	158	1,481	454	135	0	36,048	20	1,974,138	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	3,222,232	2,699,009	258,359	483	1,869	256	2,417	741	226	0	56,838	32	3,222,232	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K406	984,126	885,405	78,907	148	571	79	739	226	69	0	17,970	10	984,126	0
29	TRANSFORMERS DEMAND RELATED	K216	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K406	3,642,923	3,277,502	292,090	546	2,113	291	2,732	838	255	0	66,520	36	3,642,923	0
31	SERVICES	K217	12,200,718	10,139,428	1,805,090	3,416	19,398	854	25,133	7,665	2,196	2,684	205,582	244	12,200,718	0
32	METERS	K407	14,195,667	12,517,791	1,536,421	0	10,874	1,562	70,270	26,262	13,202	10,303	0	142	14,195,667	0
33	STREET LIGHTS	K401	5,461,168	0	0	0	0	0	0	0	0	0	5,461,168	0	5,461,168	0
34	ADJUSTMENT	K209	(14,284)	(11,951)	(1,317)	(2)	(13)	(1)	(27)	(9)	(4)	(3)	(957)	0	(14,284)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		55,415,639	43,841,694	5,230,216	6,050	52,933	4,300	113,056	39,350	17,045	13,044	6,096,219	622	55,415,639	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		55,415,639	43,841,694	5,230,216	6,050	52,933	4,300	113,056	39,350	17,045	13,044	6,096,219	622	55,415,639	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		55,415,639	43,841,694	5,230,216	6,050	52,933	4,300	113,056	39,350	17,045	13,044	6,096,219	622	55,415,639	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	979,640	861,484	76,564	147	568	78	735	225	69	65	17,662	10	979,640	0
48	CUSTOMER ACCOUNTING	A308	3,196,385	2,807,885	317,003	733	3,069	160	41,617	28,576	2,046	10,101	29,952	543	3,196,385	0
49	CUSTOMER SERVICE & INFORMATION	A310	1,557,240	1,400,692	124,860	234	903	125	1,166	358	100	140	28,435	16	1,557,240	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	10,554	9,263	783	2	9	1	79	52	5	18	341	1	10,554	0
52	GENERAL & INTANG PLANT		5,744,019	5,154,204	421,210	1,026	4,549	264	43,599	29,211	2,229	10,347	75,850	570	5,744,019	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	508,764	457,660	40,793	76	295	41	382	117	36	46	9,290	5	508,764	0
60	CUSTOMER ACCOUNTING	A308	1,659,606	1,489,347	112,675	305	1,593	65	21,806	14,637	1,062	5,245	15,958	287	1,659,666	0
61	CUSTOMER SERVICE & INFORMATION	A310	808,569	727,309	64,831	121	469	65	606	188	57	73	14,764	8	808,569	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	32,308	25,356	2,397	5	27	2	243	159	14	58	1,044	3	32,308	0
64	COMMON & OTHER PLANT IN SERVICE		3,009,305	2,699,775	220,696	567	2,384	121	22,840	15,299	1,169	5,420	40,666	298	3,009,305	0
65																
66	TOTAL DEPRECIATION RESERVE		64,168,963	51,695,873	5,872,122	8,603	59,866	4,685	179,495	83,870	20,443	28,811	6,212,535	1,490	64,168,963	0

ERGY KENTUCKY, INC.
UTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
): 2024-00354
2 MONTHS ACTUAL & 0 MONTHS ESTIMATED
FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
PAGE 4 OF 12

NET ELECTRIC PLANT	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHE
Schedule 4			3	4	5	6	7	8	9	10	11	12	13		
PRODUCTION PLANT															
PRODUCTION STEAM		0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODUCTION OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET PRODUCTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSMISSION PLANT															
MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	
OTHER TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADJUSTMENT		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET TRANSMISSION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET PROD & TRANS PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION PLANT															
SUBSTATIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	
POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		14,059,550	12,646,639	1,126,974	2,108	6,162	1,125	10,542	5,233	983	0	258,654	140	14,059,550	
POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		2,762,778	2,495,645	221,519	414	1,602	221	2,072	335	194	0	50,448	28	2,762,778	
CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		20,225,972	18,197,107	1,621,718	3,034	11,731	1,618	15,169	4,652	1,416	0	369,326	202	20,225,972	
CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		7,504,152	6,805,382	606,494	1,135	4,387	605	5,672	1,740	530	0	138,121	75	7,504,152	
CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		10,799,827	9,716,496	865,930	1,620	6,264	864	8,100	2,484	756	0	197,205	108	10,799,827	
CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		3,298,457	2,967,566	264,471	494	1,913	264	2,474	759	231	0	60,233	33	3,298,457	
TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSFORMERS CUSTOMER RELATED		8,779,501	7,898,828	703,946	1,317	5,092	703	6,585	2,019	615	0	160,313	88	8,779,501	
SERVICES		11,324,257	9,400,831	1,675,424	3,171	18,006	793	25,328	7,135	2,038	2,491	190,814	226	11,324,257	
METERS		22,174,131	19,562,926	2,399,908	0	31,044	2,439	109,782	41,023	20,822	16,187	0	222	22,174,131	
STREET LIGHTS		3,178,344	0	0	0	0	0	0	0	0	0	3,178,344	0	3,178,344	
ADJUSTMENT		14,284	11,951	1,317	2	13	1	27	9	4	3	957	0	14,284	
CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	
RWIP		0	0	0	0	0	0	0	0	0	0	0	0	0	
NET DISTRIBUTION PLANT		104,175,253	88,882,404	9,487,693	13,295	88,204	8,833	183,732	63,669	27,368	18,681	4,600,412	1,122	104,175,253	
NET PTD PLANT		104,175,253	88,882,404	9,487,693	13,295	88,204	8,833	183,732	63,669	27,368	18,681	4,600,412	1,122	104,175,253	
NET TRANS & DIST PLANT		104,175,253	88,882,404	9,487,693	13,295	88,204	8,833	183,732	63,669	27,368	18,681	4,600,412	1,122	104,175,253	
GENERAL & INTANGIBLE PLANT															
PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION - CUSTOMER		1,894,712	1,704,453	151,918	284	1,099	152	1,421	436	132	171	34,597	19	1,894,712	
CUSTOMER ACCOUNTING		6,160,840	5,635,078	419,617	1,380	5,633	309	80,474	55,256	3,855	18,531	57,976	1,061	6,160,840	
CUSTOMER SERVICE & INFORMATION		3,011,230	2,708,904	241,440	451	1,747	240	2,258	693	211	271	54,985	30	3,011,230	
SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADJUSTMENT		(10,554)	(9,223)	(783)	(2)	(9)	(1)	(79)	(52)	(5)	(18)	(341)	(1)	(10,554)	
NET GENERAL & INTANG PLANT		11,076,229	9,939,502	812,192	2,093	8,770	700	84,074	56,333	4,293	18,955	147,217	1,099	11,076,228	
COMMON & OTHER PLANT															
PRODUCTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODUCTION - ENERGY		0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSMISSION		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION - DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRIBUTION - CUSTOMER		455,676	409,920	36,536	68	264	30	341	105	32	41	8,321	5	455,676	
CUSTOMER ACCOUNTING		1,486,483	1,351,240	100,917	327	1,427	74	19,354	13,290	952	4,597	13,943	253	1,486,483	
CUSTOMER SERVICE & INFORMATION		724,196	651,486	58,066	109	420	58	544	167	50	65	13,224	7	724,196	
SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	
ADJUSTMENT		(32,306)	(28,356)	(2,397)	(5)	(27)	(2)	(243)	(159)	(14)	(56)	(1,044)	(3)	(32,306)	
COMMON & OTHER PLANT IN SERVICE		2,634,049	2,384,305	193,122	500	2,084	160	19,996	13,403	1,020	4,747	34,444	262	2,634,049	
NET ELECTRIC PLANT IN SERVICE		117,885,530	101,606,211	10,493,007	15,888	99,058	9,693	287,802	133,405	32,701	40,383	4,782,073	2,483	117,885,530	

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL, & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR 16(7)(v)-13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule §			3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PPAE & MISCELLANEOUS	NP29	16,954,100	14,667,502	1,509,084	2,204	14,241	1,359	41,368	19,158	4,747	6,273	687,828	339	16,954,100	0
13	TOTAL ACCOUNT 282		16,954,100	14,667,502	1,509,084	2,204	14,241	1,359	41,368	19,158	4,747	6,273	687,828	339	16,954,100	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D849	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	NP29	3,496,890	3,025,265	311,258	455	2,937	280	8,532	3,951	979	1,294	141,869	70	3,496,890	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		3,496,890	3,025,265	311,258	455	2,937	280	8,532	3,951	979	1,294	141,869	70	3,496,890	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		20,450,990	17,692,767	1,820,342	2,659	17,178	1,639	49,900	23,109	5,726	7,567	829,697	409	20,450,990	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	1,937,815	1,700,861	143,805	329	1,608	116	14,553	9,553	833	3,372	62,611	174	1,937,815	0
18	DEFERRED TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		1,937,815	1,700,861	143,805	329	1,608	116	14,553	9,553	833	3,372	62,611	174	1,937,815	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	1,029,107	890,311	91,601	134	864	82	2,511	1,163	288	381	41,751	21	1,029,107	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		1,029,107	890,311	91,601	134	864	82	2,511	1,163	288	381	41,751	21	1,029,107	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		2,966,922	2,591,172	235,406	463	2,472	198	17,064	10,716	1,121	3,753	104,362	195	2,966,922	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.2			3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		100,401,462	86,884,616	8,908,071	13,692	84,352	8,061	254,966	121,032	28,096	39,569	4,056,736	2,269	100,401,462	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	7,023,989	6,302,978	515,069	1,335	5,549	421	53,312	35,752	2,739	12,643	93,489	702	7,023,989	0
7	FUEL	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		7,023,989	6,302,978	515,069	1,335	5,549	421	53,312	35,752	2,739	12,643	93,489	702	7,023,989	0
10	TOTAL MATERIALS & SUPPLIES		7,023,989	6,302,978	515,069	1,335	5,549	421	53,312	35,752	2,739	12,643	93,489	702	7,023,989	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	47,997	41,525	4,272	6	40	4	117	54	13	18	1,947	1	47,997	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL PREPAYMENTS		47,997	41,525	4,272	6	40	4	117	54	13	18	1,947	1	47,997	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		7,071,986	6,344,503	519,341	1,341	5,589	425	53,429	35,806	2,752	12,661	95,436	703	7,071,986	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(20,450,990)	(17,692,767)	(1,620,342)	(2,659)	(17,178)	(1,636)	(49,900)	(23,109)	(5,726)	(7,567)	(829,697)	(409)	(20,450,990)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		2,966,922	2,591,172	235,406	463	2,472	198	17,064	10,716	1,121	3,753	104,302	195	2,966,922	0
31	TOTAL WORKING CAPITAL		7,071,986	6,344,503	519,341	1,341	5,589	425	53,429	35,806	2,752	12,661	95,436	703	7,071,986	0
32	TOTAL RATE BASE ADJUSTMENTS		(10,412,082)	(8,757,092)	(1,065,595)	(855)	(9,117)	(1,013)	20,593	23,413	(1,853)	8,847	(629,899)	489	(10,412,082)	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		117,885,530	101,986,211	10,493,007	15,888	99,058	9,499	287,802	133,425	32,701	43,383	4,782,073	2,483	117,885,530	0
36	TOTAL RATE BASE ADJUSTMENTS		(10,412,082)	(8,757,092)	(1,065,595)	(855)	(9,117)	(1,013)	20,593	23,413	(1,853)	8,847	(629,899)	489	(10,412,082)	0
37	TOTAL RATE BASE		107,473,448	93,229,119	9,427,412	15,033	89,941	8,486	308,395	156,838	30,848	52,230	4,152,174	2,972	107,473,448	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
40	RETURN ON RATE BASE		8,563,484	7,428,496	751,176	1,198	7,166	676	24,573	12,497	2,458	4,162	330,845	237	8,563,484	0
41																
42	ELECTRIC RATE BASE	RB99	105,583,112	91,588,069	9,261,751	14,782	88,690	8,447	303,024	154,151	30,619	51,736	4,078,676	3,167	105,583,112	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		8,412,862	7,297,737	737,976	1,178	7,067	673	24,145	12,283	2,440	4,122	324,989	252	8,412,862	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K406	1,202,826	1,082,170	96,443	180	698	96	902	277	84	0	21,964	12	1,202,826	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K406	449,835	404,714	38,068	57	261	36	337	103	31	0	8,214	4	449,835	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K406	61,597	55,418	4,939	8	36	5	46	14	4	0	1,125	1	61,597	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	18,813	16,926	1,508	3	11	2	14	4	1	0	344	0	18,813	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	METERS	K407	1,090,491	961,564	118,024	0	1,527	120	5,398	2,017	1,014	796	0	11	1,090,491	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	293,324	0	0	0	0	0	0	0	0	0	293,324	0	293,324	0
45	OTHER OPERATIONS	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		3,116,886	2,520,812	256,982	259	2,533	259	6,697	2,415	1,134	796	324,971	28	3,116,686	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K409	4,379,094	3,907,685	348,269	657	4,992	350	22,684	7,870	3,985	3,109	79,349	44	4,379,094	0
52	UNCOLLECTIBLE EXP	K411	2,352,105	2,117,977	119,322	753	1,694	47	52,946	41,091	776	14,324	2,305	870	2,352,105	0
53	METER READING	K407	147,399	129,975	15,953	0	206	16	730	273	137	108	0	1	147,399	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	1,774,611	1,597,987	90,026	588	1,278	35	39,948	31,002	586	10,807	1,739	657	1,774,611	0
55	CREDIT CARD FEES	K407	319,081	281,363	34,534	0	447	35	1,579	590	297	233	0	3	319,081	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	83,817	75,401	6,720	13	49	7	63	19	6	8	1,530	1	83,817	0
59	TOTAL CUSTOMER ACCT EXPENSE		9,056,107	8,110,368	614,824	1,991	8,666	490	117,948	80,945	5,787	28,589	84,923	1,576	9,056,107	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	OS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	1,514,280	1,362,247	121,415	227	878	121	1,136	348	106	136	27,651	15	1,514,280	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	TOTAL CUSTOMER SERV. & INFO.		1,514,280	1,362,247	121,415	227	878	121	1,136	348	106	136	27,651	15	1,514,280	0
5																
6	SALES															
7	SALES EXPENSE	K405	207,248	188,440	16,617	31	120	17	155	48	15	19	3,784	2	207,248	0
8	TOTAL SALES EXPENSE		207,248	188,440	16,617	31	120	17	155	48	15	19	3,784	2	207,248	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TRANSMISSION	T349	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DISTRIBUTION	D349	1,417,017	1,146,042	116,833	113	1,148	113	3,047	1,091	610	368	147,738	14	1,417,017	0
15	CUSTOMER ACCOUNTING	C319	3,424,912	3,087,249	232,517	753	3,288	171	44,592	30,619	2,192	10,823	32,126	582	3,424,912	0
16	CUSTOMER SERVICE & INFORMATION	C331	1,668,576	1,501,052	133,786	250	968	133	1,251	384	117	150	30,468	17	1,668,576	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		6,510,505	5,714,343	483,136	1,116	5,404	417	48,890	32,094	2,819	11,341	210,332	613	6,510,505	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	29,145	25,579	2,163	5	24	2	219	144	13	51	942	3	29,145	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(319,708)	(280,615)	(23,726)	(54)	(265)	(19)	(2,401)	(1,576)	(137)	(556)	(10,330)	(29)	(319,708)	0
22	ELIMINATE DSM	A315	(50,324)	(44,168)	(3,735)	(9)	(42)	(3)	(378)	(248)	(22)	(88)	(1,626)	(5)	(50,324)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(88,329)	(77,529)	(6,555)	(15)	(73)	(5)	(663)	(435)	(38)	(154)	(2,854)	(8)	(88,329)	0
25	ELIMINATE MISC EXPENSES	A315	(142,967)	(125,484)	(10,610)	(24)	(119)	(9)	(1,074)	(705)	(61)	(249)	(4,619)	(13)	(142,967)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(384,838)	(337,781)	(28,559)	(65)	(319)	(23)	(2,890)	(1,897)	(165)	(670)	(12,434)	(35)	(384,838)	0
29	STATE REG COMMISSION EXPENSE	A315	125,018	109,730	9,278	21	104	8	939	616	54	218	4,039	11	125,018	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	212,148	186,206	15,744	36	176	13	1,593	1,046	91	369	6,855	19	212,148	0
33	TOTAL ADMIN. & GENERAL		5,890,650	5,170,281	437,136	1,011	4,890	381	44,235	29,039	2,554	10,262	100,305	556	5,890,650	0
34																
35	TOTAL O & M EXPENSE		19,785,171	17,350,148	1,446,974	3,519	17,087	1,268	170,171	112,795	9,596	39,602	631,634	2,177	19,785,171	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION DEPRECIATION															
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	TRANSMISSION DEPRECIATION															
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9	DISTRIBUTION DEPRECIATION															
10	DISTRIBUTION DEPRECIATION	D249	3,405,130	2,931,443	310,105	443	2,894	272	5,993	2,077	885	613	150,371	34	3,405,130	0
11	TOTAL DIST. DEPREC EXP.		3,405,130	2,931,443	310,105	443	2,894	272	5,993	2,077	885	613	150,371	34	3,405,130	0
12																
13	GENERAL DEPRECIATION															
14	GENERAL DEPRECIATION	G229	1,440,946	1,293,062	105,665	274	1,138	66	10,937	7,334	562	2,594	19,150	144	1,440,946	0
15	TOTAL GENERAL DEPREC EXP.		1,440,946	1,293,062	105,665	274	1,138	66	10,937	7,334	562	2,594	19,150	144	1,440,946	0
16																
17	COMMON AND OTHER DEPRECIATION															
18	COMMON DEPRECIATION	C229	61,047	54,795	4,470	12	48	4	463	311	24	110	798	6	61,047	0
19	TOTAL COM & OTHER DEPREC EXP.		61,047	54,795	4,470	12	48	4	463	311	24	110	798	6	61,047	0
20																
21																
22	TOTAL DEPRECIATION EXPENSE		4,907,123	4,279,300	420,240	729	4,080	342	17,393	9,722	1,471	3,317	170,319	184	4,907,123	0

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	OP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	1,289,469	1,115,676	114,777	168	1,083	103	3,146	1,457	361	477	52,315	28	1,289,469	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,289,469	1,115,676	114,777	168	1,083	103	3,146	1,457	361	477	52,315	28	1,289,469	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	315,407	276,836	23,406	54	262	19	2,366	1,555	136	549	10,131	28	315,407	0
9	ELIMINATE DSM	A315	(12,301)	(10,798)	(913)	(2)	(10)	(1)	(92)	(61)	(5)	(21)	(397)	(1)	(12,301)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(16,673)	(14,634)	(1,237)	(3)	(14)	(1)	(125)	(82)	(7)	(29)	(539)	(2)	(16,673)	0
11	ELIMINATE BSM	A315	27,034	23,729	2,006	5	22	2	203	133	12	47	873	2	27,034	0
12	TOTAL MISCELLANEOUS TAXES		313,467	275,135	23,262	54	260	19	2,355	1,545	136	546	10,128	27	313,467	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	18,009	7,903	5,151	32	73	2	2,285	1,773	34	616	100	38	18,009	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		18,009	7,903	5,151	32	73	2	2,285	1,773	34	616	100	38	18,009	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		1,620,965	1,398,614	143,190	254	1,416	124	7,786	4,775	531	1,641	62,543	91	1,620,965	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		19,785,171	17,350,148	1,446,974	3,519	17,087	1,288	170,171	112,795	9,596	39,802	651,634	2,177	19,785,171	0
23	TOTAL DEPRECIATION EXPENSE		4,907,123	4,279,300	420,246	729	4,060	382	17,393	9,722	1,471	3,317	170,319	184	4,907,123	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,620,965	1,398,614	143,190	254	1,416	124	7,766	4,775	531	1,641	62,543	91	1,620,965	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		26,313,259	23,028,062	2,010,410	4,502	22,563	1,794	195,330	127,292	11,598	44,760	884,496	2,452	26,313,259	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	2,372,549	2,058,067	208,120	332	1,993	190	6,809	3,464	688	1,163	91,652	71	2,372,549	0
4	TOTAL INTEREST EXPENSE		2,372,549	2,058,067	208,120	332	1,993	190	6,809	3,464	688	1,163	91,652	71	2,372,549	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	(1,005,494)	(876,850)	(88,111)	(151)	(835)	(70)	(3,559)	(1,891)	(302)	(684)	(34,901)	(40)	(1,005,494)	0
8	PERMANENT DIFFERENCES	A357	(24,045)	(21,105)	(1,784)	(4)	(20)	(1)	(181)	(119)	(10)	(42)	(777)	(2)	(24,045)	0
9	TEMPORARY DIFFERENCES	DE49	1,698,979	1,481,611	145,501	255	1,410	119	6,014	3,364	510	1,155	58,972	68	1,698,979	0
10	TOTAL OTHER DEDUCTIONS		669,440	583,656	57,606	100	555	48	2,274	1,254	198	429	23,294	25	669,440	0
11																
12	NET DEDUCTIONS AND ADDITIONS		3,041,989	2,641,723	285,726	432	2,548	238	9,083	4,718	886	1,592	114,948	97	3,041,989	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	158,149	138,690	11,565	28	136	9	1,360	901	77	318	5,048	17	158,149	0
16	RESERVED	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(304,631)	(267,380)	(22,607)	(52)	(253)	(18)	(2,288)	(1,502)	(131)	(530)	(9,843)	(27)	(304,631)	0
20	TOTAL FED DEF IT (410 & 411)		(146,482)	(128,690)	(11,042)	(24)	(117)	(9)	(928)	(601)	(54)	(212)	(4,795)	(10)	(146,482)	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		(146,482)	(128,690)	(11,042)	(24)	(117)	(9)	(928)	(601)	(54)	(212)	(4,795)	(10)	(146,482)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(146,482)	(128,690)	(11,042)	(24)	(117)	(9)	(928)	(601)	(54)	(212)	(4,795)	(10)	(146,482)	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		8,412,862	7,297,737	737,876	1,178	7,067	673	24,145	12,283	2,440	4,122	324,989	252	8,412,862	0
38	NET DEDUCTIONS AND ADDITIONS		(3,041,989)	(2,641,723)	(265,726)	(432)	(2,548)	(238)	(9,083)	(4,716)	(886)	(1,592)	(114,946)	(97)	(3,041,989)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(146,482)	(128,690)	(11,042)	(24)	(117)	(9)	(928)	(601)	(54)	(212)	(4,795)	(10)	(146,482)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		154,592	135,690	11,472	26	128	9	1,161	762	66	269	4,995	14	154,592	0
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		5,378,983	4,663,014	472,680	748	4,530	435	15,295	7,728	1,566	2,587	210,243	159	5,378,983	0
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		1,429,856	1,239,535	125,649	199	1,204	116	4,066	2,054	416	688	55,887	42	1,429,856	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(146,482)	(128,690)	(11,042)	(24)	(117)	(9)	(928)	(601)	(54)	(212)	(4,795)	(10)	(146,482)	0
47	NET FED INCOME TAX ALLOWABLE		1,283,374	1,110,845	114,607	175	1,087	107	3,138	1,453	362	476	51,092	32	1,283,374	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		1,429,856	1,239,535	125,649	199	1,204	116	4,066	2,054	416	688	55,887	42	1,429,856	0
53	NET FED INCOME TAX PAYABLE		1,429,856	1,239,535	125,649	199	1,204	116	4,066	2,054	416	688	55,887	42	1,429,850	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5	6	7	8	9	10	11	12	13		
1	DEDUCTIONS IN ADDITION TO Y871															
2	KY TAXABLE INCOME ADJUSTMENT	NP29	900,274	778,855	80,133	117	756	72	2,197	1,017	252	333	36,524	18	900,274	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		900,274	778,855	80,133	117	756	72	2,197	1,017	252	333	36,524	18	900,274	0
5																
6	STATE INCOME TAX ADJUSTMENTS															
7	STATE PROV DEF INC TAX (410 & 411)															
8	OTHER DEFERRED INCOME TAXES - NET	A357	154,592	135,690	11,472	26	128	9	1,161	762	66	269	4,995	14	154,592	0
9	TOT STATE PROV DEF IT (410 & 411)		154,592	135,690	11,472	26	128	9	1,161	762	66	269	4,995	14	154,592	0
10																
11	OTHER SIT ADJUSTMENTS															
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(1,860)	(1,608)	(166)	0	(2)	0	(5)	(2)	(1)	(1)	(75)	0	(1,860)	0
13	OTHER SIT ADJUSMENTS		(1,860)	(1,608)	(166)	0	(2)	0	(5)	(2)	(1)	(1)	(75)	0	(1,860)	0
14																
15	TOTAL STATE INC TAX ADJUSTMENT		154,592	135,690	11,472	26	128	9	1,161	762	66	269	4,995	14	154,592	0
16																
17	INCOME TAX BASED ON RETURN															
18	SUMMARY OF SIT CALCULATION															
19	RETURN ON RATE BASE		8,412,862	7,297,737	737,976	1,178	7,087	673	24,145	12,283	2,440	4,122	324,989	252	8,412,862	0
20	NET FED INCOME TAX ALLOWABLE		1,283,374	1,110,845	114,607	175	1,087	107	3,138	1,453	362	476	51,092	32	1,283,374	0
21	NET FED. DED. AND ADDITIONS		(3,041,989)	(2,641,723)	(265,720)	(432)	(2,548)	(238)	(9,083)	(4,718)	(886)	(1,592)	(114,946)	(97)	(3,041,989)	0
22	DEDUCTIONS IN ADD TO Y871		(900,274)	(778,855)	(80,133)	(117)	(756)	(72)	(2,197)	(1,017)	(252)	(333)	(36,524)	(18)	(900,274)	0
23	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		154,592	135,690	11,472	26	128	9	1,161	762	66	269	4,995	14	154,592	0
25	BASE FOR SIT COMPUTATION		5,908,565	5,123,694	518,195	830	4,978	479	17,164	8,763	1,730	2,942	229,606	183	5,908,565	0
26																
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228266
28	PRELIMINARY STATE INCOME TAX		307,055	266,273	26,927	43	258	25	892	456	89	153	11,929	10	307,055	0
29	TOTAL STATE INCOME TAX ADJ.		154,592	135,690	11,472	26	128	9	1,161	762	66	269	4,995	14	154,592	0
30	NET STATE INC TAX ALLOWABLE		461,647	401,963	38,399	69	386	34	2,053	1,218	155	422	16,924	24	461,647	0
31																
32	STATE INCOME TAX PAYABLE															
33	PRELIMINARY STATE INCOME TAX		307,055	266,273	26,927	43	258	25	892	456	89	153	11,929	10	307,055	0
34	OTHER SIT ADJUSTMENTS		(1,860)	(1,608)	(166)	0	(2)	0	(5)	(2)	(1)	(1)	(75)	0	(1,860)	0
35	NET STATE INCOME TAX PAYABLE		305,195	264,665	26,761	43	256	25	887	454	88	152	11,854	10	305,195	0
36																
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	217,820	187,520	19,837	23	185	17	383	133	57	39	9,619	2	217,820	0
3	RECONNECTION CHARGES	K405	55,068	49,539	4,415	8	32	4	41	13	4	5	1,006	1	55,068	0
4	POLE & LINE ATTACHMENTS	D249	117,757	101,377	10,724	15	100	9	207	72	31	21	5,200	1	117,757	0
5	RENTS	D249	218,692	188,272	19,916	28	186	17	385	133	57	39	9,657	2	218,692	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	169,500	0	0	0	0	0	0	0	0	0	169,500	0	169,500	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	55,176	49,636	4,424	8	32	4	41	13	4	5	1,008	1	55,176	0
10	TOTAL OTHER OPERATING REVS		834,013	576,344	59,316	87	535	51	1,057	364	153	109	195,990	7	834,013	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		26,313,259	23,028,062	2,010,410	4,502	22,563	1,754	195,350	127,292	11,598	44,760	864,496	2,452	26,313,259	0
14	RETURN ON RATE BASE		8,412,862	7,297,737	737,976	1,178	7,067	673	24,145	12,283	2,440	4,122	324,989	252	8,412,862	0
15	NET FED INCOME TAX ALLOWABLE		1,283,374	1,110,845	114,607	175	1,087	107	3,138	1,453	362	476	51,092	32	1,283,374	0
16	NET STATE INCOME TAX ALLOWABLE		461,647	401,963	38,399	69	386	34	2,053	1,218	155	422	16,924	24	461,647	0
17	TOTAL OTHER OPERATING REVENUES		(834,013)	(576,344)	(59,316)	(87)	(535)	(51)	(1,057)	(364)	(153)	(109)	(195,990)	(7)	(834,013)	0
18	SUBTOTAL B		35,637,129	31,262,263	2,842,076	5,837	30,588	2,517	223,629	141,882	14,402	49,671	1,061,511	2,753	35,637,129	0
19																
20	TOTAL OTHER OPERATING REVENUES		834,013	576,344	59,316	87	535	51	1,057	364	153	109	195,990	7	834,013	0
21	LESS: REVS EXCL FROM REV TAX CALC.		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		834,013	576,344	59,316	87	535	51	1,057	364	153	109	195,990	7	834,013	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL ELECTRIC COST OF SERVICE		35,637,129	31,262,263	2,842,076	5,837	30,588	2,517	223,629	141,882	14,402	49,671	1,061,511	2,753	35,637,129	0
31																
32	PROPOSED REVENUES		74,630,570	65,504,743	5,538,335	12,687	61,943	4,478	560,476	367,929	32,091	129,857	2,411,314	6,717	74,630,570	0
33	TOTAL ELECTRIC COST OF SERVICE		(35,637,129)	(31,262,263)	(2,842,076)	(5,837)	(30,588)	(2,517)	(223,629)	(141,882)	(14,402)	(49,671)	(1,061,511)	(2,753)	(35,637,129)	0
34	EXCESS REVENUES		38,993,441	34,242,480	2,696,259	6,850	31,355	1,961	336,847	226,047	17,689	80,186	1,349,803	3,964	38,993,441	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		9,719,160	8,534,978	672,046	1,707	7,815	489	83,960	56,342	4,409	19,986	336,440	988	9,719,160	0
37	EXCESS RETURN		29,274,281	25,707,502	2,024,213	5,143	23,540	1,472	252,887	169,705	13,280	60,200	1,013,363	2,976	29,274,281	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5	6	7	8	9	10	11	12	13		
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS			RATIO												
3	LONG TERM DEBT		930,883,286	0.4248												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		1,155,393,756	0.5273												
6	SHORT TERM DEBT		104,930,903	0.0479												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		2,191,207,945	1.0000												
9																
10	COST OF CAPITAL															
11	LONG TERM DEBT		0.04929													
12	PREFERRED STOCK		0.00000													
13	COMMON STOCK		0.10850													
14	SHORT TERM DEBT		0.03197													
15	UNAMORTIZED DISCOUNT		0.00000													
16																
17	WEIGHTED COST OF CAPITAL															
18	LONG TERM DEBT		0.0209													
19	PREFERRED STOCK		0.0000													
20	COMMON STOCK		0.0572													
21	SHORT TERM DEBT		0.0015													
22	UNAMORTIZED DISCOUNT		0.0000													
23	TOT RATE OF RETURN ALLOWABLE		0.07868													
24																
25	TAX RATES AND SPECIAL FACTORS															
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12		1		3	4	5	6	7	8	9	10	11	12	13		
1	DEMAND ENERGY & SPEC. ASSIGN																
2	TOTAL KW (12 COIN PEAK) - PRODUCTION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,609	917	22,422	0	1,946	648,083	0
3	RATIO TO TOTAL ELECTRIC		K201	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
4	TOTAL KW (12 COIN PEAK) - TRANSMISSION	External		648,083	275,875	190,449	819	3,656	44	84,146	67,609	917	22,422	0	1,946	648,083	0
5	RATIO TO TOTAL ELECTRIC		K202	1.00000	0.42568	0.29387	0.00126	0.00564	0.00007	0.12984	0.10463	0.00141	0.03460	0.00000	0.00300	1.00000	0.00000
6	DISTRIBUTION KW (NON-COIN PEAK)	External		1,647,331	1,006,247	345,716	1,108	13,538	107	117,501	94,629	6,558	52,159	6,010	3,758	1,647,331	0
7	RATIO TO TOTAL ELECTRIC		K203	1.00000	0.61085	0.20986	0.00067	0.00822	0.00006	0.07133	0.05744	0.00398	0.03166	0.00365	0.00228	1.00000	0.00000
8	DISTRIBUTION LINE - PRIMARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
9	RATIO TO TOTAL ELECTRIC		K205	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
10	DISTRIBUTION LINE - SECONDARY	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
11	RATIO TO TOTAL ELECTRIC		K206	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
12	GROSS DISTRIBUTION PLANT EXCL. CCNC	External		159,590,892	133,524,298	14,717,909	20,245	141,137	12,933	296,788	103,049	44,433	31,725	10,696,631	1,744	159,590,892	0
13	RATIO TO TOTAL ELECTRIC		K209	1.00000	0.83666	0.09222	0.00013	0.00088	0.00008	0.00186	0.00065	0.00028	0.00020	0.06703	0.00001	1.00000	0.00000
14	TOTAL DIVERSIFIED CLASS DEMANDS	External		708,591	315,144	219,094	924	4,810	51	88,885	71,748	939	0	4,747	2,249	708,591	0
15	RATIO TO TOTAL ELECTRIC		K215	1.00000	0.44475	0.30920	0.00130	0.00679	0.00007	0.12544	0.10125	0.00133	0.00000	0.00670	0.00317	1.00000	0.00000
16	WEIGHTED CUSTOMER SERVICE	External		165,672	137,520	24,512	46	264	12	342	105	30	36	2,792	3	165,682	10
17	RATIO TO TOTAL ELECTRIC		K217	1.00000	0.83007	0.14795	0.00028	0.00159	0.00007	0.00206	0.00063	0.00018	0.00022	0.01685	0.00002	0.99992	0.00008
18	TOTAL KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,648,200	509,222,309	5,979,795	191,982,351	18,971,772	12,857,445	4,101,134,214	0
19	RATIO TO TOTAL ELECTRIC		K301	1.00000	0.35847	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04681	0.00463	0.00314	1.00000	0.00000
20	DISTRIBUTION KWH	External		4,101,134,214	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,648,200	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,089,111,494	12,022,720
21	RATIO TO TOTAL ELECTRIC		K303	1.00000	0.35849	0.30603	0.00155	0.00472	0.00007	0.14895	0.12417	0.00146	0.04388	0.00463	0.00314	0.99709	0.00291
22	TOTAL KWH LESS LIGHTING	External		4,082,162,443	1,470,196,499	1,255,081,996	6,350,134	19,355,666	288,048	610,648,200	509,222,309	5,979,795	191,982,351	0	12,857,445	4,082,162,443	0
23	RATIO TO TOTAL ELECTRIC		K305	1.00000	0.36015	0.30746	0.00156	0.00474	0.00007	0.14964	0.12474	0.00148	0.04703	0.00000	0.00315	1.00000	0.00000
24	ASSIGN 100% TO RESIDENTIAL	External		1	1	0	0	0	0	0	0	0	0	0	0	1	0
25	RATIO TO TOTAL ELECTRIC		K307	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ASSIGN 100% TO LIGHTING	External		1	0	0	0	0	0	0	0	0	0	1	0	1	0
27	RATIO TO TOTAL ELECTRIC		K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
28	DISTRIBUTION CUSTOMERS	External		152,867	137,520	12,257	23	88	12	115	35	10	14	2,792	1	152,867	0
29	RATIO TO TOTAL ELECTRIC		K405	1.00000	0.89960	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00009	0.01826	0.00001	1.00000	0.00000
28A	DISTRIBUTION CUSTOMERS	External		152,853	137,520	12,257	23	88	12	115	35	10	0	2,792	1	152,853	0
29A	RATIO TO TOTAL ELECTRIC		K406	1.00000	0.89969	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00000	0.01826	0.00001	1.00000	0.00000
30	METERS	External		22,486,891	19,829,009	2,433,685	0	31,509	2,448	111,217	41,605	20,860	16,328	0	199	22,486,891	0
31	RATIO TO TOTAL ELECTRIC		K407	1.00000	0.88179	0.10823	0.00000	0.00140	0.00011	0.00495	0.00185	0.00093	0.00073	0.00000	0.00001	1.00000	0.00000
32	WEIGHTED CUSTOMER	External		154,110	137,520	12,257	23	176	12	799	280	140	110	2,792	1	154,110	0
33	RATIO TO TOTAL ELECTRIC		K409	1.00000	0.89235	0.07953	0.00015	0.00114	0.00008	0.00518	0.00182	0.00091	0.00071	0.01812	0.00001	1.00000	0.00000
34	UNCOLLECTIBLE ACCOUNT 904	External		2,137,114	1,924,403	108,413	674	1,538	43	48,098	37,329	710	13,016	2,099	791	2,137,114	0
35	RATIO TO TOTAL ELECTRIC		K411	1.00000	0.90046	0.05073	0.00032	0.00072	0.00002	0.02251	0.01747	0.00033	0.00609	0.00098	0.00007	1.00000	0.00000
36	KWH SALES LESS RTP	External		4,087,989,911	1,470,196,499	1,255,084,711	6,350,134	19,355,606	288,048	609,723,902	509,222,309	5,979,795	179,959,631	18,971,772	12,857,445	4,087,989,911	0
37	RATIO TO TOTAL ELECTRIC		K302	1.00000	0.35964	0.30702	0.00155	0.00473	0.00007	0.14915	0.12457	0.00146	0.04402	0.00464	0.00315	1.00000	0.00000
38																	
39	PRESENT REVENUES	CS09	R600	30,847,133	27,060,293	2,460,072	5,052	28,477	2,179	183,571	122,812	12,466	42,995	918,833	2,383	30,847,133	0
40	PROPOSED REVENUES	A357	R602	74,630,570	65,504,743	5,538,335	12,687	61,943	4,478	560,476	367,929	32,091	129,857	2,411,314	6,717	74,630,570	0

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.1		1		3	4	5	6	7	8	9	10	11	12	13		
1	PRESENT REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	(1)
2	RATIO TO TOTAL ELECTRIC		K901	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
3	PROPOSED REVENUES	Internal		450,848,089	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	840,253	15,479,736	2,496,338	941,124	450,848,090	(1)
4	RATIO TO TOTAL ELECTRIC		K902	1.00000	0.43884	0.28601	0.00178	0.00406	0.00011	0.12689	0.09848	0.00188	0.03433	0.00554	0.00209	1.00000	0.00000
5																	
6	WEIGHTED RATIOS																
7	GROSS ELECTRIC PLANT IN SERVICE																
8	WTD GROSS PROD PLANT RATIOS	Internal	P129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD GROSS TRANS PLANT RATIOS	Internal	T129	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD GROSS P & T PLT RATIOS	Internal	PT29	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	WTD GROSS DIST PLANT RATIOS	Internal	D149	1.00000	0.83666	0.09722	0.00013	0.00088	0.00000	0.00186	0.00065	0.00028	0.00020	0.06703	0.00001	1.00000	0.00000
12	WTD GROSS TRANS & DIST RATIOS	Internal	TD29	1.00000	0.83666	0.09722	0.00013	0.00088	0.00008	0.00186	0.00065	0.00028	0.00020	0.06703	0.00001	1.00000	0.00000
13	WTD GROSS PTD PLT RATIOS	Internal	PD29	1.00000	0.89735	0.07333	0.00019	0.00079	0.00006	0.00759	0.00509	0.00039	0.00180	0.01331	0.00010	1.00000	0.00000
14	WTD GROSS G & I PLT RATIOS	Internal	G129	1.00000	0.89735	0.07333	0.00019	0.00079	0.00006	0.00759	0.00509	0.00039	0.00180	0.01331	0.00010	1.00000	0.00000
15	WTD GROSS C & O PLANT RATIOS	Internal	C129	1.00000	0.84416	0.08989	0.00013	0.00087	0.00006	0.00257	0.00119	0.00029	0.00040	0.06040	0.00002	1.00000	0.00000
16	WTD GROSS PLANT RATIOS	Internal	GP19	1.00000	0.79113	0.09438	0.00013	0.00096	0.00008	0.00204	0.00071	0.00031	0.00024	0.11001	0.00001	1.00000	0.00000
17	WTD TOTAL DEPRC RES RATIOS	Internal	DR19	1.00000	0.80562	0.09151	0.00013	0.00093	0.00006	0.00280	0.00131	0.00032	0.00045	0.09683	0.00002	1.00000	0.00000
18																	
19	NET ELECTRIC PLANT																
20	WTD NET PROD PLANT RATIOS	Internal	P229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WTD NET TRANS PLANT RATIOS	Internal	T229	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WTD NET DIST LINES. - POLES, TOWERS & FIXTURES	Internal	PL49	1.00000	0.89969	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00000	0.01826	0.00001	1.00000	0.00000
22	WTD NET TOTAL DIST PLANT RATIOS	Internal	D249	1.00000	0.86089	0.09107	0.00013	0.00085	0.00008	0.00176	0.00061	0.00028	0.00018	0.04416	0.00001	1.00000	0.00000
24	WTD NET TRANS & DIST RATIOS	Internal	NT29	1.00000	0.86089	0.09107	0.00013	0.00085	0.00008	0.00176	0.00061	0.00026	0.00018	0.04416	0.00001	1.00000	0.00000
25	WTD NET G & I PLT RATIOS	Internal	G229	1.00000	0.89737	0.07333	0.00019	0.00079	0.00006	0.00759	0.00509	0.00039	0.00180	0.01329	0.00010	1.00000	0.00000
26	WTD NET C & O PLANT RATIOS	Internal	C229	1.00000	0.89759	0.07332	0.00019	0.00079	0.00006	0.00759	0.00509	0.00039	0.00180	0.01308	0.00010	1.00000	0.00000
27	WTD NET PLANT RATIOS	Internal	NP29	1.00000	0.86513	0.08901	0.00013	0.00084	0.00008	0.00244	0.00113	0.00028	0.00037	0.04057	0.00002	1.00000	0.00000
28																	
29	WORKING CAPITAL																
30	WTD MATERIAL & SUPPLY RATIOS	Internal	W669	1.00000	0.89735	0.07333	0.00019	0.00079	0.00008	0.00759	0.00509	0.00039	0.00180	0.01331	0.00010	1.00000	0.00000
31	WTD PREPAYMENTS RATIOS	Internal	W689	1.00000	0.86514	0.08901	0.00013	0.00083	0.00008	0.00244	0.00113	0.00027	0.00038	0.04057	0.00002	1.00000	0.00000
32	WTD TOTAL WORKING CASH RATIOS	Internal	W719	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD TOTAL MISC WRKNG CAP RATIO	Internal	W749	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD TOTAL WRKNG CAP RATIOS	Internal	WC79	1.00000	0.89713	0.07044	0.00019	0.00079	0.00006	0.00756	0.00506	0.00039	0.00179	0.01349	0.00010	1.00000	0.00000
36																	
36	RATE BASE																
37	WTD NET OCRB RATIOS	Internal	RB29	1.00000	0.86537	0.08872	0.00014	0.00084	0.00008	0.00254	0.00121	0.00028	0.00039	0.04041	0.00002	1.00000	0.00000
38	WTD TOTAL RATE BASE RATIOS	Internal	RB99	1.00000	0.86745	0.08772	0.00014	0.00084	0.00008	0.00287	0.00146	0.00029	0.00049	0.03863	0.00083	1.00000	0.00000
39	WTD CWIP RATIO	Internal	CW29	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTRIBUTION CUSTOMER ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-13
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ALLOCATORS	SOURCE	ALLO	TOTAL DISTRIBUTION CUSTOMER	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 12.3		1		3	4	5	6	7	8	9	10	11	12	13		
1	WEIGHTED O & M EXPENSE RATIOS																
2	WTD PROD DEMAND O&M EXP RATIOS	Internal	P349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD PROD ENERGY O&M EXP RATIOS	Internal	E349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD TOTAL PROD O&M EXP RATIOS	Internal	P459	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD TRANS O&M EXP RATIOS	Internal	T349	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
6	WTD DIST O&M EXP RATIOS	Internal	D349	1.00000	0.80876	0.08245	0.00008	0.00081	0.00008	0.00215	0.00077	0.00039	0.00028	0.10426	0.00001	0.99999	0.00001
7	WTD UNCOLLECTIBLE ACCOUNT O&M	Internal	C311	1.00000	0.90046	0.05073	0.00032	0.00072	0.00002	0.02251	0.01747	0.00033	0.00609	0.00098	0.00037	1.00000	0.00000
8	WTD CUST ACCT O&M EXP RATIOS	Internal	C319	1.00000	0.89657	0.06759	0.00022	0.00096	0.00005	0.01302	0.00894	0.00064	0.00316	0.00936	0.00017	1.00000	0.00000
9	WTD CUST SERV & INFO O&M EXP RATIOS	Internal	C331	1.00000	0.89960	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00009	0.01626	0.00001	1.00000	0.00000
10	WTD SALES O&M EXP RATIOS	Internal	S319	1.00000	0.89960	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00009	0.01926	0.00001	1.00000	0.00000
11	WTD O&M EXP RATIOS	Internal	OM39	1.00000	0.87593	0.07313	0.00016	0.00086	0.00006	0.00860	0.00570	0.00049	0.00201	0.03192	0.00011	0.99999	0.00001
12																	
13	A & G EXPENSES																
14	WTD PROD DEMAND A&G EXP RATIOS	Internal	A300	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00006	0.00000	0.00000	1.00000
15	WTD PROD ENERGY A&G EXP RATIOS	Internal	A302	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	WTD TRANS A&G EXP RATIOS	Internal	A304	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17	WTD DIST A&G EXP RATIOS	Internal	A306	1.00000	0.80877	0.08245	0.00008	0.00081	0.00008	0.00215	0.00077	0.00038	0.00028	0.10426	0.00001	1.00000	0.00000
18	WTD CUST ACCT A&G EXP RATIOS	Internal	A308	1.00000	0.89657	0.06789	0.00022	0.00096	0.00006	0.01302	0.00894	0.00084	0.00315	0.00938	0.00017	1.00000	0.00000
19	WTD CUST SERV & INFO A&G EXP RATIOS	Internal	A310	1.00000	0.89960	0.08018	0.00015	0.00058	0.00008	0.00075	0.00023	0.00007	0.00009	0.01826	0.00001	1.00000	0.00000
20	WTD SALES A&G EXP RATIOS	Internal	A312	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
21	WTD A&G EXPENSE UNADJUSTED	Internal	A315	1.00000	0.87771	0.07421	0.00017	0.00083	0.00006	0.00751	0.00493	0.00043	0.00174	0.03231	0.00009	0.99999	0.00001
22	WTD A&G EXP RATIOS	Internal	A357	1.00000	0.87771	0.07421	0.00017	0.00083	0.00006	0.00751	0.00493	0.00043	0.00174	0.03231	0.00009	0.99999	0.00001
23																	
24	DEPRECIATION EXPENSES																
25	WTD PRODUCTION DEPREC RATIOS	Internal	P428	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
26	WTD TRANS DEPREC RATIOS	Internal	T429	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
27	WTD DIST DEPREC RATIOS	Internal	D466	1.00000	0.80089	0.09107	0.00013	0.00085	0.00006	0.00178	0.00081	0.00026	0.00018	0.04416	0.00001	1.00000	0.00000
28	WTD GENERAL DEPREC EXP RATIOS	Internal	G459	1.00000	0.89737	0.07433	0.00019	0.00079	0.00006	0.00769	0.00509	0.00039	0.00180	0.01329	0.00010	1.00000	0.00000
29	WTD COM & OTHER DEP EXP RATIOS	Internal	C439	1.00000	0.89759	0.07332	0.00022	0.00079	0.00007	0.00758	0.00508	0.00039	0.00180	0.01307	0.00010	1.00000	0.00000
30	WTD TOT DEPREC EXP RATIOS	Internal	DE49	1.00000	0.87206	0.08564	0.00015	0.00083	0.00007	0.00654	0.00188	0.00030	0.00068	0.03471	0.00004	1.00006	0.00000
31																	
32	OTHER TAXES & MISC EXPENSES																
33	WTD R. E. & PROP TAX RATIOS	Internal	L519	1.00000	0.86513	0.08901	0.00013	0.00064	0.00008	0.00244	0.00113	0.00026	0.00037	0.04057	0.00002	1.00000	0.00000
34	WTD MISC TAX RATIOS	Internal	L559	1.00000	0.87772	0.07423	0.00017	0.00083	0.00006	0.00751	0.00493	0.00043	0.00174	0.03231	0.00009	1.00000	0.00000
35	WTD OTHER TAX RATIOS	Internal	L599	1.00000	0.86253	0.08834	0.00016	0.00087	0.00008	0.00465	0.00295	0.00033	0.00101	0.03858	0.00008	1.00001	(0.00001)
36	WTD OP EXP EX IT & REV RATIOS	Internal	OP69	1.00000	0.87516	0.07540	0.00017	0.00086	0.00007	0.00742	0.00494	0.00044	0.00170	0.03285	0.00009	0.99999	0.00001
37																	
38	TOTAL COST OF SERVICE																
39	WTD TOTAL COST OF SERVICE	Internal	C699	1.00000	0.87724	0.07975	0.00315	0.00093	0.00007	0.00628	0.00396	0.00040	0.00139	0.02979	0.00008	1.00000	(0.00000)

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5	6	7	8	9	10	11	12	13		
1	NET INCOME COMPUTATION															
2	GROSS ELECTRIC PLANT IN SERVICE		2,430,172,938	1,120,175,171	687,300,472	2,894,328	13,536,371	171,721	290,312,681	234,058,570	3,173,795	58,220,141	15,467,171	6,862,517	2,430,172,938	0
3	TOTAL DEPRECIATION RESERVE		(953,936,550)	(431,857,061)	(269,402,857)	(1,139,051)	(5,205,965)	(67,129)	(115,439,563)	(93,050,461)	(1,265,635)	(28,694,986)	(7,120,136)	(2,693,686)	(953,936,550)	0
4	TOTAL RATE BASE ADJUSTMENTS		(202,444,849)	(90,789,519)	(59,929,765)	(246,339)	(1,233,427)	(14,777)	(24,766,387)	(19,881,444)	(270,213)	(3,605,432)	(1,103,359)	(601,167)	(202,444,849)	0
5	TOTAL RATE BASE		1,273,791,539	597,528,571	357,967,830	1,508,938	7,096,979	89,815	150,106,731	121,126,665	1,637,947	25,919,723	7,240,676	3,567,664	1,273,791,539	0
6																
7	OPERATING EXPENSES															
8	TOTAL O&M EXPENSE		295,220,868	129,728,936	80,854,392	391,443	1,328,804	19,552	37,852,565	31,376,729	397,966	10,771,070	1,684,627	816,784	295,220,868	0
9	TOTAL DEPRECIATION EXPENSE		87,908,534	39,748,656	25,104,072	106,769	489,097	6,172	10,772,330	8,690,396	117,294	2,325,709	295,605	252,434	87,908,534	0
10	TOTAL OTHER TAX & MISC EXPENSE		18,417,839	9,041,482	4,959,105	20,969	98,099	1,251	2,079,089	1,678,024	22,945	360,893	106,709	49,273	18,417,839	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		401,547,241	178,519,074	110,917,569	519,181	1,914,000	26,975	50,703,984	41,745,149	538,205	13,457,672	2,086,941	1,118,491	401,547,241	0
12	NET FED INCOME TAX EXP ALLOWABLE		16,972,892	7,421,929	5,015,183	21,545	97,664	1,252	2,131,923	1,726,897	22,886	383,372	100,029	50,212	16,972,892	0
13	NET STATE INCOME TAX EXP ALLOWABLE		4,391,596	2,283,476	1,109,999	4,736	21,672	282	466,595	377,892	5,180	82,533	28,222	11,005	4,391,594	2
14	RESERVED	CW29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		422,911,729	188,224,479	117,042,751	545,464	2,033,336	28,509	53,302,502	43,849,938	566,271	13,923,577	2,215,192	1,179,708	422,911,727	2
17																
18	RETURN ON RATE BASE		101,495,705	47,547,062	28,556,115	120,421	566,546	7,189	11,978,740	9,666,345	130,659	2,065,529	572,159	284,944	101,495,709	(4)
19	TOTAL OTHER OPERATING REVENUES		(3,574,548)	(1,795,241)	(906,669)	(3,650)	(19,143)	(243)	(344,817)	(277,833)	(3,797)	(109)	(214,351)	(8,695)	(3,574,548)	0
20	TOTAL ELECTRIC COST OF SERVICE		520,832,886	233,976,300	144,692,197	662,235	2,580,739	35,455	64,936,425	53,238,450	693,133	15,988,997	2,573,000	1,455,957	520,832,888	(2)
21	ADJUSTMENT FOR INTERCLASS SUBSIDIZATION	85.00%	0	(2,838,483)	3,353,315	188,310	(306,794)	17,357	450,576	(1,848,338)	206,733	777,743	270,182	(270,601)	0	0
22	REQUESTED REVENUES (COST OF SERVICE ADJUSTED FOR SUBSIDIES)		520,832,886	231,137,817	148,045,512	850,545	2,273,945	52,812	65,387,001	51,390,112	899,866	16,766,740	2,843,182	1,185,356	520,832,888	(2)
23	PROPOSED REVENUES		450,848,090	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	0
24	DIFFERENCE (REQUESTED LESS PROPOSED)		69,984,796	33,286,251	19,098,667	49,803	444,793	1,894	8,180,241	6,991,456	53,613	1,287,004	346,844	244,232	69,984,798	(2)
25																
26	TOTAL RETURN EARNED		48,960,602	112,986,093	(30,666,776)	(154,841)	(493,832)	(5,567)	(15,662,940)	(12,938,185)	(121,864)	(4,768,119)	1,144,914	(338,259)	48,960,604	(2)
27	RATE OF RETURN EARNED		0.03844	0.18934	(0.08557)	(0.10245)	(0.06945)	(0.06193)	(0.10419)	(0.10665)	(0.07432)	(0.18471)	0.15944	(0.09459)	0.03844	0.00000
28	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.00000
29	RETURN EARNED ON COMMON EQUITY		0.03042	0.31680	(0.20477)	(0.23878)	(0.17419)	(0.15993)	(0.24008)	(0.24474)	(0.16343)	(0.39278)	0.25990	(0.22187)	0.03042	0.00000
30	ALLOWED RETURN ON COMMON EQUITY		0.10848	0.10848	0.10848	0.10848	0.10848	0.10848	0.10848	0.10848	0.10848	0.10848	0.10848	0.10848	0.10848	0.00000
31																
32	PRESENT REVENUES (Schedule M)		450,848,090	197,851,566	128,946,845	800,742	1,829,152	50,918	57,206,760	44,398,656	846,253	15,479,736	2,496,338	941,124	450,848,090	0
33	REVENUE INCREASE JUSTIFIED		69,984,796	36,124,734	15,745,352	(138,507)	751,587	(15,403)	7,729,665	8,839,794	(153,120)	509,261	76,662	514,833	69,984,798	(2)
34	PER UNIT PRES REV		0.15523	0.18259	0.12211	(0.17297)	0.41089	(0.30368)	0.13512	0.19910	(0.18094)	0.03290	0.03071	0.54704	0.15523	0.00000
35	REVENUE INCREASE REQUESTED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	PER UNIT PRES REV		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-34
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
PAGE 2 OF 18

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	931,818,225	396,656,381	273,633,422	1,174,091	5,255,456	65,227	120,987,278	97,496,141	1,313,564	32,240,911	0	2,705,455	931,818,225	0
3	PRODUCTION OTHER	K202	394,694,771	188,013,570	115,868,952	497,315	2,226,079	27,628	51,247,169	41,296,914	556,520	13,656,439	0	1,184,084	394,694,771	0
4	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,326,512,996	584,670,051	389,822,374	1,671,406	7,481,534	92,856	172,234,447	138,793,055	1,870,354	45,897,350	0	3,979,539	1,326,512,996	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K201	160,703,839	68,408,410	47,226,037	202,487	906,370	11,249	20,865,785	16,814,443	226,592	5,560,353	0	462,112	160,703,839	0
10	ADJUSTMENT	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		160,703,839	68,408,410	47,226,037	202,487	906,370	11,249	20,865,785	16,814,449	226,592	5,560,353	0	462,112	160,703,839	0
12																
13	TOTAL PROD & TRANS PLANT		1,487,216,835	653,078,461	437,048,411	1,873,893	8,387,904	104,105	193,100,233	155,607,498	2,096,978	51,457,703	0	4,461,651	1,487,216,835	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	187,367,739	83,331,601	57,934,105	243,578	1,272,227	13,118	23,503,409	18,970,984	249,199	0	1,258,394	592,958	187,367,739	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	46,300,432	20,692,120	14,316,095	60,191	314,280	3,247	5,807,927	4,687,918	61,590	0	310,213	146,772	46,300,432	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	21,134,199	19,014,228	1,694,540	3,170	12,258	1,691	15,851	4,881	1,479	0	366,910	211	21,134,199	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	18,324,044	8,149,620	5,665,794	23,821	124,420	1,283	2,298,568	1,855,309	24,371	0	122,771	58,087	18,324,044	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	4,154,166	3,737,464	333,081	623	2,409	332	3,116	955	291	0	75,855	42	4,154,166	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	104,906,742	46,658,162	32,437,753	136,387	712,330	7,344	13,159,793	10,622,010	139,529	0	702,869	532,561	104,906,742	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	25,504,668	22,946,264	2,044,964	3,929	14,783	2,040	19,128	5,888	1,785	0	465,715	255	25,504,668	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	43,729,156	19,448,543	13,521,056	56,849	296,921	3,061	5,485,386	4,427,577	58,160	0	292,985	138,821	43,729,156	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	9,538,290	8,581,504	764,780	1,431	5,532	763	7,154	2,194	668	0	174,169	95	9,538,290	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	127,492,517	56,702,259	39,420,666	165,740	865,674	8,924	15,992,661	12,908,617	169,565	0	854,200	404,151	127,492,517	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	14,022,059	12,616,505	1,124,399	2,103	8,133	1,122	10,517	3,225	982	0	256,043	140	14,022,059	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	24,702,330	10,960,362	7,637,950	32,113	167,729	1,729	3,098,590	2,501,111	32,854	0	165,506	78,306	24,702,330	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	4,262,583	3,852,996	343,375	642	2,484	343	3,212	985	300	0	78,200	43	4,262,583	0
29	TRANSFORMERS DEMAND RELATED	K215	85,697,297	38,558,524	26,806,804	112,708	588,673	6,069	10,875,309	8,778,101	115,307	0	580,872	274,830	86,697,297	0
30	TRANSFORMERS CUSTOMER RELATED	K405	12,422,424	11,176,331	996,030	1,863	7,205	995	9,317	2,857	870	0	226,832	124	12,422,424	0
31	SERVICES	K217	23,524,975	19,526,259	3,480,520	6,587	37,405	1,947	45,461	14,621	4,234	5,175	398,396	470	23,524,975	0
32	METERS	K407	36,396,568	32,094,146	3,939,202	0	50,955	4,004	180,164	67,334	33,849	25,569	0	364	36,396,568	0
33	STREET LIGHTS	K401	8,637,510	0	0	0	0	0	0	0	0	0	8,637,510	0	8,637,510	0
34	ADJUSTMENT	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K376	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		799,139,727	417,975,258	212,461,068	851,623	4,483,530	57,703	80,518,593	64,854,726	895,033	31,744	14,981,431	2,029,028	799,139,727	0
38																
39	TOTAL TRANS & DIST PLANT		959,843,566	486,383,668	259,687,105	1,054,110	5,389,900	68,952	101,384,379	81,669,169	1,121,615	5,592,097	14,981,431	2,811,140	959,843,566	0
40	TOTAL GROSS PTD PLANT		2,286,356,562	1,051,053,719	649,509,479	2,725,516	12,871,434	161,808	273,618,826	220,462,224	2,991,999	51,489,447	14,981,431	8,490,679	2,286,356,562	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	41,725,743	17,791,816	12,261,944	52,574	233,333	2,921	5,417,670	4,365,764	58,533	1,443,711	0	125,177	41,725,743	0
44	PRODUCTION - ENERGY	K301	30,196,443	10,825,234	9,241,630	48,808	142,837	2,114	4,406,058	3,740,741	44,090	1,413,589	139,819	54,623	30,196,443	0
45	TRANSMISSION	K202	3,624,169	1,627,872	1,123,809	4,818	21,589	268	496,530	400,123	5,032	132,316	0	11,473	3,624,169	0
46	DISTRIBUTION - DEMAND	K201	15,091,309	6,424,109	4,434,909	19,015	85,115	1,056	1,959,457	1,579,013	21,279	522,182	0	45,274	15,091,309	0
47	DISTRIBUTION - CUSTOMER	K405	2,874,552	2,565,947	230,482	431	1,667	230	2,156	681	201	259	52,459	29	2,874,552	0
48	CUSTOMER ACCOUNTING	A302	9,403,744	8,421,841	637,966	2,071	9,021	469	122,662	84,289	6,009	29,781	87,983	1,602	9,403,744	0
49	CUSTOMER SERVICE & INFORMATION	A310	4,568,470	4,109,798	366,300	685	2,660	365	3,426	1,051	320	411	83,420	46	4,568,470	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		107,656,520	51,766,615	28,297,060	128,402	497,891	7,423	12,499,989	10,160,642	135,124	3,542,239	363,711	278,424	107,656,520	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	13,999,386	5,969,258	4,114,000	17,639	78,287	980	1,817,630	1,464,750	19,739	484,378	0	41,998	13,999,386	0
56	PRODUCTION - ENERGY	K301	10,131,868	3,631,970	3,100,565	15,704	47,922	709	1,509,141	1,255,074	14,793	474,273	46,911	31,814	10,131,868	0
57	TRANSMISSION	K202	1,263,045	546,167	377,548	1,617	7,236	90	166,591	134,245	1,689	44,393	0	3,849	1,263,045	0
58	DISTRIBUTION - DEMAND	K201	5,063,308	2,155,330	1,487,954	6,380	28,557	354	657,420	529,774	7,139	175,190	0	15,190	5,063,308	0
59	DISTRIBUTION - CUSTOMER	K405	964,440	867,609	77,329	145	559	77	723	222	68	87	17,611	10	964,440	0
60	CUSTOMER ACCOUNTING	A302	3,155,045	2,825,608	214,050	695	3,026	157	41,161	28,280	2,017	9,995	29,519	538	3,155,045	0
61	CUSTOMER SERVICE & INFORMATION	A310	1,532,765	1,378,879	122,827	230	869	123	1,150	353	107	138	27,968	15	1,532,765	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		36,129,858	17,384,637	9,493,933	42,410	167,043	2,490	4,193,888	3,415,704	45,672	1,188,495	122,029	93,414	36,129,858	0
65																
66	GROSS ELECTRIC PLANT IN SERVICE		2,430,172,939	1,120,175,171	687,300,472	2,894,328	13,536,171	171,721	290,312,681	234,058,570	3,173,795	56,220,141	15,467,171	6,862,517	2,430,172,939	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GS FL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM	K201	471,948,566	200,889,087	138,691,525	594,055	2,661,790	33,036	61,277,802	49,379,978	665,447	16,329,420	0	1,415,848	471,948,566	0
3	PRODUCTION OTHER	K301	227,127,102	96,880,465	68,745,841	266,160	1,280,997	15,699	29,490,183	23,764,309	320,249	7,858,508	0	681,381	227,127,102	0
4	ADJUSTMENT	K201	6,160,924	2,622,592	1,810,511	7,763	34,748	431	799,934	644,617	8,687	213,168	0	18,483	6,160,924	0
5	TOTAL PROD DEPREC RESERVE		705,236,592	300,305,114	207,247,877	868,598	3,977,535	49,369	91,567,919	73,788,904	994,383	24,401,186	0	2,115,710	705,236,592	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	12,744,269	5,424,980	3,745,158	18,058	71,876	892	1,654,716	1,333,433	17,969	440,952	0	38,233	12,744,269	0
10	ADJUSTMENT	K202	50,179	21,360	14,746	63	283	4	6,515	5,250	71	1,736	0	151	50,179	0
11	TOTAL TRANS DEPREC RESERVE		12,794,448	5,446,340	3,759,904	18,121	72,161	896	1,661,231	1,338,683	18,040	442,088	0	38,384	12,794,448	0
12																
13	TOTAL PROD & TRANS DEPREC RESERVE		718,031,040	305,651,454	211,007,781	904,719	4,049,696	50,262	93,229,150	75,127,587	1,012,423	24,843,274	0	2,154,094	718,031,040	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS	K215	36,635,377	16,382,534	11,389,499	47,896	250,112	2,578	4,620,830	3,729,582	48,991	0	246,797	118,768	36,635,377	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	15,507,763	8,867,086	4,786,007	20,160	105,298	1,066	1,945,298	1,570,183	20,625	0	103,902	49,160	15,507,763	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	7,078,649	6,366,689	567,566	1,062	4,106	566	5,309	1,626	496	0	129,258	71	7,078,649	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	6,137,421	2,723,616	1,897,691	7,979	41,673	430	769,873	621,414	8,163	0	41,121	19,456	6,137,421	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,391,390	1,251,819	111,582	209	807	111	1,044	320	97	0	25,407	14	1,391,390	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	21,712,086	9,656,527	6,713,640	28,227	147,431	1,820	2,720,071	2,196,436	28,876	0	145,477	69,630	21,712,086	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	5,279,694	4,749,187	423,246	792	3,062	422	3,959	1,214	370	0	96,366	53	5,279,694	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	9,050,612	4,025,260	2,798,449	11,766	61,454	634	1,135,208	916,374	12,037	0	60,609	28,690	9,050,612	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,974,138	1,776,112	158,286	296	1,145	158	1,481	454	138	0	36,048	20	1,974,138	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	29,297,437	13,030,034	9,058,766	38,087	196,930	2,051	3,676,070	2,966,386	38,968	0	196,293	92,873	29,297,437	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	3,222,232	2,899,009	258,359	483	1,809	258	2,417	741	229	0	58,838	32	3,222,232	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	5,676,529	2,524,635	1,755,183	7,379	38,544	397	712,064	574,749	7,550	0	38,033	17,995	5,676,529	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	994,126	895,403	79,807	149	571	79	730	226	69	0	17,970	10	994,126	0
29	TRANSFORMERS DEMAND RELATED	K215	25,424,315	11,307,484	7,861,198	33,052	172,631	1,780	3,189,226	2,574,212	33,814	0	170,343	80,598	25,424,315	0
30	TRANSFORMERS CUSTOMER RELATED	K405	3,642,923	3,277,502	292,090	546	2,113	291	2,732	838	256	0	66,520	36	3,642,923	0
31	SERVICES	K217	12,200,718	10,128,426	1,805,096	3,416	19,399	854	25,133	7,666	2,166	2,064	205,562	244	12,200,718	0
32	METERS	K407	14,206,258	12,526,936	1,537,543	0	19,089	1,563	70,321	38,281	13,212	10,371	0	142	14,206,258	0
33	STREET LIGHTS	K401	5,461,166	0	0	0	0	0	0	0	0	0	5,461,166	0	5,461,166	0
34	ADJUSTMENT	K239	(71,924)	(37,411)	(19,015)	(76)	(402)	(5)	(7,207)	(5,804)	(80)	(3)	(1,340)	(181)	(71,924)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP	K219	(25,130,677)	(11,176,869)	(7,770,405)	(32,670)	(170,637)	(1,759)	(3,152,392)	(2,544,481)	(33,424)	0	(168,376)	(79,684)	(25,130,677)	0
37	TOTAL DIST DEPREC RESERVE		179,880,503	99,202,185	43,712,670	168,742	657,995	13,014	15,724,679	12,640,387	182,576	13,062	6,930,066	395,144	179,880,503	0
38																
39	TOTAL TRANS & DIST DEPREC RESERVE		192,674,951	104,648,505	47,472,574	164,863	970,156	13,910	17,385,910	13,979,050	200,519	455,740	6,930,065	433,528	192,674,951	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		897,911,543	404,853,620	254,720,451	1,073,461	4,947,801	83,278	106,953,829	87,787,964	1,195,002	24,856,826	6,930,065	2,549,236	897,911,543	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND	K201	14,222,923	6,054,416	4,179,800	17,921	80,217	996	1,846,704	1,488,144	20,054	492,113	0	42,669	14,222,923	0
44	PRODUCTION - ENERGY	K301	10,290,648	3,669,963	3,150,165	15,955	46,586	721	1,533,239	1,278,182	15,029	431,846	47,650	32,322	10,290,648	0
45	TRANSMISSION	K202	1,303,532	554,887	383,089	1,642	7,352	91	169,251	136,389	1,838	45,102	0	3,911	1,303,532	0
46	DISTRIBUTION - DEMAND	K201	5,144,157	2,169,768	1,511,713	6,482	29,013	360	667,917	538,233	7,253	177,988	0	15,432	5,144,157	0
47	DISTRIBUTION - CUSTOMER	K405	979,840	851,484	78,584	147	588	78	735	225	80	88	17,892	10	979,840	0
48	CUSTOMER ACCOUNTING	A368	3,205,424	2,870,722	217,480	706	3,078	180	41,819	28,732	2,045	10,155	29,699	546	3,205,424	0
49	CUSTOMER SERVICE & INFORMATION	A318	1,557,240	1,400,892	124,660	234	923	125	1,168	358	108	140	28,435	18	1,557,240	0
50	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT	A316	83,757	49,495	7,046	33	108	2	3,088	2,585	34	308	424	65	83,757	0
52	GENERAL & INTANG PLANT		36,770,521	17,681,804	9,582,576	43,120	169,823	2,532	4,263,921	3,472,798	46,436	1,206,340	124,401	94,971	36,770,521	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND	K201	7,384,694	3,143,644	2,170,228	9,306	41,651	517	958,898	772,692	10,413	253,021	0	22,155	7,384,694	0
56	PRODUCTION - ENERGY	K301	5,344,791	1,915,946	1,629,666	8,284	25,227	374	798,107	663,663	7,803	250,190	24,746	16,783	5,344,791	0
57	TRANSMISSION	K202	676,836	288,116	198,902	853	3,817	47	87,880	70,817	954	23,419	0	2,031	676,836	0
58	DISTRIBUTION - DEMAND	K201	2,671,011	1,126,656	784,930	3,365	15,065	187	346,804	279,468	3,766	92,417	0	8,013	2,671,011	0
59	DISTRIBUTION - CUSTOMER	K405	508,764	457,663	40,793	76	295	41	382	117	36	46	9,290	5	508,764	0
60	CUSTOMER ACCOUNTING	A368	1,664,359	1,490,574	112,917	368	1,598	93	21,714	14,919	1,063	5,273	15,572	283	1,664,359	0
61	CUSTOMER SERVICE & INFORMATION	A319	808,569	727,389	64,631	121	489	65	600	186	57	73	14,764	8	808,569	0
62	SALES	A312	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT	A316	195,182	131,927	21,564	103	331	6	6,452	7,818	106	2,761	1,298	199	195,182	0
64	COMMON & OTHER PLANT IN SERVICE		19,254,486	9,311,827	5,023,631	22,470	88,451	1,330	2,221,813	1,809,879	24,180	628,729	65,670	49,477	19,254,486	0
65																
66	TOTAL DEPRECIATION RESERVE		953,936,550	431,857,081	269,402,657	1,139,051	5,205,965	67,129	115,439,563	93,050,461	1,265,635	26,694,686	7,120,136	2,693,686	953,936,550	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION PLANT															
2	PRODUCTION STEAM		459,869,659	193,757,314	135,141,697	579,436	2,593,665	32,121	59,709,476	48,116,163	648,417	15,911,491	0	1,379,609	459,869,659	0
3	PRODUCTION OTHER		167,567,669	71,320,205	49,243,111	211,135	945,082	11,730	21,766,995	17,532,605	235,271	5,767,841	0	522,703	167,567,669	0
4	ADJUSTMENT		(6,160,924)	(2,622,582)	(1,810,511)	(7,763)	(34,746)	(431)	(769,934)	(644,617)	(8,687)	(213,168)	0	(18,453)	(6,160,924)	0
5	NET PRODUCTION PLANT		621,276,404	262,454,937	182,574,297	782,808	3,503,999	43,420	80,906,538	65,004,151	875,001	21,466,164	0	1,883,829	621,276,404	0
6																
7	TRANSMISSION PLANT															
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	OTHER TRANSMISSION		147,959,570	62,983,430	43,460,879	186,429	834,492	10,357	19,211,070	15,481,010	208,623	5,119,401	0	443,879	147,959,570	0
10	ADJUSTMENT		(50,179)	(21,360)	(14,746)	(63)	(283)	(4)	(6,515)	(5,250)	(71)	(1,736)	0	(151)	(50,179)	0
11	NET TRANSMISSION PLANT		147,909,391	62,962,070	43,446,133	186,366	834,209	10,353	19,204,555	15,475,760	208,552	5,117,665	0	443,728	147,909,391	0
12																
13	NET PROD & TRANS PLANT		769,185,795	327,427,007	226,040,630	969,174	4,338,208	53,843	99,871,093	80,479,911	1,084,553	26,613,829	0	2,327,557	769,185,795	0
14																
15	DISTRIBUTION PLANT															
16	SUBSTATIONS		150,532,362	66,949,287	46,544,602	195,692	1,022,115	10,539	18,862,779	15,241,402	300,208	0	1,008,557	477,188	150,532,362	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		30,792,655	13,695,034	9,521,056	40,031	209,082	2,155	3,862,631	3,117,750	40,695	0	206,311	97,612	30,792,655	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		14,055,550	12,645,539	1,128,974	2,108	8,152	1,128	10,542	3,233	983	0	258,654	140	14,055,550	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		12,186,623	5,420,004	3,768,103	15,842	82,747	853	1,528,690	1,233,895	16,206	0	81,650	38,631	12,186,623	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		2,762,778	2,485,545	221,519	414	1,607	221	2,072	635	194	0	50,446	28	2,762,778	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		83,195,606	37,001,335	25,724,143	108,164	564,859	5,824	10,439,082	8,423,575	110,651	0	557,412	263,731	83,195,606	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		20,225,972	18,197,107	1,621,718	3,034	11,731	1,616	15,169	4,652	1,415	0	369,326	202	20,225,972	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		34,678,546	15,423,263	10,722,507	45,082	235,487	2,427	4,350,077	3,511,202	46,123	0	232,346	109,931	34,678,546	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		7,564,152	6,805,392	606,494	1,135	4,387	605	5,673	1,740	530	0	133,121	75	7,564,152	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		98,195,060	43,672,265	30,361,918	127,653	666,744	6,873	12,317,591	9,942,252	130,599	0	657,907	311,278	98,195,060	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		10,799,827	9,716,496	865,930	1,620	6,264	864	8,100	2,484	756	0	197,205	108	10,799,827	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		19,025,801	8,461,727	5,882,777	24,734	129,185	1,332	2,386,599	1,926,362	25,304	0	127,473	60,311	19,025,801	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		3,298,457	2,967,588	264,471	494	1,913	264	2,474	759	231	0	60,230	33	3,298,457	0
29	TRANSFORMERS DEMAND RELATED		61,272,982	27,251,180	18,946,909	79,654	416,044	4,289	7,686,083	6,203,869	81,483	0	410,529	194,516	61,272,982	0
30	TRANSFORMERS CUSTOMER RELATED		8,779,501	7,896,629	702,940	1,317	5,092	703	6,565	2,019	615	0	160,313	88	8,779,501	0
31	SERVICES		11,324,257	9,400,831	1,376,424	3,171	18,006	753	23,328	7,135	2,035	2,491	100,814	225	11,324,257	0
32	METERS		22,190,330	19,567,210	2,401,660	0	31,066	2,441	109,843	41,053	20,837	16,198	0	222	22,190,330	0
33	STREET LIGHTS		3,176,344	0	0	0	0	0	0	0	0	0	3,176,344	0	3,176,344	0
34	ADJUSTMENT		71,524	37,411	19,015	76	402	5	7,207	5,804	80	3	1,340	181	71,524	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	RWIP		25,130,677	11,176,869	7,770,405	32,670	170,837	1,759	3,152,392	2,544,451	33,424	0	168,376	79,654	25,130,677	0
37	NET DISTRIBUTION PLANT		619,259,224	318,773,092	168,746,308	682,861	3,585,535	44,559	64,793,914	52,214,329	712,444	18,692	8,051,365	1,633,884	619,259,224	0
38																
39	NET PTD PLANT		767,168,615	381,735,162	212,214,531	869,247	4,419,744	55,042	83,998,469	67,690,089	920,996	5,136,357	8,051,366	2,077,612	767,168,615	0
40	NET TRANS & DIST PLANT		1,388,445,019	646,200,099	394,789,028	1,652,055	7,923,743	98,532	164,664,957	132,694,240	1,796,997	26,632,521	8,051,366	3,941,441	1,388,445,019	0
41																
42	GENERAL & INTANGIBLE PLANT															
43	PRODUCTION - DEMAND		27,502,820	11,707,401	8,083,254	34,653	155,118	1,829	3,570,908	2,877,620	38,779	981,306	0	52,508	27,502,820	0
44	PRODUCTION - ENERGY		19,904,795	7,135,271	5,091,465	30,853	60,861	1,393	2,964,819	2,471,579	29,061	931,743	82,159	52,501	19,904,795	0
45	TRANSMISSION		2,520,837	1,072,665	740,740	3,176	14,216	177	327,279	263,734	3,554	87,214	0	7,562	2,520,837	0
46	DISTRIBUTION - DEMAND		9,947,242	4,234,343	2,923,196	12,533	56,102	696	1,291,550	1,040,780	14,026	344,174	0	29,642	9,947,242	0
47	DISTRIBUTION - CUSTOMER		1,994,712	1,754,463	151,918	284	1,099	152	1,421	436	132	171	34,597	19	1,994,712	0
48	CUSTOMER ACCOUNTING		6,198,320	5,551,119	420,517	1,395	5,945	309	80,363	55,557	3,960	16,656	57,593	1,056	6,198,320	0
49	CUSTOMER SERVICE & INFORMATION		3,011,230	2,708,904	241,440	461	1,747	240	2,256	693	211	271	54,985	30	3,011,230	0
50	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	ADJUSTMENT		(63,757)	(49,498)	(7,345)	(33)	(103)	(2)	(3,068)	(2,565)	(34)	(808)	(424)	(65)	(63,757)	0
52	NET GENERAL & INTANG PLANT		70,915,959	34,065,011	18,644,455	83,292	325,066	4,880	8,235,068	6,707,844	89,689	2,333,889	228,310	143,453	70,915,959	0
53																
54	COMMON & OTHER PLANT															
55	PRODUCTION - DEMAND		6,614,392	2,813,514	1,943,772	8,334	37,306	463	858,612	692,064	9,325	228,859	0	18,843	6,614,392	0
56	PRODUCTION - ENERGY		4,787,075	1,716,027	1,464,565	7,420	22,595	335	713,034	594,411	8,590	224,053	22,165	15,031	4,787,075	0
57	TRANSMISSION		606,209	258,051	178,148	764	3,419	43	78,711	63,428	855	20,974	0	1,818	606,209	0
58	DISTRIBUTION - DEMAND		2,392,297	1,018,354	703,024	3,015	13,492	167	310,616	250,306	3,373	82,773	0	7,177	2,392,297	0
59	DISTRIBUTION - CUSTOMER		455,676	409,923	36,536	69	264	36	341	105	32	41	8,321	5	455,676	0
60	CUSTOMER ACCOUNTING		1,490,667	1,335,034	101,133	329	1,430	74	19,447	13,352	954	4,722	13,847	255	1,490,667	0
61	CUSTOMER SERVICE & INFORMATION		724,198	651,485	58,088	109	420	68	544	167	50	65	13,224	7	724,198	0
62	SALES		0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ADJUSTMENT		(195,162)	(151,507)	(31,564)	(100)	(351)	(8)	(9,452)	(7,518)	(105)	(2,781)	(1,298)	(188)	(195,162)	0
64	COMMON & OTHER PLANT IN SERVICE		16,875,370	8,052,930	4,454,102	19,940	78,595	1,170	1,972,053	1,606,029	21,474	558,735	56,359	43,937	16,875,370	0
65																
66	NET ELECTRIC PLANT IN SERVICE		1,476,238,388	688,316,090	417,897,615	1,755,277	8,330,405	104,592	174,873,118	141,008,109	1,906,160	29,525,155	8,347,036	4,128,831	1,476,238,388	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule #			3	4	5	6	7	8	9	10	11	12	13		
1	RATE BASE ADJUSTMENTS															
2	ACCUMULATED DEFERRED INCOME TAXES															
3	ACCUM DEF INC TAXES (282)															
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	215,828,041	100,514,321	61,158,765	256,646	1,219,469	15,278	25,601,456	20,544,390	279,267	4,317,029	1,210,680	610,298	215,828,041	0
13	TOTAL ACCOUNT 282		215,828,041	100,514,321	61,158,765	256,646	1,219,469	15,278	25,601,456	20,544,390	279,267	4,317,029	1,210,680	610,298	215,828,041	0
14																
15	ACCUM DEF INC TAXES (283)															
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	9,077,010	3,863,901	2,667,461	11,437	51,194	635	1,178,559	949,728	12,799	314,069	0	27,231	9,077,010	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	O249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM439	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	PENSION EXPENSE	A316	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		9,077,010	3,863,901	2,667,461	11,437	51,194	635	1,178,559	949,728	12,799	314,069	0	27,231	9,077,010	0
28																
29	OTHER ACCUMULATED DEFERRED INCOME TAXES															
30	EXCESS ADIT	D249	44,515,893	20,731,710	12,614,385	52,977	251,523	3,151	5,280,482	4,258,035	57,605	890,414	249,752	125,879	44,515,893	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		44,515,893	20,731,710	12,614,385	52,977	251,523	3,151	5,280,482	4,258,035	57,605	890,414	249,752	125,879	44,515,893	0
35																
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		269,420,944	125,109,932	76,440,631	321,260	1,522,186	19,064	32,060,479	25,852,163	349,691	5,521,508	1,460,632	763,408	269,420,944	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES															
2	ACCUM DEF INC TAXES (190)															
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	MISCELLANEOUS	A315	11,706,464	8,338,479	1,708,650	7,674	30,334	479	730,061	600,539	9,263	178,117	86,618	16,250	11,706,464	0
18	DEFERRED TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		11,706,464	8,338,479	1,708,650	7,674	30,334	479	730,061	600,539	9,263	178,117	86,618	16,250	11,706,464	0
27																
28	OTHER															
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	13,100,679	6,101,181	3,712,314	15,591	74,020	927	1,553,999	1,253,107	16,953	262,042	73,499	37,048	13,100,679	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	OTHER		13,100,679	6,101,181	3,712,314	15,591	74,020	927	1,553,999	1,253,107	16,953	262,042	73,499	37,040	13,100,679	0
33																
34	CONSTRUCTION WORK IN PROGRESS															
35	PRODUCTION	P129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		24,807,143	14,439,660	5,420,964	23,265	104,354	1,400	2,284,060	1,853,646	26,216	440,159	160,117	53,296	24,807,143	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	OT SEC SECONDARY DISTRIBUTION	OT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5	6	7	8	9	10	11	12	13		
1	NET ORIGINAL COST RATE BASE		1,231,622,587	577,647,818	346,877,948	1,457,282	6,912,574	66,934	145,096,899	117,009,602	1,584,665	24,443,806	7,046,520	3,458,719	1,231,622,587	0
2																
3	WORKING CAPITAL															
4																
5	PLANT MATERIALS & SUPPLIES															
6	OTHER MATERIALS & SUPPLIES	PD29	20,096,676	11,600,412	4,403,586	18,971	75,508	1,335	1,826,953	1,481,766	21,363	514,088	112,234	40,460	20,096,676	0
7	FUEL	K301	15,445,163	5,536,628	4,726,683	23,940	72,901	1,081	2,300,557	1,917,826	22,550	722,988	71,511	48,498	15,445,163	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		35,541,839	17,137,040	9,130,269	42,911	148,409	2,416	4,127,510	3,399,592	43,913	1,237,076	183,745	88,958	35,541,839	0
10	TOTAL MATERIALS & SUPPLIES		35,541,839	17,137,040	9,130,269	42,911	148,409	2,416	4,127,510	3,399,592	43,913	1,237,076	183,745	88,958	35,541,839	0
11																
12	PREPAYMENTS															
13	INSURANCE GENERAL	NP29	611,008	284,557	173,139	727	3,453	43	72,477	58,443	791	12,222	3,428	1,728	611,008	0
14	EXCISE TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	1,508,308	540,684	461,587	2,338	7,119	106	224,662	187,287	2,202	70,604	6,983	4,736	1,508,308	0
16	TOTAL PREPAYMENTS		2,119,316	825,241	634,726	3,065	10,572	149	297,139	245,730	2,993	82,826	10,411	6,464	2,119,316	0
17																
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8	NP29	4,507,797	1,918,472	1,324,887	5,680	25,424	316	585,383	471,741	6,356	156,015	0	13,523	4,507,797	0
19	TOTAL WORKING CASH		4,507,797	1,918,472	1,324,887	5,680	25,424	316	585,383	471,741	6,356	156,015	0	13,523	4,507,797	0
20																
21	MISCELLANEOUS WORKING CAPITAL															
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27	TOTAL WORKING CAPITAL		42,168,952	19,880,753	11,089,882	51,656	184,405	2,881	5,010,032	4,117,063	53,262	1,475,917	194,156	108,945	42,168,952	0
28	PRELIMINARY SUMMARY															
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(269,420,944)	(125,109,932)	(76,440,631)	(321,260)	(1,522,166)	(19,064)	(32,060,479)	(25,852,153)	(349,691)	(5,521,508)	(1,460,632)	(763,408)	(269,420,944)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		24,807,143	14,439,660	5,420,964	23,265	104,354	1,408	2,284,060	1,853,646	26,216	440,159	160,117	53,296	24,807,143	0
31	TOTAL WORKING CAPITAL		42,168,952	19,880,753	11,089,882	51,656	184,405	2,881	5,010,032	4,117,063	53,262	1,475,917	194,156	108,945	42,168,952	0
32	TOTAL RATE BASE ADJUSTMENTS		(202,444,849)	(90,789,519)	(59,929,785)	(246,339)	(1,233,427)	(14,777)	(24,766,387)	(19,881,444)	(270,213)	(3,605,432)	(1,108,359)	(601,167)	(202,444,849)	0
33																
34	RATE BASE CALCULATION															
35	NET ELECTRIC PLANT IN SERVICE		1,476,236,388	688,318,090	417,887,615	1,755,277	8,330,406	104,592	174,873,118	141,008,109	1,908,160	29,525,155	8,347,035	4,168,831	1,476,236,388	0
36	TOTAL RATE BASE ADJUSTMENTS		(202,444,849)	(90,789,519)	(59,929,785)	(246,339)	(1,233,427)	(14,777)	(24,766,387)	(19,881,444)	(270,213)	(3,605,432)	(1,108,359)	(601,167)	(202,444,849)	0
37	TOTAL RATE BASE		1,273,791,539	597,528,571	357,957,830	1,508,938	7,096,979	89,815	150,106,731	121,126,665	1,637,947	25,919,723	7,240,676	3,567,664	1,273,791,539	0
38																
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		101,495,710	47,611,076	28,522,877	120,233	565,486	7,156	11,960,505	9,651,373	130,512	2,065,283	576,936	284,273	101,495,710	0
41																
42	ELECTRIC RATE BASE	RB99	1,273,791,539	596,725,159	358,384,987	1,511,311	7,110,263	90,221	150,335,601	121,314,570	1,639,791	25,922,814	7,180,711	3,576,111	1,273,791,539	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		101,495,705	47,547,062	28,556,115	120,421	566,546	7,189	11,978,740	9,666,345	130,659	2,065,529	572,159	284,944	101,495,709	(4)

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5	6	7	8	9	10	11	12	13		
1	PRODUCTION O&M															
2	ENERGY RELATED PRODUCTION O&M															
3	FUEL	K302	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	150,867,468	54,257,975	46,319,330	233,845	713,603	10,561	22,501,883	18,793,560	220,267	6,641,186	700,025	475,233	150,867,468	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	46,475,686	16,660,140	14,222,954	72,037	219,365	3,253	6,822,553	5,770,886	67,655	2,175,527	215,182	145,934	46,475,686	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		197,343,154	70,918,115	60,542,284	305,882	932,968	13,814	29,424,436	24,564,446	288,122	8,816,713	915,207	621,167	197,343,154	0
10																
11	DEMAND RELATED & OTHER PROD O&M															
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	TOTAL PRODUCTION O&M		197,343,154	70,918,115	60,542,284	305,882	932,968	13,814	29,424,436	24,564,446	288,122	8,816,713	915,207	621,167	197,343,154	0
16																
17	TRANSMISSION O & M															
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	33,614,004	14,308,809	9,878,147	42,354	189,583	2,353	4,364,442	3,517,033	47,396	1,163,045	0	100,842	33,614,004	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		33,614,004	14,308,809	9,878,147	42,354	189,583	2,353	4,364,442	3,517,033	47,396	1,163,045	0	100,842	33,614,004	0
23																
24	REGIONAL MARKET O&M															
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	3,440,220	1,464,432	1,010,977	4,335	19,403	241	446,678	359,950	4,851	119,032	0	10,321	3,440,220	0
26	TOTAL REGIONAL MARKET O&M		3,440,220	1,464,432	1,010,977	4,335	19,403	241	446,678	359,950	4,851	119,032	0	10,321	3,440,220	0
27																
28	DISTRIBUTION O & M															
29	SUBSTATIONS	K201	384,486	163,668	112,989	484	2,169	27	49,922	40,229	542	13,303	0	1,153	384,486	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	4,947,604	2,200,448	1,529,799	6,432	33,594	346	620,627	500,945	6,580	0	33,149	15,684	4,947,604	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K406	1,202,826	1,082,170	96,443	180	698	96	902	277	64	0	21,964	12	1,202,826	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,062,312	917,214	637,667	2,681	14,003	144	258,696	208,809	2,743	0	13,817	6,538	2,062,312	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K406	449,835	404,714	36,068	67	261	36	337	103	31	0	8,214	4	449,835	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	560,061	249,088	173,171	728	3,803	39	70,254	56,706	745	0	3,752	1,775	560,061	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K406	61,597	55,418	4,939	9	36	5	46	14	4	0	1,125	1	61,597	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	108,515	48,262	33,553	141	737	8	13,612	10,987	144	0	727	344	108,515	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K406	18,813	16,926	1,508	3	11	2	14	4	1	0	344	0	18,813	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	695,935	425,111	146,049	466	5,721	42	49,641	39,975	2,770	22,033	2,540	1,587	695,935	0
42	LOAD DISPATCH	K216	480,602	213,747	148,602	625	3,263	34	60,287	48,661	639	0	3,220	1,524	480,602	0
43	METERS	K407	1,091,288	962,287	118,110	0	1,528	120	5,402	2,018	1,015	797	0	11	1,091,288	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	293,324	0	0	0	0	0	0	0	0	0	293,324	0	293,324	0
45	OTHER OPERATIONS	K203	35,268	21,543	7,401	24	290	2	2,516	2,026	140	1,117	129	80	35,268	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	2,041,210	1,246,873	428,368	1,368	16,779	122	145,600	117,247	8,124	64,625	7,450	4,654	2,041,210	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		14,433,676	8,007,469	3,474,667	13,208	82,693	1,023	1,277,656	1,028,001	23,562	101,875	389,755	33,357	14,433,676	0
49																
50	CUSTOMER ACCOUNTING															
51	CUSTOMER ACCOUNTING EXPENSE	K403	4,379,094	3,807,685	348,269	657	4,992	350	22,664	7,970	3,985	3,109	79,349	44	4,379,094	0
52	UNCOLLECTIBLE EXP	K411	2,366,517	2,130,855	120,053	758	1,704	47	53,270	41,343	781	14,412	2,319	875	2,366,517	0
53	METER READING	K407	147,507	130,070	15,965	0	206	16	731	273	137	108	0	1	147,507	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	1,785,485	1,607,758	90,578	571	1,286	35	40,191	31,192	590	10,873	1,750	661	1,785,485	0
55	CREDIT CARD FEES	K407	319,314	281,570	34,559	0	447	35	1,580	590	297	233	0	3	319,314	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	83,817	75,401	6,720	13	49	7	63	19	6	8	1,530	1	83,817	0
59	TOTAL CUSTOMER ACCT EXPENSE		9,081,734	8,133,439	616,144	1,999	8,684	490	118,519	81,387	5,796	28,743	84,948	1,585	9,081,734	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5	6	7	8	9	10	11	12	13		
1	CUSTOMER SERVICE & INFORMATION															
2	TOTAL CUST SERVICE & INFO	K405	1,514,280	1,362,247	121,416	227	878	121	1,130	348	106	136	27,651	15	1,514,280	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	TOTAL CUSTOMER SERV. & INFO.		1,514,280	1,362,247	121,415	227	878	121	1,130	348	106	136	27,651	15	1,514,280	0
5																
6	SALES															
7	SALES EXPENSE	K405	207,246	169,440	19,617	31	120	17	155	49	15	19	3,784	2	207,246	0
8	TOTAL SALES EXPENSE		207,246	169,440	19,617	31	120	17	155	49	15	19	3,784	2	207,246	0
9																
10	ADMINISTRATIVE & GENERAL															
11	PRODUCTION - DEMAND RELATED	P349	15,239,795	15,239,795	0	0	0	0	0	0	0	0	0	0	15,239,795	0
12	PRODUCTION - ENERGY RELATED	E349	11,029,597	6,983,487	3,393,770	17,098	62,170	772	1,644,513	1,372,864	16,103	492,802	51,177	34,740	11,029,597	0
13	TRANSMISSION	T349	1,396,729	594,598	410,497	1,760	7,878	98	161,361	148,140	1,389	46,327	0	4,190	1,396,729	0
14	DISTRIBUTION	D349	6,561,835	3,540,368	1,579,087	5,993	37,887	473	580,950	497,341	10,885	49,321	177,208	15,149	6,561,835	0
15	CUSTOMER ACCOUNTING	C319	3,434,598	3,075,870	233,019	758	3,395	171	44,808	30,799	2,193	10,891	32,135	585	3,434,598	0
16	CUSTOMER SERVICE & INFORMATION	C331	1,668,576	1,501,052	133,756	250	965	133	1,251	384	117	150	30,466	17	1,668,576	0
17	SALES	S319	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		39,331,130	26,015,220	5,740,836	25,860	101,978	1,647	2,432,873	2,017,615	31,079	598,491	290,986	54,684	39,331,130	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	176,067	125,412	25,696	115	456	7	10,980	9,032	139	2,679	1,303	245	176,067	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(1,931,374)	(1,275,712)	(291,901)	(1,266)	(5,004)	(79)	(120,449)	(99,079)	(1,528)	(29,368)	(14,290)	(2,681)	(1,931,374)	0
22	ELIMINATE DSM	A315	(204,011)	(216,542)	(44,374)	(200)	(788)	(13)	(18,960)	(15,598)	(240)	(4,825)	(2,250)	(423)	(204,011)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(533,600)	(380,062)	(77,863)	(350)	(1,383)	(21)	(33,277)	(27,374)	(422)	(8,120)	(3,946)	(740)	(533,600)	0
25	ELIMINATE MISC EXPENSES	A315	(863,874)	(613,192)	(126,061)	(595)	(2,238)	(36)	(53,853)	(44,307)	(683)	(13,140)	(6,390)	(1,199)	(863,874)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(2,324,831)	(1,655,636)	(339,328)	(1,524)	(6,024)	(96)	(144,906)	(119,263)	(1,839)	(35,373)	(17,202)	(3,229)	(2,324,831)	0
29	STATE REG COMMISSION EXPENSE	A315	755,244	537,959	110,234	496	1,957	32	47,098	38,743	596	11,491	5,588	1,048	755,244	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	1,281,601	912,591	187,060	840	3,321	52	79,926	65,745	1,014	19,500	9,483	1,779	1,281,601	0
33	TOTAL ADMIN. & GENERAL		35,886,552	25,347,565	5,184,141	23,407	92,275	1,493	2,219,343	1,825,516	28,118	541,507	263,262	49,485	35,886,552	0
34																
35	TOTAL O & M EXPENSE		295,220,868	129,728,930	50,654,392	391,443	1,326,804	19,562	37,692,565	31,376,729	397,966	10,771,070	1,994,627	816,754	295,220,868	0

DEPRECIATION EXPENSE	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	OS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	OP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	A OT
Schedule 7			3	4	5	6	7	8	9	10	11	12	13		
PRODUCTION DEPRECIATION															
PRODUCTION DEPRECIATION	P229	54,516,528	23,206,596	16,020,772	68,691	307,473	3,816	7,078,426	5,704,064	76,868	1,886,272	0	163,550	54,516,528	
TOTAL PRODUCTION DEPREC EXP.		54,516,528	23,206,596	16,020,772	68,691	307,473	3,816	7,078,426	5,704,064	76,868	1,886,272	0	163,550	54,516,528	
TRANSMISSION DEPRECIATION															
TRANSMISSION DEPRECIATION	T229	3,535,585	1,505,029	1,039,002	4,455	19,941	247	459,060	369,928	4,985	122,331	0	10,607	3,535,585	
TOTAL TRANSMISSION DEP. EXP.		3,535,585	1,505,029	1,039,002	4,455	19,941	247	459,060	369,928	4,985	122,331	0	10,607	3,535,585	
DISTRIBUTION DEPRECIATION															
DISTRIBUTION DEPRECIATION	D249	20,241,528	10,419,694	5,515,798	22,330	117,210	1,451	2,117,878	1,706,702	23,278	613	263,171	53,403	20,241,528	
TOTAL DIST. DEPREC EXP.		20,241,528	10,419,694	5,515,798	22,330	117,210	1,451	2,117,878	1,706,702	23,278	613	263,171	53,403	20,241,528	
GENERAL DEPRECIATION															
GENERAL DEPRECIATION	G229	9,224,570	4,431,088	2,425,237	10,832	42,655	631	1,071,353	872,554	11,666	303,569	31,129	23,856	9,224,570	
TOTAL GENERAL DEPREC EXP.		9,224,570	4,431,088	2,425,237	10,832	42,655	631	1,071,353	872,554	11,666	303,569	31,129	23,856	9,224,570	
COMMON AND OTHER DEPRECIATION															
COMMON DEPRECIATION	C229	390,323	186,249	103,263	461	1,818	27	45,613	37,148	497	12,924	1,305	1,018	390,323	
TOTAL COM & OTHER DEPREC EXP.		390,323	186,249	103,263	461	1,818	27	45,613	37,148	497	12,924	1,305	1,018	390,323	
TOTAL DEPRECIATION EXPENSE		87,908,534	39,748,656	25,104,072	106,769	489,097	6,172	10,772,330	8,690,396	117,294	2,325,709	295,605	252,434	87,908,534	

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5	6	7	8	9	10	11	12	13		
1	TAXES OTHER THAN INC & REV															
2	REAL ESTATE & PROPERTY TAX															
3	REAL ESTATE & PROPERTY TAX	NP29	16,415,370	7,644,881	4,651,592	19,535	92,750	1,162	1,947,186	1,570,163	21,242	328,343	92,097	46,419	16,415,370	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		16,415,370	7,644,881	4,651,592	19,535	92,750	1,162	1,947,186	1,570,163	21,242	328,343	92,097	46,419	16,415,370	0
6																
7	MISCELLANEOUS TAXES															
8	PAYROLL	A315	1,905,396	1,357,208	278,107	1,248	4,937	78	118,830	97,747	1,508	28,991	14,098	2,644	1,905,396	0
9	ELIMINATE DSM	A315	(74,312)	(52,933)	(10,847)	(48)	(193)	(3)	(4,634)	(3,812)	(59)	(1,129)	(550)	(104)	(74,312)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(100,722)	(71,747)	(14,700)	(67)	(261)	(4)	(6,281)	(5,166)	(79)	(1,532)	(745)	(140)	(100,722)	0
11	ELIMINATE ESM	A315	163,314	116,331	23,836	108	424	6	10,184	8,378	129	2,485	1,207	226	163,314	0
12	TOTAL MISCELLANEOUS TAXES		1,893,676	1,348,859	276,396	1,241	4,907	77	118,099	97,147	1,499	28,815	14,010	2,626	1,893,676	0
13																
14	MISCELLANEOUS EXPENSES															
15	PSC MAINT. EXP ON INCREASE	K902	108,793	47,742	31,117	193	442	12	13,804	10,714	204	3,735	602	229	108,793	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		108,793	47,742	31,117	193	442	12	13,804	10,714	204	3,735	602	229	108,793	0
18																
19	TOTAL OTHER TAX & MISC EXPENSE		18,417,839	9,041,482	4,959,105	20,969	98,099	1,251	2,079,089	1,678,024	22,945	360,893	106,709	49,273	18,417,839	0
20																
21	PRELIMINARY SUMMARY															
22	TOTAL O&M EXPENSE		295,220,868	129,728,936	80,854,392	391,443	1,326,804	19,552	37,852,565	31,376,729	397,966	10,771,070	1,684,627	816,784	295,220,868	0
23	TOTAL DEPRECIATION EXPENSE		87,908,534	39,748,656	25,104,072	106,769	489,097	6,172	10,772,330	8,690,396	117,294	2,325,709	295,605	252,434	87,908,534	0
24	TOTAL OTHER TAX & MISC EXPENSE		18,417,839	9,041,482	4,959,105	20,969	98,099	1,251	2,079,089	1,678,024	22,945	360,893	106,709	49,273	18,417,839	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		401,547,241	178,519,074	110,917,569	519,181	1,914,000	26,975	50,703,984	41,745,149	538,205	13,457,672	2,086,941	1,118,491	401,547,241	0

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5	6	7	8	9	10	11	12	13		
1	FEDERAL INCOME TAX DEDUCTIONS															
2	AUTOMATIC INTEREST CALCULATION															
3	AUTO PROC INTEREST DED	RB99	28,623,260	13,408,960	8,053,238	33,960	159,774	2,028	3,378,178	2,726,050	36,847	582,509	161,358	80,358	28,623,260	0
4	TOTAL INTEREST EXPENSE		28,623,260	13,408,960	8,053,238	33,960	159,774	2,028	3,378,178	2,726,050	36,847	582,509	161,358	80,358	28,623,260	0
5																
6	OTHER DEDUCTIONS															
7	DEPREC EXCESS TAX-BOOK	DE49	(18,013,044)	(8,144,881)	(5,143,857)	(21,877)	(100,214)	(1,261)	(2,207,290)	(1,780,730)	(24,034)	(476,527)	(60,569)	(51,724)	(18,013,044)	0
8	PERMANENT DIFFERENCES	A357	(145,256)	(103,456)	(21,201)	(96)	(376)	(5)	(9,060)	(7,452)	(114)	(2,210)	(1,075)	(201)	(145,256)	0
9	TEMPORARY DIFFERENCES	DE49	30,436,562	13,762,338	8,691,721	36,967	169,329	2,130	3,729,647	3,008,891	40,610	805,185	102,345	87,399	30,436,562	0
10	TOTAL OTHER DEDUCTIONS		12,278,262	5,514,011	3,526,563	14,994	68,739	864	1,513,297	1,220,709	16,462	326,448	40,701	35,474	12,278,262	0
11																
12	NET DEDUCTIONS AND ADDITIONS		40,901,522	18,922,971	11,579,801	48,954	228,513	2,892	4,891,475	3,946,759	53,309	908,957	202,059	115,832	40,901,522	0
13																
14	FED DEFERRED INCOME TAX (410 & 411)															
15	DEFERRED INCOME TAXES - NET	OM39	2,359,735	1,036,924	646,280	3,130	10,607	155	302,555	250,804	3,181	66,099	13,468	6,532	2,359,735	0
16	RESERVED	A357	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(31,753)	(13,517)	(9,331)	(40)	(179)	(2)	(4,123)	(3,322)	(45)	(1,099)	0	(95)	(31,753)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(1,840,295)	(1,310,836)	(268,606)	(1,206)	(4,769)	(75)	(114,769)	(94,407)	(1,455)	(28,000)	(13,617)	(2,555)	(1,840,285)	0
20	TOTAL FED DEF IT (410 & 411)		487,687	(287,429)	368,343	1,884	5,659	78	183,663	153,075	1,681	57,000	(149)	3,882	487,687	0
21																
22	AMORT INV TAX CREDIT															
23	AMORTIZE ITC	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	OTHER FEDERAL TAX CREDITS															
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30																
31	PRELIMINARY SUMMARY															
32	TOTAL FED DEF IT (410 & 411)		487,687	(287,429)	368,343	1,884	5,659	78	183,663	153,075	1,681	57,000	(149)	3,882	487,687	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		487,687	(287,429)	368,343	1,884	5,659	78	183,663	153,075	1,681	57,000	(149)	3,882	487,687	0
35																
36	FEDERAL INCOME TAX COMPUTATION															
37	RETURN ON RATE BASE		101,495,705	47,547,062	28,556,115	120,421	566,546	7,189	11,978,740	9,666,345	130,659	2,065,529	572,159	284,944	101,495,709	(4)
38	NET DEDUCTIONS AND ADDITIONS		(40,901,522)	(18,922,971)	(11,579,801)	(48,954)	(228,513)	(2,892)	(4,891,475)	(3,946,759)	(53,309)	(908,957)	(202,059)	(115,832)	(40,901,522)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		487,687	(287,429)	368,343	1,884	5,659	78	183,663	153,075	1,681	57,000	(149)	3,882	487,687	0
40	TOTAL STATE PROV DEF IT (410 & 411)		910,225	654,191	129,600	585	2,286	35	55,432	45,644	707	13,736	6,777	1,231	910,224	1
41	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		61,992,095	28,990,853	17,474,257	73,936	345,978	4,410	7,326,360	5,918,305	79,738	1,227,308	376,728	174,225	61,992,098	(3)
43																
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		16,485,205	7,709,356	4,646,840	19,661	92,005	1,174	1,948,260	1,573,822	21,205	326,372	100,178	46,330	16,485,205	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		487,687	(287,429)	368,343	1,884	5,659	78	183,663	153,075	1,681	57,000	(149)	3,882	487,687	0
47	NET FED INCOME TAX ALLOWABLE		16,972,892	7,421,929	5,015,183	21,545	97,664	1,252	2,131,923	1,726,897	22,886	383,372	100,029	50,212	16,972,892	0
48																
49	INCOME TAX BASED ON RETURN															
50	FEDERAL INCOME TAX PAYABLE															
51	PRELIM FEDERAL INCOME TAX		16,485,205	7,709,358	4,646,840	19,661	92,005	1,174	1,948,260	1,573,822	21,205	326,372	100,178	46,330	16,485,205	0
53	NET FED INCOME TAX PAYABLE		16,485,205	7,709,358	4,646,840	19,661	92,005	1,174	1,948,260	1,573,822	21,205	326,372	100,178	46,330	16,485,205	0

ENERGY KENTUCKY, INC.
CLASS ALLOCATED - ELECTRIC COST OF SERVICE
NO: 2024-00354
12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-14
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

STATE INCOME TAX BASED ON RETURN	Allo	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	AI OTH
Schedule 9.1			3	4	5	6	7	8	9	10	11	12	13		
DEDUCTIONS IN ADDITION TO Y871															
KY TAXABLE INCOME ADJUSTMENT	NP29	11,460,618	5,337,381	3,247,573	13,638	64,755	811	1,359,456	1,096,232	14,830	229,236	64,298	32,406	11,460,618	
RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0	0	0	0	0	0	0	0	
DEDUCTIONS IN ADD TO Y871		11,460,618	5,337,381	3,247,573	13,638	64,755	811	1,359,456	1,096,232	14,830	229,236	64,298	32,406	11,460,618	
STATE INCOME TAX ADJUSTMENTS															
STATE PROV DEF INC TAX (410 & 411)															
OTHER DEFERRED INCOME TAXES - NET	AG39	933,901	665,216	136,310	613	2,420	37	58,241	47,909	738	14,210	6,910	1,297	933,901	
TOT STATE PROV DEF IT (410 & 411)		933,901	665,216	136,310	613	2,420	37	58,241	47,909	738	14,210	6,910	1,297	933,901	
OTHER SIT ADJUSTMENTS															
CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(23,676)	(11,025)	(6,710)	(28)	(134)	(2)	(2,809)	(2,265)	(31)	(474)	(133)	(66)	(23,677)	
OTHER SIT ADJUSMENTS		(23,676)	(11,025)	(6,710)	(28)	(134)	(2)	(2,809)	(2,265)	(31)	(474)	(133)	(66)	(23,677)	
TOTAL STATE INC TAX ADJUSTMENT		910,225	654,191	129,600	585	2,286	35	55,432	45,644	707	13,736	6,777	1,231	910,224	
INCOME TAX BASED ON RETURN															
SUMMARY OF SIT CALCULATION															
RETURN ON RATE BASE		101,495,705	47,547,062	28,566,115	120,421	588,546	7,189	11,978,740	9,666,345	130,659	2,065,528	572,159	284,944	101,495,709	
NET FED INCOME TAX ALLOWABLE		16,972,892	7,421,929	5,015,183	21,545	97,664	1,252	2,131,923	1,726,897	22,886	383,372	100,029	50,212	16,972,892	
NET FED. DED. AND ADDITIONS		(40,901,522)	(18,922,971)	(11,579,801)	(48,954)	(228,513)	(2,892)	(4,891,475)	(3,948,759)	(53,309)	(908,957)	(202,058)	(115,832)	(40,901,522)	
DEDUCTIONS IN ADD TO Y871		(11,460,618)	(5,337,381)	(3,247,573)	(13,638)	(64,755)	(811)	(1,359,450)	(1,096,232)	(14,830)	(229,238)	(64,298)	(32,406)	(11,460,618)	
RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL STATE INC TAX ADJ		910,225	654,191	129,600	585	2,286	35	55,432	45,644	707	13,736	6,777	1,231	910,224	
BASE FOR SIT COMPUTATION		67,016,682	31,362,830	18,873,524	79,959	373,226	4,773	7,915,164	6,395,895	86,113	1,324,442	412,608	188,149	67,016,685	
SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266	0.05228266	0.05228268	0.05228266	0.05228266	0.05228266	0.05228268	0.05228266	0.05228268	0.05228266	0,0
PRELIMINARY STATE INCOME TAX		3,481,372	1,629,285	980,399	4,153	19,386	247	411,163	332,248	4,473	68,797	21,445	9,774	3,503,811	
TOTAL STATE INCOME TAX ADJ.		910,225	654,191	129,600	585	2,286	35	55,432	45,644	707	13,736	6,777	1,231	910,224	
NET STATE INC TAX ALLOWABLE		4,391,596	2,283,476	1,109,999	4,738	21,672	282	466,595	377,892	5,160	82,533	28,222	11,005	4,414,035	
STATE INCOME TAX PAYABLE															
PRELIMINARY STATE INCOME TAX		3,481,372	1,629,285	980,399	4,153	19,386	247	411,163	332,248	4,473	68,797	21,445	9,774	3,503,811	
OTHER SIT ADJUSTMENTS		(23,676)	(11,025)	(6,710)	(28)	(134)	(2)	(2,809)	(2,265)	(31)	(474)	(133)	(66)	(23,677)	
NET STATE INCOME TAX PAYABLE		3,457,695	1,618,260	973,689	4,125	19,252	245	408,354	329,983	4,442	68,323	21,312	9,708	3,480,134	
COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	0.249251	

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5	6	7	8	9	10	11	12	13		
1	OTHER OPERATING REVENUES															
2	MISC SERVICE REVENUE	D249	1,294,812	666,530	352,835	1,428	7,498	92	135,476	109,174	1,489	39	16,835	3,416	1,294,812	0
3	RECONNECTION CHARGES	K405	55,068	49,539	4,415	8	32	4	41	13	4	5	1,006	1	55,068	0
4	POLE & LINE ATTACHMENTS	D249	699,996	360,337	190,746	772	4,053	50	73,240	59,022	805	21	9,101	1,847	699,996	0
5	RENTS	D249	1,299,996	669,199	354,247	1,434	7,528	93	136,019	109,611	1,495	39	16,901	3,430	1,299,996	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	169,500	0	0	0	0	0	0	0	0	0	169,500	0	169,500	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	55,176	49,636	4,424	8	32	4	41	13	4	5	1,008	1	55,176	0
10	TOTAL OTHER OPERATING REVS		3,574,548	1,795,241	906,669	3,650	19,143	243	344,817	277,833	3,797	109	214,351	8,695	3,574,548	0
11																
12	COST OF SERVICE COMPUTATION															
13	TOTAL OP EXP EXC INC & REV TAX		401,547,241	178,519,074	110,917,569	519,181	1,914,000	26,975	50,703,884	41,745,149	538,205	13,457,672	2,086,941	1,118,491	401,547,241	0
14	RETURN ON RATE BASE		101,495,705	47,547,062	28,556,115	120,421	568,546	7,169	11,978,740	9,666,345	130,659	2,065,529	572,159	284,944	101,495,709	(4)
15	NET FED INCOME TAX ALLOWABLE		16,972,892	7,421,929	5,015,183	21,545	97,664	1,252	2,131,923	1,726,897	22,866	383,372	100,029	50,212	16,972,892	0
16	NET STATE INCOME TAX ALLOWABLE		4,391,596	2,283,476	1,109,999	4,738	21,672	282	466,595	377,892	5,160	82,533	28,222	11,005	4,414,035	1
17	TOTAL OTHER OPERATING REVENUES		(3,574,548)	(1,795,241)	(906,669)	(3,650)	(19,143)	(243)	(344,817)	(277,833)	(3,797)	(109)	(214,351)	(8,695)	(3,574,548)	0
18	SUBTOTAL 8		520,832,886	233,976,300	144,692,197	662,235	2,580,739	35,455	64,936,425	53,238,450	693,133	15,988,997	2,573,000	1,455,957	520,855,329	22,443
19																
20	TOTAL OTHER OPERATING REVENUES		3,574,548	1,795,241	906,669	3,650	19,143	243	344,817	277,833	3,797	109	214,351	8,695	3,574,548	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		3,574,548	1,795,241	906,669	3,650	19,143	243	344,817	277,833	3,797	109	214,351	8,695	3,574,548	0
23																
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29	RESERVED		0	0	0	0	0	0	0	0	0	0	0	0	0	
30	TOTAL ELECTRIC COST OF SERVICE		520,832,886	233,976,300	144,692,197	662,235	2,580,739	35,455	64,936,425	53,238,450	693,133	15,988,997	2,573,000	1,455,957	520,855,329	22,443
31																
32	PROPOSED REVENUES		450,848,089	321,137,650	65,804,878	295,575	1,168,267	18,437	28,116,682	23,128,388	356,761	6,859,757	3,335,867	625,827	450,848,089	0
33	TOTAL ELECTRIC COST OF SERVICE		(520,832,886)	(233,976,300)	(144,692,197)	(662,235)	(2,580,739)	(35,455)	(64,936,425)	(53,238,450)	(693,133)	(15,988,997)	(2,573,000)	(1,455,957)	(520,855,329)	(22,443)
34	EXCESS REVENUES		(69,984,797)	87,161,350	(78,887,319)	(366,660)	(1,412,472)	(17,018)	(36,819,743)	(30,110,062)	(336,372)	(9,129,240)	762,867	(830,130)	(69,984,799)	2
35	COMPOSITE TAX RATE		0.24025	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925	0.24825	0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(17,449,694)	21,722,319	(19,664,428)	(91,398)	(352,094)	(4,242)	(9,178,063)	(7,505,532)	(83,849)	(2,275,592)	190,112	(206,927)	(17,449,694)	0
37	EXCESS RETURN		(52,535,103)	65,439,031	(59,222,891)	(275,262)	(1,060,378)	(12,776)	(27,641,680)	(22,604,530)	(252,523)	(6,853,648)	572,755	(623,203)	(52,535,105)	2

DUKE ENERGY KENTUCKY, INC.
TOTAL CLASS ALLOCATED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL CLASS ALLOCATED	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING	TOTAL AT ISSUE	ALL OTHER
	Schedule 11			3	4	5	6	7	8	9	10	11	12	13		
1	RATE OF RETURN															
2	CAPITALIZATION AMOUNTS			RATIO												
3	LONG TERM DEBT		930,883,286	0.4248												
4	PREFERRED STOCK		0	0.0000												
5	COMMON STOCK		1,155,393,756	0.5273												
6	SHORT TERM DEBT		104,930,903	0.0479												
7	UNAMORTIZED DISCOUNT		0	0.0000												
8	TOTAL		2,191,207,945	1.0000												
9																
10	COST OF CAPITAL															
11	LONG TERM DEBT		0.04929													
12	PREFERRED STOCK		0.00000													
13	COMMON STOCK		0.10850													
14	SHORT TERM DEBT		0.03197													
15	UNAMORTIZED DISCOUNT		0.00000													
16																
17	WEIGHTED COST OF CAPITAL															
18	LONG TERM DEBT		0.0209													
19	PREFERRED STOCK		0.0000													
20	COMMON STOCK		0.0572													
21	SHORT TERM DEBT		0.0015													
22	UNAMORTIZED DISCOUNT		0.0000													
23	TOT RATE OF RETURN ALLOWABLE		0.0796													
24																
25	TAX RATES AND SPECIAL FACTORS															
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		1,120,175,171	951,980,564	14,457,204	153,737,403	1,120,175,171	0
3	TOTAL DEPRECIATION RESERVE		(431,857,081)	(374,507,640)	(5,632,001)	(51,717,440)	(431,857,081)	0
4	TOTAL RATE BASE ADJUSTMENTS		(90,789,519)	(89,271,609)	7,233,346	(8,751,256)	(90,789,519)	0
5	TOTAL RATE BASE		597,528,571	488,201,315	16,058,549	93,268,707	597,528,571	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		129,728,936	37,842,550	74,504,258	17,382,128	129,728,936	0
9	TOTAL DEPRECIATION EXPENSE		39,748,656	34,500,161	966,529	4,281,966	39,748,656	0
10	TOTAL OTHER TAX & MISC EXPENSE		9,041,482	7,339,705	302,338	1,399,439	9,041,482	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		178,519,074	79,682,416	75,773,125	23,063,533	178,519,074	0
12	NET FED INCOME TAX EXP ALLOWABLE		7,421,929	5,554,877	755,845	1,111,207	7,421,929	0
13	NET STATE INCOME TAX EXP ALLOWABLE		2,294,500	1,715,725	176,479	402,295	2,294,499	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		188,235,503	86,953,018	76,705,449	24,577,035	188,235,502	1
17								
18	RETURN ON RATE BASE		47,547,061	38,966,656	1,279,482	7,300,923	47,547,061	0
19	TOTAL OTHER OPERATING REVENUES		(1,795,241)	(1,218,808)	0	(576,433)	(1,795,241)	0
20	TOTAL ELECTRIC COST OF SERVICE		233,987,323	124,700,866	77,984,931	31,301,525	233,987,322	1

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	396,656,381	396,656,381	0	0	396,656,381	0
3	PRODUCTION OTHER	K201	166,013,670	166,013,670	0	0	166,013,670	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		564,670,051	564,670,051	0	0	564,670,051	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	68,408,410	68,408,410	0	0	68,408,410	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		68,408,410	68,408,410	0	0	68,408,410	0
12								
13	TOTAL PROD & TRANS PLANT		633,078,461	633,078,461	0	0	633,078,461	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K216	83,331,801	83,331,801	0	0	83,331,801	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	20,592,120	20,592,120	0	0	20,592,120	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	19,014,228	0	0	19,014,228	19,014,228	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	8,149,620	8,149,620	0	0	8,149,620	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	3,737,464	0	0	3,737,464	3,737,464	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	46,658,162	46,658,162	0	0	46,658,162	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	22,946,294	0	0	22,946,294	22,946,294	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	19,448,543	19,448,543	0	0	19,448,543	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	8,581,504	0	0	8,581,504	8,581,504	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	56,702,299	56,702,299	0	0	56,702,299	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	12,616,505	0	0	12,616,505	12,616,505	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	10,986,362	10,986,362	0	0	10,986,362	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	3,852,996	0	0	3,852,996	3,852,996	0
29	TRANSFORMERS DEMAND RELATED	K215	38,558,624	38,558,624	0	0	38,558,624	0
30	TRANSFORMERS CUSTOMER RELATED	K405	11,176,331	0	0	11,176,331	11,176,331	0
31	SERVICES	K217	19,529,259	0	0	19,529,259	19,529,259	0
32	METERS	K407	32,094,146	0	0	32,094,146	32,094,146	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		417,975,258	284,427,531	0	133,547,727	417,975,258	0
38								
39	TOTAL TRANS & DIST PLANT		486,383,668	352,835,941	0	133,547,727	486,383,668	0
40	TOTAL GROSS PTD PLANT		1,051,053,719	917,505,992	0	133,547,727	1,051,053,719	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	17,761,816	17,761,816	0	0	17,761,816	0
44	PRODUCTION - ENERGY	K301	10,825,234	0	10,825,234	0	10,825,234	0
45	TRANSMISSION	K202	1,627,872	1,627,872	0	0	1,627,872	0
46	DISTRIBUTION - DEMAND	K201	6,424,109	6,424,109	0	0	6,424,109	0
47	DISTRIBUTION - CUSTOMER	K405	2,585,947	0	0	2,585,947	2,585,947	0
48	CUSTOMER ACCOUNTING	A308	8,421,841	0	0	8,421,841	8,421,841	0
49	CUSTOMER SERVICE & INFORMATION	A310	4,109,796	0	0	4,109,796	4,109,796	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		51,756,615	25,813,797	10,825,234	15,117,584	51,756,615	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	5,959,258	5,959,258	0	0	5,959,258	0
56	PRODUCTION - ENERGY	K301	3,631,970	0	3,631,970	0	3,631,970	0
57	TRANSMISSION	K202	546,157	546,157	0	0	546,157	0
58	DISTRIBUTION - DEMAND	K201	2,155,350	2,155,350	0	0	2,155,350	0
59	DISTRIBUTION - CUSTOMER	K405	867,609	0	0	867,609	867,609	0
60	CUSTOMER ACCOUNTING	A308	2,825,606	0	0	2,825,606	2,825,606	0
61	CUSTOMER SERVICE & INFORMATION	A310	1,378,875	0	0	1,378,875	1,378,875	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		17,364,837	8,660,775	3,631,970	5,072,092	17,364,837	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		1,120,175,171	951,980,564	14,457,204	153,737,403	1,120,175,171	0

DUKE ENERGY KENTUCKY, INC.
RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-16
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	200,899,067	200,899,067	0	0	200,899,067	0
3	PRODUCTION OTHER	K201	96,683,465	96,683,465	0	0	96,683,465	0
4	ADJUSTMENT	K201	2,622,582	2,622,582	0	0	2,622,582	0
5	TOTAL PROD DEPREC RESERVE		300,205,114	300,205,114	0	0	300,205,114	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	5,424,980	5,424,980	0	0	5,424,980	0
10	ADJUSTMENT	K202	21,360	21,360	0	0	21,360	0
11	TOTAL TRANS DEPREC RESERVE		5,446,340	5,446,340	0	0	5,446,340	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		305,651,454	305,651,454	0	0	305,651,454	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	16,362,534	16,362,534	0	0	16,362,534	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	6,897,086	6,897,086	0	0	6,897,086	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	6,368,589	0	0	6,368,589	6,368,589	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	2,729,616	2,729,616	0	0	2,729,616	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K406	1,251,819	0	0	1,251,819	1,251,819	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	9,656,827	9,656,827	0	0	9,656,827	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	4,749,187	0	0	4,749,187	4,749,187	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	4,025,260	4,025,260	0	0	4,025,260	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K406	1,776,112	0	0	1,776,112	1,776,112	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	13,030,034	13,030,034	0	0	13,030,034	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	2,899,009	0	0	2,899,009	2,899,009	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,524,635	2,524,635	0	0	2,524,635	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	885,408	0	0	885,408	885,408	0
29	TRANSFORMERS DEMAND RELATED	K215	11,307,464	11,307,464	0	0	11,307,464	0
30	TRANSFORMERS CUSTOMER RELATED	K405	3,277,502	0	0	3,277,502	3,277,502	0
31	SERVICES	K217	10,128,428	0	0	10,128,428	10,128,428	0
32	METERS	K407	12,526,936	0	0	12,526,936	12,526,936	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(37,411)	(25,458)	0	(11,953)	(37,411)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(11,176,869)	(11,176,869)	0	0	(11,176,869)	0
37	TOTAL DIST DEPREC RESERVE		99,202,166	55,351,129	0	43,851,037	99,202,166	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		104,648,506	60,797,469	0	43,851,037	104,648,506	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		404,853,620	361,002,583	0	43,851,037	404,853,620	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	6,054,415	6,054,415	0	0	6,054,415	0
44	PRODUCTION - ENERGY	K301	3,669,963	0	3,669,963	0	3,669,963	0
45	TRANSMISSION	K202	554,887	554,887	0	0	554,887	0
46	DISTRIBUTION - DEMAND	K201	2,189,766	2,189,766	0	0	2,189,766	0
47	DISTRIBUTION - CUSTOMER	K405	881,464	0	0	881,464	881,464	0
48	CUSTOMER ACCOUNTING	A308	2,870,722	0	0	2,870,722	2,870,722	0
49	CUSTOMER SERVICE & INFORMATION	A310	1,400,892	0	0	1,400,892	1,400,892	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	49,495	33,793	6,424	9,278	49,495	0
52	GENERAL & INTANG PLANT		17,691,604	8,832,861	3,696,387	5,162,356	17,691,604	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	3,143,644	3,143,644	0	0	3,143,644	0
56	PRODUCTION - ENERGY	K301	1,915,948	0	1,915,948	0	1,915,948	0
57	TRANSMISSION	K202	288,116	288,116	0	0	288,116	0
58	DISTRIBUTION - DEMAND	K201	1,136,996	1,136,996	0	0	1,136,996	0
59	DISTRIBUTION - CUSTOMER	K405	457,683	0	0	457,683	457,683	0
60	CUSTOMER ACCOUNTING	A308	1,490,574	0	0	1,490,574	1,490,574	0
61	CUSTOMER SERVICE & INFORMATION	A310	727,389	0	0	727,389	727,389	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	151,507	103,440	19,666	28,401	151,507	0
64	COMMON & OTHER PLANT IN SERVICE		9,311,857	4,672,196	1,935,614	2,704,047	9,311,857	0
65								
66	TOTAL DEPRECIATION RESERVE		431,857,081	374,507,640	5,632,001	51,717,440	431,857,081	0

DUKE ENERGY KENTUCKY, INC.
RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-15
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		195,757,314	195,757,314	0	0	195,757,314	0
3	PRODUCTION OTHER		71,330,205	71,330,205	0	0	71,330,205	0
4	ADJUSTMENT		(2,622,582)	(2,622,582)	0	0	(2,622,582)	0
5	NET PRODUCTION PLANT		264,464,937	264,464,937	0	0	264,464,937	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		62,983,430	62,983,430	0	0	62,983,430	0
10	ADJUSTMENT		(21,360)	(21,360)	0	0	(21,360)	0
11	NET TRANSMISSION PLANT		62,962,070	62,962,070	0	0	62,962,070	0
12								
13	NET PROD & TRANS PLANT		327,427,007	327,427,007	0	0	327,427,007	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		66,949,267	66,949,267	0	0	66,949,267	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		13,695,034	13,695,034	0	0	13,695,034	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		12,645,639	0	0	12,645,639	12,645,639	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		5,420,004	5,420,004	0	0	5,420,004	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		2,485,645	0	0	2,485,645	2,485,645	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		37,001,335	37,001,335	0	0	37,001,335	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		18,197,107	0	0	18,197,107	18,197,107	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		15,423,283	15,423,283	0	0	15,423,283	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		6,805,392	0	0	6,805,392	6,805,392	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		43,672,265	43,672,265	0	0	43,672,265	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		9,716,496	0	0	9,716,496	9,716,496	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		8,461,727	8,461,727	0	0	8,461,727	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		2,967,588	0	0	2,967,588	2,967,588	0
29	TRANSFORMERS DEMAND RELATED		27,251,160	27,251,160	0	0	27,251,160	0
30	TRANSFORMERS CUSTOMER RELATED		7,898,829	0	0	7,898,829	7,898,829	0
31	SERVICES		9,400,831	0	0	9,400,831	9,400,831	0
32	METERS		19,567,210	0	0	19,567,210	19,567,210	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		37,411	25,458	0	11,953	37,411	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		11,176,869	11,176,869	0	0	11,176,869	0
37	NET DISTRIBUTION PLANT		318,773,092	229,076,402	0	89,696,690	318,773,092	0
38								
39	NET PTD PLANT		381,735,162	292,038,472	0	89,696,690	381,735,162	0
40	NET TRANS & DIST PLANT		646,200,099	556,503,409	0	89,696,690	646,200,099	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		11,707,401	11,707,401	0	0	11,707,401	0
44	PRODUCTION - ENERGY		7,135,271	0	7,135,271	0	7,135,271	0
45	TRANSMISSION		1,072,985	1,072,985	0	0	1,072,985	0
46	DISTRIBUTION - DEMAND		4,234,343	4,234,343	0	0	4,234,343	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		5,551,119	0	0	5,551,119	5,551,119	0
49	CUSTOMER SERVICE & INFORMATION		2,708,904	0	0	2,708,904	2,708,904	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(49,495)	(33,793)	(6,424)	(9,278)	(49,495)	0
52	NET GENERAL & INTANG PLANT		32,360,528	16,980,936	7,128,847	8,250,745	32,360,528	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		2,815,614	2,815,614	0	0	2,815,614	0
56	PRODUCTION - ENERGY		1,716,022	0	1,716,022	0	1,716,022	0
57	TRANSMISSION		258,051	258,051	0	0	258,051	0
58	DISTRIBUTION - DEMAND		1,018,354	1,018,354	0	0	1,018,354	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		1,335,034	0	0	1,335,034	1,335,034	0
61	CUSTOMER SERVICE & INFORMATION		651,486	0	0	651,486	651,486	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(151,507)	(103,440)	(19,666)	(28,401)	(151,507)	0
64	COMMON & OTHER PLANT IN SERVICE		7,643,054	3,988,579	1,696,356	1,958,119	7,643,054	0
65								
66	NET ELECTRIC PLANT IN SERVICE		686,203,681	577,472,924	8,825,203	99,905,554	686,203,681	0

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WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	100,514,321	84,551,805	1,290,086	14,672,430	100,514,321	0
13	TOTAL ACCOUNT 282		100,514,321	84,551,805	1,290,086	14,672,430	100,514,321	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	3,863,901	3,863,901	0	0	3,863,901	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		3,863,901	3,863,901	0	0	3,863,901	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	20,731,710	17,439,342	266,086	3,026,282	20,731,710	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		20,731,710	17,439,342	266,086	3,026,282	20,731,710	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		125,109,932	105,855,048	1,556,172	17,698,712	125,109,932	0

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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	8,338,479	5,455,243	1,179,674	1,703,562	8,338,479	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		8,338,479	5,455,243	1,179,674	1,703,562	8,338,479	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	6,101,181	5,132,262	78,308	890,611	6,101,181	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		6,101,181	5,132,262	78,308	890,611	6,101,181	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		14,439,660	10,587,505	1,257,982	2,594,173	14,439,660	0

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JAMES E. ZIOLKOWSKI

LINE NO.	WORKING CAPITAL	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		575,533,409	482,205,381	8,527,013	84,801,015	575,533,409	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	11,600,412	3,838,097	1,450,572	6,311,743	11,600,412	0
7	FUEL	K301	5,536,628	0	5,536,628	0	5,536,628	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		17,137,040	3,838,097	6,987,200	6,311,743	17,137,040	0
10	TOTAL MATERIALS & SUPPLIES		17,137,040	3,838,097	6,987,200	6,311,743	17,137,040	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	284,557	239,365	3,652	41,540	284,557	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	540,684	0	540,684	0	540,684	0
16	TOTAL PREPAYMENTS		825,241	239,365	544,336	41,540	825,241	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		1,918,472	1,918,472	0	0	1,918,472	0
19	TOTAL WORKING CASH		1,918,472	1,918,472	0	0	1,918,472	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		19,880,753	5,995,934	7,531,536	6,353,283	19,880,753	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(125,109,932)	(105,855,048)	(1,556,172)	(17,698,712)	(125,109,932)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		14,439,660	10,587,505	1,257,982	2,594,173	14,439,660	0
31	TOTAL WORKING CAPITAL		19,880,753	5,995,934	7,531,536	6,353,283	19,880,753	0
32	TOTAL RATE BASE ADJUSTMENTS		(90,789,519)	(89,271,609)	7,233,346	(8,751,256)	(90,789,519)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		686,203,681	577,472,924	8,825,203	99,905,554	686,203,681	0
36	TOTAL RATE BASE ADJUSTMENTS		(90,789,519)	(89,271,609)	7,233,346	(8,751,256)	(90,789,519)	0
37	TOTAL RATE BASE		595,414,162	488,201,315	16,058,549	91,154,298	595,414,162	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		47,394,967	38,860,824	1,278,261	7,255,882	47,394,967	0
41								
42	ELECTRIC RATE BASE	RB99	596,725,159	489,039,351	16,057,761	91,628,047	596,725,159	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	

LINE NO.	O&M EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	54,257,975	0	54,257,975	0	54,257,975	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	16,660,140	0	16,660,140	0	16,660,140	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		70,918,115	0	70,918,115	0	70,918,115	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		70,918,115	0	70,918,115	0	70,918,115	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	14,308,809	14,308,809	0	0	14,308,809	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		14,308,809	14,308,809	0	0	14,308,809	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	1,464,432	1,464,432	0	0	1,464,432	0
26	TOTAL REGIONAL MARKET O&M		1,464,432	1,464,432	0	0	1,464,432	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	163,668	163,668	0	0	163,668	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	2,200,448	2,200,448	0	0	2,200,448	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	1,082,170	0	0	1,082,170	1,082,170	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	917,214	917,214	0	0	917,214	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	404,714	0	0	404,714	404,714	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	249,088	249,088	0	0	249,088	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	55,418	0	0	55,418	55,418	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	48,262	48,262	0	0	48,262	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	16,926	0	0	16,926	16,926	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	425,111	425,111	0	0	425,111	0
42	LOAD DISPATCH	K215	213,747	213,747	0	0	213,747	0
43	METERS	K407	962,287	0	0	962,287	962,287	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	21,543	21,543	0	0	21,543	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	1,246,873	1,246,873	0	0	1,246,873	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		8,007,469	5,485,954	0	2,521,515	8,007,469	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	3,907,685	0	0	3,907,685	3,907,685	0
52	UNCOLLECTIBLE EXP	K411	2,130,955	0	0	2,130,955	2,130,955	0
53	METER READING	K407	130,070	0	0	130,070	130,070	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	1,607,758	0	0	1,607,758	1,607,758	0
55	CREDIT CARD FEES	K407	281,570	0	0	281,570	281,570	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	75,401	0	0	75,401	75,401	0
59	TOTAL CUSTOMER ACCT EXPENSE		8,133,439	0	0	8,133,439	8,133,439	0

DUKE ENERGY KENTUCKY, INC.
RESIDENTIAL CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

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

LINE NO.	O&M EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	1,362,247	0	0	1,362,247	1,362,247	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		1,362,247	0	0	1,362,247	1,362,247	0
5								
6	SALES							
7	SALES EXPENSE	K405	186,440	0	0	186,440	186,440	0
8	TOTAL SALES EXPENSE		186,440	0	0	186,440	186,440	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	15,239,795	15,239,795	0	0	15,239,795	0
12	PRODUCTION - ENERGY RELATED	E349	3,963,487	0	3,963,487	0	3,963,487	0
13	TRANSMISSION	T349	594,559	594,559	0	0	594,559	0
14	DISTRIBUTION	D349	3,640,366	2,493,975	0	1,146,391	3,640,366	0
15	CUSTOMER ACCOUNTING	C319	3,075,970	0	0	3,075,970	3,075,970	0
16	CUSTOMER SERVICE & INFORMATION	C331	1,501,052	0	0	1,501,052	1,501,052	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		28,015,229	18,328,329	3,963,487	5,723,413	28,015,229	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	125,412	82,050	17,742	25,620	125,412	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(1,375,712)	(900,024)	(194,627)	(281,061)	(1,375,712)	0
22	ELIMINATE DSM	A315	(216,542)	(141,667)	(30,636)	(44,239)	(216,542)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(380,082)	(248,658)	(53,771)	(77,653)	(380,082)	0
25	ELIMINATE MISC EXPENSES	A315	(615,192)	(402,476)	(87,032)	(125,684)	(615,192)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,655,968)	(1,083,376)	(234,274)	(338,318)	(1,655,968)	0
29	STATE REG COMMISSION EXPENSE	A315	537,959	351,947	76,106	109,906	537,959	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	912,881	597,230	129,148	186,503	912,881	0
33	TOTAL ADMIN. & GENERAL		25,347,985	16,583,355	3,586,143	5,178,487	25,347,985	0
34								
35	TOTAL O & M EXPENSE		129,728,936	37,842,550	74,504,258	17,382,128	129,728,936	0

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	23,206,596	23,206,596	0	0	23,206,596	0
3	TOTAL PRODUCTION DEPREC EXP.		23,206,596	23,206,596	0	0	23,206,596	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	1,505,029	1,505,029	0	0	1,505,029	0
7	TOTAL TRANSMISSION DEP. EXP.		1,505,029	1,505,029	0	0	1,505,029	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	10,419,694	7,487,716	0	2,931,978	10,419,694	0
11	TOTAL DIST. DEPREC EXP.		10,419,694	7,487,716	0	2,931,978	10,419,694	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	4,431,088	2,208,686	927,295	1,295,107	4,431,088	0
15	TOTAL GENERAL DEPREC EXP.		4,431,088	2,208,686	927,295	1,295,107	4,431,088	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	186,249	92,134	39,234	54,881	186,249	0
19	TOTAL COM & OTHER DEPREC EXP.		186,249	92,134	39,234	54,881	186,249	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		39,748,656	34,500,161	966,529	4,281,966	39,748,656	0

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	7,644,881	6,430,808	98,121	1,115,952	7,644,881	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		7,644,881	6,430,808	98,121	1,115,952	7,644,881	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,357,208	887,920	192,009	277,279	1,357,208	0
9	ELIMINATE DSM	A315	(52,933)	(34,628)	(7,489)	(10,816)	(52,933)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(71,747)	(46,939)	(10,150)	(14,658)	(71,747)	0
11	ELIMINATE ESM	A315	116,331	76,106	16,458	23,767	116,331	0
12	TOTAL MISCELLANEOUS TAXES		1,348,859	882,459	190,828	275,572	1,348,859	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	47,742	26,438	13,389	7,915	47,742	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		47,742	26,438	13,389	7,915	47,742	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		9,041,482	7,339,705	302,338	1,399,439	9,041,482	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		129,728,936	37,842,550	74,504,258	17,382,128	129,728,936	0
23	TOTAL DEPRECIATION EXPENSE		39,748,656	34,500,161	966,529	4,281,966	39,748,656	0
24	TOTAL OTHER TAX & MISC EXPENSE		9,041,482	7,339,705	302,338	1,399,439	9,041,482	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		178,519,074	79,682,416	75,773,125	23,063,533	178,519,074	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	13,408,960	10,989,161	360,834	2,058,965	13,408,960	0
4	TOTAL INTEREST EXPENSE		13,408,960	10,989,161	360,834	2,058,965	13,408,960	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(8,144,861)	(7,069,402)	(198,061)	(877,398)	(8,144,861)	0
8	PERMANENT DIFFERENCES	A357	(103,466)	(67,689)	(14,639)	(21,138)	(103,466)	0
9	TEMPORARY DIFFERENCES	DE49	13,762,338	11,945,136	334,664	1,482,538	13,762,338	0
10	TOTAL OTHER DEDUCTIONS		5,514,011	4,808,045	121,964	584,002	5,514,011	0
11								
12	NET DEDUCTIONS AND ADDITIONS		18,922,971	15,797,206	482,798	2,642,967	18,922,971	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	1,036,924	302,479	595,498	138,947	1,036,924	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(13,517)	(13,517)	0	0	(13,517)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(1,310,836)	(857,583)	(185,448)	(267,805)	(1,310,836)	0
20	TOTAL FED DEF IT (410 & 411)		(287,429)	(568,621)	410,050	(128,858)	(287,429)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(287,429)	(568,621)	410,050	(128,858)	(287,429)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(287,429)	(568,621)	410,050	(128,858)	(287,429)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		47,547,061	38,966,656	1,279,482	7,300,923	47,547,061	0
38	NET DEDUCTIONS AND ADDITIONS		(18,922,971)	(15,797,206)	(482,798)	(2,642,967)	(18,922,971)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(287,429)	(568,621)	410,050	(128,858)	(287,429)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		665,216	435,199	94,111	135,906	665,216	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		29,001,877	23,036,028	1,300,845	4,665,004	29,001,877	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		7,709,358	6,123,498	345,795	1,240,065	7,709,358	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(287,429)	(568,621)	410,050	(128,858)	(287,429)	0
47	NET FED INCOME TAX ALLOWABLE		7,421,929	5,554,877	755,845	1,111,207	7,421,929	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		7,709,358	6,123,498	345,795	1,240,065	7,709,358	0
53	NET FED INCOME TAX PAYABLE		7,709,358	6,123,498	345,795	1,240,065	7,709,358	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-15
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	5,337,381	4,489,759	68,504	779,118	5,337,381	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		5,337,381	4,489,759	68,504	779,118	5,337,381	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	665,216	435,199	94,111	135,906	665,216	0
9	TOT STATE PROV DEF IT (410 & 411)		665,216	435,199	94,111	135,906	665,216	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(11,025)	(9,275)	(141)	(1,609)	(11,025)	0
13	OTHER SIT ADJUSMENTS		(11,025)	(9,275)	(141)	(1,609)	(11,025)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		665,216	435,199	94,111	135,906	665,216	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		47,547,061	38,966,656	1,279,482	7,300,923	47,547,061	0
20	NET FED INCOME TAX ALLOWABLE		7,421,929	5,554,877	755,845	1,111,207	7,421,929	0
21	NET FED. DED. AND ADDITIONS		(18,922,971)	(15,797,206)	(482,798)	(2,642,967)	(18,922,971)	0
22	DEDUCTIONS IN ADD TO Y871		(5,337,381)	(4,489,759)	(68,504)	(779,118)	(5,337,381)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		665,216	435,199	94,111	135,906	665,216	0
25	BASE FOR SIT COMPUTATION		31,373,854	24,669,767	1,578,136	5,125,951	31,373,854	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		1,629,284	1,280,526	82,368	266,389	1,629,283	1
29	TOTAL STATE INCOME TAX ADJ.		665,216	435,199	94,111	135,906	665,216	0
30	NET STATE INC TAX ALLOWABLE		2,294,500	1,715,725	176,479	402,295	2,294,499	1
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		1,629,284	1,280,526	82,368	266,389	1,629,283	1
34	OTHER SIT ADJUSTMENTS		(11,025)	(9,275)	(141)	(1,609)	(11,025)	0
35	NET STATE INCOME TAX PAYABLE		1,618,259	1,271,251	82,227	264,780	1,618,258	1
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	666,530	478,975	0	187,555	666,530	0
3	RECONNECTION CHARGES	K405	49,539	0	0	49,539	49,539	0
4	POLE & LINE ATTACHMENTS	D249	360,337	258,941	0	101,396	360,337	0
5	RENTS	D249	669,199	480,892	0	188,307	669,199	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	49,636	0	0	49,636	49,636	0
10	TOTAL OTHER OPERATING REVS		1,795,241	1,218,808	0	576,433	1,795,241	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		178,519,074	79,682,416	75,773,125	23,063,533	178,519,074	0
14	RETURN ON RATE BASE		47,547,061	38,966,656	1,279,482	7,300,923	47,547,061	0
15	NET FED INCOME TAX ALLOWABLE		7,421,929	5,554,877	755,845	1,111,207	7,421,929	0
16	NET STATE INCOME TAX ALLOWABLE		2,294,500	1,715,725	176,479	402,295	2,294,499	1
17	TOTAL OTHER OPERATING REVENUES		(1,795,241)	(1,218,808)	0	(576,433)	(1,795,241)	0
18	SUBTOTAL B		233,987,323	124,700,866	77,984,931	31,301,525	233,987,322	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		1,795,241	1,218,808	0	576,433	1,795,241	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		1,795,241	1,218,808	0	576,433	1,795,241	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		233,987,323	124,700,866	77,984,931	31,301,525	233,987,322	(1)
31								
32	PROPOSED REVENUES		321,137,650	210,096,514	45,432,498	65,608,638	321,137,650	0
33	TOTAL ELECTRIC COST OF SERVICE		(233,987,323)	(124,700,866)	(77,984,931)	(31,301,525)	(233,987,322)	(1)
34	EXCESS REVENUES		87,150,327	85,395,648	(32,552,433)	34,307,113	87,150,328	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		21,722,319	21,284,962	(8,113,731)	8,551,087	21,722,318	1
37	EXCESS RETURN		65,428,008	64,110,685	(24,438,702)	25,756,026	65,428,009	(1)

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL RESIDENTIAL	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		687,300,472	658,588,358	12,342,285	16,369,829	687,300,472	0
3	TOTAL DEPRECIATION RESERVE		(269,402,857)	(258,720,795)	(4,808,106)	(5,873,956)	(269,402,857)	0
4	TOTAL RATE BASE ADJUSTMENTS		(59,929,785)	(65,039,556)	6,175,182	(1,065,411)	(59,929,785)	0
5	TOTAL RATE BASE		357,967,830	334,828,007	13,709,361	9,430,462	357,967,830	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		80,854,392	15,801,624	63,603,898	1,448,870	80,854,392	0
9	TOTAL DEPRECIATION EXPENSE		25,104,072	23,858,498	825,140	420,434	25,104,072	0
10	TOTAL OTHER TAX & MISC EXPENSE		4,959,105	4,560,437	255,412	143,256	4,959,105	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		110,917,569	44,220,559	64,684,450	2,012,560	110,917,569	0
12	NET FED INCOME TAX EXP ALLOWABLE		5,015,183	4,255,266	645,279	114,638	5,015,183	0
13	NET STATE INCOME TAX EXP ALLOWABLE		1,116,709	927,626	150,662	38,421	1,116,709	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		117,049,461	49,403,451	65,480,391	2,165,619	117,049,461	0
17								
18	RETURN ON RATE BASE		28,556,116	26,725,620	1,092,274	738,222	28,556,116	0
19	TOTAL OTHER OPERATING REVENUES		(906,669)	(847,343)	0	(59,326)	(906,669)	0
20	TOTAL ELECTRIC COST OF SERVICE		144,698,908	75,281,728	66,572,665	2,844,515	144,698,908	0

DUKE ENERGY KENTUCKY, INC.
DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-16
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	273,833,422	273,833,422	0	0	273,833,422	0
3	PRODUCTION OTHER	K201	115,988,952	115,988,952	0	0	115,988,952	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		389,822,374	389,822,374	0	0	389,822,374	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	47,226,037	47,226,037	0	0	47,226,037	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		47,226,037	47,226,037	0	0	47,226,037	0
12								
13	TOTAL PROD & TRANS PLANT		437,048,411	437,048,411	0	0	437,048,411	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	57,934,105	57,934,105	0	0	57,934,105	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	14,316,095	14,316,095	0	0	14,316,095	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,694,540	0	0	1,694,540	1,694,540	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMANI	K206	5,665,794	5,665,794	0	0	5,665,794	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOI	K405	333,081	0	0	333,081	333,081	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	32,437,783	32,437,783	0	0	32,437,783	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	2,044,964	0	0	2,044,964	2,044,964	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	13,521,056	13,521,056	0	0	13,521,056	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOME	K405	784,780	0	0	784,780	784,780	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMANC	K205	39,420,686	39,420,686	0	0	39,420,686	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTON	K405	1,124,289	0	0	1,124,289	1,124,289	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEM	K206	7,637,960	7,637,960	0	0	7,637,960	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUS'	K405	343,378	0	0	343,378	343,378	0
29	TRANSFORMERS DEMAND RELATED	K215	26,806,804	26,806,804	0	0	26,806,804	0
30	TRANSFORMERS CUSTOMER RELATED	K405	996,030	0	0	996,030	996,030	0
31	SERVICES	K217	3,480,520	0	0	3,480,520	3,480,520	0
32	METERS	K407	3,939,203	0	0	3,939,203	3,939,203	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		212,461,068	197,740,283	0	14,720,785	212,461,068	0
38								
39	TOTAL TRANS & DIST PLANT		259,687,105	244,966,320	0	14,720,785	259,687,105	0
40	TOTAL GROSS PTD PLANT		649,509,479	634,788,694	0	14,720,785	649,509,479	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	12,261,944	12,261,944	0	0	12,261,944	0
44	PRODUCTION - ENERGY	K301	9,241,630	0	9,241,630	0	9,241,630	0
45	TRANSMISSION	K202	1,123,809	1,123,809	0	0	1,123,809	0
46	DISTRIBUTION - DEMAND	K201	4,434,909	4,434,909	0	0	4,434,909	0
47	DISTRIBUTION - CUSTOMER	K405	230,482	0	0	230,482	230,482	0
48	CUSTOMER ACCOUNTING	A308	637,986	0	0	637,986	637,986	0
49	CUSTOMER SERVICE & INFORMATION	A310	366,300	0	0	366,300	366,300	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		28,297,060	17,820,662	9,241,630	1,234,768	28,297,060	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	4,114,000	4,114,000	0	0	4,114,000	0
56	PRODUCTION - ENERGY	K301	3,100,655	0	3,100,655	0	3,100,655	0
57	TRANSMISSION	K202	377,048	377,048	0	0	377,048	0
58	DISTRIBUTION - DEMAND	K201	1,487,954	1,487,954	0	0	1,487,954	0
59	DISTRIBUTION - CUSTOMER	K405	77,329	0	0	77,329	77,329	0
60	CUSTOMER ACCOUNTING	A308	214,050	0	0	214,050	214,050	0
61	CUSTOMER SERVICE & INFORMATION	A310	122,897	0	0	122,897	122,897	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		9,493,933	5,979,002	3,100,655	414,276	9,493,933	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		687,300,472	658,588,355	12,342,285	16,369,829	687,300,472	0

DUKE ENERGY KENTUCKY, INC.
DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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FR-16(7)(v)-16
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	138,691,525	138,691,525	0	0	138,691,525	0
3	PRODUCTION OTHER	K201	66,745,841	66,745,841	0	0	66,745,841	0
4	ADJUSTMENT	K201	1,810,511	1,810,511	0	0	1,810,511	0
5	TOTAL PROD DEPREC RESERVE		207,247,877	207,247,877	0	0	207,247,877	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	3,745,158	3,745,158	0	0	3,745,158	0
10	ADJUSTMENT	K202	14,746	14,746	0	0	14,746	0
11	TOTAL TRANS DEPREC RESERVE		3,759,904	3,759,904	0	0	3,759,904	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		211,007,781	211,007,781	0	0	211,007,781	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	11,389,499	11,389,499	0	0	11,389,499	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	4,795,007	4,795,007	0	0	4,795,007	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	567,566	0	0	567,566	567,566	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAN	K206	1,897,691	1,897,691	0	0	1,897,691	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTO	K405	111,562	0	0	111,562	111,562	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	6,713,640	6,713,640	0	0	6,713,640	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	423,246	0	0	423,246	423,246	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	2,798,449	2,798,449	0	0	2,798,449	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOME	K405	156,286	0	0	156,286	156,286	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	9,058,768	9,058,768	0	0	9,058,768	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOM	K405	258,359	0	0	258,359	258,359	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEM	K206	1,755,183	1,755,183	0	0	1,755,183	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUS	K405	78,907	0	0	78,907	78,907	0
29	TRANSFORMERS DEMAND RELATED	K215	7,861,198	7,861,198	0	0	7,861,198	0
30	TRANSFORMERS CUSTOMER RELATED	K405	292,090	0	0	292,090	292,090	0
31	SERVICES	K217	1,805,096	0	0	1,805,096	1,805,096	0
32	METERS	K407	1,537,543	0	0	1,537,543	1,537,543	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(19,015)	(17,698)	0	(1,317)	(19,015)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(7,770,405)	(7,770,405)	0	0	(7,770,405)	0
37	TOTAL DIST DEPREC RESERVE		43,712,670	38,481,332	0	5,231,338	43,712,670	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		47,472,574	42,241,236	0	5,231,338	47,472,574	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		254,720,451	249,489,113	0	5,231,338	254,720,451	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	4,179,690	4,179,690	0	0	4,179,690	0
44	PRODUCTION - ENERGY	K301	3,150,165	0	3,150,165	0	3,150,165	0
45	TRANSMISSION	K202	383,069	383,069	0	0	383,069	0
46	DISTRIBUTION - DEMAND	K201	1,511,713	1,511,713	0	0	1,511,713	0
47	DISTRIBUTION - CUSTOMER	K405	78,564	0	0	78,564	78,564	0
48	CUSTOMER ACCOUNTING	A308	217,469	0	0	217,469	217,469	0
49	CUSTOMER SERVICE & INFORMATION	A310	124,860	0	0	124,860	124,860	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	7,045	776	5,485	784	7,045	0
52	GENERAL & INTANG PLANT		9,652,575	6,075,248	3,155,650	421,677	9,652,575	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	2,170,228	2,170,228	0	0	2,170,228	0
56	PRODUCTION - ENERGY	K301	1,635,666	0	1,635,666	0	1,635,666	0
57	TRANSMISSION	K202	198,902	198,902	0	0	198,902	0
58	DISTRIBUTION - DEMAND	K201	784,930	784,930	0	0	784,930	0
59	DISTRIBUTION - CUSTOMER	K405	40,793	0	0	40,793	40,793	0
60	CUSTOMER ACCOUNTING	A308	112,917	0	0	112,917	112,917	0
61	CUSTOMER SERVICE & INFORMATION	A310	64,831	0	0	64,831	64,831	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	21,564	2,374	16,790	2,400	21,564	0
64	COMMON & OTHER PLANT IN SERVICE		5,029,831	3,156,434	1,652,456	220,941	5,029,831	0
65								
66	TOTAL DEPRECIATION RESERVE		269,402,857	258,720,795	4,808,106	5,873,956	269,402,857	0

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		135,141,897	135,141,897	0	0	135,141,897	0
3	PRODUCTION OTHER		49,243,111	49,243,111	0	0	49,243,111	0
4	ADJUSTMENT		(1,810,511)	(1,810,511)	0	0	(1,810,511)	0
5	NET PRODUCTION PLANT		182,574,497	182,574,497	0	0	182,574,497	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		43,480,879	43,480,879	0	0	43,480,879	0
10	ADJUSTMENT		(14,746)	(14,746)	0	0	(14,746)	0
11	NET TRANSMISSION PLANT		43,466,133	43,466,133	0	0	43,466,133	0
12								
13	NET PROD & TRANS PLANT		226,040,630	226,040,630	0	0	226,040,630	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		46,544,606	46,544,606	0	0	46,544,606	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		9,521,088	9,521,088	0	0	9,521,088	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		1,126,974	0	0	1,126,974	1,126,974	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		3,768,103	3,768,103	0	0	3,768,103	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		221,519	0	0	221,519	221,519	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		25,724,143	25,724,143	0	0	25,724,143	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		1,621,718	0	0	1,621,718	1,621,718	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		10,722,607	10,722,607	0	0	10,722,607	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		606,494	0	0	606,494	606,494	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		30,361,918	30,361,918	0	0	30,361,918	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		865,930	0	0	865,930	865,930	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		5,882,777	5,882,777	0	0	5,882,777	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		264,471	0	0	264,471	264,471	0
29	TRANSFORMERS DEMAND RELATED		18,945,606	18,945,606	0	0	18,945,606	0
30	TRANSFORMERS CUSTOMER RELATED		703,940	0	0	703,940	703,940	0
31	SERVICES		1,675,424	0	0	1,675,424	1,675,424	0
32	METERS		2,401,660	0	0	2,401,660	2,401,660	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		19,015	17,698	0	1,317	19,015	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		7,770,405	7,770,405	0	0	7,770,405	0
37	NET DISTRIBUTION PLANT		168,748,398	159,258,951	0	9,489,447	168,748,398	0
38								
39	NET PTD PLANT		212,214,531	202,725,084	0	9,489,447	212,214,531	0
40	NET TRANS & DIST PLANT		394,789,028	385,299,581	0	9,489,447	394,789,028	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		8,082,254	8,082,254	0	0	8,082,254	0
44	PRODUCTION - ENERGY		6,091,465	0	6,091,465	0	6,091,465	0
45	TRANSMISSION		740,740	740,740	0	0	740,740	0
46	DISTRIBUTION - DEMAND		2,923,196	2,923,196	0	0	2,923,196	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		420,517	0	0	420,517	420,517	0
49	CUSTOMER SERVICE & INFORMATION		241,440	0	0	241,440	241,440	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(7,045)	(776)	(5,485)	(784)	(7,045)	0
52	NET GENERAL & INTANG PLANT		18,492,567	11,745,414	6,085,980	661,173	18,492,567	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		1,943,772	1,943,772	0	0	1,943,772	0
56	PRODUCTION - ENERGY		1,464,989	0	1,464,989	0	1,464,989	0
57	TRANSMISSION		178,146	178,146	0	0	178,146	0
58	DISTRIBUTION - DEMAND		703,024	703,024	0	0	703,024	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		101,133	0	0	101,133	101,133	0
61	CUSTOMER SERVICE & INFORMATION		58,066	0	0	58,066	58,066	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(21,564)	(2,374)	(16,790)	(2,400)	(21,564)	0
64	COMMON & OTHER PLANT IN SERVICE		4,427,566	2,822,568	1,448,199	156,799	4,427,566	0
65								
66	NET ELECTRIC PLANT IN SERVICE		417,709,161	399,867,563	7,534,179	10,307,419	417,709,161	0

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	61,158,785	58,547,892	1,101,391	1,509,502	61,158,785	0
13	TOTAL ACCOUNT 282		61,158,785	58,547,892	1,101,391	1,509,502	61,158,785	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	2,667,461	2,667,461	0	0	2,667,461	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		2,667,461	2,667,461	0	0	2,667,461	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	12,614,385	12,075,872	227,169	311,344	12,614,385	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		12,614,385	12,075,872	227,169	311,344	12,614,385	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		76,440,631	73,291,225	1,328,560	1,820,846	76,440,631	0

DUKE ENERGY KENTUCKY, INC.
DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-16
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	1,708,650	557,554	1,007,130	143,966	1,708,650	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		1,708,650	557,554	1,007,130	143,966	1,708,650	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	3,712,314	3,553,834	66,854	91,626	3,712,314	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		3,712,314	3,553,834	66,854	91,626	3,712,314	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		5,420,964	4,111,388	1,073,984	235,592	5,420,964	0

DUKE ENERGY KENTUCKY, INC.
DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		346,689,494	330,687,726	7,279,603	8,722,165	346,689,494	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	4,403,586	2,649,646	1,238,370	515,570	4,403,586	0
7	FUEL	K301	4,726,683	0	4,726,683	0	4,726,683	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		9,130,269	2,649,646	5,965,053	515,570	9,130,269	0
10	TOTAL MATERIALS & SUPPLIES		9,130,269	2,649,646	5,965,053	515,570	9,130,269	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	173,139	165,748	3,118	4,273	173,139	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	461,587	0	461,587	0	461,587	0
16	TOTAL PREPAYMENTS		634,726	165,748	464,705	4,273	634,726	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		1,324,887	1,324,887	0	0	1,324,887	0
19	TOTAL WORKING CASH		1,324,887	1,324,887	0	0	1,324,887	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		11,089,882	4,140,281	6,429,758	519,843	11,089,882	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(76,440,631)	(73,291,225)	(1,328,560)	(1,820,846)	(76,440,631)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		5,420,964	4,111,388	1,073,984	235,592	5,420,964	0
31	TOTAL WORKING CAPITAL		11,089,882	4,140,281	6,429,758	519,843	11,089,882	0
32	TOTAL RATE BASE ADJUSTMENTS		(59,929,785)	(65,039,556)	6,175,182	(1,065,411)	(59,929,785)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		417,709,161	399,867,563	7,534,179	10,307,419	417,709,161	0
36	TOTAL RATE BASE ADJUSTMENTS		(59,929,785)	(65,039,556)	6,175,182	(1,065,411)	(59,929,785)	0
37	TOTAL RATE BASE		357,779,376	334,828,007	13,709,361	9,242,008	357,779,376	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		28,479,238	26,652,309	1,091,265	735,664	28,479,238	0
41								
42	ELECTRIC RATE BASE	RB99	358,384,987	335,411,897	13,708,259	9,264,831	358,384,987	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	46,319,330	0	46,319,330	0	46,319,330	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	14,222,954	0	14,222,954	0	14,222,954	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		60,542,284	0	60,542,284	0	60,542,284	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		60,542,284	0	60,542,284	0	60,542,284	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	9,878,147	9,878,147	0	0	9,878,147	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		9,878,147	9,878,147	0	0	9,878,147	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	1,010,977	1,010,977	0	0	1,010,977	0
26	TOTAL REGIONAL MARKET O&M		1,010,977	1,010,977	0	0	1,010,977	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	112,989	112,989	0	0	112,989	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	1,529,799	1,529,799	0	0	1,529,799	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	96,443	0	0	96,443	96,443	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	637,667	637,667	0	0	637,667	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	36,068	0	0	36,068	36,068	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	173,171	173,171	0	0	173,171	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	4,939	0	0	4,939	4,939	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	33,553	33,553	0	0	33,553	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	1,508	0	0	1,508	1,508	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	146,049	146,049	0	0	146,049	0
42	LOAD DISPATCH	K215	148,602	148,602	0	0	148,602	0
43	METERS	K407	118,110	0	0	118,110	118,110	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	7,401	7,401	0	0	7,401	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	428,368	428,368	0	0	428,368	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		3,474,667	3,217,599	0	257,068	3,474,667	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	348,269	0	0	348,269	348,269	0
52	UNCOLLECTIBLE EXP	K411	120,053	0	0	120,053	120,053	0
53	METER READING	K407	15,965	0	0	15,965	15,965	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	90,578	0	0	90,578	90,578	0
55	CREDIT CARD FEES	K407	34,559	0	0	34,559	34,559	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	6,720	0	0	6,720	6,720	0
59	TOTAL CUSTOMER ACCT EXPENSE		616,144	0	0	616,144	616,144	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	121,415	0	0	121,415	121,415	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		121,415	0	0	121,415	121,415	0
5								
6	SALES							
7	SALES EXPENSE	K405	16,617	0	0	16,617	16,617	0
8	TOTAL SALES EXPENSE		16,617	0	0	16,617	16,617	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	3,383,770	0	3,383,770	0	3,383,770	0
13	TRANSMISSION	T349	410,457	410,457	0	0	410,457	0
14	DISTRIBUTION	D349	1,579,667	1,462,791	0	116,876	1,579,667	0
15	CUSTOMER ACCOUNTING	C319	233,016	0	0	233,016	233,016	0
16	CUSTOMER SERVICE & INFORMATION	C331	133,786	0	0	133,786	133,786	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		5,740,696	1,873,248	3,383,770	483,678	5,740,696	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	25,698	8,386	15,147	2,165	25,698	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(281,901)	(91,988)	(166,160)	(23,753)	(281,901)	0
22	ELIMINATE DSM	A315	(44,374)	(14,480)	(26,155)	(3,739)	(44,374)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(77,883)	(25,414)	(45,907)	(6,562)	(77,883)	0
25	ELIMINATE MISC EXPENSES	A315	(126,061)	(41,135)	(74,304)	(10,622)	(126,061)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(339,328)	(110,727)	(200,010)	(28,591)	(339,328)	0
29	STATE REG COMMISSION EXPENSE	A315	110,234	35,971	64,975	9,288	110,234	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	187,060	61,040	110,258	15,762	187,060	0
33	TOTAL ADMIN. & GENERAL		5,194,141	1,694,901	3,061,614	437,626	5,194,141	0
34								
35	TOTAL O & M EXPENSE		80,854,392	15,801,624	63,603,898	1,448,870	80,854,392	0

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	16,020,772	16,020,772	0	0	16,020,772	0
3	TOTAL PRODUCTION DEPREC EXP.		16,020,772	16,020,772	0	0	16,020,772	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	1,039,002	1,039,002	0	0	1,039,002	0
7	TOTAL TRANSMISSION DEP. EXP.		1,039,002	1,039,002	0	0	1,039,002	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	5,515,798	5,205,627	0	310,171	5,515,798	0
11	TOTAL DIST. DEPREC EXP.		5,515,798	5,205,627	0	310,171	5,515,798	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	2,425,237	1,527,811	791,644	105,782	2,425,237	0
15	TOTAL GENERAL DEPREC EXP.		2,425,237	1,527,811	791,644	105,782	2,425,237	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	103,263	65,286	33,496	4,481	103,263	0
19	TOTAL COM & OTHER DEPREC EXP.		103,263	65,286	33,496	4,481	103,263	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		25,104,072	23,858,498	825,140	420,434	25,104,072	0

DUKE ENERGY KENTUCKY, INC.
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JAMES E. ZIOLKOWSKI

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	4,651,592	4,453,014	83,769	114,809	4,651,592	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		4,651,592	4,453,014	83,769	114,809	4,651,592	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	278,107	90,750	163,925	23,432	278,107	0
9	ELIMINATE DSM	A315	(10,847)	(3,540)	(6,393)	(914)	(10,847)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(14,700)	(4,797)	(8,665)	(1,238)	(14,700)	0
11	ELIMINATE ESM	A315	23,836	7,778	14,050	2,008	23,836	0
12	TOTAL MISCELLANEOUS TAXES		276,396	90,191	162,917	23,288	276,396	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	31,117	17,232	8,726	5,159	31,117	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		31,117	17,232	8,726	5,159	31,117	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		4,959,105	4,560,437	255,412	143,256	4,959,105	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		80,854,392	15,801,624	63,603,898	1,448,870	80,854,392	0
23	TOTAL DEPRECIATION EXPENSE		25,104,072	23,858,498	825,140	420,434	25,104,072	0
24	TOTAL OTHER TAX & MISC EXPENSE		4,959,105	4,560,437	255,412	143,256	4,959,105	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		110,917,569	44,220,559	64,684,450	2,012,560	110,917,569	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	8,053,238	7,537,012	308,037	208,189	8,053,238	0
4	TOTAL INTEREST EXPENSE		8,053,238	7,537,012	308,037	208,189	8,053,238	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(5,143,957)	(4,888,721)	(169,086)	(86,150)	(5,143,957)	0
8	PERMANENT DIFFERENCES	A357	(21,201)	(6,919)	(12,496)	(1,786)	(21,201)	0
9	TEMPORARY DIFFERENCES	DE49	8,691,721	8,260,450	285,705	145,566	8,691,721	0
10	TOTAL OTHER DEDUCTIONS		3,526,563	3,364,810	104,123	57,630	3,526,563	0
11								
12	NET DEDUCTIONS AND ADDITIONS		11,579,801	10,901,822	412,160	265,819	11,579,801	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	646,280	126,302	508,398	11,580	646,280	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(9,331)	(9,331)	0	0	(9,331)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(268,606)	(87,650)	(158,324)	(22,632)	(268,606)	0
20	TOTAL FED DEF IT (410 & 411)		368,343	29,321	350,074	(11,052)	368,343	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		368,343	29,321	350,074	(11,052)	368,343	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		368,343	29,321	350,074	(11,052)	368,343	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		28,556,116	26,725,620	1,092,274	738,222	28,556,116	0
38	NET DEDUCTIONS AND ADDITIONS		(11,579,801)	(10,901,822)	(412,160)	(265,819)	(11,579,801)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		368,343	29,321	350,074	(11,052)	368,343	0
40	TOTAL STATE PROV DEF IT (410 & 411)		136,310	44,480	80,345	11,485	136,310	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		17,480,968	15,897,599	1,110,533	472,836	17,480,968	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		4,646,840	4,225,945	295,205	125,690	4,646,840	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		368,343	29,321	350,074	(11,052)	368,343	0
47	NET FED INCOME TAX ALLOWABLE		5,015,183	4,255,266	645,279	114,638	5,015,183	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		4,646,840	4,225,945	295,205	125,690	4,646,840	0
53	NET FED INCOME TAX PAYABLE		4,646,840	4,225,945	295,205	125,690	4,646,840	0

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	3,247,573	3,108,933	58,485	80,155	3,247,573	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		3,247,573	3,108,933	58,485	80,155	3,247,573	0
5								
6	**STATE INCOME TAX ADJUSTMENTS**							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	136,310	44,480	80,345	11,485	136,310	0
9	TOT STATE PROV DEF IT (410 & 411)		136,310	44,480	80,345	11,485	136,310	0
10								
11	**OTHER SIT ADJUSTMENTS**							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(6,710)	(6,423)	(121)	(166)	(6,710)	0
13	OTHER SIT ADJUSMENTS		(6,710)	(6,423)	(121)	(166)	(6,710)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		136,310	44,480	80,345	11,485	136,310	0
16								
17	**INCOME TAX BASED ON RETURN**							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		28,556,116	26,725,620	1,092,274	738,222	28,556,116	0
20	NET FED INCOME TAX ALLOWABLE		5,015,183	4,255,266	645,279	114,638	5,015,183	0
21	NET FED. DED. AND ADDITIONS		(11,579,801)	(10,901,822)	(412,160)	(265,819)	(11,579,801)	0
22	DEDUCTIONS IN ADD TO Y871		(3,247,573)	(3,108,933)	(58,485)	(80,155)	(3,247,573)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		136,310	44,480	80,345	11,485	136,310	0
25	BASE FOR SIT COMPUTATION		18,880,235	17,014,611	1,347,253	518,371	18,880,235	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		980,399	883,146	70,317	26,936	980,399	0
29	TOTAL STATE INCOME TAX ADJ.		136,310	44,480	80,345	11,485	136,310	0
30	NET STATE INC TAX ALLOWABLE		1,116,709	927,626	150,662	38,421	1,116,709	0
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		980,399	883,146	70,317	26,936	980,399	0
34	OTHER SIT ADJUSTMENTS		(6,710)	(6,423)	(121)	(166)	(6,710)	0
35	NET STATE INCOME TAX PAYABLE		973,689	876,723	70,196	26,770	973,689	0
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	352,835	332,994	0	19,841	352,835	0
3	RECONNECTION CHARGES	K405	4,415	0	0	4,415	4,415	0
4	POLE & LINE ATTACHMENTS	D249	190,748	180,022	0	10,726	190,748	0
5	RENTS	D249	354,247	334,327	0	19,920	354,247	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	4,424	0	0	4,424	4,424	0
10	TOTAL OTHER OPERATING REVS		906,669	847,343	0	59,326	906,669	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		110,917,569	44,220,559	64,684,450	2,012,560	110,917,569	0
14	RETURN ON RATE BASE		28,556,116	26,725,620	1,092,274	738,222	28,556,116	0
15	NET FED INCOME TAX ALLOWABLE		5,015,183	4,255,266	645,279	114,638	5,015,183	0
16	NET STATE INCOME TAX ALLOWABLE		1,116,709	927,626	150,662	38,421	1,116,709	0
17	TOTAL OTHER OPERATING REVENUES		(906,669)	(847,343)	0	(59,326)	(906,669)	0
18	SUBTOTAL B		144,698,908	75,281,728	66,572,665	2,844,515	144,698,908	0
19								
20	TOTAL OTHER OPERATING REVENUES		906,669	847,343	0	59,326	906,669	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		906,669	847,343	0	59,326	906,669	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		144,698,908	75,281,728	66,572,665	2,844,515	144,698,908	0
31								
32	PROPOSED REVENUES		65,804,878	21,472,985	38,787,354	5,544,539	65,804,878	0
33	TOTAL ELECTRIC COST OF SERVICE		(144,698,908)	(75,281,728)	(66,572,665)	(2,844,515)	(144,698,908)	0
34	EXCESS REVENUES		(78,894,030)	(53,808,743)	(27,785,311)	2,700,024	(78,894,030)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(19,664,428)	(13,411,892)	(6,925,521)	672,984	(19,664,429)	1
37	EXCESS RETURN		(59,229,602)	(40,396,851)	(20,859,790)	2,027,040	(59,229,601)	(1)

DUKE ENERGY KENTUCKY, INC.
DISTR. SEC. CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-16
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL DISTR. SEC.	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-17
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		2,894,328	2,807,314	62,512	24,502	2,894,328	0
3	TOTAL DEPRECIATION RESERVE		(1,139,051)	(1,106,092)	(24,352)	(8,607)	(1,139,051)	0
4	TOTAL RATE BASE ADJUSTMENTS		(246,339)	(276,751)	31,264	(852)	(246,339)	0
5	TOTAL RATE BASE		1,508,938	1,424,471	69,424	15,043	1,508,938	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		391,443	66,562	321,351	3,530	391,443	0
9	TOTAL DEPRECIATION EXPENSE		106,769	101,859	4,180	730	106,769	0
10	TOTAL OTHER TAX & MISC EXPENSE		20,969	19,414	1,301	254	20,969	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		519,181	187,835	326,832	4,514	519,181	0
12	NET FED INCOME TAX EXP ALLOWABLE		21,545	18,108	3,262	175	21,545	0
13	NET STATE INCOME TAX EXP ALLOWABLE		4,767	3,936	761	69	4,766	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		545,493	209,879	330,855	4,758	545,492	1
17								
18	RETURN ON RATE BASE		120,421	113,711	5,531	1,179	120,421	0
19	TOTAL OTHER OPERATING REVENUES		(3,650)	(3,563)	0	(87)	(3,650)	0
20	TOTAL ELECTRIC COST OF SERVICE		662,264	320,027	336,386	5,850	662,263	1

DUKE ENERGY KENTUCKY, INC.
GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	1,174,091	1,174,091	0	0	1,174,091	0
3	PRODUCTION OTHER	K201	497,315	497,315	0	0	497,315	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,671,406	1,671,406	0	0	1,671,406	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	202,487	202,487	0	0	202,487	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		202,487	202,487	0	0	202,487	0
12								
13	TOTAL PROD & TRANS PLANT		1,873,893	1,873,893	0	0	1,873,893	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	243,578	243,578	0	0	243,578	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	60,191	60,191	0	0	60,191	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	3,170	0	0	3,170	3,170	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	23,821	23,821	0	0	23,821	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	623	0	0	623	623	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	136,381	136,381	0	0	136,381	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	3,826	0	0	3,826	3,826	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	56,848	56,848	0	0	56,848	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,431	0	0	1,431	1,431	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	165,740	165,740	0	0	165,740	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	2,103	0	0	2,103	2,103	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	32,113	32,113	0	0	32,113	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	642	0	0	642	642	0
29	TRANSFORMERS DEMAND RELATED	K215	112,706	112,706	0	0	112,706	0
30	TRANSFORMERS CUSTOMER RELATED	K405	1,863	0	0	1,863	1,863	0
31	SERVICES	K217	6,587	0	0	6,587	6,587	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		851,623	831,378	0	20,245	851,623	0
38								
39	TOTAL TRANS & DIST PLANT		1,054,110	1,033,865	0	20,245	1,054,110	0
40	TOTAL GROSS PTD PLANT		2,725,516	2,705,271	0	20,245	2,725,516	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	52,574	52,574	0	0	52,574	0
44	PRODUCTION - ENERGY	K301	46,808	0	46,808	0	46,808	0
45	TRANSMISSION	K202	4,818	4,818	0	0	4,818	0
46	DISTRIBUTION - DEMAND	K201	19,015	19,015	0	0	19,015	0
47	DISTRIBUTION - CUSTOMER	K405	431	0	0	431	431	0
48	CUSTOMER ACCOUNTING	A308	2,071	0	0	2,071	2,071	0
49	CUSTOMER SERVICE & INFORMATION	A310	685	0	0	685	685	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		126,402	76,407	46,808	3,187	126,402	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	17,639	17,639	0	0	17,639	0
56	PRODUCTION - ENERGY	K301	15,704	0	15,704	0	15,704	0
57	TRANSMISSION	K202	1,617	1,617	0	0	1,617	0
58	DISTRIBUTION - DEMAND	K201	6,380	6,380	0	0	6,380	0
59	DISTRIBUTION - CUSTOMER	K405	145	0	0	145	145	0
60	CUSTOMER ACCOUNTING	A308	695	0	0	695	695	0
61	CUSTOMER SERVICE & INFORMATION	A310	230	0	0	230	230	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		42,410	25,636	15,704	1,070	42,410	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		2,894,328	2,807,314	62,512	24,502	2,894,328	0

DUKE ENERGY KENTUCKY, INC.
GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-17
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	594,655	594,655	0	0	594,655	0
3	PRODUCTION OTHER	K201	286,180	286,180	0	0	286,180	0
4	ADJUSTMENT	K201	7,763	7,763	0	0	7,763	0
5	TOTAL PROD DEPREC RESERVE		888,598	888,598	0	0	888,598	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	16,058	16,058	0	0	16,058	0
10	ADJUSTMENT	K202	63	63	0	0	63	0
11	TOTAL TRANS DEPREC RESERVE		16,121	16,121	0	0	16,121	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		904,719	904,719	0	0	904,719	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	47,886	47,886	0	0	47,886	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	20,160	20,160	0	0	20,160	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,062	0	0	1,062	1,062	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	7,979	7,979	0	0	7,979	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	209	0	0	209	209	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	28,227	28,227	0	0	28,227	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	792	0	0	792	792	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	11,766	11,766	0	0	11,766	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	296	0	0	296	296	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	38,087	38,087	0	0	38,087	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	483	0	0	483	483	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	7,379	7,379	0	0	7,379	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	148	0	0	148	148	0
29	TRANSFORMERS DEMAND RELATED	K215	33,052	33,052	0	0	33,052	0
30	TRANSFORMERS CUSTOMER RELATED	K405	546	0	0	546	546	0
31	SERVICES	K217	3,416	0	0	3,416	3,416	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(76)	(74)	0	(2)	(76)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(32,670)	(32,670)	0	0	(32,670)	0
37	TOTAL DIST DEPREC RESERVE		168,742	161,792	0	6,950	168,742	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		184,863	177,913	0	6,950	184,863	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		1,073,461	1,066,511	0	6,950	1,073,461	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	17,921	17,921	0	0	17,921	0
44	PRODUCTION - ENERGY	K301	15,955	0	15,955	0	15,955	0
45	TRANSMISSION	K202	1,642	1,642	0	0	1,642	0
46	DISTRIBUTION - DEMAND	K201	6,482	6,482	0	0	5,482	0
47	DISTRIBUTION - CUSTOMER	K405	147	0	0	147	147	0
48	CUSTOMER ACCOUNTING	A308	706	0	0	706	706	0
49	CUSTOMER SERVICE & INFORMATION	A310	234	0	0	234	234	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	33	3	28	2	33	0
52	GENERAL & INTANG PLANT		43,120	26,048	15,983	1,089	43,120	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	9,305	9,305	0	0	9,305	0
56	PRODUCTION - ENERGY	K301	8,284	0	8,284	0	8,284	0
57	TRANSMISSION	K202	853	853	0	0	853	0
58	DISTRIBUTION - DEMAND	K201	3,365	3,365	0	0	3,365	0
59	DISTRIBUTION - CUSTOMER	K405	76	0	0	76	76	0
60	CUSTOMER ACCOUNTING	A308	366	0	0	366	366	0
61	CUSTOMER SERVICE & INFORMATION	A310	121	0	0	121	121	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	100	10	85	5	100	0
64	COMMON & OTHER PLANT IN SERVICE		22,470	13,533	8,369	568	22,470	0
65								
66	TOTAL DEPRECIATION RESERVE		1,139,051	1,106,092	24,352	8,607	1,139,051	0

DUKE ENERGY KENTUCKY, INC.
GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-17
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		579,436	579,436	0	0	579,436	0
3	PRODUCTION OTHER		211,135	211,135	0	0	211,135	0
4	ADJUSTMENT		(7,763)	(7,763)	0	0	(7,763)	0
5	NET PRODUCTION PLANT		782,808	782,808	0	0	782,808	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		186,429	186,429	0	0	186,429	0
10	ADJUSTMENT		(63)	(63)	0	0	(63)	0
11	NET TRANSMISSION PLANT		186,366	186,366	0	0	186,366	0
12								
13	NET PROD & TRANS PLANT		969,174	969,174	0	0	969,174	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		195,692	195,692	0	0	195,692	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		40,031	40,031	0	0	40,031	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		2,108	0	0	2,108	2,108	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		15,842	15,842	0	0	15,842	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		414	0	0	414	414	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		108,154	108,154	0	0	108,154	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		3,034	0	0	3,034	3,034	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		45,082	45,082	0	0	45,082	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		1,135	0	0	1,135	1,135	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		127,653	127,653	0	0	127,653	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		1,620	0	0	1,620	1,620	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		24,734	24,734	0	0	24,734	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		494	0	0	494	494	0
29	TRANSFORMERS DEMAND RELATED		79,654	79,654	0	0	79,654	0
30	TRANSFORMERS CUSTOMER RELATED		1,317	0	0	1,317	1,317	0
31	SERVICES		3,171	0	0	3,171	3,171	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		76	74	0	2	76	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		32,670	32,670	0	0	32,670	0
37	NET DISTRIBUTION PLANT		682,881	669,586	0	13,295	682,881	0
38								
39	NET PTD PLANT		869,247	855,952	0	13,295	869,247	0
40	NET TRANS & DIST PLANT		1,652,055	1,638,760	0	13,295	1,652,055	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		34,653	34,653	0	0	34,653	0
44	PRODUCTION - ENERGY		30,853	0	30,853	0	30,853	0
45	TRANSMISSION		3,176	3,176	0	0	3,176	0
46	DISTRIBUTION - DEMAND		12,533	12,533	0	0	12,533	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		1,365	0	0	1,365	1,365	0
49	CUSTOMER SERVICE & INFORMATION		451	0	0	451	451	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(33)	(3)	(28)	(2)	(33)	0
52	NET GENERAL & INTANG PLANT		82,998	50,359	30,825	1,814	82,998	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		8,334	8,334	0	0	8,334	0
56	PRODUCTION - ENERGY		7,420	0	7,420	0	7,420	0
57	TRANSMISSION		764	764	0	0	764	0
58	DISTRIBUTION - DEMAND		3,015	3,015	0	0	3,015	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		329	0	0	329	329	0
61	CUSTOMER SERVICE & INFORMATION		109	0	0	109	109	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(100)	(10)	(85)	(5)	(100)	0
64	COMMON & OTHER PLANT IN SERVICE		19,871	12,103	7,335	433	19,871	0
65								
66	NET ELECTRIC PLANT IN SERVICE		1,754,924	1,701,222	38,160	15,542	1,754,924	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	256,846	249,063	5,578	2,205	256,846	0
13	TOTAL ACCOUNT 282		256,846	249,063	5,578	2,205	256,846	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	11,437	11,437	0	0	11,437	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		11,437	11,437	0	0	11,437	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	52,977	51,371	1,151	455	52,977	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		52,977	51,371	1,151	455	52,977	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		321,260	311,871	6,729	2,660	321,260	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	7,674	2,256	5,088	330	7,674	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		7,674	2,256	5,088	330	7,674	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	15,591	15,118	339	134	15,591	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		15,591	15,118	339	134	15,591	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		23,265	17,374	5,427	464	23,265	0

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	WORKING CAPITAL	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		1,456,929	1,406,725	36,858	13,346	1,456,929	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	18,971	11,361	6,272	1,338	18,971	0
7	FUEL	K301	23,940	0	23,940	0	23,940	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		42,911	11,361	30,212	1,338	42,911	0
10	TOTAL MATERIALS & SUPPLIES		42,911	11,361	30,212	1,338	42,911	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	727	705	16	6	727	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	2,338	0	2,338	0	2,338	0
16	TOTAL PREPAYMENTS		3,065	705	2,354	6	3,065	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		5,680	5,680	0	0	5,680	0
19	TOTAL WORKING CASH		5,680	5,680	0	0	5,680	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		51,656	17,746	32,566	1,344	51,656	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(321,260)	(311,871)	(6,729)	(2,660)	(321,260)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		23,265	17,374	5,427	464	23,265	0
31	TOTAL WORKING CAPITAL		51,656	17,746	32,566	1,344	51,656	0
32	TOTAL RATE BASE ADJUSTMENTS		(246,339)	(276,751)	31,264	(852)	(246,339)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		1,754,924	1,701,222	38,160	15,542	1,754,924	0
36	TOTAL RATE BASE ADJUSTMENTS		(246,339)	(276,751)	31,264	(852)	(246,339)	0
37	TOTAL RATE BASE		1,508,585	1,424,471	69,424	14,690	1,508,585	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		120,083	113,388	5,526	1,169	120,083	0
41								
42	ELECTRIC RATE BASE	RB99	1,511,311	1,427,100	69,419	14,792	1,511,311	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	

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LINE NO.	O&M EXPENSES	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	233,845	0	233,845	0	233,845	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	72,037	0	72,037	0	72,037	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		305,882	0	305,882	0	305,882	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		305,882	0	305,882	0	305,882	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	42,354	42,354	0	0	42,354	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		42,354	42,354	0	0	42,354	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	4,335	4,335	0	0	4,335	0
26	TOTAL REGIONAL MARKET O&M		4,335	4,335	0	0	4,335	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	484	484	0	0	484	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	6,432	6,432	0	0	6,432	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	180	0	0	180	180	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,681	2,681	0	0	2,681	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	67	0	0	67	67	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	728	728	0	0	728	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	9	0	0	9	9	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	141	141	0	0	141	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	3	0	0	3	3	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	466	466	0	0	466	0
42	LOAD DISPATCH	K215	625	625	0	0	625	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	24	24	0	0	24	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	1,368	1,368	0	0	1,368	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		13,208	12,949	0	259	13,208	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	657	0	0	657	657	0
52	UNCOLLECTIBLE EXP	K411	758	0	0	758	758	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	571	0	0	571	571	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	13	0	0	13	13	0
59	TOTAL CUSTOMER ACCT EXPENSE		1,999	0	0	1,999	1,999	0

DUKE ENERGY KENTUCKY, INC.
GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-17
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	227	0	0	227	227	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		227	0	0	227	227	0
5								
6	SALES							
7	SALES EXPENSE	K405	31	0	0	31	31	0
8	TOTAL SALES EXPENSE		31	0	0	31	31	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	17,096	0	17,096	0	17,096	0
13	TRANSMISSION	T349	1,760	1,760	0	0	1,760	0
14	DISTRIBUTION	D349	5,998	5,885	0	113	5,998	0
15	CUSTOMER ACCOUNTING	C319	756	0	0	756	756	0
16	CUSTOMER SERVICE & INFORMATION	C331	250	0	0	250	250	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		25,860	7,645	17,096	1,119	25,860	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	116	34	77	5	116	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(1,265)	(372)	(839)	(54)	(1,265)	0
22	ELIMINATE DSM	A315	(200)	(59)	(132)	(9)	(200)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(350)	(103)	(232)	(15)	(350)	0
25	ELIMINATE MISC EXPENSES	A315	(565)	(166)	(375)	(24)	(565)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,524)	(448)	(1,011)	(65)	(1,524)	0
29	STATE REG COMMISSION EXPENSE	A315	495	146	328	21	495	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	840	247	557	36	840	0
33	TOTAL ADMIN. & GENERAL		23,407	6,924	15,469	1,014	23,407	0
34								
35	TOTAL O & M EXPENSE		391,443	66,562	321,351	3,530	391,443	0

DUKE ENERGY KENTUCKY, INC.
GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	68,691	68,691	0	0	68,691	0
3	TOTAL PRODUCTION DEPREC EXP.		68,691	68,691	0	0	68,691	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	4,455	4,455	0	0	4,455	0
7	TOTAL TRANSMISSION DEP. EXP.		4,455	4,455	0	0	4,455	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	22,330	21,887	0	443	22,330	0
11	TOTAL DIST. DEPREC EXP.		22,330	21,887	0	443	22,330	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	10,832	6,547	4,010	275	10,832	0
15	TOTAL GENERAL DEPREC EXP.		10,832	6,547	4,010	275	10,832	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	461	279	170	12	461	0
19	TOTAL COM & OTHER DEPREC EXP.		461	279	170	12	461	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		106,769	101,859	4,180	730	106,769	0

DUKE ENERGY KENTUCKY, INC.
GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	19,535	18,943	424	168	19,535	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		19,535	18,943	424	168	19,535	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,248	366	828	54	1,248	0
9	ELIMINATE DSM	A315	(48)	(14)	(32)	(2)	(48)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(67)	(20)	(44)	(3)	(67)	0
11	ELIMINATE ESM	A315	108	32	71	5	108	0
12	TOTAL MISCELLANEOUS TAXES		1,241	364	823	54	1,241	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	193	107	54	32	193	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		193	107	54	32	193	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		20,969	19,414	1,301	254	20,969	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		391,443	66,562	321,351	3,530	391,443	0
23	TOTAL DEPRECIATION EXPENSE		106,769	101,859	4,180	730	106,769	0
24	TOTAL OTHER TAX & MISC EXPENSE		20,969	19,414	1,301	254	20,969	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		519,181	187,835	326,832	4,514	519,181	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	33,960	32,068	1,560	332	33,960	0
4	TOTAL INTEREST EXPENSE		33,960	32,068	1,560	332	33,960	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(21,877)	(20,870)	(856)	(151)	(21,877)	0
8	PERMANENT DIFFERENCES	A357	(96)	(29)	(63)	(4)	(96)	0
9	TEMPORARY DIFFERENCES	DE49	36,967	35,265	1,447	255	36,967	0
10	TOTAL OTHER DEDUCTIONS		14,994	14,366	528	100	14,994	0
11								
12	NET DEDUCTIONS AND ADDITIONS		48,954	46,434	2,088	432	48,954	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	3,130	533	2,569	28	3,130	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(40)	(40)	0	0	(40)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(1,206)	(354)	(800)	(52)	(1,206)	0
20	TOTAL FED DEF IT (410 & 411)		1,884	139	1,769	(24)	1,884	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		1,884	139	1,769	(24)	1,884	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		1,884	139	1,769	(24)	1,884	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		120,421	113,711	5,531	1,179	120,421	0
38	NET DEDUCTIONS AND ADDITIONS		(48,954)	(46,434)	(2,088)	(432)	(48,954)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		1,884	139	1,769	(24)	1,884	0
40	TOTAL STATE PROV DEF IT (410 & 411)		613	181	406	26	613	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		73,964	67,597	5,618	749	73,964	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		19,661	17,969	1,493	199	19,661	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		1,884	139	1,769	(24)	1,884	0
47	NET FED INCOME TAX ALLOWABLE		21,545	18,108	3,262	175	21,545	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		19,661	17,969	1,493	199	19,661	0
53	NET FED INCOME TAX PAYABLE		19,661	17,969	1,493	199	19,661	0

DUKE ENERGY KENTUCKY, INC.
GSFL SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-17
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	13,638	13,225	296	117	13,638	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		13,638	13,225	296	117	13,638	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	613	181	406	26	613	0
9	TOT STATE PROV DEF IT (410 & 411)		613	181	406	26	613	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(28)	(27)	(1)	0	(28)	0
13	OTHER SIT ADJUSMENTS		(28)	(27)	(1)	0	(28)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		613	181	406	26	613	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		120,421	113,711	5,531	1,179	120,421	0
20	NET FED INCOME TAX ALLOWABLE		21,545	18,108	3,262	175	21,545	0
21	NET FED. DED. AND ADDITIONS		(48,954)	(46,434)	(2,088)	(432)	(48,954)	0
22	DEDUCTIONS IN ADD TO Y871		(13,638)	(13,225)	(296)	(117)	(13,638)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		613	181	406	26	613	0
25	BASE FOR SIT COMPUTATION		79,987	72,341	6,815	831	79,987	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		4,154	3,755	355	43	4,153	1
29	TOTAL STATE INCOME TAX ADJ.		613	181	406	26	613	0
30	NET STATE INC TAX ALLOWABLE		4,767	3,936	761	69	4,766	1
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		4,154	3,755	355	43	4,153	1
34	OTHER SIT ADJUSTMENTS		(28)	(27)	(1)	0	(28)	0
35	NET STATE INCOME TAX PAYABLE		4,126	3,728	354	43	4,125	1
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
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CASE NO: 2024-00354
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	1,428	1,400	0	28	1,428	0
3	RECONNECTION CHARGES	K405	8	0	0	8	8	0
4	POLE & LINE ATTACHMENTS	D249	772	757	0	15	772	0
5	RENTS	D249	1,434	1,406	0	28	1,434	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	8	0	0	8	8	0
10	TOTAL OTHER OPERATING REVS		3,650	3,563	0	87	3,650	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		519,181	187,835	326,832	4,514	519,181	0
14	RETURN ON RATE BASE		120,421	113,711	5,531	1,179	120,421	0
15	NET FED INCOME TAX ALLOWABLE		21,545	18,108	3,262	175	21,545	0
16	NET STATE INCOME TAX ALLOWABLE		4,767	3,936	761	69	4,766	1
17	TOTAL OTHER OPERATING REVENUES		(3,650)	(3,563)	0	(87)	(3,650)	0
18	SUBTOTAL B		662,264	320,027	336,386	5,850	662,263	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		3,650	3,563	0	87	3,650	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		3,650	3,563	0	87	3,650	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		662,264	320,027	336,386	5,850	662,263	(1)
31								
32	PROPOSED REVENUES		295,575	86,884	195,966	12,725	295,575	0
33	TOTAL ELECTRIC COST OF SERVICE		(662,264)	(320,027)	(336,386)	(5,850)	(662,263)	(1)
34	EXCESS REVENUES		(366,689)	(233,143)	(140,420)	6,875	(366,688)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(91,398)	(58,111)	(35,000)	1,714	(91,397)	(1)
37	EXCESS RETURN		(275,291)	(175,032)	(105,420)	5,161	(275,291)	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-17
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL GSFL SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
EH SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		13,536,371	13,187,026	190,359	158,986	13,536,371	0
3	TOTAL DEPRECIATION RESERVE		(5,205,965)	(5,071,917)	(74,157)	(59,891)	(5,205,965)	0
4	TOTAL RATE BASE ADJUSTMENTS		(1,233,427)	(1,319,549)	95,236	(9,114)	(1,233,427)	0
5	TOTAL RATE BASE		7,096,979	6,795,560	211,438	89,981	7,096,979	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		1,326,804	329,520	980,171	17,113	1,326,804	0
9	TOTAL DEPRECIATION EXPENSE		489,097	472,287	12,727	4,083	489,097	0
10	TOTAL OTHER TAX & MISC EXPENSE		98,099	92,756	3,927	1,416	98,099	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		1,914,000	894,563	996,825	22,612	1,914,000	0
12	NET FED INCOME TAX EXP ALLOWABLE		97,664	86,627	9,949	1,088	97,664	0
13	NET STATE INCOME TAX EXP ALLOWABLE		21,806	19,097	2,323	386	21,806	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		2,033,470	1,000,287	1,009,097	24,086	2,033,470	0
17								
18	RETURN ON RATE BASE		566,546	542,632	16,844	7,070	566,546	0
19	TOTAL OTHER OPERATING REVENUES		(19,143)	(18,608)	0	(535)	(19,143)	0
20	TOTAL ELECTRIC COST OF SERVICE		2,580,873	1,524,311	1,025,941	30,621	2,580,873	0

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	5,255,455	5,255,455	0	0	5,255,455	0
3	PRODUCTION OTHER	K201	2,226,079	2,226,079	0	0	2,226,079	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		7,481,534	7,481,534	0	0	7,481,534	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	906,370	906,370	0	0	906,370	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		906,370	906,370	0	0	906,370	0
12								
13	TOTAL PROD & TRANS PLANT		8,387,904	8,387,904	0	0	8,387,904	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	1,272,227	1,272,227	0	0	1,272,227	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	314,380	314,380	0	0	314,380	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	12,258	0	0	12,258	12,258	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	124,420	124,420	0	0	124,420	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	2,409	0	0	2,409	2,409	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	712,330	712,330	0	0	712,330	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	14,793	0	0	14,793	14,793	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	296,921	296,921	0	0	296,921	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	5,532	0	0	5,532	5,532	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	865,674	865,674	0	0	865,674	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	8,133	0	0	8,133	8,133	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	167,729	167,729	0	0	167,729	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMEF	K405	2,484	0	0	2,484	2,484	0
29	TRANSFORMERS DEMAND RELATED	K215	588,675	588,675	0	0	588,675	0
30	TRANSFORMERS CUSTOMER RELATED	K405	7,205	0	0	7,205	7,205	0
31	SERVICES	K217	37,405	0	0	37,405	37,405	0
32	METERS	K407	50,955	0	0	50,955	50,955	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		4,483,530	4,342,356	0	141,174	4,483,530	0
38								
39	TOTAL TRANS & DIST PLANT		5,389,900	5,248,726	0	141,174	5,389,900	0
40	TOTAL GROSS PTD PLANT		12,871,434	12,730,260	0	141,174	12,871,434	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	235,333	235,333	0	0	235,333	0
44	PRODUCTION - ENERGY	K301	142,537	0	142,537	0	142,537	0
45	TRANSMISSION	K202	21,568	21,568	0	0	21,568	0
46	DISTRIBUTION - DEMAND	K201	85,115	85,115	0	0	85,115	0
47	DISTRIBUTION - CUSTOMER	K405	1,667	0	0	1,667	1,667	0
48	CUSTOMER ACCOUNTING	A308	9,021	0	0	9,021	9,021	0
49	CUSTOMER SERVICE & INFORMATION	A310	2,650	0	0	2,650	2,650	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		497,891	342,016	142,537	13,338	497,891	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	78,957	78,957	0	0	78,957	0
56	PRODUCTION - ENERGY	K301	47,822	0	47,822	0	47,822	0
57	TRANSMISSION	K202	7,236	7,236	0	0	7,236	0
58	DISTRIBUTION - DEMAND	K201	28,557	28,557	0	0	28,557	0
59	DISTRIBUTION - CUSTOMER	K405	559	0	0	559	559	0
60	CUSTOMER ACCOUNTING	A308	3,026	0	0	3,026	3,026	0
61	CUSTOMER SERVICE & INFORMATION	A310	889	0	0	889	889	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		167,046	114,750	47,822	4,474	167,046	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		13,536,371	13,187,026	190,359	158,986	13,536,371	0

DUKE ENERGY KENTUCKY, INC.
EH SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	2,661,790	2,661,790	0	0	2,661,790	0
3	PRODUCTION OTHER	K201	1,280,997	1,280,997	0	0	1,280,997	0
4	ADJUSTMENT	K201	34,748	34,748	0	0	34,748	0
5	TOTAL PROD DEPREC RESERVE		3,977,535	3,977,535	0	0	3,977,535	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	71,878	71,878	0	0	71,878	0
10	ADJUSTMENT	K202	283	283	0	0	283	0
11	TOTAL TRANS DEPREC RESERVE		72,161	72,161	0	0	72,161	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		4,049,696	4,049,696	0	0	4,049,696	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	250,112	250,112	0	0	250,112	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	105,298	105,298	0	0	105,298	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	4,106	0	0	4,106	4,106	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	41,673	41,673	0	0	41,673	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	807	0	0	807	807	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	147,431	147,431	0	0	147,431	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	3,062	0	0	3,062	3,062	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	61,454	61,454	0	0	61,454	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,145	0	0	1,145	1,145	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	198,930	198,930	0	0	198,930	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,869	0	0	1,869	1,869	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	38,544	38,544	0	0	38,544	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMEF	K405	571	0	0	571	571	0
29	TRANSFORMERS DEMAND RELATED	K215	172,631	172,631	0	0	172,631	0
30	TRANSFORMERS CUSTOMER RELATED	K405	2,113	0	0	2,113	2,113	0
31	SERVICES	K217	19,399	0	0	19,399	19,399	0
32	METERS	K407	19,889	0	0	19,889	19,889	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(402)	(389)	0	(13)	(402)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(170,637)	(170,637)	0	0	(170,637)	0
37	TOTAL DIST DEPREC RESERVE		897,995	845,047	0	52,948	897,995	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		970,156	917,208	0	52,948	970,156	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		4,947,691	4,894,743	0	52,948	4,947,691	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	80,217	80,217	0	0	80,217	0
44	PRODUCTION - ENERGY	K301	48,586	0	48,586	0	48,586	0
45	TRANSMISSION	K202	7,352	7,352	0	0	7,352	0
46	DISTRIBUTION - DEMAND	K201	29,013	29,013	0	0	29,013	0
47	DISTRIBUTION - CUSTOMER	K405	568	0	0	568	568	0
48	CUSTOMER ACCOUNTING	A308	3,076	0	0	3,076	3,076	0
49	CUSTOMER SERVICE & INFORMATION	A310	903	0	0	903	903	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	108	14	85	9	108	0
52	GENERAL & INTANG PLANT		169,823	116,596	48,671	4,556	169,823	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	41,651	41,651	0	0	41,651	0
56	PRODUCTION - ENERGY	K301	25,227	0	25,227	0	25,227	0
57	TRANSMISSION	K202	3,817	3,817	0	0	3,817	0
58	DISTRIBUTION - DEMAND	K201	15,065	15,065	0	0	15,065	0
59	DISTRIBUTION - CUSTOMER	K405	295	0	0	295	295	0
60	CUSTOMER ACCOUNTING	A308	1,596	0	0	1,596	1,596	0
61	CUSTOMER SERVICE & INFORMATION	A310	469	0	0	469	469	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	331	45	259	27	331	0
64	COMMON & OTHER PLANT IN SERVICE		88,451	60,578	25,486	2,387	88,451	0
65								
66	TOTAL DEPRECIATION RESERVE		5,205,965	5,071,917	74,157	59,891	5,205,965	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI
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LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		2,593,665	2,593,665	0	0	2,593,665	0
3	PRODUCTION OTHER		945,082	945,082	0	0	945,082	0
4	ADJUSTMENT		(34,748)	(34,748)	0	0	(34,748)	0
5	NET PRODUCTION PLANT		3,503,999	3,503,999	0	0	3,503,999	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		834,492	834,492	0	0	834,492	0
10	ADJUSTMENT		(283)	(283)	0	0	(283)	0
11	NET TRANSMISSION PLANT		834,209	834,209	0	0	834,209	0
12								
13	NET PROD & TRANS PLANT		4,338,208	4,338,208	0	0	4,338,208	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		1,022,115	1,022,115	0	0	1,022,115	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		209,082	209,082	0	0	209,082	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		8,152	0	0	8,152	8,152	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		82,747	82,747	0	0	82,747	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		1,602	0	0	1,602	1,602	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		564,899	564,899	0	0	564,899	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		11,731	0	0	11,731	11,731	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		235,467	235,467	0	0	235,467	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		4,387	0	0	4,387	4,387	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		666,744	666,744	0	0	666,744	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		6,264	0	0	6,264	6,264	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		129,165	129,165	0	0	129,165	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		1,913	0	0	1,913	1,913	0
29	TRANSFORMERS DEMAND RELATED		416,044	416,044	0	0	416,044	0
30	TRANSFORMERS CUSTOMER RELATED		5,092	0	0	5,092	5,092	0
31	SERVICES		18,006	0	0	18,006	18,006	0
32	METERS		31,066	0	0	31,066	31,066	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		402	389	0	13	402	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		170,637	170,637	0	0	170,637	0
37	NET DISTRIBUTION PLANT		3,585,535	3,497,309	0	88,226	3,585,535	0
38								
39	NET PTD PLANT		4,419,744	4,331,518	0	88,226	4,419,744	0
40	NET TRANS & DIST PLANT		7,923,743	7,835,517	0	88,226	7,923,743	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		155,116	155,116	0	0	155,116	0
44	PRODUCTION - ENERGY		93,951	0	93,951	0	93,951	0
45	TRANSMISSION		14,216	14,216	0	0	14,216	0
46	DISTRIBUTION - DEMAND		56,102	56,102	0	0	56,102	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		5,945	0	0	5,945	5,945	0
49	CUSTOMER SERVICE & INFORMATION		1,747	0	0	1,747	1,747	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(108)	(14)	(85)	(9)	(108)	0
52	NET GENERAL & INTANG PLANT		326,969	225,420	93,866	7,683	326,969	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		37,306	37,306	0	0	37,306	0
56	PRODUCTION - ENERGY		22,595	0	22,595	0	22,595	0
57	TRANSMISSION		3,419	3,419	0	0	3,419	0
58	DISTRIBUTION - DEMAND		13,492	13,492	0	0	13,492	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		1,430	0	0	1,430	1,430	0
61	CUSTOMER SERVICE & INFORMATION		420	0	0	420	420	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(331)	(45)	(259)	(27)	(331)	0
64	COMMON & OTHER PLANT IN SERVICE		78,331	54,172	22,336	1,823	78,331	0
65								
66	NET ELECTRIC PLANT IN SERVICE		8,329,043	8,115,109	116,202	97,732	8,329,043	0

DUKE ENERGY KENTUCKY, INC.
EH SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	1,219,469	1,188,236	16,987	14,246	1,219,469	0
13	TOTAL ACCOUNT 282		1,219,469	1,188,236	16,987	14,246	1,219,469	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	51,194	51,194	0	0	51,194	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		51,194	51,194	0	0	51,194	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	251,523	245,081	3,504	2,938	251,523	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		251,523	245,081	3,504	2,938	251,523	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		1,522,186	1,484,511	20,491	17,184	1,522,186	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	30,334	13,196	15,528	1,610	30,334	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		30,334	13,196	15,528	1,610	30,334	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	74,020	72,125	1,031	864	74,020	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		74,020	72,125	1,031	864	74,020	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		104,354	85,321	16,559	2,474	104,354	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		6,911,211	6,715,919	112,270	83,022	6,911,211	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	75,508	50,852	19,100	5,556	75,508	0
7	FUEL	K301	72,901	0	72,901	0	72,901	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		148,409	50,852	92,001	5,556	148,409	0
10	TOTAL MATERIALS & SUPPLIES		148,409	50,852	92,001	5,556	148,409	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	3,453	3,365	48	40	3,453	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	7,119	0	7,119	0	7,119	0
16	TOTAL PREPAYMENTS		10,572	3,365	7,167	40	10,572	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		25,424	25,424	0	0	25,424	0
19	TOTAL WORKING CASH		25,424	25,424	0	0	25,424	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		184,405	79,641	99,168	5,596	184,405	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(1,522,186)	(1,484,511)	(20,491)	(17,184)	(1,522,186)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		104,354	85,321	16,559	2,474	104,354	0
31	TOTAL WORKING CAPITAL		184,405	79,641	99,168	5,596	184,405	0
32	TOTAL RATE BASE ADJUSTMENTS		(1,233,427)	(1,319,549)	95,236	(9,114)	(1,233,427)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		8,329,043	8,115,109	116,202	97,732	8,329,043	0
36	TOTAL RATE BASE ADJUSTMENTS		(1,233,427)	(1,319,549)	95,236	(9,114)	(1,233,427)	0
37	TOTAL RATE BASE		7,095,616	6,795,560	211,438	88,618	7,095,616	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		564,811	540,927	16,830	7,054	564,811	0
41								
42	ELECTRIC RATE BASE	RB99	7,110,263	6,810,141	211,392	88,730	7,110,263	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	713,603	0	713,603	0	713,603	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	219,365	0	219,365	0	219,365	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		932,968	0	932,968	0	932,968	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		932,968	0	932,968	0	932,968	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	189,583	189,583	0	0	189,583	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		189,583	189,583	0	0	189,583	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	19,403	19,403	0	0	19,403	0
26	TOTAL REGIONAL MARKET O&M		19,403	19,403	0	0	19,403	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	2,169	2,169	0	0	2,169	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	33,594	33,594	0	0	33,594	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	698	0	0	698	698	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	14,003	14,003	0	0	14,003	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	261	0	0	261	261	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	3,803	3,803	0	0	3,803	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	36	0	0	36	36	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	737	737	0	0	737	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	11	0	0	11	11	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	5,721	5,721	0	0	5,721	0
42	LOAD DISPATCH	K215	3,263	3,263	0	0	3,263	0
43	METERS	K407	1,528	0	0	1,528	1,528	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	290	290	0	0	290	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	16,779	16,779	0	0	16,779	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		82,893	80,359	0	2,534	82,893	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	4,992	0	0	4,992	4,992	0
52	UNCOLLECTIBLE EXP	K411	1,704	0	0	1,704	1,704	0
53	METER READING	K407	206	0	0	206	206	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	1,286	0	0	1,286	1,286	0
55	CREDIT CARD FEES	K407	447	0	0	447	447	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	49	0	0	49	49	0
59	TOTAL CUSTOMER ACCT EXPENSE		8,684	0	0	8,684	8,684	0

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	878	0	0	878	878	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		878	0	0	878	878	0
5								
6	SALES							
7	SALES EXPENSE	K405	120	0	0	120	120	0
8	TOTAL SALES EXPENSE		120	0	0	120	120	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	52,170	0	52,170	0	52,170	0
13	TRANSMISSION	T349	7,878	7,878	0	0	7,878	0
14	DISTRIBUTION	D349	37,667	36,519	0	1,148	37,667	0
15	CUSTOMER ACCOUNTING	C319	3,295	0	0	3,295	3,295	0
16	CUSTOMER SERVICE & INFORMATION	C331	968	0	0	968	968	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		101,978	44,397	52,170	5,411	101,978	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	456	198	234	24	456	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(5,004)	(2,177)	(2,562)	(265)	(5,004)	0
22	ELIMINATE DSM	A315	(788)	(343)	(403)	(42)	(788)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(1,383)	(602)	(708)	(73)	(1,383)	0
25	ELIMINATE MISC EXPENSES	A315	(2,238)	(973)	(1,146)	(119)	(2,238)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(6,024)	(2,621)	(3,084)	(319)	(6,024)	0
29	STATE REG COMMISSION EXPENSE	A315	1,957	851	1,002	104	1,957	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	3,321	1,445	1,700	176	3,321	0
33	TOTAL ADMIN. & GENERAL		92,275	40,175	47,203	4,897	92,275	0
34								
35	TOTAL O & M EXPENSE		1,326,804	329,520	980,171	17,113	1,326,804	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	307,473	307,473	0	0	307,473	0
3	TOTAL PRODUCTION DEPREC EXP.		307,473	307,473	0	0	307,473	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	19,941	19,941	0	0	19,941	0
7	TOTAL TRANSMISSION DEP. EXP.		19,941	19,941	0	0	19,941	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	117,210	114,315	0	2,895	117,210	0
11	TOTAL DIST. DEPREC EXP.		117,210	114,315	0	2,895	117,210	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	42,655	29,305	12,210	1,140	42,655	0
15	TOTAL GENERAL DEPREC EXP.		42,655	29,305	12,210	1,140	42,655	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	1,818	1,253	517	48	1,818	0
19	TOTAL COM & OTHER DEPREC EXP.		1,818	1,253	517	48	1,818	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		489,097	472,287	12,727	4,083	489,097	0

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	92,750	90,375	1,292	1,083	92,750	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		92,750	90,375	1,292	1,083	92,750	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	4,937	2,148	2,527	262	4,937	0
9	ELIMINATE DSM	A315	(193)	(84)	(99)	(10)	(193)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(261)	(113)	(134)	(14)	(261)	0
11	ELIMINATE ESM	A315	424	185	217	22	424	0
12	TOTAL MISCELLANEOUS TAXES		4,907	2,136	2,511	260	4,907	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	442	245	124	73	442	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		442	245	124	73	442	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		98,099	92,756	3,927	1,416	98,099	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		1,326,804	329,520	980,171	17,113	1,326,804	0
23	TOTAL DEPRECIATION EXPENSE		489,097	472,287	12,727	4,083	489,097	0
24	TOTAL OTHER TAX & MISC EXPENSE		98,099	92,756	3,927	1,416	98,099	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		1,914,000	894,563	996,825	22,612	1,914,000	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	159,774	153,030	4,750	1,994	159,774	0
4	TOTAL INTEREST EXPENSE		159,774	153,030	4,750	1,994	159,774	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(100,214)	(96,770)	(2,608)	(836)	(100,214)	0
8	PERMANENT DIFFERENCES	A357	(376)	(163)	(193)	(20)	(376)	0
9	TEMPORARY DIFFERENCES	DE49	169,329	163,511	4,407	1,411	169,329	0
10	TOTAL OTHER DEDUCTIONS		68,739	66,578	1,606	555	68,739	0
11								
12	NET DEDUCTIONS AND ADDITIONS		228,513	219,608	6,356	2,549	228,513	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	10,607	2,633	7,838	136	10,607	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(179)	(179)	0	0	(179)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(4,769)	(2,075)	(2,441)	(253)	(4,769)	0
20	TOTAL FED DEF IT (410 & 411)		5,659	379	5,397	(117)	5,659	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		5,659	379	5,397	(117)	5,659	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		5,659	379	5,397	(117)	5,659	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		566,546	542,632	16,844	7,070	566,546	0
38	NET DEDUCTIONS AND ADDITIONS		(228,513)	(219,608)	(6,356)	(2,549)	(228,513)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		5,659	379	5,397	(117)	5,659	0
40	TOTAL STATE PROV DEF IT (410 & 411)		2,420	1,053	1,239	128	2,420	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		346,112	324,456	17,124	4,532	346,112	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		92,005	86,248	4,552	1,205	92,005	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		5,659	379	5,397	(117)	5,659	0
47	NET FED INCOME TAX ALLOWABLE		97,664	86,627	9,949	1,088	97,664	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		92,005	86,248	4,552	1,205	92,005	0
53	NET FED INCOME TAX PAYABLE		92,005	86,248	4,552	1,205	92,005	0

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LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	64,755	63,097	902	756	64,755	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		64,755	63,097	902	756	64,755	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	2,420	1,053	1,239	128	2,420	0
9	TOT STATE PROV DEF IT (410 & 411)		2,420	1,053	1,239	128	2,420	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(134)	(130)	(2)	(2)	(134)	0
13	OTHER SIT ADJUSMENTS		(134)	(130)	(2)	(2)	(134)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		2,420	1,053	1,239	128	2,420	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		566,546	542,632	16,844	7,070	566,546	0
20	NET FED INCOME TAX ALLOWABLE		97,664	86,627	9,949	1,088	97,664	0
21	NET FED. DED. AND ADDITIONS		(228,513)	(219,608)	(6,356)	(2,549)	(228,513)	0
22	DEDUCTIONS IN ADD TO Y871		(64,755)	(63,097)	(902)	(756)	(64,755)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		2,420	1,053	1,239	128	2,420	0
25	BASE FOR SIT COMPUTATION		373,362	347,607	20,774	4,981	373,362	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		19,386	18,044	1,084	258	19,386	0
29	TOTAL STATE INCOME TAX ADJ.		2,420	1,053	1,239	128	2,420	0
30	NET STATE INC TAX ALLOWABLE		21,806	19,097	2,323	386	21,806	0
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		19,386	18,044	1,084	258	19,386	0
34	OTHER SIT ADJUSTMENTS		(134)	(130)	(2)	(2)	(134)	0
35	NET STATE INCOME TAX PAYABLE		19,252	17,914	1,082	256	19,252	0
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
EH SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	7,498	7,313	0	185	7,498	0
3	RECONNECTION CHARGES	K405	32	0	0	32	32	0
4	POLE & LINE ATTACHMENTS	D249	4,053	3,953	0	100	4,053	0
5	RENTS	D249	7,528	7,342	0	186	7,528	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	32	0	0	32	32	0
10	TOTAL OTHER OPERATING REVS		19,143	18,608	0	535	19,143	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		1,914,000	894,563	996,825	22,612	1,914,000	0
14	RETURN ON RATE BASE		566,546	542,632	16,844	7,070	566,546	0
15	NET FED INCOME TAX ALLOWABLE		97,664	86,627	9,949	1,088	97,664	0
16	NET STATE INCOME TAX ALLOWABLE		21,806	19,097	2,323	386	21,806	0
17	TOTAL OTHER OPERATING REVENUES		(19,143)	(18,608)	0	(535)	(19,143)	0
18	SUBTOTAL B		2,580,873	1,524,311	1,025,941	30,621	2,580,873	0
19								
20	TOTAL OTHER OPERATING REVENUES		19,143	18,608	0	535	19,143	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		19,143	18,608	0	535	19,143	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		2,580,873	1,524,311	1,025,941	30,621	2,580,873	0
31								
32	PROPOSED REVENUES		1,168,267	508,223	598,012	62,032	1,168,267	0
33	TOTAL ELECTRIC COST OF SERVICE		(2,580,873)	(1,524,311)	(1,025,941)	(30,621)	(2,580,873)	0
34	EXCESS REVENUES		(1,412,606)	(1,016,088)	(427,929)	31,411	(1,412,606)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(352,094)	(253,261)	(106,662)	7,829	(352,094)	0
37	EXCESS RETURN		(1,060,512)	(762,827)	(321,267)	23,582	(1,060,512)	0

DUKE ENERGY KENTUCKY, INC.
EH SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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FR-16(7)(v)-18
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL EH SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
SP SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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FR-16(7)(v)-19
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		171,721	154,541	2,823	14,357	171,721	0
3	TOTAL DEPRECIATION RESERVE		(67,129)	(61,173)	(1,100)	(4,856)	(67,129)	0
4	TOTAL RATE BASE ADJUSTMENTS		(14,777)	(15,176)	1,412	(1,013)	(14,777)	0
5	TOTAL RATE BASE		89,815	78,192	3,135	8,488	89,815	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		19,552	3,772	14,512	1,268	19,552	0
9	TOTAL DEPRECIATION EXPENSE		6,172	5,621	189	362	6,172	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,251	1,068	59	124	1,251	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		26,975	10,461	14,760	1,754	26,975	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,252	997	148	107	1,252	0
13	NET STATE INCOME TAX EXP ALLOWABLE		285	216	34	34	284	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		28,512	11,674	14,942	1,895	28,511	1
17								
18	RETURN ON RATE BASE		7,189	6,266	250	673	7,189	0
19	TOTAL OTHER OPERATING REVENUES		(243)	(192)	0	(51)	(243)	0
20	TOTAL ELECTRIC COST OF SERVICE		35,458	17,748	15,192	2,517	35,457	1

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	65,227	65,227	0	0	65,227	0
3	PRODUCTION OTHER	K201	27,629	27,629	0	0	27,629	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		92,856	92,856	0	0	92,856	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	11,249	11,249	0	0	11,249	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		11,249	11,249	0	0	11,249	0
12								
13	TOTAL PROD & TRANS PLANT		104,105	104,106	0	0	104,105	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	13,116	13,116	0	0	13,116	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	3,241	3,241	0	0	3,241	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,691	0	0	1,691	1,691	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,283	1,283	0	0	1,283	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMEF	K405	332	0	0	332	332	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	7,344	7,344	0	0	7,344	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	2,040	0	0	2,040	2,040	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	3,061	3,061	0	0	3,061	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	763	0	0	763	763	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	8,924	8,924	0	0	8,924	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	1,122	0	0	1,122	1,122	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMANI	K206	1,729	1,729	0	0	1,729	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOI	K405	343	0	0	343	343	0
29	TRANSFORMERS DEMAND RELATED	K215	6,069	6,069	0	0	6,069	0
30	TRANSFORMERS CUSTOMER RELATED	K405	994	0	0	994	994	0
31	SERVICES	K217	1,647	0	0	1,647	1,647	0
32	METERS	K407	4,004	0	0	4,004	4,004	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		57,703	44,767	0	12,936	57,703	0
38								
39	TOTAL TRANS & DIST PLANT		68,952	56,016	0	12,936	68,952	0
40	TOTAL GROSS PTD PLANT		161,808	148,672	0	12,936	161,808	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	2,921	2,921	0	0	2,921	0
44	PRODUCTION - ENERGY	K301	2,114	0	2,114	0	2,114	0
45	TRANSMISSION	K202	268	268	0	0	268	0
46	DISTRIBUTION - DEMAND	K201	1,056	1,056	0	0	1,056	0
47	DISTRIBUTION - CUSTOMER	K405	230	0	0	230	230	0
48	CUSTOMER ACCOUNTING	A308	469	0	0	469	469	0
49	CUSTOMER SERVICE & INFORMATION	A310	365	0	0	365	365	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		7,423	4,245	2,114	1,064	7,423	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	980	980	0	0	980	0
56	PRODUCTION - ENERGY	K301	709	0	709	0	709	0
57	TRANSMISSION	K202	90	90	0	0	90	0
58	DISTRIBUTION - DEMAND	K201	354	354	0	0	354	0
59	DISTRIBUTION - CUSTOMER	K405	77	0	0	77	77	0
60	CUSTOMER ACCOUNTING	A308	157	0	0	157	157	0
61	CUSTOMER SERVICE & INFORMATION	A310	123	0	0	123	123	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		2,490	1,424	709	357	2,490	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		171,721	154,541	2,823	14,357	171,721	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	33,036	33,036	0	0	33,036	0
3	PRODUCTION OTHER	K201	15,899	15,899	0	0	15,899	0
4	ADJUSTMENT	K201	431	431	0	0	431	0
5	TOTAL PROD DEPREC RESERVE		49,366	49,366	0	0	49,366	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	892	592	0	0	892	0
10	ADJUSTMENT	K202	4	4	0	0	4	0
11	TOTAL TRANS DEPREC RESERVE		896	896	0	0	896	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		50,262	50,262	0	0	50,262	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	2,578	2,578	0	0	2,578	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	1,086	1,086	0	0	1,086	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	566	0	0	566	566	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	430	430	0	0	430	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMEF	K405	111	0	0	111	111	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	1,520	1,520	0	0	1,520	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	422	0	0	422	422	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	634	634	0	0	634	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	158	0	0	158	158	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	2,051	2,051	0	0	2,051	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	258	0	0	258	258	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMANE	K206	397	397	0	0	397	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOI	K405	79	0	0	79	79	0
29	TRANSFORMERS DEMAND RELATED	K215	1,780	1,780	0	0	1,780	0
30	TRANSFORMERS CUSTOMER RELATED	K405	291	0	0	291	291	0
31	SERVICES	K217	854	0	0	854	854	0
32	METERS	K407	1,563	0	0	1,563	1,563	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(5)	(4)	0	(1)	(5)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(1,759)	(1,759)	0	0	(1,759)	0
37	TOTAL DIST DEPREC RESERVE		13,014	8,713	0	4,301	13,014	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		13,910	9,609	0	4,301	13,910	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		63,276	58,975	0	4,301	63,276	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	996	996	0	0	996	0
44	PRODUCTION - ENERGY	K301	721	0	721	0	721	0
45	TRANSMISSION	K202	91	91	0	0	91	0
46	DISTRIBUTION - DEMAND	K201	360	360	0	0	360	0
47	DISTRIBUTION - CUSTOMER	K405	78	0	0	78	78	0
48	CUSTOMER ACCOUNTING	A308	160	0	0	160	160	0
49	CUSTOMER SERVICE & INFORMATION	A310	125	0	0	125	125	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	2	0	1	1	2	0
52	GENERAL & INTANG PLANT		2,533	1,447	722	364	2,533	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	517	517	0	0	517	0
56	PRODUCTION - ENERGY	K301	374	0	374	0	374	0
57	TRANSMISSION	K202	47	47	0	0	47	0
58	DISTRIBUTION - DEMAND	K201	187	187	0	0	187	0
59	DISTRIBUTION - CUSTOMER	K405	41	0	0	41	41	0
60	CUSTOMER ACCOUNTING	A308	83	0	0	83	83	0
61	CUSTOMER SERVICE & INFORMATION	A310	65	0	0	65	65	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	6	0	4	2	6	0
64	COMMON & OTHER PLANT IN SERVICE		1,320	751	378	191	1,320	0
65								
66	TOTAL DEPRECIATION RESERVE		67,129	61,173	1,100	4,856	67,129	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 4		3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		32,191	32,191	0	0	32,191	0
3	PRODUCTION OTHER		11,730	11,730	0	0	11,730	0
4	ADJUSTMENT		(431)	(431)	0	0	(431)	0
5	NET PRODUCTION PLANT		43,490	43,490	0	0	43,490	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		10,357	10,357	0	0	10,357	0
10	ADJUSTMENT		(4)	(4)	0	0	(4)	0
11	NET TRANSMISSION PLANT		10,353	10,353	0	0	10,353	0
12								
13	NET PROD & TRANS PLANT		53,843	53,843	0	0	53,843	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		10,538	10,538	0	0	10,538	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		2,155	2,155	0	0	2,155	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		1,125	0	0	1,125	1,125	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		853	853	0	0	853	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		221	0	0	221	221	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		5,824	5,824	0	0	5,824	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		1,618	0	0	1,618	1,618	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		2,427	2,427	0	0	2,427	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		605	0	0	605	605	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		6,873	6,873	0	0	6,873	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		864	0	0	864	864	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		1,332	1,332	0	0	1,332	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		264	0	0	264	264	0
29	TRANSFORMERS DEMAND RELATED		4,289	4,289	0	0	4,289	0
30	TRANSFORMERS CUSTOMER RELATED		703	0	0	703	703	0
31	SERVICES		793	0	0	793	793	0
32	METERS		2,441	0	0	2,441	2,441	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		5	4	0	1	5	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		1,759	1,759	0	0	1,759	0
37	NET DISTRIBUTION PLANT		44,689	36,054	0	8,635	44,689	0
38								
39	NET PTD PLANT		55,042	46,407	0	8,635	55,042	0
40	NET TRANS & DIST PLANT		98,532	89,897	0	8,635	98,532	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		1,925	1,925	0	0	1,925	0
44	PRODUCTION - ENERGY		1,393	0	1,393	0	1,393	0
45	TRANSMISSION		177	177	0	0	177	0
46	DISTRIBUTION - DEMAND		696	696	0	0	696	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		309	0	0	309	309	0
49	CUSTOMER SERVICE & INFORMATION		240	0	0	240	240	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(2)	0	(1)	(1)	(2)	0
52	NET GENERAL & INTANG PLANT		4,738	2,796	1,392	548	4,738	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		463	463	0	0	463	0
56	PRODUCTION - ENERGY		335	0	335	0	335	0
57	TRANSMISSION		43	43	0	0	43	0
58	DISTRIBUTION - DEMAND		167	167	0	0	167	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		74	0	0	74	74	0
61	CUSTOMER SERVICE & INFORMATION		58	0	0	58	58	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(6)	0	(4)	(2)	(6)	0
64	COMMON & OTHER PLANT IN SERVICE		1,134	673	331	130	1,134	0
65								
66	NET ELECTRIC PLANT IN SERVICE		104,404	93,368	1,723	9,313	104,404	0

DUKE ENERGY KENTUCKY, INC.
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DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-19
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	15,278	13,670	252	1,356	15,278	0
13	TOTAL ACCOUNT 282		15,278	13,670	252	1,356	15,278	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	635	635	0	0	635	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		635	635	0	0	635	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	3,151	2,819	52	280	3,151	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		3,151	2,819	52	280	3,151	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		19,064	17,124	304	1,636	19,064	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	479	133	230	116	479	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		479	133	230	116	479	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	927	830	15	82	927	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		927	830	15	82	927	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		1,406	963	245	198	1,406	0

DUKE ENERGY KENTUCKY, INC.
SP SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-19
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	WORKING CAPITAL	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		86,746	77,207	1,664	7,875	86,746	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,335	631	283	421	1,335	0
7	FUEL	K301	1,081	0	1,081	0	1,081	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		2,416	631	1,364	421	2,416	0
10	TOTAL MATERIALS & SUPPLIES		2,416	631	1,364	421	2,416	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	43	38	1	4	43	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	106	0	106	0	106	0
16	TOTAL PREPAYMENTS		149	38	107	4	149	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		316	316	0	0	316	0
19	TOTAL WORKING CASH		316	316	0	0	316	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		2,881	985	1,471	425	2,881	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(19,064)	(17,124)	(304)	(1,636)	(19,064)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,406	963	245	198	1,406	0
31	TOTAL WORKING CAPITAL		2,881	985	1,471	425	2,881	0
32	TOTAL RATE BASE ADJUSTMENTS		(14,777)	(15,176)	1,412	(1,013)	(14,777)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		104,404	93,368	1,723	9,313	104,404	0
36	TOTAL RATE BASE ADJUSTMENTS		(14,777)	(15,176)	1,412	(1,013)	(14,777)	0
37	TOTAL RATE BASE		89,627	78,192	3,135	8,300	89,627	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		7,134	6,223	250	661	7,134	0
41								
42	ELECTRIC RATE BASE	RB99	90,221	78,637	3,135	8,449	90,221	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		7,189	6,266	250	673	7,189	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	10,561	0	10,561	0	10,561	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	3,253	0	3,253	0	3,253	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		13,814	0	13,814	0	13,814	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		13,814	0	13,814	0	13,814	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	2,353	2,353	0	0	2,353	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		2,353	2,353	0	0	2,353	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	241	241	0	0	241	0
26	TOTAL REGIONAL MARKET O&M		241	241	0	0	241	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	27	27	0	0	27	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	346	346	0	0	346	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	96	0	0	96	96	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	144	144	0	0	144	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	36	0	0	36	36	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	39	39	0	0	39	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	5	0	0	5	5	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	8	8	0	0	8	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	2	0	0	2	2	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	42	42	0	0	42	0
42	LOAD DISPATCH	K215	34	34	0	0	34	0
43	METERS	K407	120	0	0	120	120	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	2	2	0	0	2	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	122	122	0	0	122	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		1,023	764	0	259	1,023	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	350	0	0	350	350	0
52	UNCOLLECTIBLE EXP	K411	47	0	0	47	47	0
53	METER READING	K407	16	0	0	16	16	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	35	0	0	35	35	0
55	CREDIT CARD FEES	K407	35	0	0	35	35	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	7	0	0	7	7	0
59	TOTAL CUSTOMER ACCT EXPENSE		490	0	0	490	490	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-19
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	121	0	0	121	121	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		121	0	0	121	121	0
5								
6	SALES							
7	SALES EXPENSE	K405	17	0	0	17	17	0
8	TOTAL SALES EXPENSE		17	0	0	17	17	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	772	0	772	0	772	0
13	TRANSMISSION	T349	98	98	0	0	98	0
14	DISTRIBUTION	D349	473	360	0	113	473	0
15	CUSTOMER ACCOUNTING	C319	171	0	0	171	171	0
16	CUSTOMER SERVICE & INFORMATION	C331	133	0	0	133	133	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		1,647	458	772	417	1,647	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	7	2	3	2	7	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(79)	(22)	(38)	(19)	(79)	0
22	ELIMINATE DSM	A315	(13)	(4)	(6)	(3)	(13)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(21)	(6)	(10)	(5)	(21)	0
25	ELIMINATE MISC EXPENSES	A315	(36)	(10)	(17)	(9)	(36)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(96)	(27)	(46)	(23)	(96)	0
29	STATE REG COMMISSION EXPENSE	A315	32	9	15	8	32	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	52	14	25	13	52	0
33	TOTAL ADMIN. & GENERAL		1,493	414	698	381	1,493	0
34								
35	TOTAL O & M EXPENSE		19,552	3,772	14,512	1,268	19,552	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	3,816	3,816	0	0	3,816	0
3	TOTAL PRODUCTION DEPREC EXP.		3,816	3,816	0	0	3,816	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	247	247	0	0	247	0
7	TOTAL TRANSMISSION DEP. EXP.		247	247	0	0	247	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	1,451	1,179	0	272	1,451	0
11	TOTAL DIST. DEPREC EXP.		1,451	1,179	0	272	1,451	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	631	364	181	86	631	0
15	TOTAL GENERAL DEPREC EXP.		631	364	181	86	631	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	27	15	8	4	27	0
19	TOTAL COM & OTHER DEPREC EXP.		27	15	8	4	27	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		6,172	5,621	189	362	6,172	0

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,162	1,040	19	103	1,162	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,162	1,040	19	103	1,162	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	78	22	37	19	78	0
9	ELIMINATE DSM	A315	(3)	(1)	(1)	(1)	(3)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(4)	(1)	(2)	(1)	(4)	0
11	ELIMINATE ESM	A315	6	1	3	2	6	0
12	TOTAL MISCELLANEOUS TAXES		77	21	37	19	77	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	12	7	3	2	12	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		12	7	3	2	12	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,251	1,068	59	124	1,251	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		19,552	3,772	14,512	1,268	19,552	0
23	TOTAL DEPRECIATION EXPENSE		6,172	5,621	189	362	6,172	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,251	1,068	59	124	1,251	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		26,975	10,461	14,760	1,754	26,975	0

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	2,028	1,768	70	190	2,028	0
4	TOTAL INTEREST EXPENSE		2,028	1,768	70	190	2,028	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(1,261)	(1,152)	(39)	(70)	(1,261)	0
8	PERMANENT DIFFERENCES	A357	(5)	(1)	(3)	(1)	(5)	0
9	TEMPORARY DIFFERENCES	DE49	2,130	1,946	65	119	2,130	0
10	TOTAL OTHER DEDUCTIONS		864	793	23	48	864	0
11								
12	NET DEDUCTIONS AND ADDITIONS		2,892	2,561	93	238	2,892	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	155	30	116	9	155	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(2)	(2)	0	0	(2)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(75)	(21)	(36)	(18)	(75)	0
20	TOTAL FED DEF IT (410 & 411)		78	7	80	(9)	78	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		78	7	80	(9)	78	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		78	7	80	(9)	78	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		7,189	6,266	250	673	7,189	0
38	NET DEDUCTIONS AND ADDITIONS		(2,892)	(2,561)	(93)	(238)	(2,892)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		78	7	80	(9)	78	0
40	TOTAL STATE PROV DEF IT (410 & 411)		37	10	18	9	37	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		4,412	3,722	255	435	4,412	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		1,174	990	68	116	1,174	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		78	7	80	(9)	78	0
47	NET FED INCOME TAX ALLOWABLE		1,252	997	148	107	1,252	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		1,174	990	68	116	1,174	0
53	NET FED INCOME TAX PAYABLE		1,174	990	68	116	1,174	0

DUKE ENERGY KENTUCKY, INC.
SP SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-19
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	811	726	13	72	811	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		811	726	13	72	811	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	37	10	18	9	37	0
9	TOT STATE PROV DEF IT (410 & 411)		37	10	18	9	37	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(2)	(2)	0	0	(2)	0
13	OTHER SIT ADJUSMENTS		(2)	(2)	0	0	(2)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		37	10	18	9	37	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		7,189	6,266	250	673	7,189	0
20	NET FED INCOME TAX ALLOWABLE		1,252	997	148	107	1,252	0
21	NET FED. DED. AND ADDITIONS		(2,892)	(2,561)	(93)	(238)	(2,892)	0
22	DEDUCTIONS IN ADD TO Y871		(811)	(726)	(13)	(72)	(811)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		37	10	18	9	37	0
25	BASE FOR SIT COMPUTATION		4,775	3,986	310	479	4,775	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		248	206	16	25	247	1
29	TOTAL STATE INCOME TAX ADJ.		37	10	18	9	37	0
30	NET STATE INC TAX ALLOWABLE		285	216	34	34	284	1
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		248	206	16	25	247	1
34	OTHER SIT ADJUSTMENTS		(2)	(2)	0	0	(2)	0
35	NET STATE INCOME TAX PAYABLE		246	204	16	25	245	1
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
SP SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	92	75	0	17	92	0
3	RECONNECTION CHARGES	K405	4	0	0	4	4	0
4	POLE & LINE ATTACHMENTS	D249	50	41	0	9	50	0
5	RENTS	D249	93	76	0	17	93	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	4	0	0	4	4	0
10	TOTAL OTHER OPERATING REVS		243	192	0	51	243	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		26,975	10,461	14,760	1,754	26,975	0
14	RETURN ON RATE BASE		7,189	6,266	250	673	7,189	0
15	NET FED INCOME TAX ALLOWABLE		1,252	997	148	107	1,252	0
16	NET STATE INCOME TAX ALLOWABLE		285	216	34	34	284	1
17	TOTAL OTHER OPERATING REVENUES		(243)	(192)	0	(51)	(243)	0
18	SUBTOTAL B		35,458	17,748	15,192	2,517	35,457	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		243	192	0	51	243	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		243	192	0	51	243	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		35,458	17,748	15,192	2,517	35,457	(1)
31								
32	PROPOSED REVENUES		18,437	5,109	8,850	4,478	18,437	0
33	TOTAL ELECTRIC COST OF SERVICE		(35,458)	(17,748)	(15,192)	(2,517)	(35,457)	(1)
34	EXCESS REVENUES		(17,021)	(12,639)	(6,342)	1,961	(17,020)	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(4,243)	(3,150)	(1,581)	489	(4,242)	(1)
37	EXCESS RETURN		(12,778)	(9,489)	(4,761)	1,472	(12,778)	0

DUKE ENERGY KENTUCKY, INC.
SP SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-19
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL SP SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DT SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-20
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		290,312,681	283,837,264	6,007,199	468,218	290,312,681	0
3	TOTAL DEPRECIATION RESERVE		(115,439,563)	(112,919,537)	(2,340,172)	(179,854)	(115,439,563)	0
4	TOTAL RATE BASE ADJUSTMENTS		(24,766,387)	(27,792,012)	3,004,844	20,781	(24,766,387)	0
5	TOTAL RATE BASE		150,106,731	143,125,715	6,671,871	309,145	150,106,731	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		37,852,565	6,769,241	30,912,382	170,942	37,852,565	0
9	TOTAL DEPRECIATION EXPENSE		10,772,330	10,353,272	401,609	17,449	10,772,330	0
10	TOTAL OTHER TAX & MISC EXPENSE		2,079,089	1,947,461	123,821	7,807	2,079,089	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		50,703,984	19,069,974	31,437,812	196,198	50,703,984	0
12	NET FED INCOME TAX EXP ALLOWABLE		2,131,923	1,815,056	313,723	3,144	2,131,923	0
13	NET STATE INCOME TAX EXP ALLOWABLE		469,405	394,095	73,249	2,061	469,405	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		53,305,312	21,279,125	31,824,784	201,403	53,305,312	0
17								
18	RETURN ON RATE BASE		11,978,741	11,422,959	531,577	24,205	11,978,741	0
19	TOTAL OTHER OPERATING REVENUES		(344,817)	(343,760)	0	(1,057)	(344,817)	0
20	TOTAL ELECTRIC COST OF SERVICE		64,939,236	32,358,324	32,356,361	224,551	64,939,236	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	120,987,278	120,987,278	0	0	120,987,278	0
3	PRODUCTION OTHER	K201	51,247,169	51,247,169	0	0	51,247,169	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		172,234,447	172,234,447	0	0	172,234,447	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	20,865,786	20,865,786	0	0	20,865,786	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		20,865,786	20,865,786	0	0	20,865,786	0
12								
13	TOTAL PROD & TRANS PLANT		193,100,233	193,100,233	0	0	193,100,233	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	23,503,409	23,503,409	0	0	23,503,409	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	5,807,927	5,807,927	0	0	5,807,927	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	15,851	0	0	15,851	15,851	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	2,298,568	2,298,568	0	0	2,298,568	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	3,116	0	0	3,116	3,116	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	13,159,753	13,159,753	0	0	13,159,753	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	19,128	0	0	19,128	19,128	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	5,485,386	5,485,386	0	0	5,485,386	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	7,154	0	0	7,154	7,154	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	15,992,661	15,992,661	0	0	15,992,661	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	10,517	0	0	10,517	10,517	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	3,098,660	3,098,660	0	0	3,098,660	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	3,212	0	0	3,212	3,212	0
29	TRANSFORMERS DEMAND RELATED	K215	10,875,309	10,875,309	0	0	10,875,309	0
30	TRANSFORMERS CUSTOMER RELATED	K405	9,317	0	0	9,317	9,317	0
31	SERVICES	K217	48,461	0	0	48,461	48,461	0
32	METERS	K407	180,164	0	0	180,164	180,164	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		80,518,593	80,221,673	0	296,920	80,518,593	0
38								
39	TOTAL TRANS & DIST PLANT		101,384,379	101,087,459	0	296,920	101,384,379	0
40	TOTAL GROSS PTD PLANT		273,618,826	273,321,906	0	296,920	273,618,826	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	5,417,670	5,417,670	0	0	5,417,670	0
44	PRODUCTION - ENERGY	K301	4,498,058	0	4,498,058	0	4,498,058	0
45	TRANSMISSION	K202	496,530	496,530	0	0	496,530	0
46	DISTRIBUTION - DEMAND	K201	1,959,467	1,959,467	0	0	1,959,467	0
47	DISTRIBUTION - CUSTOMER	K405	2,156	0	0	2,156	2,156	0
48	CUSTOMER ACCOUNTING	A308	122,682	0	0	122,682	122,682	0
49	CUSTOMER SERVICE & INFORMATION	A310	3,426	0	0	3,426	3,426	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		12,499,989	7,873,667	4,498,058	128,264	12,499,989	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	1,817,680	1,817,680	0	0	1,817,680	0
56	PRODUCTION - ENERGY	K301	1,509,141	0	1,509,141	0	1,509,141	0
57	TRANSMISSION	K202	166,591	166,591	0	0	166,591	0
58	DISTRIBUTION - DEMAND	K201	657,420	657,420	0	0	657,420	0
59	DISTRIBUTION - CUSTOMER	K405	723	0	0	723	723	0
60	CUSTOMER ACCOUNTING	A308	41,161	0	0	41,161	41,161	0
61	CUSTOMER SERVICE & INFORMATION	A310	1,150	0	0	1,150	1,150	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		4,193,866	2,641,691	1,509,141	43,034	4,193,866	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		290,312,681	283,837,264	6,007,199	468,218	290,312,681	0

DUKE ENERGY KENTUCKY, INC.
OT SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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FR-16(7)(v)-20
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	61,277,802	61,277,802	0	0	61,277,802	0
3	PRODUCTION OTHER	K201	29,490,183	29,490,183	0	0	29,490,183	0
4	ADJUSTMENT	K201	799,934	799,934	0	0	799,934	0
5	TOTAL PROD DEPREC RESERVE		91,567,919	91,567,919	0	0	91,567,919	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	1,654,716	1,654,716	0	0	1,654,716	0
10	ADJUSTMENT	K202	6,515	6,515	0	0	6,515	0
11	TOTAL TRANS DEPREC RESERVE		1,661,231	1,661,231	0	0	1,661,231	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		93,229,150	93,229,150	0	0	93,229,150	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	4,620,630	4,620,630	0	0	4,620,630	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	1,945,296	1,945,296	0	0	1,945,296	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	5,309	0	0	5,309	5,309	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	769,878	769,878	0	0	769,878	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	1,044	0	0	1,044	1,044	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	2,723,671	2,723,671	0	0	2,723,671	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	3,959	0	0	3,959	3,959	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	1,135,309	1,135,309	0	0	1,135,309	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	1,481	0	0	1,481	1,481	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	3,675,070	3,675,070	0	0	3,675,070	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	2,417	0	0	2,417	2,417	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	712,064	712,064	0	0	712,064	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	738	0	0	738	738	0
29	TRANSFORMERS DEMAND RELATED	K215	3,189,226	3,189,226	0	0	3,189,226	0
30	TRANSFORMERS CUSTOMER RELATED	K405	2,732	0	0	2,732	2,732	0
31	SERVICES	K217	25,133	0	0	25,133	25,133	0
32	METERS	K407	70,321	0	0	70,321	70,321	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(7,207)	(7,180)	0	(27)	(7,207)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(3,152,392)	(3,152,392)	0	0	(3,152,392)	0
37	TOTAL DIST DEPREC RESERVE		15,724,679	15,611,572	0	113,107	15,724,679	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		17,385,910	17,272,803	0	113,107	17,385,910	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		108,953,829	108,840,722	0	113,107	108,953,829	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,846,704	1,846,704	0	0	1,846,704	0
44	PRODUCTION - ENERGY	K301	1,533,239	0	1,533,239	0	1,533,239	0
45	TRANSMISSION	K202	169,251	169,251	0	0	169,251	0
46	DISTRIBUTION - DEMAND	K201	667,917	667,917	0	0	667,917	0
47	DISTRIBUTION - CUSTOMER	K405	735	0	0	735	735	0
48	CUSTOMER ACCOUNTING	A308	41,819	0	0	41,819	41,819	0
49	CUSTOMER SERVICE & INFORMATION	A310	1,168	0	0	1,168	1,168	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	3,088	343	2,666	79	3,088	0
52	GENERAL & INTANG PLANT		4,263,921	2,684,215	1,535,905	43,801	4,263,921	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	958,868	958,868	0	0	958,868	0
56	PRODUCTION - ENERGY	K301	796,107	0	796,107	0	796,107	0
57	TRANSMISSION	K202	87,880	87,880	0	0	87,880	0
58	DISTRIBUTION - DEMAND	K201	346,804	346,804	0	0	346,804	0
59	DISTRIBUTION - CUSTOMER	K405	382	0	0	382	382	0
60	CUSTOMER ACCOUNTING	A308	21,714	0	0	21,714	21,714	0
61	CUSTOMER SERVICE & INFORMATION	A310	606	0	0	606	606	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	9,452	1,048	8,160	244	9,452	0
64	COMMON & OTHER PLANT IN SERVICE		2,221,813	1,394,600	804,267	22,946	2,221,813	0
65								
66	TOTAL DEPRECIATION RESERVE		115,439,563	112,919,537	2,340,172	179,854	115,439,563	0

DUKE ENERGY KENTUCKY, INC.
DT SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-20
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		59,709,476	59,709,476	0	0	59,709,476	0
3	PRODUCTION OTHER		21,756,986	21,756,986	0	0	21,756,986	0
4	ADJUSTMENT		(799,934)	(799,934)	0	0	(799,934)	0
5	NET PRODUCTION PLANT		80,666,528	80,666,528	0	0	80,666,528	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		19,211,070	19,211,070	0	0	19,211,070	0
10	ADJUSTMENT		(6,515)	(6,515)	0	0	(6,515)	0
11	NET TRANSMISSION PLANT		19,204,555	19,204,555	0	0	19,204,555	0
12								
13	NET PROD & TRANS PLANT		99,871,083	99,871,083	0	0	99,871,083	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		18,882,779	18,882,779	0	0	18,882,779	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		3,862,631	3,862,631	0	0	3,862,631	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		10,542	0	0	10,542	10,542	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		1,528,690	1,528,690	0	0	1,528,690	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		2,072	0	0	2,072	2,072	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		10,436,082	10,436,082	0	0	10,436,082	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		15,169	0	0	15,169	15,169	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		4,350,077	4,350,077	0	0	4,350,077	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		5,673	0	0	5,673	5,673	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		12,317,591	12,317,591	0	0	12,317,591	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		8,100	0	0	8,100	8,100	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		2,386,596	2,386,596	0	0	2,386,596	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		2,474	0	0	2,474	2,474	0
29	TRANSFORMERS DEMAND RELATED		7,686,083	7,686,083	0	0	7,686,083	0
30	TRANSFORMERS CUSTOMER RELATED		6,585	0	0	6,585	6,585	0
31	SERVICES		23,328	0	0	23,328	23,328	0
32	METERS		109,843	0	0	109,843	109,843	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		7,207	7,180	0	27	7,207	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		3,152,392	3,152,392	0	0	3,152,392	0
37	NET DISTRIBUTION PLANT		64,793,914	64,610,101	0	183,813	64,793,914	0
38								
39	NET PTD PLANT		83,998,469	83,814,656	0	183,813	83,998,469	0
40	NET TRANS & DIST PLANT		164,664,997	164,481,184	0	183,813	164,664,997	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		3,570,966	3,570,966	0	0	3,570,966	0
44	PRODUCTION - ENERGY		2,964,819	0	2,964,819	0	2,964,819	0
45	TRANSMISSION		327,279	327,279	0	0	327,279	0
46	DISTRIBUTION - DEMAND		1,291,550	1,291,550	0	0	1,291,550	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		80,863	0	0	80,863	80,863	0
49	CUSTOMER SERVICE & INFORMATION		2,258	0	0	2,258	2,258	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(3,088)	(343)	(2,666)	(79)	(3,088)	0
52	NET GENERAL & INTANG PLANT		8,234,647	5,189,452	2,962,153	83,042	8,234,647	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		858,812	858,812	0	0	858,812	0
56	PRODUCTION - ENERGY		713,034	0	713,034	0	713,034	0
57	TRANSMISSION		78,711	78,711	0	0	78,711	0
58	DISTRIBUTION - DEMAND		310,616	310,616	0	0	310,616	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		19,447	0	0	19,447	19,447	0
61	CUSTOMER SERVICE & INFORMATION		544	0	0	544	544	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(9,452)	(1,048)	(8,160)	(244)	(9,452)	0
64	COMMON & OTHER PLANT IN SERVICE		1,971,712	1,247,091	704,874	19,747	1,971,712	0
65								
66	NET ELECTRIC PLANT IN SERVICE		174,871,356	170,917,727	3,667,027	286,602	174,871,356	0

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	25,601,458	25,023,942	536,066	41,450	25,601,458	0
13	TOTAL ACCOUNT 282		25,601,458	25,023,942	536,066	41,450	25,601,458	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	1,178,559	1,178,559	0	0	1,178,559	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		1,178,559	1,178,559	0	0	1,178,559	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	5,280,462	5,161,346	110,567	8,549	5,280,462	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		5,280,462	5,161,346	110,567	8,549	5,280,462	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		32,060,479	31,363,847	646,633	49,999	32,060,479	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	730,061	225,978	489,465	14,618	730,061	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		730,061	225,978	489,465	14,618	730,061	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	1,553,999	1,518,944	32,539	2,516	1,553,999	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		1,553,999	1,518,944	32,539	2,516	1,553,999	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		2,284,060	1,744,922	522,004	17,134	2,284,060	0

DUKE ENERGY KENTUCKY, INC.
DT SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-20
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	WORKING CAPITAL	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		145,094,937	141,298,802	3,542,398	253,737	145,094,937	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,826,953	1,170,688	602,736	53,529	1,826,953	0
7	FUEL	K301	2,300,557	0	2,300,557	0	2,300,557	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		4,127,510	1,170,688	2,903,293	53,529	4,127,510	0
10	TOTAL MATERIALS & SUPPLIES		4,127,510	1,170,688	2,903,293	53,529	4,127,510	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	72,477	70,842	1,518	117	72,477	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	224,662	0	224,662	0	224,662	0
16	TOTAL PREPAYMENTS		297,139	70,842	226,180	117	297,139	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		585,383	585,383	0	0	585,383	0
19	TOTAL WORKING CASH		585,383	585,383	0	0	585,383	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		5,010,032	1,826,913	3,129,473	53,646	5,010,032	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(32,060,479)	(31,363,847)	(646,633)	(49,999)	(32,060,479)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		2,284,060	1,744,922	522,004	17,134	2,284,060	0
31	TOTAL WORKING CAPITAL		5,010,032	1,826,913	3,129,473	53,646	5,010,032	0
32	TOTAL RATE BASE ADJUSTMENTS		(24,766,387)	(27,792,012)	3,004,844	20,781	(24,766,387)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		174,871,356	170,917,727	3,667,027	286,602	174,871,356	0
36	TOTAL RATE BASE ADJUSTMENTS		(24,766,387)	(27,792,012)	3,004,844	20,781	(24,766,387)	0
37	TOTAL RATE BASE		150,104,969	143,125,715	6,671,871	307,383	150,104,969	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		11,948,356	11,392,807	531,081	24,468	11,948,356	0
41								
42	ELECTRIC RATE BASE	RB99	150,335,601	143,360,419	6,671,401	303,781	150,335,601	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		11,978,741	11,422,959	531,577	24,205	11,978,741	0

LINE NO.	O&M EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	22,501,883	0	22,501,883	0	22,501,883	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	6,922,553	0	6,922,553	0	6,922,553	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		29,424,436	0	29,424,436	0	29,424,436	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		29,424,436	0	29,424,436	0	29,424,436	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	4,364,442	4,364,442	0	0	4,364,442	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		4,364,442	4,364,442	0	0	4,364,442	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	446,678	446,678	0	0	446,678	0
26	TOTAL REGIONAL MARKET O&M		446,678	446,678	0	0	446,678	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	49,922	49,922	0	0	49,922	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	620,627	620,627	0	0	620,627	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	902	0	0	902	902	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	258,696	258,696	0	0	258,696	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	337	0	0	337	337	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	70,254	70,254	0	0	70,254	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	46	0	0	46	46	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	13,612	13,612	0	0	13,612	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	14	0	0	14	14	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	49,641	49,641	0	0	49,641	0
42	LOAD DISPATCH	K215	60,287	60,287	0	0	60,287	0
43	METERS	K407	5,402	0	0	5,402	5,402	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	2,516	2,516	0	0	2,516	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	145,600	145,600	0	0	145,600	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		1,277,856	1,271,155	0	6,701	1,277,856	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	22,684	0	0	22,684	22,684	0
52	UNCOLLECTIBLE EXP	K411	53,270	0	0	53,270	53,270	0
53	METER READING	K407	731	0	0	731	731	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	40,191	0	0	40,191	40,191	0
55	CREDIT CARD FEES	K407	1,580	0	0	1,580	1,580	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	63	0	0	63	63	0
59	TOTAL CUSTOMER ACCT EXPENSE		118,519	0	0	118,519	118,519	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-20
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	1,136	0	0	1,136	1,136	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		1,136	0	0	1,136	1,136	0
5								
6	SALES							
7	SALES EXPENSE	K405	155	0	0	155	155	0
8	TOTAL SALES EXPENSE		155	0	0	155	155	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	1,644,513	0	1,644,513	0	1,644,513	0
13	TRANSMISSION	T349	181,351	181,351	0	0	181,351	0
14	DISTRIBUTION	D349	580,950	577,901	0	3,049	580,950	0
15	CUSTOMER ACCOUNTING	C319	44,808	0	0	44,808	44,808	0
16	CUSTOMER SERVICE & INFORMATION	C331	1,251	0	0	1,251	1,251	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		2,452,873	759,252	1,644,513	49,108	2,452,873	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	10,980	3,398	7,362	220	10,980	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(120,449)	(37,283)	(80,754)	(2,412)	(120,449)	0
22	ELIMINATE DSM	A315	(18,960)	(5,869)	(12,711)	(380)	(18,960)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(33,277)	(10,300)	(22,311)	(666)	(33,277)	0
25	ELIMINATE MISC EXPENSES	A315	(53,863)	(16,672)	(36,112)	(1,079)	(53,863)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(144,986)	(44,878)	(97,205)	(2,903)	(144,986)	0
29	STATE REG COMMISSION EXPENSE	A315	47,099	14,578	31,578	943	47,099	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	79,926	24,740	53,586	1,600	79,926	0
33	TOTAL ADMIN. & GENERAL		2,219,343	686,966	1,487,946	44,431	2,219,343	0
34								
35	TOTAL O & M EXPENSE		37,852,565	6,769,241	30,912,382	170,942	37,852,565	0

DUKE ENERGY KENTUCKY, INC.
DT SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-20
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	7,078,426	7,078,426	0	0	7,078,426	0
3	TOTAL PRODUCTION DEPREC EXP.		7,078,426	7,078,426	0	0	7,078,426	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	459,060	459,060	0	0	459,060	0
7	TOTAL TRANSMISSION DEP. EXP.		459,060	459,060	0	0	459,060	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	2,117,878	2,111,882	0	5,996	2,117,878	0
11	TOTAL DIST. DEPREC EXP.		2,117,878	2,111,882	0	5,996	2,117,878	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	1,071,353	675,059	385,306	10,988	1,071,353	0
15	TOTAL GENERAL DEPREC EXP.		1,071,353	675,059	385,306	10,988	1,071,353	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	45,613	28,845	16,303	465	45,613	0
19	TOTAL COM & OTHER DEPREC EXP.		45,613	28,845	16,303	465	45,613	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		10,772,330	10,353,272	401,609	17,449	10,772,330	0

DUKE ENERGY KENTUCKY, INC.
DT SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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FR-16(7)(v)-20
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,947,186	1,903,262	40,772	3,152	1,947,186	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,947,186	1,903,262	40,772	3,152	1,947,186	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	118,830	36,782	79,668	2,380	118,830	0
9	ELIMINATE DSM	A315	(4,634)	(1,435)	(3,107)	(92)	(4,634)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(6,281)	(1,944)	(4,211)	(126)	(6,281)	0
11	ELIMINATE ESM	A315	10,184	3,152	6,828	204	10,184	0
12	TOTAL MISCELLANEOUS TAXES		118,099	36,555	79,178	2,366	118,099	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	13,804	7,644	3,871	2,289	13,804	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		13,804	7,644	3,871	2,289	13,804	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		2,079,089	1,947,461	123,821	7,807	2,079,089	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		37,852,565	6,769,241	30,912,382	170,942	37,852,565	0
23	TOTAL DEPRECIATION EXPENSE		10,772,330	10,353,272	401,609	17,449	10,772,330	0
24	TOTAL OTHER TAX & MISC EXPENSE		2,079,089	1,947,461	123,821	7,807	2,079,089	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		50,703,984	19,069,974	31,437,812	196,198	50,703,984	0

DUKE ENERGY KENTUCKY, INC.
DT SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
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FR-16(7)(v)-20
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	3,378,178	3,221,440	149,912	6,826	3,378,178	0
4	TOTAL INTEREST EXPENSE		3,378,178	3,221,440	149,912	6,826	3,378,178	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(2,207,290)	(2,121,422)	(82,297)	(3,571)	(2,207,290)	0
8	PERMANENT DIFFERENCES	A357	(9,060)	(2,805)	(6,073)	(182)	(9,060)	0
9	TEMPORARY DIFFERENCES	DE49	3,729,647	3,584,557	139,057	6,033	3,729,647	0
10	TOTAL OTHER DEDUCTIONS		1,513,297	1,460,330	50,687	2,280	1,513,297	0
11								
12	NET DEDUCTIONS AND ADDITIONS		4,891,475	4,681,770	200,599	9,106	4,891,475	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	302,555	54,107	247,082	1,366	302,555	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(4,123)	(4,123)	0	0	(4,123)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(114,769)	(35,525)	(76,946)	(2,298)	(114,769)	0
20	TOTAL FED DEF IT (410 & 411)		183,663	14,459	170,136	(932)	183,663	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		183,663	14,459	170,136	(932)	183,663	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		183,663	14,459	170,136	(932)	183,663	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		11,978,741	11,422,959	531,577	24,205	11,978,741	0
38	NET DEDUCTIONS AND ADDITIONS		(4,891,475)	(4,681,770)	(200,599)	(9,106)	(4,891,475)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		183,663	14,459	170,136	(932)	183,663	0
40	TOTAL STATE PROV DEF IT (410 & 411)		58,241	18,027	39,048	1,166	58,241	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		7,329,170	6,773,675	540,162	15,333	7,329,170	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		1,948,260	1,800,597	143,587	4,076	1,948,260	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		183,663	14,459	170,136	(932)	183,663	0
47	NET FED INCOME TAX ALLOWABLE		2,131,923	1,815,056	313,723	3,144	2,131,923	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		1,948,260	1,800,597	143,587	4,076	1,948,260	0
53	NET FED INCOME TAX PAYABLE		1,948,260	1,800,597	143,587	4,076	1,948,260	0

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	1,359,456	1,328,789	28,466	2,201	1,359,456	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		1,359,456	1,328,789	28,466	2,201	1,359,456	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	58,241	18,027	39,048	1,166	58,241	0
9	TOT STATE PROV DEF IT (410 & 411)		58,241	18,027	39,048	1,166	58,241	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(2,809)	(2,745)	(59)	(5)	(2,809)	0
13	OTHER SIT ADJUSMENTS		(2,809)	(2,745)	(59)	(5)	(2,809)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		58,241	18,027	39,048	1,166	58,241	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		11,978,741	11,422,959	531,577	24,205	11,978,741	0
20	NET FED INCOME TAX ALLOWABLE		2,131,923	1,815,056	313,723	3,144	2,131,923	0
21	NET FED. DED. AND ADDITIONS		(4,891,475)	(4,681,770)	(200,599)	(9,106)	(4,891,475)	0
22	DEDUCTIONS IN ADD TO Y871		(1,359,456)	(1,328,789)	(28,466)	(2,201)	(1,359,456)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		58,241	18,027	39,048	1,166	58,241	0
25	BASE FOR SIT COMPUTATION		7,917,974	7,245,483	655,283	17,208	7,917,974	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		411,164	376,068	34,201	895	411,164	0
29	TOTAL STATE INCOME TAX ADJ.		58,241	18,027	39,048	1,166	58,241	0
30	NET STATE INC TAX ALLOWABLE		469,405	394,095	73,249	2,061	469,405	0
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		411,164	376,068	34,201	895	411,164	0
34	OTHER SIT ADJUSTMENTS		(2,809)	(2,745)	(59)	(5)	(2,809)	0
35	NET STATE INCOME TAX PAYABLE		408,355	373,323	34,142	890	408,355	0
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
DT SECONDARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-20
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	135,476	135,093	0	383	135,476	0
3	RECONNECTION CHARGES	K405	41	0	0	41	41	0
4	POLE & LINE ATTACHMENTS	D249	73,240	73,033	0	207	73,240	0
5	RENTS	D249	136,019	135,634	0	385	136,019	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	41	0	0	41	41	0
10	TOTAL OTHER OPERATING REVS		344,817	343,760	0	1,057	344,817	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		50,703,984	19,069,974	31,437,812	196,198	50,703,984	0
14	RETURN ON RATE BASE		11,978,741	11,422,959	531,577	24,205	11,978,741	0
15	NET FED INCOME TAX ALLOWABLE		2,131,923	1,815,056	313,723	3,144	2,131,923	0
16	NET STATE INCOME TAX ALLOWABLE		469,405	394,095	73,249	2,061	469,405	0
17	TOTAL OTHER OPERATING REVENUES		(344,817)	(343,760)	0	(1,057)	(344,817)	0
18	SUBTOTAL B		64,939,236	32,358,324	32,356,361	224,551	64,939,236	0
19								
20	TOTAL OTHER OPERATING REVENUES		344,817	343,760	0	1,057	344,817	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		344,817	343,760	0	1,057	344,817	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		64,939,236	32,358,324	32,356,361	224,551	64,939,236	0
31								
32	PROPOSED REVENUES		28,116,682	8,703,063	18,850,662	562,957	28,116,682	0
33	TOTAL ELECTRIC COST OF SERVICE		(64,939,236)	(32,358,324)	(32,356,361)	(224,551)	(64,939,236)	0
34	EXCESS REVENUES		(36,822,554)	(23,655,261)	(13,505,699)	338,406	(36,822,554)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(9,178,064)	(5,896,101)	(3,366,311)	84,348	(9,178,064)	0
37	EXCESS RETURN		(27,644,490)	(17,759,159)	(10,139,388)	254,058	(27,644,489)	(1)

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL DT SECONDARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-21
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		234,058,570	228,832,801	5,007,815	217,954	234,058,570	0
3	TOTAL DEPRECIATION RESERVE		(93,050,461)	(91,015,470)	(1,950,864)	(84,127)	(93,050,461)	0
4	TOTAL RATE BASE ADJUSTMENTS		(19,881,444)	(22,410,561)	2,505,553	23,564	(19,881,444)	0
5	TOTAL RATE BASE		121,126,665	115,406,770	5,562,504	157,391	121,126,665	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		31,376,729	5,456,644	25,806,696	113,389	31,376,729	0
9	TOTAL DEPRECIATION EXPENSE		8,690,396	8,345,836	334,796	9,764	8,690,396	0
10	TOTAL OTHER TAX & MISC EXPENSE		1,678,024	1,570,136	103,097	4,791	1,678,024	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		41,745,149	15,372,616	26,244,589	127,944	41,745,149	0
12	NET FED INCOME TAX EXP ALLOWABLE		1,726,897	1,463,619	261,821	1,457	1,726,897	0
13	NET STATE INCOME TAX EXP ALLOWABLE		380,157	317,802	61,131	1,224	380,157	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		43,852,203	17,154,037	26,567,541	130,625	43,852,203	0
17								
18	RETURN ON RATE BASE		9,666,345	9,210,835	443,183	12,327	9,666,345	0
19	TOTAL OTHER OPERATING REVENUES		(277,833)	(277,469)	0	(364)	(277,833)	0
20	TOTAL ELECTRIC COST OF SERVICE		53,240,715	26,087,403	27,010,724	142,588	53,240,715	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-21
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	97,496,141	97,496,141	0	0	97,496,141	0
3	PRODUCTION OTHER	K201	41,296,914	41,296,914	0	0	41,296,914	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		138,793,055	138,793,055	0	0	138,793,055	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	16,814,443	16,814,443	0	0	16,814,443	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		16,814,443	16,814,443	0	0	16,814,443	0
12								
13	TOTAL PROD & TRANS PLANT		155,607,498	155,607,498	0	0	155,607,498	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	18,970,984	18,970,984	0	0	18,970,984	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	4,687,919	4,687,919	0	0	4,687,919	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	4,861	0	0	4,861	4,861	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	1,855,309	1,855,309	0	0	1,855,309	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	955	0	0	955	955	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	10,622,010	10,622,010	0	0	10,622,010	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	5,866	0	0	5,866	5,866	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	4,427,577	4,427,577	0	0	4,427,577	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	2,194	0	0	2,194	2,194	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	12,908,617	12,908,617	0	0	12,908,617	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	3,225	0	0	3,225	3,225	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	2,501,111	2,501,111	0	0	2,501,111	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMI	K405	985	0	0	985	985	0
29	TRANSFORMERS DEMAND RELATED	K215	8,778,101	8,778,101	0	0	8,778,101	0
30	TRANSFORMERS CUSTOMER RELATED	K405	2,857	0	0	2,857	2,857	0
31	SERVICES	K217	14,821	0	0	14,821	14,821	0
32	METERS	K407	67,334	0	0	67,334	67,334	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		64,854,726	64,751,628	0	103,098	64,854,726	0
38								
39	TOTAL TRANS & DIST PLANT		81,669,169	81,566,071	0	103,098	81,669,169	0
40	TOTAL GROSS PTD PLANT		220,462,224	220,359,126	0	103,098	220,462,224	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	4,365,764	4,365,764	0	0	4,365,764	0
44	PRODUCTION - ENERGY	K301	3,749,741	0	3,749,741	0	3,749,741	0
45	TRANSMISSION	K202	400,123	400,123	0	0	400,123	0
46	DISTRIBUTION - DEMAND	K201	1,579,013	1,579,013	0	0	1,579,013	0
47	DISTRIBUTION - CUSTOMER	K405	661	0	0	661	661	0
48	CUSTOMER ACCOUNTING	A308	84,289	0	0	84,289	84,289	0
49	CUSTOMER SERVICE & INFORMATION	A310	1,051	0	0	1,051	1,051	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		10,180,642	6,344,900	3,749,741	86,001	10,180,642	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	1,464,756	1,464,756	0	0	1,464,756	0
56	PRODUCTION - ENERGY	K301	1,258,074	0	1,258,074	0	1,258,074	0
57	TRANSMISSION	K202	134,245	134,245	0	0	134,245	0
58	DISTRIBUTION - DEMAND	K201	529,774	529,774	0	0	529,774	0
59	DISTRIBUTION - CUSTOMER	K405	222	0	0	222	222	0
60	CUSTOMER ACCOUNTING	A308	28,280	0	0	28,280	28,280	0
61	CUSTOMER SERVICE & INFORMATION	A310	353	0	0	353	353	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		3,415,704	2,128,775	1,258,074	28,855	3,415,704	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		234,058,570	228,832,801	5,007,815	217,954	234,058,570	0

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	49,379,978	49,379,978	0	0	49,379,978	0
3	PRODUCTION OTHER	K201	23,764,309	23,764,309	0	0	23,764,309	0
4	ADJUSTMENT	K201	644,617	644,617	0	0	644,617	0
5	TOTAL PROD DEPREC RESERVE		73,788,904	73,788,904	0	0	73,788,904	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	1,333,433	1,333,433	0	0	1,333,433	0
10	ADJUSTMENT	K202	5,250	5,250	0	0	5,250	0
11	TOTAL TRANS DEPREC RESERVE		1,338,683	1,338,683	0	0	1,338,683	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		75,127,587	75,127,587	0	0	75,127,587	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	3,729,582	3,729,582	0	0	3,729,582	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	1,570,163	1,570,163	0	0	1,570,163	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,628	0	0	1,628	1,628	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	621,414	621,414	0	0	621,414	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	320	0	0	320	320	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	2,198,435	2,198,435	0	0	2,198,435	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,214	0	0	1,214	1,214	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	916,374	916,374	0	0	916,374	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	454	0	0	454	454	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	2,966,365	2,966,365	0	0	2,966,365	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	741	0	0	741	741	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	574,749	574,749	0	0	574,749	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMI	K405	226	0	0	226	226	0
29	TRANSFORMERS DEMAND RELATED	K215	2,574,212	2,574,212	0	0	2,574,212	0
30	TRANSFORMERS CUSTOMER RELATED	K405	838	0	0	838	838	0
31	SERVICES	K217	7,686	0	0	7,686	7,686	0
32	METERS	K407	26,281	0	0	26,281	26,281	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(5,804)	(5,795)	0	(9)	(5,804)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(2,544,481)	(2,544,481)	0	0	(2,544,481)	0
37	TOTAL DIST DEPREC RESERVE		12,640,397	12,601,018	0	39,379	12,640,397	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		13,979,080	13,939,701	0	39,379	13,979,080	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		87,767,984	87,728,605	0	39,379	87,767,984	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,488,144	1,488,144	0	0	1,488,144	0
44	PRODUCTION - ENERGY	K301	1,278,162	0	1,278,162	0	1,278,162	0
45	TRANSMISSION	K202	136,389	136,389	0	0	136,389	0
46	DISTRIBUTION - DEMAND	K201	538,233	538,233	0	0	538,233	0
47	DISTRIBUTION - CUSTOMER	K405	225	0	0	225	225	0
48	CUSTOMER ACCOUNTING	A308	28,732	0	0	28,732	28,732	0
49	CUSTOMER SERVICE & INFORMATION	A310	358	0	0	358	358	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	2,555	277	2,226	52	2,555	0
52	GENERAL & INTANG PLANT		3,472,798	2,163,043	1,280,388	29,367	3,472,798	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	772,692	772,692	0	0	772,692	0
56	PRODUCTION - ENERGY	K301	663,663	0	663,663	0	663,663	0
57	TRANSMISSION	K202	70,817	70,817	0	0	70,817	0
58	DISTRIBUTION - DEMAND	K201	279,468	279,468	0	0	279,468	0
59	DISTRIBUTION - CUSTOMER	K405	117	0	0	117	117	0
60	CUSTOMER ACCOUNTING	A308	14,918	0	0	14,918	14,918	0
61	CUSTOMER SERVICE & INFORMATION	A310	186	0	0	186	186	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	7,818	845	6,813	160	7,818	0
64	COMMON & OTHER PLANT IN SERVICE		1,809,679	1,123,822	670,476	15,381	1,809,679	0
65								
66	TOTAL DEPRECIATION RESERVE		93,050,461	91,015,470	1,950,864	84,127	93,050,461	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		48,116,163	48,116,163	0	0	48,116,163	0
3	PRODUCTION OTHER		17,532,605	17,532,605	0	0	17,532,605	0
4	ADJUSTMENT		(644,617)	(644,617)	0	0	(644,617)	0
5	NET PRODUCTION PLANT		65,004,151	65,004,151	0	0	65,004,151	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		15,481,010	15,481,010	0	0	15,481,010	0
10	ADJUSTMENT		(5,250)	(5,250)	0	0	(5,250)	0
11	NET TRANSMISSION PLANT		15,475,760	15,475,760	0	0	15,475,760	0
12								
13	NET PROD & TRANS PLANT		80,479,911	80,479,911	0	0	80,479,911	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		15,241,402	15,241,402	0	0	15,241,402	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		3,117,756	3,117,756	0	0	3,117,756	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		3,233	0	0	3,233	3,233	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		1,233,895	1,233,895	0	0	1,233,895	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		635	0	0	635	635	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		8,423,575	8,423,575	0	0	8,423,575	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		4,652	0	0	4,652	4,652	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		3,511,203	3,511,203	0	0	3,511,203	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		1,740	0	0	1,740	1,740	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		9,942,252	9,942,252	0	0	9,942,252	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		2,484	0	0	2,484	2,484	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		1,926,362	1,926,362	0	0	1,926,362	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		759	0	0	759	759	0
29	TRANSFORMERS DEMAND RELATED		6,203,889	6,203,889	0	0	6,203,889	0
30	TRANSFORMERS CUSTOMER RELATED		2,019	0	0	2,019	2,019	0
31	SERVICES		7,135	0	0	7,135	7,135	0
32	METERS		41,053	0	0	41,053	41,053	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		5,804	5,795	0	9	5,804	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		2,544,481	2,544,481	0	0	2,544,481	0
37	NET DISTRIBUTION PLANT		52,214,329	52,150,610	0	63,719	52,214,329	0
38								
39	NET PTD PLANT		67,690,089	67,626,370	0	63,719	67,690,089	0
40	NET TRANS & DIST PLANT		132,694,240	132,630,521	0	63,719	132,694,240	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		2,877,620	2,877,620	0	0	2,877,620	0
44	PRODUCTION - ENERGY		2,471,579	0	2,471,579	0	2,471,579	0
45	TRANSMISSION		263,734	263,734	0	0	263,734	0
46	DISTRIBUTION - DEMAND		1,040,780	1,040,780	0	0	1,040,780	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		55,557	0	0	55,557	55,557	0
49	CUSTOMER SERVICE & INFORMATION		693	0	0	693	693	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(2,555)	(277)	(2,226)	(52)	(2,555)	0
52	NET GENERAL & INTANG PLANT		6,707,408	4,181,857	2,469,353	56,198	6,707,408	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		692,064	692,064	0	0	692,064	0
56	PRODUCTION - ENERGY		594,411	0	594,411	0	594,411	0
57	TRANSMISSION		63,428	63,428	0	0	63,428	0
58	DISTRIBUTION - DEMAND		250,306	250,306	0	0	250,306	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		13,362	0	0	13,362	13,362	0
61	CUSTOMER SERVICE & INFORMATION		167	0	0	167	167	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(7,818)	(845)	(6,813)	(160)	(7,818)	0
64	COMMON & OTHER PLANT IN SERVICE		1,605,920	1,004,953	587,598	13,369	1,605,920	0
65								
66	NET ELECTRIC PLANT IN SERVICE		141,007,568	137,817,331	3,056,951	133,286	141,007,568	0

DUKE ENERGY KENTUCKY, INC.
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-21
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	20,644,390	20,178,290	446,883	19,217	20,644,390	0
13	TOTAL ACCOUNT 282		20,644,390	20,178,290	446,883	19,217	20,644,390	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	949,728	949,728	0	0	949,728	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		949,728	949,728	0	0	949,728	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	4,258,035	4,161,899	92,173	3,963	4,258,035	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		4,258,035	4,161,899	92,173	3,963	4,258,035	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		25,852,153	25,289,917	539,056	23,180	25,852,153	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	600,539	182,293	408,643	9,603	600,539	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		600,539	182,293	408,643	9,603	600,539	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	1,253,107	1,224,814	27,126	1,167	1,253,107	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		1,253,107	1,224,814	27,126	1,167	1,253,107	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		1,853,646	1,407,107	435,769	10,770	1,853,646	0

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DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	WORKING CAPITAL	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		117,009,061	113,934,521	2,953,664	120,876	117,009,061	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	1,481,766	943,384	502,462	35,920	1,481,766	0
7	FUEL	K301	1,917,826	0	1,917,826	0	1,917,826	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		3,399,592	943,384	2,420,288	35,920	3,399,592	0
10	TOTAL MATERIALS & SUPPLIES		3,399,592	943,384	2,420,288	35,920	3,399,592	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	58,443	57,124	1,265	54	58,443	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	187,287	0	187,287	0	187,287	0
16	TOTAL PREPAYMENTS		245,730	57,124	188,552	54	245,730	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		471,741	471,741	0	0	471,741	0
19	TOTAL WORKING CASH		471,741	471,741	0	0	471,741	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		4,117,063	1,472,249	2,608,840	35,974	4,117,063	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(25,852,153)	(25,289,917)	(539,056)	(23,180)	(25,852,153)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		1,853,646	1,407,107	435,769	10,770	1,853,646	0
31	TOTAL WORKING CAPITAL		4,117,063	1,472,249	2,608,840	35,974	4,117,063	0
32	TOTAL RATE BASE ADJUSTMENTS		(19,881,444)	(22,410,561)	2,505,553	23,564	(19,881,444)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		141,007,568	137,817,331	3,056,951	133,286	141,007,568	0
36	TOTAL RATE BASE ADJUSTMENTS		(19,881,444)	(22,410,561)	2,505,553	23,564	(19,881,444)	0
37	TOTAL RATE BASE		121,126,124	115,406,770	5,562,504	156,850	121,126,124	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		9,641,639	9,186,379	442,775	12,485	9,641,639	0
41								
42	ELECTRIC RATE BASE	RB99	121,314,570	115,597,822	5,562,038	154,710	121,314,570	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		9,666,345	9,210,835	443,183	12,327	9,666,345	0

DUKE ENERGY KENTUCKY, INC.
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-21
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	18,793,560	0	18,793,560	0	18,793,560	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	5,770,886	0	5,770,886	0	5,770,886	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		24,564,446	0	24,564,446	0	24,564,446	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		24,564,446	0	24,564,446	0	24,564,446	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	3,517,033	3,517,033	0	0	3,517,033	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		3,517,033	3,517,033	0	0	3,517,033	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	359,950	359,950	0	0	359,950	0
26	TOTAL REGIONAL MARKET O&M		359,950	359,950	0	0	359,950	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	40,229	40,229	0	0	40,229	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	500,945	500,945	0	0	500,945	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	277	0	0	277	277	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	208,809	208,809	0	0	208,809	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	103	0	0	103	103	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	56,706	56,706	0	0	56,706	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	14	0	0	14	14	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	10,987	10,987	0	0	10,987	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	4	0	0	4	4	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	39,975	39,975	0	0	39,975	0
42	LOAD DISPATCH	K215	48,661	48,661	0	0	48,661	0
43	METERS	K407	2,018	0	0	2,018	2,018	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	2,026	2,026	0	0	2,026	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	117,247	117,247	0	0	117,247	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		1,028,001	1,025,585	0	2,416	1,028,001	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	7,970	0	0	7,970	7,970	0
52	UNCOLLECTIBLE EXP	K411	41,343	0	0	41,343	41,343	0
53	METER READING	K407	273	0	0	273	273	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	31,192	0	0	31,192	31,192	0
55	CREDIT CARD FEES	K407	590	0	0	590	590	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	19	0	0	19	19	0
59	TOTAL CUSTOMER ACCT EXPENSE		81,387	0	0	81,387	81,387	0

DUKE ENERGY KENTUCKY, INC.
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-21
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	348	0	0	348	348	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		348	0	0	348	348	0
5								
6	SALES							
7	SALES EXPENSE	K405	48	0	0	48	48	0
8	TOTAL SALES EXPENSE		48	0	0	48	48	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	1,372,964	0	1,372,964	0	1,372,964	0
13	TRANSMISSION	T349	146,140	146,140	0	0	146,140	0
14	DISTRIBUTION	D349	467,341	466,250	0	1,091	467,341	0
15	CUSTOMER ACCOUNTING	C319	30,786	0	0	30,786	30,786	0
16	CUSTOMER SERVICE & INFORMATION	C331	384	0	0	384	384	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		2,017,615	612,390	1,372,964	32,261	2,017,615	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	9,032	2,741	6,146	145	9,032	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(99,079)	(30,076)	(67,419)	(1,584)	(99,079)	0
22	ELIMINATE DSM	A315	(15,596)	(4,735)	(10,612)	(249)	(15,596)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(27,374)	(8,310)	(18,627)	(437)	(27,374)	0
25	ELIMINATE MISC EXPENSES	A315	(44,307)	(13,449)	(30,149)	(709)	(44,307)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(119,263)	(36,202)	(81,154)	(1,907)	(119,263)	0
29	STATE REG COMMISSION EXPENSE	A315	38,743	11,760	26,364	619	38,743	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	65,745	19,957	44,737	1,051	65,745	0
33	TOTAL ADMIN. & GENERAL		1,825,516	554,076	1,242,250	29,190	1,825,516	0
34								
35	TOTAL O & M EXPENSE		31,376,729	5,456,644	25,806,696	113,389	31,376,729	0

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	5,704,064	5,704,064	0	0	5,704,064	0
3	TOTAL PRODUCTION DEPREC EXP.		5,704,064	5,704,064	0	0	5,704,064	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	369,928	369,928	0	0	369,928	0
7	TOTAL TRANSMISSION DEP. EXP.		369,928	369,928	0	0	369,928	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	1,706,702	1,704,624	0	2,078	1,706,702	0
11	TOTAL DIST. DEPREC EXP.		1,706,702	1,704,624	0	2,078	1,706,702	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	872,554	543,976	321,205	7,373	872,554	0
15	TOTAL GENERAL DEPREC EXP.		872,554	543,976	321,205	7,373	872,554	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	37,148	23,244	13,591	313	37,148	0
19	TOTAL COM & OTHER DEPREC EXP.		37,148	23,244	13,591	313	37,148	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		8,690,396	8,345,836	334,796	9,764	8,690,396	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-21
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	1,570,163	1,534,713	33,989	1,461	1,570,163	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		1,570,163	1,534,713	33,989	1,461	1,570,163	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	97,747	29,671	66,513	1,563	97,747	0
9	ELIMINATE DSM	A315	(3,812)	(1,157)	(2,594)	(61)	(3,812)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(5,166)	(1,568)	(3,516)	(82)	(5,166)	0
11	ELIMINATE ESM	A315	8,378	2,543	5,701	134	8,378	0
12	TOTAL MISCELLANEOUS TAXES		97,147	29,489	66,104	1,554	97,147	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	10,714	5,934	3,004	1,776	10,714	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		10,714	5,934	3,004	1,776	10,714	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		1,678,024	1,570,136	103,097	4,791	1,678,024	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		31,376,729	5,456,644	25,806,696	113,389	31,376,729	0
23	TOTAL DEPRECIATION EXPENSE		8,690,396	8,345,836	334,796	9,764	8,690,396	0
24	TOTAL OTHER TAX & MISC EXPENSE		1,678,024	1,570,136	103,097	4,791	1,678,024	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		41,745,149	15,372,616	26,244,589	127,944	41,745,149	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-21
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	2,726,050	2,597,589	124,984	3,477	2,726,050	0
4	TOTAL INTEREST EXPENSE		2,726,050	2,597,589	124,984	3,477	2,726,050	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(1,780,730)	(1,710,124)	(68,606)	(2,000)	(1,780,730)	0
8	PERMANENT DIFFERENCES	A357	(7,452)	(2,262)	(5,070)	(120)	(7,452)	0
9	TEMPORARY DIFFERENCES	DE49	3,008,891	2,889,589	115,923	3,379	3,008,891	0
10	TOTAL OTHER DEDUCTIONS		1,220,709	1,177,203	42,247	1,259	1,220,709	0
11								
12	NET DEDUCTIONS AND ADDITIONS		3,946,759	3,774,792	167,231	4,736	3,946,759	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	250,804	43,615	206,283	906	250,804	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(3,322)	(3,322)	0	0	(3,322)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(94,407)	(28,657)	(64,240)	(1,510)	(94,407)	0
20	TOTAL FED DEF IT (410 & 411)		153,075	11,636	142,043	(604)	153,075	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		153,075	11,636	142,043	(604)	153,075	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		153,075	11,636	142,043	(604)	153,075	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		9,666,345	9,210,835	443,183	12,327	9,666,345	0
38	NET DEDUCTIONS AND ADDITIONS		(3,946,759)	(3,774,792)	(167,231)	(4,736)	(3,946,759)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		153,075	11,636	142,043	(604)	153,075	0
40	TOTAL STATE PROV DEF IT (410 & 411)		47,909	14,543	32,600	766	47,909	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		5,920,570	5,462,222	450,595	7,753	5,920,570	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		1,573,822	1,451,983	119,778	2,061	1,573,822	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		153,075	11,636	142,043	(604)	153,075	0
47	NET FED INCOME TAX ALLOWABLE		1,726,897	1,463,619	261,821	1,457	1,726,897	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		1,573,822	1,451,983	119,778	2,061	1,573,822	0
53	NET FED INCOME TAX PAYABLE		1,573,822	1,451,983	119,778	2,061	1,573,822	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	1,096,232	1,071,482	23,730	1,020	1,096,232	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		1,096,232	1,071,482	23,730	1,020	1,096,232	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	47,909	14,543	32,600	766	47,909	0
9	TOT STATE PROV DEF IT (410 & 411)		47,909	14,543	32,600	766	47,909	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(2,265)	(2,214)	(49)	(2)	(2,265)	0
13	OTHER SIT ADJUSMENTS		(2,265)	(2,214)	(49)	(2)	(2,265)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		47,909	14,543	32,600	766	47,909	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		9,666,345	9,210,835	443,183	12,327	9,666,345	0
20	NET FED INCOME TAX ALLOWABLE		1,726,897	1,463,619	261,821	1,457	1,726,897	0
21	NET FED. DED. AND ADDITIONS		(3,946,759)	(3,774,792)	(167,231)	(4,736)	(3,946,759)	0
22	DEDUCTIONS IN ADD TO Y871		(1,096,232)	(1,071,482)	(23,730)	(1,020)	(1,096,232)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		47,909	14,543	32,600	766	47,909	0
25	BASE FOR SIT COMPUTATION		6,398,160	5,842,723	546,643	8,794	6,398,160	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		332,248	303,259	28,531	458	332,248	0
29	TOTAL STATE INCOME TAX ADJ.		47,909	14,543	32,600	766	47,909	0
30	NET STATE INC TAX ALLOWABLE		380,157	317,802	61,131	1,224	380,157	0
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		332,248	303,259	28,531	458	332,248	0
34	OTHER SIT ADJUSTMENTS		(2,265)	(2,214)	(49)	(2)	(2,265)	0
35	NET STATE INCOME TAX PAYABLE		329,983	301,045	28,482	456	329,983	0
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-21
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	109,174	109,041	0	133	109,174	0
3	RECONNECTION CHARGES	K405	13	0	0	13	13	0
4	POLE & LINE ATTACHMENTS	D249	59,022	58,950	0	72	59,022	0
5	RENTS	D249	109,611	109,478	0	133	109,611	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	13	0	0	13	13	0
10	TOTAL OTHER OPERATING REVS		277,833	277,469	0	364	277,833	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		41,745,149	15,372,616	26,244,589	127,944	41,745,149	0
14	RETURN ON RATE BASE		9,666,345	9,210,835	443,183	12,327	9,666,345	0
15	NET FED INCOME TAX ALLOWABLE		1,726,897	1,463,619	261,821	1,457	1,726,897	0
16	NET STATE INCOME TAX ALLOWABLE		380,157	317,802	61,131	1,224	380,157	0
17	TOTAL OTHER OPERATING REVENUES		(277,833)	(277,469)	0	(364)	(277,833)	0
18	SUBTOTAL B		53,240,715	26,087,403	27,010,724	142,588	53,240,715	0
19								
20	TOTAL OTHER OPERATING REVENUES		277,833	277,469	0	364	277,833	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		277,833	277,469	0	364	277,833	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		53,240,715	26,087,403	27,010,724	142,588	53,240,715	0
31								
32	PROPOSED REVENUES		23,128,388	7,020,583	15,737,964	369,841	23,128,388	0
33	TOTAL ELECTRIC COST OF SERVICE		(53,240,715)	(26,087,403)	(27,010,724)	(142,588)	(53,240,715)	0
34	EXCESS REVENUES		(30,112,327)	(19,066,820)	(11,272,760)	227,253	(30,112,327)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(7,505,532)	(4,752,426)	(2,809,748)	56,643	(7,505,531)	(1)
37	EXCESS RETURN		(22,606,795)	(14,314,393)	(8,463,012)	170,610	(22,606,795)	0

DUKE ENERGY KENTUCKY, INC.
DT PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-21
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL DT PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-22
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		3,173,795	3,061,732	58,883	53,180	3,173,795	0
3	TOTAL DEPRECIATION RESERVE		(1,265,635)	(1,222,240)	(22,938)	(20,457)	(1,265,635)	0
4	TOTAL RATE BASE ADJUSTMENTS		(270,213)	(297,809)	29,449	(1,853)	(270,213)	0
5	TOTAL RATE BASE		1,637,947	1,541,683	65,394	30,870	1,637,947	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		397,966	85,665	302,692	9,609	397,966	0
9	TOTAL DEPRECIATION EXPENSE		117,294	111,884	3,937	1,473	117,294	0
10	TOTAL OTHER TAX & MISC EXPENSE		22,945	21,181	1,233	531	22,945	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		538,205	218,730	307,862	11,613	538,205	0
12	NET FED INCOME TAX EXP ALLOWABLE		22,886	19,451	3,073	362	22,886	0
13	NET STATE INCOME TAX EXP ALLOWABLE		5,211	4,339	717	155	5,211	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		566,302	242,520	311,652	12,130	566,302	0
17								
18	RETURN ON RATE BASE		130,659	123,008	5,210	2,441	130,659	0
19	TOTAL OTHER OPERATING REVENUES		(3,797)	(3,644)	0	(153)	(3,797)	0
20	TOTAL ELECTRIC COST OF SERVICE		693,164	361,884	316,862	14,418	693,164	0

DUKE ENERGY KENTUCKY, INC.
DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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FR-16(7)(v)-22
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	1,313,864	1,313,864	0	0	1,313,864	0
3	PRODUCTION OTHER	K201	556,520	556,520	0	0	556,520	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		1,870,384	1,870,384	0	0	1,870,384	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	226,592	226,592	0	0	226,592	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		226,592	226,592	0	0	226,592	0
12								
13	TOTAL PROD & TRANS PLANT		2,096,976	2,096,976	0	0	2,096,976	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	249,199	249,199	0	0	249,199	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	61,580	61,580	0	0	61,580	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	1,479	0	0	1,479	1,479	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	24,371	24,371	0	0	24,371	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	291	0	0	291	291	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	139,529	139,529	0	0	139,529	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	1,785	0	0	1,785	1,785	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	58,160	58,160	0	0	58,160	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	668	0	0	668	668	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	169,565	169,565	0	0	169,565	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	982	0	0	982	982	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	32,854	32,854	0	0	32,854	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	300	0	0	300	300	0
29	TRANSFORMERS DEMAND RELATED	K215	115,307	115,307	0	0	115,307	0
30	TRANSFORMERS CUSTOMER RELATED	K405	870	0	0	870	870	0
31	SERVICES	K217	4,234	0	0	4,234	4,234	0
32	METERS	K407	33,849	0	0	33,849	33,849	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		895,023	850,565	0	44,458	895,023	0
38								
39	TOTAL TRANS & DIST PLANT		1,121,615	1,077,157	0	44,458	1,121,615	0
40	TOTAL GROSS PTD PLANT		2,991,999	2,947,541	0	44,458	2,991,999	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	58,833	58,833	0	0	58,833	0
44	PRODUCTION - ENERGY	K301	44,090	0	44,090	0	44,090	0
45	TRANSMISSION	K202	5,392	5,392	0	0	5,392	0
46	DISTRIBUTION - DEMAND	K201	21,279	21,279	0	0	21,279	0
47	DISTRIBUTION - CUSTOMER	K405	201	0	0	201	201	0
48	CUSTOMER ACCOUNTING	A308	6,009	0	0	6,009	6,009	0
49	CUSTOMER SERVICE & INFORMATION	A310	320	0	0	320	320	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		136,124	85,504	44,090	6,530	136,124	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	19,739	19,739	0	0	19,739	0
56	PRODUCTION - ENERGY	K301	14,793	0	14,793	0	14,793	0
57	TRANSMISSION	K202	1,809	1,809	0	0	1,809	0
58	DISTRIBUTION - DEMAND	K201	7,139	7,139	0	0	7,139	0
59	DISTRIBUTION - CUSTOMER	K405	68	0	0	68	68	0
60	CUSTOMER ACCOUNTING	A308	2,017	0	0	2,017	2,017	0
61	CUSTOMER SERVICE & INFORMATION	A310	107	0	0	107	107	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		45,672	28,687	14,793	2,192	45,672	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		3,173,795	3,061,732	58,883	53,180	3,173,795	0

DUKE ENERGY KENTUCKY, INC.
DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-22
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	665,447	665,447	0	0	665,447	0
3	PRODUCTION OTHER	K201	320,249	320,249	0	0	320,249	0
4	ADJUSTMENT	K201	8,687	8,687	0	0	8,687	0
5	TOTAL PROD DEPREC RESERVE		994,383	994,383	0	0	994,383	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	17,969	17,969	0	0	17,969	0
10	ADJUSTMENT	K202	71	71	0	0	71	0
11	TOTAL TRANS DEPREC RESERVE		18,040	18,040	0	0	18,040	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		1,012,423	1,012,423	0	0	1,012,423	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	48,991	48,991	0	0	48,991	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	20,625	20,625	0	0	20,625	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	496	0	0	496	496	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	8,163	8,163	0	0	8,163	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	97	0	0	97	97	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	28,878	28,878	0	0	28,878	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	370	0	0	370	370	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	12,037	12,037	0	0	12,037	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	138	0	0	138	138	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	38,966	38,966	0	0	38,966	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	225	0	0	225	225	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	7,550	7,550	0	0	7,550	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	69	0	0	69	69	0
29	TRANSFORMERS DEMAND RELATED	K215	33,814	33,814	0	0	33,814	0
30	TRANSFORMERS CUSTOMER RELATED	K406	255	0	0	255	255	0
31	SERVICES	K217	2,196	0	0	2,196	2,196	0
32	METERS	K407	13,212	0	0	13,212	13,212	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(80)	(76)	0	(4)	(80)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(33,424)	(33,424)	0	0	(33,424)	0
37	TOTAL DIST DEPREC RESERVE		182,579	165,524	0	17,055	182,579	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		200,619	183,564	0	17,055	200,619	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		1,195,002	1,177,947	0	17,055	1,195,002	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	20,054	20,054	0	0	20,054	0
44	PRODUCTION - ENERGY	K301	15,029	0	15,029	0	15,029	0
45	TRANSMISSION	K202	1,838	1,838	0	0	1,838	0
46	DISTRIBUTION - DEMAND	K201	7,253	7,253	0	0	7,253	0
47	DISTRIBUTION - CUSTOMER	K405	69	0	0	69	69	0
48	CUSTOMER ACCOUNTING	A308	2,049	0	0	2,049	2,049	0
49	CUSTOMER SERVICE & INFORMATION	A310	109	0	0	109	109	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	34	3	26	5	34	0
52	GENERAL & INTANG PLANT		46,435	29,149	15,055	2,232	46,435	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	10,413	10,413	0	0	10,413	0
56	PRODUCTION - ENERGY	K301	7,803	0	7,803	0	7,803	0
57	TRANSMISSION	K202	954	954	0	0	954	0
58	DISTRIBUTION - DEMAND	K201	3,766	3,766	0	0	3,766	0
59	DISTRIBUTION - CUSTOMER	K405	36	0	0	36	36	0
60	CUSTOMER ACCOUNTING	A308	1,063	0	0	1,063	1,063	0
61	CUSTOMER SERVICE & INFORMATION	A310	57	0	0	57	57	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	106	12	80	14	106	0
64	COMMON & OTHER PLANT IN SERVICE		24,198	15,145	7,883	1,170	24,198	0
65								
66	TOTAL DEPRECIATION RESERVE		1,265,635	1,222,240	22,938	20,457	1,265,635	0

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		648,417	648,417	0	0	648,417	0
3	PRODUCTION OTHER		236,271	236,271	0	0	236,271	0
4	ADJUSTMENT		(8,687)	(8,687)	0	0	(8,687)	0
5	NET PRODUCTION PLANT		876,001	876,001	0	0	876,001	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		208,623	208,623	0	0	208,623	0
10	ADJUSTMENT		(71)	(71)	0	0	(71)	0
11	NET TRANSMISSION PLANT		208,552	208,552	0	0	208,552	0
12								
13	NET PROD & TRANS PLANT		1,084,553	1,084,553	0	0	1,084,553	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		200,208	200,208	0	0	200,208	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		40,955	40,955	0	0	40,955	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		983	0	0	983	983	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		16,208	16,208	0	0	16,208	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		194	0	0	194	194	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		110,651	110,651	0	0	110,651	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		1,415	0	0	1,415	1,415	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		46,123	46,123	0	0	46,123	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		530	0	0	530	530	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		130,599	130,599	0	0	130,599	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		756	0	0	756	756	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		25,304	25,304	0	0	25,304	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		231	0	0	231	231	0
29	TRANSFORMERS DEMAND RELATED		81,493	81,493	0	0	81,493	0
30	TRANSFORMERS CUSTOMER RELATED		615	0	0	615	615	0
31	SERVICES		2,038	0	0	2,038	2,038	0
32	METERS		20,637	0	0	20,637	20,637	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		80	76	0	4	80	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		33,424	33,424	0	0	33,424	0
37	NET DISTRIBUTION PLANT		712,444	685,041	0	27,403	712,444	0
38								
39	NET PTD PLANT		920,996	893,593	0	27,403	920,996	0
40	NET TRANS & DIST PLANT		1,796,997	1,769,594	0	27,403	1,796,997	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		38,779	38,779	0	0	38,779	0
44	PRODUCTION - ENERGY		29,061	0	29,061	0	29,061	0
45	TRANSMISSION		3,554	3,554	0	0	3,554	0
46	DISTRIBUTION - DEMAND		14,026	14,026	0	0	14,026	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		3,960	0	0	3,960	3,960	0
49	CUSTOMER SERVICE & INFORMATION		211	0	0	211	211	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(34)	(3)	(26)	(5)	(34)	0
52	NET GENERAL & INTANG PLANT		89,557	56,356	29,035	4,166	89,557	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		9,326	9,326	0	0	9,326	0
56	PRODUCTION - ENERGY		6,990	0	6,990	0	6,990	0
57	TRANSMISSION		855	855	0	0	855	0
58	DISTRIBUTION - DEMAND		3,373	3,373	0	0	3,373	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		954	0	0	954	954	0
61	CUSTOMER SERVICE & INFORMATION		50	0	0	50	50	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(106)	(12)	(80)	(14)	(106)	0
64	COMMON & OTHER PLANT IN SERVICE		21,442	13,542	6,910	990	21,442	0
65								
66	NET ELECTRIC PLANT IN SERVICE		1,907,996	1,839,492	35,945	32,559	1,907,996	0

DUKE ENERGY KENTUCKY, INC.
DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-22
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	279,287	269,283	5,254	4,750	279,287	0
13	TOTAL ACCOUNT 282		279,287	269,283	5,254	4,750	279,287	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	12,799	12,799	0	0	12,799	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		12,799	12,799	0	0	12,799	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	57,605	55,541	1,084	980	57,605	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		57,605	55,541	1,084	980	57,605	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		349,691	337,623	6,338	5,730	349,691	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	9,263	3,636	4,793	834	9,263	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		9,263	3,636	4,793	834	9,263	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	16,953	16,346	319	288	16,953	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		16,953	16,346	319	288	16,953	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		26,216	19,982	5,112	1,122	26,216	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		1,584,521	1,521,851	34,719	27,951	1,584,521	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	21,363	12,713	5,908	2,742	21,363	0
7	FUEL	K301	22,550	0	22,550	0	22,550	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		43,913	12,713	28,458	2,742	43,913	0
10	TOTAL MATERIALS & SUPPLIES		43,913	12,713	28,458	2,742	43,913	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	791	763	15	13	791	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	2,202	0	2,202	0	2,202	0
16	TOTAL PREPAYMENTS		2,993	763	2,217	13	2,993	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		6,356	6,356	0	0	6,356	0
19	TOTAL WORKING CASH		6,356	6,356	0	0	6,356	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		53,262	19,832	30,675	2,755	53,262	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(349,691)	(337,623)	(6,338)	(5,730)	(349,691)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		26,216	19,982	5,112	1,122	26,216	0
31	TOTAL WORKING CAPITAL		53,262	19,832	30,675	2,755	53,262	0
32	TOTAL RATE BASE ADJUSTMENTS		(270,213)	(297,809)	29,449	(1,853)	(270,213)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		1,907,996	1,839,492	35,945	32,559	1,907,996	0
36	TOTAL RATE BASE ADJUSTMENTS		(270,213)	(297,809)	29,449	(1,853)	(270,213)	0
37	TOTAL RATE BASE		1,637,783	1,541,683	65,394	30,706	1,637,783	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		130,368	122,719	5,205	2,444	130,368	0
41								
42	ELECTRIC RATE BASE	RB99	1,639,791	1,543,762	65,388	30,641	1,639,791	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		130,659	123,008	5,210	2,441	130,659	0

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	220,267	0	220,267	0	220,267	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	67,855	0	67,855	0	67,855	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		288,122	0	288,122	0	288,122	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		288,122	0	288,122	0	288,122	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	47,396	47,396	0	0	47,396	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		47,396	47,396	0	0	47,396	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	4,851	4,851	0	0	4,851	0
26	TOTAL REGIONAL MARKET O&M		4,851	4,851	0	0	4,851	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	542	542	0	0	542	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	6,580	6,580	0	0	6,580	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	84	0	0	84	84	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	2,743	2,743	0	0	2,743	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	31	0	0	31	31	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	745	745	0	0	745	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	4	0	0	4	4	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	144	144	0	0	144	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	1	0	0	1	1	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	2,770	2,770	0	0	2,770	0
42	LOAD DISPATCH	K215	639	639	0	0	639	0
43	METERS	K407	1,015	0	0	1,015	1,015	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	140	140	0	0	140	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	8,124	8,124	0	0	8,124	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		23,562	22,427	0	1,135	23,562	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	3,985	0	0	3,985	3,985	0
52	UNCOLLECTIBLE EXP	K411	781	0	0	781	781	0
53	METER READING	K407	137	0	0	137	137	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	590	0	0	590	590	0
55	CREDIT CARD FEES	K407	297	0	0	297	297	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	6	0	0	6	6	0
59	TOTAL CUSTOMER ACCT EXPENSE		5,796	0	0	5,796	5,796	0

DUKE ENERGY KENTUCKY, INC.
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JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	106	0	0	106	106	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		106	0	0	106	106	0
5								
6	SALES							
7	SALES EXPENSE	K405	15	0	0	15	15	0
8	TOTAL SALES EXPENSE		15	0	0	15	15	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	16,103	0	16,103	0	16,103	0
13	TRANSMISSION	T349	1,969	1,969	0	0	1,969	0
14	DISTRIBUTION	D349	10,695	10,185	0	510	10,695	0
15	CUSTOMER ACCOUNTING	C319	2,195	0	0	2,195	2,195	0
16	CUSTOMER SERVICE & INFORMATION	C331	117	0	0	117	117	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		31,079	12,154	16,103	2,822	31,079	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	139	54	72	13	139	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(1,528)	(600)	(791)	(137)	(1,528)	0
22	ELIMINATE DSM	A315	(240)	(94)	(124)	(22)	(240)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(422)	(166)	(218)	(38)	(422)	0
25	ELIMINATE MISC EXPENSES	A315	(683)	(268)	(354)	(61)	(683)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(1,839)	(722)	(952)	(165)	(1,839)	0
29	STATE REG COMMISSION EXPENSE	A315	598	235	309	54	598	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	1,014	398	525	91	1,014	0
33	TOTAL ADMIN. & GENERAL		28,118	10,991	14,570	2,557	28,118	0
34								
35	TOTAL O & M EXPENSE		397,966	85,665	302,692	9,609	397,966	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRDDUCTION DEPRECIATION	P229	76,868	76,868	0	0	76,868	0
3	TOTAL PRODUCTION DEPREC EXP.		76,868	76,868	0	0	76,868	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	4,985	4,985	0	0	4,985	0
7	TOTAL TRANSMISSION DEP. EXP.		4,985	4,985	0	0	4,985	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	23,278	22,392	0	886	23,278	0
11	TOTAL DIST. DEPREC EXP.		23,278	22,392	0	886	23,278	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	11,666	7,326	3,777	563	11,666	0
15	TOTAL GENERAL DEPREC EXP.		11,666	7,326	3,777	563	11,666	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	497	313	160	24	497	0
19	TOTAL COM & OTHER DEPREC EXP.		497	313	160	24	497	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		117,294	111,884	3,937	1,473	117,294	0

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	21,242	20,481	400	361	21,242	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		21,242	20,481	400	361	21,242	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	1,508	592	780	136	1,508	0
9	ELIMINATE DSM	A315	(59)	(24)	(30)	(5)	(59)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(79)	(31)	(41)	(7)	(79)	0
11	ELIMINATE ESM	A315	129	50	67	12	129	0
12	TOTAL MISCELLANEOUS TAXES		1,499	587	776	136	1,499	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	204	113	57	34	204	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		204	113	57	34	204	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		22,945	21,181	1,233	531	22,945	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		397,966	85,665	302,692	9,609	397,966	0
23	TOTAL DEPRECIATION EXPENSE		117,294	111,884	3,937	1,473	117,294	0
24	TOTAL OTHER TAX & MISC EXPENSE		22,945	21,181	1,233	531	22,945	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		538,205	218,730	307,862	11,613	538,205	0

DUKE ENERGY KENTUCKY, INC.
DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-22
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	36,847	34,689	1,469	689	36,847	0
4	TOTAL INTEREST EXPENSE		36,847	34,689	1,469	689	36,847	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(24,034)	(22,925)	(807)	(302)	(24,034)	0
8	PERMANENT DIFFERENCES	A357	(114)	(45)	(59)	(10)	(114)	0
9	TEMPORARY DIFFERENCES	DE49	40,610	38,736	1,363	511	40,610	0
10	TOTAL OTHER DEDUCTIONS		16,462	15,766	497	199	16,462	0
11								
12	NET DEDUCTIONS AND ADDITIONS		53,309	50,455	1,966	888	53,309	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	3,181	685	2,419	77	3,181	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(45)	(45)	0	0	(45)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(1,455)	(571)	(753)	(131)	(1,455)	0
20	TOTAL FED DEF IT (410 & 411)		1,681	69	1,666	(54)	1,681	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		1,681	69	1,666	(54)	1,681	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		1,681	69	1,666	(54)	1,681	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		130,659	123,008	5,210	2,441	130,659	0
38	NET DEDUCTIONS AND ADDITIONS		(53,309)	(50,455)	(1,966)	(888)	(53,309)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		1,681	69	1,666	(54)	1,681	0
40	TOTAL STATE PROV DEF IT (410 & 411)		738	290	382	66	738	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		79,769	72,912	5,292	1,565	79,769	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		21,205	19,382	1,407	416	21,205	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		1,681	69	1,666	(54)	1,681	0
47	NET FED INCOME TAX ALLOWABLE		22,886	19,451	3,073	362	22,886	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		21,205	19,382	1,407	416	21,205	0
53	NET FED INCOME TAX PAYABLE		21,205	19,382	1,407	416	21,205	0

DUKE ENERGY KENTUCKY, INC.
DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-22
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	14,830	14,299	279	252	14,830	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		14,830	14,299	279	252	14,830	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	738	290	382	66	738	0
9	TOT STATE PROV DEF IT (410 & 411)		738	290	382	66	738	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(31)	(29)	(1)	(1)	(31)	0
13	OTHER SIT ADJUSMENTS		(31)	(29)	(1)	(1)	(31)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		738	290	382	66	738	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		130,659	123,008	5,210	2,441	130,659	0
20	NET FED INCOME TAX ALLOWABLE		22,886	19,451	3,073	362	22,886	0
21	NET FED. DED. AND ADDITIONS		(53,309)	(50,455)	(1,966)	(888)	(53,309)	0
22	DEDUCTIONS IN ADD TO Y871		(14,830)	(14,299)	(279)	(252)	(14,830)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		738	290	382	66	738	0
25	BASE FOR SIT COMPUTATION		86,144	77,995	6,420	1,729	86,144	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		4,473	4,049	335	89	4,473	0
29	TOTAL STATE INCOME TAX ADJ.		738	290	382	66	738	0
30	NET STATE INC TAX ALLOWABLE		5,211	4,339	717	155	5,211	0
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		4,473	4,049	335	89	4,473	0
34	OTHER SIT ADJUSTMENTS		(31)	(29)	(1)	(1)	(31)	0
35	NET STATE INCOME TAX PAYABLE		4,442	4,020	334	88	4,442	0
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
DISTR. PRIMARY CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	1,489	1,432	0	57	1,489	0
3	RECONNECTION CHARGES	K405	4	0	0	4	4	0
4	POLE & LINE ATTACHMENTS	D249	805	774	0	31	805	0
5	RENTS	D249	1,495	1,438	0	57	1,495	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	4	0	0	4	4	0
10	TOTAL OTHER OPERATING REVS		3,797	3,644	0	153	3,797	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		538,205	218,730	307,862	11,613	538,205	0
14	RETURN ON RATE BASE		130,659	123,008	5,210	2,441	130,659	0
15	NET FED INCOME TAX ALLOWABLE		22,886	19,451	3,073	362	22,886	0
16	NET STATE INCOME TAX ALLOWABLE		5,211	4,339	717	155	5,211	0
17	TOTAL OTHER OPERATING REVENUES		(3,797)	(3,644)	0	(153)	(3,797)	0
18	SUBTOTAL B		693,164	361,884	316,862	14,418	693,164	0
19								
20	TOTAL OTHER OPERATING REVENUES		3,797	3,644	0	153	3,797	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		3,797	3,644	0	153	3,797	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		693,164	361,884	316,862	14,418	693,164	0
31								
32	PROPOSED REVENUES		356,761	140,045	184,587	32,129	356,761	0
33	TOTAL ELECTRIC COST OF SERVICE		(693,164)	(361,884)	(316,862)	(14,418)	(693,164)	0
34	EXCESS REVENUES		(336,403)	(221,839)	(132,275)	17,711	(336,403)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(83,849)	(55,293)	(32,970)	4,414	(83,849)	0
37	EXCESS RETURN		(252,554)	(166,545)	(99,305)	13,297	(252,553)	(1)

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL DISTR. PRIMARY	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
TT CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL TT	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		56,220,141	54,259,854	1,887,862	72,425	56,220,141	0
3	TOTAL DEPRECIATION RESERVE		(26,694,986)	(25,930,805)	(735,280)	(28,901)	(26,694,986)	0
4	TOTAL RATE BASE ADJUSTMENTS		(3,605,432)	(4,551,464)	937,134	8,898	(3,605,432)	0
5	TOTAL RATE BASE		25,919,723	23,777,585	2,089,716	52,422	25,919,723	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		10,771,070	1,468,462	9,262,598	40,010	10,771,070	0
9	TOTAL DEPRECIATION EXPENSE		2,325,709	2,196,162	126,215	3,332	2,325,709	0
10	TOTAL OTHER TAX & MISC EXPENSE		360,893	321,656	37,590	1,647	360,893	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		13,457,672	3,986,280	9,426,403	44,989	13,457,672	0
12	NET FED INCOME TAX EXP ALLOWABLE		383,372	287,726	95,169	477	383,372	0
13	NET STATE INCOME TAX EXP ALLOWABLE		83,006	60,367	22,216	423	83,006	0
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		13,924,050	4,334,373	9,543,788	45,889	13,924,050	0
17								
18	RETURN ON RATE BASE		2,065,530	1,894,882	166,510	4,138	2,065,530	0
19	TOTAL OTHER OPERATING REVENUES		(109)	0	0	(109)	(109)	0
20	TOTAL ELECTRIC COST OF SERVICE		15,989,471	6,229,255	9,710,298	49,918	15,989,471	0

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL TT	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	32,240,911	32,240,911	0	0	32,240,911	0
3	PRODUCTION OTHER	K201	13,656,439	13,656,439	0	0	13,656,439	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		45,897,350	45,897,350	0	0	45,897,350	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	5,560,353	5,560,353	0	0	5,560,353	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		5,560,353	5,560,353	0	0	5,560,353	0
12								
13	TOTAL PROD & TRANS PLANT		51,457,703	51,457,703	0	0	51,457,703	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	5,175	0	0	5,175	5,175	0
32	METERS	K407	26,569	0	0	26,569	26,569	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		31,744	0	0	31,744	31,744	0
38								
39	TOTAL TRANS & DIST PLANT		5,592,097	5,560,353	0	31,744	5,592,097	0
40	TOTAL GROSS PTD PLANT		51,489,447	51,457,703	0	31,744	51,489,447	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	1,443,711	1,443,711	0	0	1,443,711	0
44	PRODUCTION - ENERGY	K301	1,413,589	0	1,413,589	0	1,413,589	0
45	TRANSMISSION	K202	132,316	132,316	0	0	132,316	0
46	DISTRIBUTION - DEMAND	K201	522,162	522,162	0	0	522,162	0
47	DISTRIBUTION - CUSTOMER	K405	259	0	0	259	259	0
48	CUSTOMER ACCOUNTING	A308	29,791	0	0	29,791	29,791	0
49	CUSTOMER SERVICE & INFORMATION	A310	411	0	0	411	411	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		3,542,239	2,098,189	1,413,589	30,461	3,542,239	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	484,379	484,379	0	0	484,379	0
56	PRODUCTION - ENERGY	K301	474,273	0	474,273	0	474,273	0
57	TRANSMISSION	K202	44,393	44,393	0	0	44,393	0
58	DISTRIBUTION - DEMAND	K201	175,190	175,190	0	0	175,190	0
59	DISTRIBUTION - CUSTOMER	K405	87	0	0	87	87	0
60	CUSTOMER ACCOUNTING	A308	9,995	0	0	9,995	9,995	0
61	CUSTOMER SERVICE & INFORMATION	A310	138	0	0	138	138	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		1,188,455	703,962	474,273	10,220	1,188,455	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		56,220,141	54,259,854	1,887,862	72,425	56,220,141	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL TT	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	16,329,420	16,329,420	0	0	16,329,420	0
3	PRODUCTION OTHER	K201	7,858,598	7,858,598	0	0	7,858,598	0
4	ADJUSTMENT	K201	213,168	213,168	0	0	213,168	0
5	TOTAL PROD DEPREC RESERVE		24,401,186	24,401,186	0	0	24,401,186	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	440,952	440,952	0	0	440,952	0
10	ADJUSTMENT	K202	1,736	1,736	0	0	1,736	0
11	TOTAL TRANS DEPREC RESERVE		442,688	442,688	0	0	442,688	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		24,843,874	24,843,874	0	0	24,843,874	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED	K215	0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED	K405	0	0	0	0	0	0
31	SERVICES	K217	2,684	0	0	2,684	2,684	0
32	METERS	K407	10,371	0	0	10,371	10,371	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(3)	0	0	(3)	(3)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	TOTAL DIST DEPREC RESERVE		13,052	0	0	13,052	13,052	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		455,740	442,688	0	13,052	455,740	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		24,856,926	24,843,874	0	13,052	24,856,926	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	492,113	492,113	0	0	492,113	0
44	PRDDUCTION - ENERGY	K301	481,846	0	481,846	0	481,846	0
45	TRANSMISSION	K202	45,102	45,102	0	0	45,102	0
46	DISTRIBUTION - DEMAND	K201	177,988	177,988	0	0	177,988	0
47	DISTRIBUTION - CUSTOMER	K405	88	0	0	88	88	0
48	CUSTOMER ACCOUNTING	A308	10,155	0	0	10,155	10,155	0
49	CUSTOMER SERVICE & INFORMATION	A310	140	0	0	140	140	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	908	91	799	18	908	0
52	GENERAL & INTANG PLANT		1,208,340	715,294	482,645	10,401	1,208,340	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	255,521	255,521	0	0	255,521	0
56	PRODUCTION - ENERGY	K301	250,190	0	250,190	0	250,190	0
57	TRANSMISSION	K202	23,419	23,419	0	0	23,419	0
58	DISTRIBUTION - DEMAND	K201	92,417	92,417	0	0	92,417	0
59	DISTRIBUTION - CUSTOMER	K405	46	0	0	46	46	0
60	CUSTOMER ACCOUNTING	A308	5,273	0	0	5,273	5,273	0
61	CUSTOMER SERVICE & INFORMATION	A310	73	0	0	73	73	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	2,781	280	2,445	56	2,781	0
64	COMMON & OTHER PLANT IN SERVICE		629,720	371,637	252,635	5,448	629,720	0
65								
66	TOTAL DEPRECIATION RESERVE		26,694,986	25,930,805	735,280	28,901	26,694,986	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-23
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL TT	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		15,911,491	15,911,491	0	0	15,911,491	0
3	PRODUCTION OTHER		5,797,841	5,797,841	0	0	5,797,841	0
4	ADJUSTMENT		(213,168)	(213,168)	0	0	(213,168)	0
5	NET PRODUCTION PLANT		21,496,164	21,496,164	0	0	21,496,164	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		5,119,401	5,119,401	0	0	5,119,401	0
10	ADJUSTMENT		(1,736)	(1,736)	0	0	(1,736)	0
11	NET TRANSMISSION PLANT		5,117,665	5,117,665	0	0	5,117,665	0
12								
13	NET PROD & TRANS PLANT		26,613,829	26,613,829	0	0	26,613,829	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		0	0	0	0	0	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		0	0	0	0	0	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		0	0	0	0	0	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		0	0	0	0	0	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		0	0	0	0	0	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		0	0	0	0	0	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		0	0	0	0	0	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		0	0	0	0	0	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		0	0	0	0	0	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		0	0	0	0	0	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		0	0	0	0	0	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		0	0	0	0	0	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		0	0	0	0	0	0
29	TRANSFORMERS DEMAND RELATED		0	0	0	0	0	0
30	TRANSFORMERS CUSTOMER RELATED		0	0	0	0	0	0
31	SERVICES		2,491	0	0	2,491	2,491	0
32	METERS		16,198	0	0	16,198	16,198	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		3	0	0	3	3	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		0	0	0	0	0	0
37	NET DISTRIBUTION PLANT		18,692	0	0	18,692	18,692	0
38								
39	NET PTD PLANT		5,136,357	5,117,665	0	18,692	5,136,357	0
40	NET TRANS & DIST PLANT		26,632,521	26,613,829	0	18,692	26,632,521	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		951,598	951,598	0	0	951,598	0
44	PRODUCTION - ENERGY		931,743	0	931,743	0	931,743	0
45	TRANSMISSION		87,214	87,214	0	0	87,214	0
46	DISTRIBUTION - DEMAND		344,174	344,174	0	0	344,174	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		19,636	0	0	19,636	19,636	0
49	CUSTOMER SERVICE & INFORMATION		271	0	0	271	271	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(908)	(91)	(799)	(18)	(908)	0
52	NET GENERAL & INTANG PLANT		2,333,728	1,382,895	930,944	19,889	2,333,728	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		228,858	228,858	0	0	228,858	0
56	PRODUCTION - ENERGY		224,083	0	224,083	0	224,083	0
57	TRANSMISSION		20,974	20,974	0	0	20,974	0
58	DISTRIBUTION - DEMAND		82,773	82,773	0	0	82,773	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		4,722	0	0	4,722	4,722	0
61	CUSTOMER SERVICE & INFORMATION		65	0	0	65	65	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(2,781)	(280)	(2,445)	(56)	(2,781)	0
64	COMMON & OTHER PLANT IN SERVICE		558,694	332,325	221,638	4,731	558,694	0
65								
66	NET ELECTRIC PLANT IN SERVICE		29,524,943	28,329,049	1,152,582	43,312	29,524,943	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-23
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TT	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	4,317,029	4,142,231	168,504	6,294	4,317,029	0
13	TOTAL ACCOUNT 282		4,317,029	4,142,231	168,504	6,294	4,317,029	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	314,065	314,065	0	0	314,065	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		314,065	314,065	0	0	314,065	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	890,414	854,361	34,755	1,298	890,414	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		890,414	854,361	34,755	1,298	890,414	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		5,521,508	5,310,657	203,259	7,592	5,521,508	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL TT	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	178,117	28,052	146,676	3,389	178,117	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		178,117	28,052	146,676	3,389	178,117	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	262,042	251,432	10,228	382	262,042	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		262,042	251,432	10,228	382	262,042	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		440,159	279,484	156,904	3,771	440,159	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL TT	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		24,443,594	23,297,876	1,106,227	39,491	24,443,594	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	514,088	311,967	189,420	12,701	514,088	0
7	FUEL	K301	722,988	0	722,988	0	722,988	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		1,237,076	311,967	912,408	12,701	1,237,076	0
10	TOTAL MATERIALS & SUPPLIES		1,237,076	311,967	912,408	12,701	1,237,076	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	12,222	11,727	477	18	12,222	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	70,604	0	70,604	0	70,604	0
16	TOTAL PREPAYMENTS		82,826	11,727	71,081	18	82,826	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		156,015	156,015	0	0	156,015	0
19	TOTAL WORKING CASH		156,015	156,015	0	0	156,015	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		1,475,917	479,709	983,489	12,719	1,475,917	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(5,521,508)	(5,310,657)	(203,259)	(7,592)	(5,521,508)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		440,159	279,484	156,904	3,771	440,159	0
31	TOTAL WORKING CAPITAL		1,475,917	479,709	983,489	12,719	1,475,917	0
32	TOTAL RATE BASE ADJUSTMENTS		(3,605,432)	(4,551,464)	937,134	8,898	(3,605,432)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		29,524,943	28,329,049	1,152,582	43,312	29,524,943	0
36	TOTAL RATE BASE ADJUSTMENTS		(3,605,432)	(4,551,464)	937,134	8,898	(3,605,432)	0
37	TOTAL RATE BASE		25,919,511	23,777,585	2,089,716	52,210	25,919,511	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		2,063,193	1,892,696	166,341	4,156	2,063,193	0
41								
42	ELECTRIC RATE BASE	RB99	25,922,814	23,781,145	2,089,739	51,930	25,922,814	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		2,065,530	1,894,882	166,510	4,138	2,065,530	0

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WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL TT	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	6,641,186	0	6,641,186	0	6,641,186	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	2,175,527	0	2,175,527	0	2,175,527	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		8,816,713	0	8,816,713	0	8,816,713	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		8,816,713	0	8,816,713	0	8,816,713	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	1,163,045	1,163,045	0	0	1,163,045	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		1,163,045	1,163,045	0	0	1,163,045	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	119,032	119,032	0	0	119,032	0
26	TOTAL REGIONAL MARKET O&M		119,032	119,032	0	0	119,032	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	13,303	13,303	0	0	13,303	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	0	0	0	0	0	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	0	0	0	0	0	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	0	0	0	0	0	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	22,033	22,033	0	0	22,033	0
42	LOAD DISPATCH	K215	0	0	0	0	0	0
43	METERS	K407	797	0	0	797	797	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	1,117	1,117	0	0	1,117	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	64,625	64,625	0	0	64,625	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		101,875	101,078	0	797	101,875	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	3,109	0	0	3,109	3,109	0
52	UNCOLLECTIBLE EXP	K411	14,412	0	0	14,412	14,412	0
53	METER READING	K407	108	0	0	108	108	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	10,873	0	0	10,873	10,873	0
55	CREDIT CARD FEES	K407	233	0	0	233	233	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	8	0	0	8	8	0
59	TOTAL CUSTOMER ACCT EXPENSE		28,743	0	0	28,743	28,743	0

DUKE ENERGY KENTUCKY, INC.
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	O&M EXPENSES	ALLO	TOTAL TT	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	136	0	0	136	136	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		136	0	0	136	136	0
5								
6	SALES							
7	SALES EXPENSE	K405	19	0	0	19	19	0
8	TOTAL SALES EXPENSE		19	0	0	19	19	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	492,802	0	492,802	0	492,802	0
13	TRANSMISSION	T349	48,327	48,327	0	0	48,327	0
14	DISTRIBUTION	D349	46,321	45,953	0	368	46,321	0
15	CUSTOMER ACCOUNTING	C319	10,881	0	0	10,881	10,881	0
16	CUSTOMER SERVICE & INFORMATION	C331	150	0	0	150	150	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		598,481	94,280	492,802	11,399	598,481	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	2,679	422	2,206	51	2,679	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(29,386)	(4,628)	(24,199)	(559)	(29,386)	0
22	ELIMINATE DSM	A315	(4,625)	(728)	(3,809)	(88)	(4,625)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(8,120)	(1,279)	(6,686)	(155)	(8,120)	0
25	ELIMINATE MISO EXPENSES	A315	(13,140)	(2,069)	(10,821)	(250)	(13,140)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(35,373)	(5,571)	(29,129)	(673)	(35,373)	0
29	STATE REG COMMISSION EXPENSE	A315	11,491	1,809	9,463	219	11,491	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	19,500	3,071	16,058	371	19,500	0
33	TOTAL ADMIN. & GENERAL		541,507	85,307	445,885	10,315	541,507	0
34								
35	TOTAL O & M EXPENSE		10,771,070	1,468,462	9,262,598	40,010	10,771,070	0

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL TT	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	1,886,272	1,886,272	0	0	1,886,272	0
3	TOTAL PRODUCTION DEPREC EXP.		1,886,272	1,886,272	0	0	1,886,272	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	122,331	122,331	0	0	122,331	0
7	TOTAL TRANSMISSION DEP. EXP.		122,331	122,331	0	0	122,331	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	613	0	0	613	613	0
11	TOTAL DIST. DEPREC EXP.		613	0	0	613	613	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	303,569	179,872	121,089	2,608	303,569	0
15	TOTAL GENERAL DEPREC EXP.		303,569	179,872	121,089	2,608	303,569	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	12,924	7,687	5,126	111	12,924	0
19	TOTAL COM & OTHER DEPREC EXP.		12,924	7,687	5,126	111	12,924	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		2,325,709	2,196,162	126,215	3,332	2,325,709	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-23
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL TT	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	328,343	315,048	12,816	479	328,343	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		328,343	315,048	12,816	479	328,343	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	28,991	4,565	23,874	552	28,991	0
9	ELIMINATE DSM	A315	(1,129)	(177)	(931)	(21)	(1,129)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(1,532)	(241)	(1,262)	(29)	(1,532)	0
11	ELIMINATE ESM	A315	2,485	392	2,046	47	2,485	0
12	TOTAL MISCELLANEOUS TAXES		28,815	4,539	23,727	549	28,815	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	3,735	2,069	1,047	619	3,735	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		3,735	2,069	1,047	619	3,735	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		360,893	321,656	37,590	1,647	360,893	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		10,771,070	1,468,462	9,262,598	40,010	10,771,070	0
23	TOTAL DEPRECIATION EXPENSE		2,325,709	2,196,162	126,215	3,332	2,325,709	0
24	TOTAL OTHER TAX & MISC EXPENSE		360,893	321,656	37,590	1,647	360,893	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		13,457,672	3,986,280	9,426,403	44,989	13,457,672	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-23
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL TT	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	582,509	534,384	46,958	1,167	582,509	0
4	TOTAL INTEREST EXPENSE		582,509	534,384	46,958	1,167	582,509	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(476,527)	(449,977)	(25,863)	(687)	(476,527)	0
8	PERMANENT DIFFERENCES	A357	(2,210)	(348)	(1,820)	(42)	(2,210)	0
9	TEMPORARY DIFFERENCES	DE49	805,185	760,324	43,701	1,160	805,185	0
10	TOTAL OTHER DEDUCTIONS		326,448	309,999	16,018	431	326,448	0
11								
12	NET DEDUCTIONS AND ADDITIONS		908,957	844,383	62,976	1,598	908,957	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	86,099	11,737	74,042	320	86,099	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(1,099)	(1,099)	0	0	(1,099)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(28,000)	(4,409)	(23,058)	(533)	(28,000)	0
20	TOTAL FED DEF IT (410 & 411)		57,000	6,229	50,984	(213)	57,000	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		57,000	6,229	50,984	(213)	57,000	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		57,000	6,229	50,984	(213)	57,000	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		2,065,530	1,894,882	166,510	4,138	2,065,530	0
38	NET DEDUCTIONS AND ADDITIONS		(908,957)	(844,383)	(62,976)	(1,598)	(908,957)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		57,000	6,229	50,984	(213)	57,000	0
40	TOTAL STATE PROV DEF IT (410 & 411)		14,210	2,239	11,701	270	14,210	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		1,227,783	1,058,967	166,219	2,597	1,227,783	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		326,372	281,497	44,185	690	326,372	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		57,000	6,229	50,984	(213)	57,000	0
47	NET FED INCOME TAX ALLOWABLE		383,372	287,726	95,169	477	383,372	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		326,372	281,497	44,185	690	326,372	0
53	NET FED INCOME TAX PAYABLE		326,372	281,497	44,185	690	326,372	0

DUKE ENERGY KENTUCKY, INC.
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CASE NO: 2024-00354
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LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	229,238	219,956	8,948	334	229,238	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		229,238	219,956	8,948	334	229,238	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	14,210	2,239	11,701	270	14,210	0
9	TOT STATE PROV DEF IT (410 & 411)		14,210	2,239	11,701	270	14,210	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(474)	(455)	(18)	(1)	(474)	0
13	OTHER SIT ADJUSMENTS		(474)	(455)	(18)	(1)	(474)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		14,210	2,239	11,701	270	14,210	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		2,065,530	1,894,882	166,510	4,138	2,065,530	0
20	NET FED INCOME TAX ALLOWABLE		383,372	287,726	95,169	477	383,372	0
21	NET FED. DED. AND ADDITIONS		(908,957)	(844,383)	(62,976)	(1,598)	(908,957)	0
22	DEDUCTIONS IN ADD TO Y871		(229,238)	(219,956)	(8,948)	(334)	(229,238)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		14,210	2,239	11,701	270	14,210	0
25	BASE FOR SIT COMPUTATION		1,324,917	1,120,508	201,456	2,953	1,324,917	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		68,796	58,128	10,515	153	68,796	0
29	TOTAL STATE INCOME TAX ADJ.		14,210	2,239	11,701	270	14,210	0
30	NET STATE INC TAX ALLOWABLE		83,006	60,367	22,216	423	83,006	0
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		68,796	58,128	10,515	153	68,796	0
34	OTHER SIT ADJUSTMENTS		(474)	(455)	(18)	(1)	(474)	0
35	NET STATE INCOME TAX PAYABLE		68,322	57,673	10,497	152	68,322	0
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-23
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL TT	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	39	0	0	39	39	0
3	RECONNECTION CHARGES	K405	5	0	0	5	5	0
4	POLE & LINE ATTACHMENTS	D249	21	0	0	21	21	0
5	RENTS	D249	39	0	0	39	39	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	5	0	0	5	5	0
10	TOTAL OTHER OPERATING REVS		109	0	0	109	109	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		13,457,672	3,986,280	9,426,403	44,989	13,457,672	0
14	RETURN ON RATE BASE		2,065,530	1,894,882	166,510	4,138	2,065,530	0
15	NET FED INCOME TAX ALLOWABLE		383,372	287,726	95,169	477	383,372	0
16	NET STATE INCOME TAX ALLOWABLE		83,006	60,367	22,216	423	83,006	0
17	TOTAL OTHER OPERATING REVENUES		(109)	0	0	(109)	(109)	0
18	SUBTOTAL B		15,989,471	6,229,255	9,710,298	49,918	15,989,471	0
19								
20	TOTAL OTHER OPERATING REVENUES		109	0	0	109	109	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		109	0	0	109	109	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		15,989,471	6,229,255	9,710,298	49,918	15,989,471	0
31								
32	PROPOSED REVENUES		6,859,757	1,080,352	5,648,877	130,528	6,859,757	0
33	TOTAL ELECTRIC COST OF SERVICE		(15,989,471)	(6,229,255)	(9,710,298)	(49,918)	(15,989,471)	0
34	EXCESS REVENUES		(9,129,714)	(5,148,903)	(4,061,421)	80,610	(9,129,714)	0
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(2,275,592)	(1,283,370)	(1,012,314)	20,092	(2,275,592)	0
37	EXCESS RETURN		(6,854,122)	(3,865,533)	(3,049,107)	60,518	(6,854,122)	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-23
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL TT	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
LIGHTING CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-24
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		15,467,171	4,284,800	186,730	10,995,641	15,467,171	0
3	TOTAL DEPRECIATION RESERVE		(7,120,136)	(833,846)	(72,743)	(6,213,547)	(7,120,136)	0
4	TOTAL RATE BASE ADJUSTMENTS		(1,106,359)	(569,888)	93,420	(629,891)	(1,106,359)	0
5	TOTAL RATE BASE		7,240,676	2,881,066	207,407	4,152,203	7,240,676	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		1,684,627	91,448	961,512	631,667	1,684,627	0
9	TOTAL DEPRECIATION EXPENSE		295,605	112,800	12,484	170,321	295,605	0
10	TOTAL OTHER TAX & MISC EXPENSE		106,709	40,267	3,899	62,543	106,709	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		2,086,941	244,515	977,895	864,531	2,086,941	0
12	NET FED INCOME TAX EXP ALLOWABLE		100,029	39,178	9,759	51,092	100,029	0
13	NET STATE INCOME TAX EXP ALLOWABLE		28,356	9,153	2,278	16,924	28,355	1
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		2,215,326	292,846	989,932	932,547	2,215,325	1
17								
18	RETURN ON RATE BASE		572,159	230,645	16,523	324,991	572,159	0
19	TOTAL OTHER OPERATING REVENUES		(214,351)	(18,361)	0	(195,990)	(214,351)	0
20	TOTAL ELECTRIC COST OF SERVICE		2,573,134	505,130	1,006,455	1,061,548	2,573,133	1

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL LIGHTING	CLASSIFIED			TOTAL AT ISSUE	ALL OTHER
				DEMAND	ENERGY	CUSTOMER		
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS PLANT		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	1,255,364	1,255,364	0	0	1,255,364	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	310,213	310,213	0	0	310,213	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	385,910	0	0	385,910	385,910	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	122,771	122,771	0	0	122,771	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	75,855	0	0	75,855	75,855	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	702,889	702,889	0	0	702,889	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	465,715	0	0	465,715	465,715	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	292,985	292,985	0	0	292,985	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	174,169	0	0	174,169	174,169	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	854,200	854,200	0	0	854,200	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	256,043	0	0	256,043	256,043	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	165,506	165,506	0	0	165,506	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	78,200	0	0	78,200	78,200	0
29	TRANSFORMERS DEMAND RELATED	K215	580,872	580,872	0	0	580,872	0
30	TRANSFORMERS CUSTOMER RELATED	K405	226,833	0	0	226,833	226,833	0
31	SERVICES	K217	396,396	0	0	396,396	396,396	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	8,637,510	0	0	8,637,510	8,637,510	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		14,981,431	4,284,800	0	10,696,631	14,981,431	0
38								
39	TOTAL TRANS & DIST PLANT		14,981,431	4,284,800	0	10,696,631	14,981,431	0
40	TOTAL GROSS PTD PLANT		14,981,431	4,284,800	0	10,696,631	14,981,431	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	139,819	0	139,819	0	139,819	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	52,489	0	0	52,489	52,489	0
48	CUSTOMER ACCOUNTING	A308	87,983	0	0	87,983	87,983	0
49	CUSTOMER SERVICE & INFORMATION	A310	83,420	0	0	83,420	83,420	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		363,711	0	139,819	223,892	363,711	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	46,911	0	46,911	0	46,911	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	17,611	0	0	17,611	17,611	0
60	CUSTOMER ACCOUNTING	A308	29,519	0	0	29,519	29,519	0
61	CUSTOMER SERVICE & INFORMATION	A310	27,988	0	0	27,988	27,988	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		122,029	0	46,911	75,118	122,029	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		15,467,171	4,284,800	186,730	10,995,841	15,467,171	0

DUKE ENERGY KENTUCKY, INC.
LIGHTING CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	0	0	0	0	0	0
3	PRODUCTION OTHER	K201	0	0	0	0	0	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	0	0	0	0	0	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TOTAL TRANS DEPREC RESERVE		0	0	0	0	0	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	246,797	246,797	0	0	246,797	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	103,902	103,902	0	0	103,902	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	129,256	0	0	129,256	129,256	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	41,121	41,121	0	0	41,121	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	25,407	0	0	25,407	25,407	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	145,477	145,477	0	0	145,477	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	96,389	0	0	96,389	96,389	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	60,639	60,639	0	0	60,639	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	36,048	0	0	36,048	36,048	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	196,293	196,293	0	0	196,293	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	58,838	0	0	58,838	58,838	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	38,033	38,033	0	0	38,033	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	17,970	0	0	17,970	17,970	0
29	TRANSFORMERS DEMAND RELATED	K215	170,343	170,343	0	0	170,343	0
30	TRANSFORMERS CUSTOMER RELATED	K405	66,520	0	0	66,520	66,520	0
31	SERVICES	K217	205,582	0	0	205,582	205,582	0
32	METERS	K407	0	0	0	0	0	0
33	STREET LIGHTS	K401	5,461,166	0	0	5,461,166	5,461,166	0
34	ADJUSTMENT	K209	(1,340)	(383)	0	(957)	(1,340)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(168,376)	(168,376)	0	0	(168,376)	0
37	TOTAL DIST DEPREC RESERVE		6,930,065	833,846	0	6,096,219	6,930,065	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		6,930,065	833,846	0	6,096,219	6,930,065	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		6,930,065	833,846	0	6,096,219	6,930,065	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
44	PRODUCTION - ENERGY	K301	47,660	0	47,660	0	47,660	0
45	TRANSMISSION	K202	0	0	0	0	0	0
46	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER	K405	17,892	0	0	17,892	17,892	0
48	CUSTOMER ACCOUNTING	A308	29,990	0	0	29,990	29,990	0
49	CUSTOMER SERVICE & INFORMATION	A310	28,435	0	0	28,435	28,435	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	424	0	83	341	424	0
52	GENERAL & INTANG PLANT		124,401	0	47,743	76,658	124,401	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	0	0	0	0	0	0
56	PRODUCTION - ENERGY	K301	24,746	0	24,746	0	24,746	0
57	TRANSMISSION	K202	0	0	0	0	0	0
58	DISTRIBUTION - DEMAND	K201	0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER	K405	9,290	0	0	9,290	9,290	0
60	CUSTOMER ACCOUNTING	A308	15,572	0	0	15,572	15,572	0
61	CUSTOMER SERVICE & INFORMATION	A310	14,764	0	0	14,764	14,764	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	1,298	0	254	1,044	1,298	0
64	COMMON & OTHER PLANT IN SERVICE		65,670	0	25,000	40,670	65,670	0
65								
66	TOTAL DEPRECIATION RESERVE		7,120,136	833,846	72,743	6,213,547	7,120,136	0

DUKE ENERGY KENTUCKY, INC.
LIGHTING CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-24
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		0	0	0	0	0	0
3	PRODUCTION OTHER		0	0	0	0	0	0
4	ADJUSTMENT		0	0	0	0	0	0
5	NET PRODUCTION PLANT		0	0	0	0	0	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		0	0	0	0	0	0
10	ADJUSTMENT		0	0	0	0	0	0
11	NET TRANSMISSION PLANT		0	0	0	0	0	0
12								
13	NET PROD & TRANS PLANT		0	0	0	0	0	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		1,008,567	1,008,567	0	0	1,008,567	0
17	POLES, TOWERS, & FIXTURES - PRIMARY - DEMAND		206,311	206,311	0	0	206,311	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		256,654	0	0	256,654	256,654	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		81,650	81,650	0	0	81,650	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		50,448	0	0	50,448	50,448	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		557,412	557,412	0	0	557,412	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		369,326	0	0	369,326	369,326	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		232,346	232,346	0	0	232,346	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		138,121	0	0	138,121	138,121	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		657,907	657,907	0	0	657,907	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		197,205	0	0	197,205	197,205	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		127,473	127,473	0	0	127,473	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		60,230	0	0	60,230	60,230	0
29	TRANSFORMERS DEMAND RELATED		410,529	410,529	0	0	410,529	0
30	TRANSFORMERS CUSTOMER RELATED		160,313	0	0	160,313	160,313	0
31	SERVICES		190,814	0	0	190,814	190,814	0
32	METERS		0	0	0	0	0	0
33	STREET LIGHTS		3,176,344	0	0	3,176,344	3,176,344	0
34	ADJUSTMENT		1,340	383	0	957	1,340	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		168,376	168,376	0	0	168,376	0
37	NET DISTRIBUTION PLANT		8,051,366	3,450,954	0	4,600,412	8,051,366	0
38								
39	NET PTD PLANT		8,051,366	3,450,954	0	4,600,412	8,051,366	0
40	NET TRANS & DIST PLANT		8,051,366	3,450,954	0	4,600,412	8,051,366	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		0	0	0	0	0	0
44	PRODUCTION - ENERGY		92,159	0	92,159	0	92,159	0
45	TRANSMISSION		0	0	0	0	0	0
46	DISTRIBUTION - DEMAND		0	0	0	0	0	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		57,993	0	0	57,993	57,993	0
49	CUSTOMER SERVICE & INFORMATION		54,985	0	0	54,985	54,985	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(424)	0	(83)	(341)	(424)	0
52	NET GENERAL & INTANG PLANT		204,713	0	92,076	112,637	204,713	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		0	0	0	0	0	0
56	PRODUCTION - ENERGY		22,165	0	22,165	0	22,165	0
57	TRANSMISSION		0	0	0	0	0	0
58	DISTRIBUTION - DEMAND		0	0	0	0	0	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		13,947	0	0	13,947	13,947	0
61	CUSTOMER SERVICE & INFORMATION		13,224	0	0	13,224	13,224	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(1,298)	0	(254)	(1,044)	(1,298)	0
64	COMMON & OTHER PLANT IN SERVICE		48,038	0	21,911	26,127	48,038	0
65								
66	NET ELECTRIC PLANT IN SERVICE		8,304,117	3,450,954	113,987	4,739,176	8,304,117	0

DUKE ENERGY KENTUCKY, INC.
LIGHTING CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
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TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-24
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	1,210,880	506,386	16,663	687,831	1,210,880	0
13	TOTAL ACCOUNT 282		1,210,880	506,386	16,663	687,831	1,210,880	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	0	0	0	0	0	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		0	0	0	0	0	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	249,752	104,445	3,437	141,870	249,752	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		249,752	104,445	3,437	141,870	249,752	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		1,460,632	610,831	20,100	829,701	1,460,632	0

DUKE ENERGY KENTUCKY, INC.
LIGHTING CLASSIFIED - ELECTRIC COST OF SERVICE
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LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	86,618	8,772	15,232	62,614	86,618	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		86,618	8,772	15,232	62,614	86,618	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	73,499	30,737	1,011	41,751	73,499	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		73,499	30,737	1,011	41,751	73,499	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		160,117	39,509	16,243	104,365	160,117	0

LINE NO.	WORKING CAPITAL	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		7,003,602	2,879,632	110,130	4,013,840	7,003,602	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	112,234	0	18,736	93,498	112,234	0
7	FUEL	K301	71,511	0	71,511	0	71,511	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		183,745	0	90,247	93,498	183,745	0
10	TOTAL MATERIALS & SUPPLIES		183,745	0	90,247	93,498	183,745	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	3,428	1,434	47	1,947	3,428	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	6,983	0	6,983	0	6,983	0
16	TOTAL PREPAYMENTS		10,411	1,434	7,030	1,947	10,411	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		194,156	1,434	97,277	95,445	194,156	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(1,460,632)	(610,831)	(20,100)	(829,701)	(1,460,632)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		160,117	39,509	16,243	104,365	160,117	0
31	TOTAL WORKING CAPITAL		194,156	1,434	97,277	95,445	194,156	0
32	TOTAL RATE BASE ADJUSTMENTS		(1,106,359)	(569,888)	93,420	(629,891)	(1,106,359)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		8,304,117	3,450,954	113,987	4,739,176	8,304,117	0
36	TOTAL RATE BASE ADJUSTMENTS		(1,106,359)	(569,888)	93,420	(629,891)	(1,106,359)	0
37	TOTAL RATE BASE		7,197,758	2,881,066	207,407	4,109,285	7,197,758	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		572,942	229,333	16,510	327,099	572,942	0
41								
42	ELECTRIC RATE BASE	RB99	7,180,711	2,894,644	207,362	4,078,705	7,180,711	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		572,159	230,645	16,523	324,991	572,159	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	O&M EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	700,025	0	700,025	0	700,025	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	215,182	0	215,182	0	215,182	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		915,207	0	915,207	0	915,207	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		915,207	0	915,207	0	915,207	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	0	0	0	0	0	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		0	0	0	0	0	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	0	0	0	0	0	0
26	TOTAL REGIONAL MARKET O&M		0	0	0	0	0	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	0	0	0	0	0	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	33,149	33,149	0	0	33,149	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	21,964	0	0	21,964	21,964	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	13,817	13,817	0	0	13,817	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	8,214	0	0	8,214	8,214	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	3,752	3,752	0	0	3,752	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	1,125	0	0	1,125	1,125	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	727	727	0	0	727	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	344	0	0	344	344	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	2,540	2,540	0	0	2,540	0
42	LOAD DISPATCH	K215	3,220	3,220	0	0	3,220	0
43	METERS	K407	0	0	0	0	0	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	293,324	0	0	293,324	293,324	0
45	OTHER OPERATIONS	K203	129	129	0	0	129	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	7,450	7,450	0	0	7,450	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		389,755	64,784	0	324,971	389,755	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	79,349	0	0	79,349	79,349	0
52	UNCOLLECTIBLE EXP	K411	2,319	0	0	2,319	2,319	0
53	METER READING	K407	0	0	0	0	0	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	1,750	0	0	1,750	1,750	0
55	CREDIT CARD FEES	K407	0	0	0	0	0	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	1,530	0	0	1,530	1,530	0
59	TOTAL CUSTOMER ACCT EXPENSE		84,948	0	0	84,948	84,948	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-24
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	O&M EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	27,651	0	0	27,651	27,651	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		27,651	0	0	27,651	27,651	0
5								
6	SALES							
7	SALES EXPENSE	K405	3,784	0	0	3,784	3,784	0
8	TOTAL SALES EXPENSE		3,784	0	0	3,784	3,784	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	51,177	0	51,177	0	51,177	0
13	TRANSMISSION	T349	0	0	0	0	0	0
14	DISTRIBUTION	D349	177,208	29,470	0	147,738	177,208	0
15	CUSTOMER ACCOUNTING	C319	32,135	0	0	32,135	32,135	0
16	CUSTOMER SERVICE & INFORMATION	C331	30,468	0	0	30,468	30,468	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		290,988	29,470	51,177	210,341	290,988	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	1,303	132	229	942	1,303	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(14,290)	(1,447)	(2,513)	(10,330)	(14,290)	0
22	ELIMINATE DSM	A315	(2,250)	(228)	(396)	(1,626)	(2,250)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(3,948)	(400)	(694)	(2,854)	(3,948)	0
25	ELIMINATE MISC EXPENSES	A315	(6,390)	(647)	(1,124)	(4,619)	(6,390)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(17,202)	(1,742)	(3,025)	(12,435)	(17,202)	0
29	STATE REG COMMISSION EXPENSE	A315	5,588	566	983	4,039	5,588	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	9,483	960	1,668	6,855	9,483	0
33	TOTAL ADMIN. & GENERAL		263,282	26,664	46,305	190,313	263,282	0
34								
35	TOTAL O & M EXPENSE		1,684,627	91,448	961,512	631,667	1,684,627	0

LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	0	0	0	0	0	0
3	TOTAL PRODUCTION DEPREC EXP.		0	0	0	0	0	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	0	0	0	0	0	0
7	TOTAL TRANSMISSION DEP. EXP.		0	0	0	0	0	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	263,171	112,800	0	150,371	263,171	0
11	TOTAL DIST. DEPREC EXP.		263,171	112,800	0	150,371	263,171	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	31,129	0	11,977	19,152	31,129	0
15	TOTAL GENERAL DEPREC EXP.		31,129	0	11,977	19,152	31,129	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	1,305	0	507	798	1,305	0
19	TOTAL COM & OTHER DEPREC EXP.		1,305	0	507	798	1,305	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		295,605	112,800	12,484	170,321	295,605	0

DUKE ENERGY KENTUCKY, INC.
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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	92,097	38,515	1,267	52,315	92,097	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		92,097	38,515	1,267	52,315	92,097	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	14,098	1,428	2,479	10,191	14,098	0
9	ELIMINATE DSM	A315	(550)	(56)	(97)	(397)	(550)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(745)	(75)	(131)	(539)	(745)	0
11	ELIMINATE ESM	A315	1,207	122	212	873	1,207	0
12	TOTAL MISCELLANEOUS TAXES		14,010	1,419	2,463	10,128	14,010	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	602	333	169	100	602	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		602	333	169	100	602	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		106,709	40,267	3,899	62,543	106,709	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		1,684,627	91,448	961,512	631,667	1,684,627	0
23	TOTAL DEPRECIATION EXPENSE		295,605	112,800	12,484	170,321	295,605	0
24	TOTAL OTHER TAX & MISC EXPENSE		106,709	40,267	3,899	62,543	106,709	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		2,086,941	244,515	977,895	864,531	2,086,941	0

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FR-16(7)(v)-24
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	161,358	65,045	4,660	91,653	161,358	0
4	TOTAL INTEREST EXPENSE		161,358	65,045	4,660	91,653	161,358	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(60,569)	(23,110)	(2,558)	(34,901)	(60,569)	0
8	PERMANENT DIFFERENCES	A357	(1,075)	(109)	(189)	(777)	(1,075)	0
9	TEMPORARY DIFFERENCES	DE49	102,345	39,050	4,322	58,973	102,345	0
10	TOTAL OTHER DEDUCTIONS		40,701	15,831	1,575	23,295	40,701	0
11								
12	NET DEDUCTIONS AND ADDITIONS		202,059	80,876	6,235	114,948	202,059	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	13,468	731	7,689	5,048	13,468	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	0	0	0	0	0	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(13,617)	(1,379)	(2,395)	(9,843)	(13,617)	0
20	TOTAL FED DEF IT (410 & 411)		(149)	(648)	5,294	(4,795)	(149)	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		(149)	(648)	5,294	(4,795)	(149)	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		(149)	(648)	5,294	(4,795)	(149)	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		572,159	230,645	16,523	324,991	572,159	0
38	NET DEDUCTIONS AND ADDITIONS		(202,059)	(80,876)	(6,235)	(114,948)	(202,059)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		(149)	(648)	5,294	(4,795)	(149)	0
40	TOTAL STATE PROV DEF IT (410 & 411)		6,910	700	1,215	4,995	6,910	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		376,861	149,821	16,797	210,243	376,861	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		100,178	39,826	4,465	55,887	100,178	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		(149)	(648)	5,294	(4,795)	(149)	0
47	NET FED INCOME TAX ALLOWABLE		100,029	39,178	9,759	51,092	100,029	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		100,178	39,826	4,465	55,887	100,178	0
53	NET FED INCOME TAX PAYABLE		100,178	39,826	4,465	55,887	100,178	0

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	64,298	26,889	885	36,524	64,298	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		64,298	26,889	885	36,524	64,298	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	6,910	700	1,215	4,995	6,910	0
9	TOT STATE PROV DEF IT (410 & 411)		6,910	700	1,215	4,995	6,910	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(133)	(56)	(2)	(75)	(133)	0
13	OTHER SIT ADJUSMENTS		(133)	(56)	(2)	(75)	(133)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		6,910	700	1,215	4,995	6,910	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		572,159	230,645	16,523	324,991	572,159	0
20	NET FED INCOME TAX ALLOWABLE		100,029	39,178	9,759	51,092	100,029	0
21	NET FED. DED. AND ADDITIONS		(202,059)	(80,876)	(6,235)	(114,948)	(202,059)	0
22	DEDUCTIONS IN ADD TO Y871		(64,298)	(26,889)	(885)	(36,524)	(64,298)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		6,910	700	1,215	4,995	6,910	0
25	BASE FOR SIT COMPUTATION		412,741	162,758	20,377	229,606	412,741	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228266	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		21,446	8,453	1,063	11,929	21,445	1
29	TOTAL STATE INCOME TAX ADJ.		6,910	700	1,215	4,995	6,910	0
30	NET STATE INC TAX ALLOWABLE		28,356	9,153	2,278	16,924	28,355	1
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		21,446	8,453	1,063	11,929	21,445	1
34	OTHER SIT ADJUSTMENTS		(133)	(56)	(2)	(75)	(133)	0
35	NET STATE INCOME TAX PAYABLE		21,313	8,397	1,061	11,854	21,312	1
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	16,835	7,216	0	9,619	16,835	0
3	RECONNECTION CHARGES	K405	1,006	0	0	1,006	1,006	0
4	POLE & LINE ATTACHMENTS	D249	9,101	3,901	0	5,200	9,101	0
5	RENTS	D249	16,901	7,244	0	9,657	16,901	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	169,500	0	0	169,500	169,500	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	1,008	0	0	1,008	1,008	0
10	TOTAL OTHER OPERATING REVS		214,351	18,361	0	195,990	214,351	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		2,086,941	244,515	977,895	864,531	2,086,941	0
14	RETURN ON RATE BASE		572,159	230,645	16,523	324,991	572,159	0
15	NET FED INCOME TAX ALLOWABLE		100,029	39,178	9,759	51,092	100,029	0
16	NET STATE INCOME TAX ALLOWABLE		28,356	9,153	2,278	16,924	28,355	1
17	TOTAL OTHER OPERATING REVENUES		(214,351)	(18,361)	0	(195,990)	(214,351)	0
18	SUBTOTAL B		2,573,134	505,130	1,006,455	1,061,548	2,573,133	(1)
19								
20	TOTAL OTHER OPERATING REVENUES		214,351	18,361	0	195,990	214,351	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		214,351	18,361	0	195,990	214,351	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		2,573,134	505,130	1,006,455	1,061,548	2,573,133	(1)
31								
32	PROPOSED REVENUES		3,335,867	337,817	586,634	2,411,416	3,335,867	0
33	TOTAL ELECTRIC COST OF SERVICE		(2,573,134)	(505,130)	(1,006,455)	(1,061,548)	(2,573,133)	(1)
34	EXCESS REVENUES		762,733	(167,313)	(419,821)	1,349,868	762,734	(1)
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		190,112	(41,703)	(104,641)	336,456	190,112	0
37	EXCESS RETURN		572,621	(125,610)	(315,180)	1,013,412	572,622	(1)

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL LIGHTING	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

DUKE ENERGY KENTUCKY, INC.
OTHER WP CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-25
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUMMARY OF RESULTS	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 1			3	4	5		
1	NET INCOME COMPUTATION							
2	GROSS ELECTRIC PLANT IN SERVICE		6,862,517	6,731,896	126,637	3,984	6,862,517	0
3	TOTAL DEPRECIATION RESERVE		(2,693,686)	(2,642,859)	(49,333)	(1,494)	(2,693,686)	0
4	TOTAL RATE BASE ADJUSTMENTS		(614,690)	(678,549)	63,367	492	(614,690)	0
5	TOTAL RATE BASE		3,554,141	3,410,488	140,671	2,982	3,554,141	0
6								
7	OPERATING EXPENSES							
8	TOTAL O&M EXPENSE		816,784	161,993	652,602	2,189	816,784	0
9	TOTAL DEPRECIATION EXPENSE		252,434	243,782	8,467	185	252,434	0
10	TOTAL OTHER TAX & MISC EXPENSE		49,273	46,586	2,596	91	49,273	0
11	TOTAL OP EXP EXCLUDING INC & REV TAX		1,118,491	452,361	663,665	2,465	1,118,491	0
12	NET FED INCOME TAX EXP ALLOWABLE		50,212	43,557	6,623	32	50,212	0
13	NET STATE INCOME TAX EXP ALLOWABLE		11,071	9,501	1,547	24	11,072	(1)
14	RESERVED	CW29	0	0	0	0	0	0
15	REVENUE TAX		0	0	0	0	0	0
16	TOTAL OPERATING EXPENSE		1,179,774	505,419	671,835	2,521	1,179,775	(1)
17								
18	RETURN ON RATE BASE		284,945	273,487	11,205	253	284,945	0
19	TOTAL OTHER OPERATING REVENUES		(8,695)	(8,688)	0	(7)	(8,695)	0
20	TOTAL ELECTRIC COST OF SERVICE		1,456,024	770,218	683,040	2,767	1,456,025	(1)

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 2			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	2,795,455	2,795,455	0	0	2,795,455	0
3	PRODUCTION OTHER	K201	1,184,084	1,184,084	0	0	1,184,084	0
4	ADJUSTMENT	K201	0	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE		3,979,539	3,979,539	0	0	3,979,539	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	482,112	482,112	0	0	482,112	0
10	ADJUSTMENT	K202	0	0	0	0	0	0
11	TRANSMISSION PLANT IN SERVICE		482,112	482,112	0	0	482,112	0
12								
13	TOTAL PROD & TRANS PLANT		4,461,651	4,461,651	0	0	4,461,651	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	593,956	593,956	0	0	593,956	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	146,772	146,772	0	0	146,772	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	211	0	0	211	211	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	58,087	58,087	0	0	58,087	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	42	0	0	42	42	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	332,561	332,561	0	0	332,561	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	255	0	0	255	255	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	138,621	138,621	0	0	138,621	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	95	0	0	95	95	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	404,151	404,151	0	0	404,151	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	140	0	0	140	140	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	78,306	78,306	0	0	78,306	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	43	0	0	43	43	0
29	TRANSFORMERS DEMAND RELATED	K215	274,830	274,830	0	0	274,830	0
30	TRANSFORMERS CUSTOMER RELATED	K405	124	0	0	124	124	0
31	SERVICES	K217	470	0	0	470	470	0
32	METERS	K407	364	0	0	364	364	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	0	0	0	0	0	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	0	0	0	0	0	0
37	DISTRIBUTION PLANT IN SERVICE		2,029,028	2,027,284	0	1,744	2,029,028	0
38								
39	TOTAL TRANS & DIST PLANT		2,511,140	2,509,396	0	1,744	2,511,140	0
40	TOTAL GROSS PTD PLANT		6,490,679	6,488,935	0	1,744	6,490,679	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	125,177	125,177	0	0	125,177	0
44	PRODUCTION - ENERGY	K301	94,823	0	94,823	0	94,823	0
45	TRANSMISSION	K202	11,473	11,473	0	0	11,473	0
46	DISTRIBUTION - DEMAND	K201	45,274	45,274	0	0	45,274	0
47	DISTRIBUTION - CUSTOMER	K405	29	0	0	29	29	0
48	CUSTOMER ACCOUNTING	A308	1,602	0	0	1,602	1,602	0
49	CUSTOMER SERVICE & INFORMATION	A310	46	0	0	46	46	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	0	0	0	0	0	0
52	GEN & INTANG PLANT IN SERVICE		278,424	181,924	94,823	1,677	278,424	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	41,998	41,998	0	0	41,998	0
56	PRODUCTION - ENERGY	K301	31,814	0	31,814	0	31,814	0
57	TRANSMISSION	K202	3,849	3,849	0	0	3,849	0
58	DISTRIBUTION - DEMAND	K201	15,190	15,190	0	0	15,190	0
59	DISTRIBUTION - CUSTOMER	K405	10	0	0	10	10	0
60	CUSTOMER ACCOUNTING	A308	538	0	0	538	538	0
61	CUSTOMER SERVICE & INFORMATION	A310	15	0	0	15	15	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	0	0	0	0	0	0
64	COMMON & OTHER PLANT IN SERVICE		93,414	61,037	31,814	563	93,414	0
65								
66	GROSS ELECTRIC PLANT IN SERVICE		6,862,517	6,731,896	126,637	3,984	6,862,517	0

DUKE ENERGY KENTUCKY, INC.
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FR-16(7)(v)-25
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DEPRECIATION RESERVE	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 3			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM	K201	1,415,846	1,415,846	0	0	1,415,846	0
3	PRODUCTION OTHER	K201	681,381	681,381	0	0	681,381	0
4	ADJUSTMENT	K201	18,483	18,483	0	0	18,483	0
5	TOTAL PROD DEPREC RESERVE		2,115,710	2,115,710	0	0	2,115,710	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS	K202	0	0	0	0	0	0
9	OTHER TRANSMISSION	K202	38,233	38,233	0	0	38,233	0
10	ADJUSTMENT	K202	151	151	0	0	151	0
11	TOTAL TRANS DEPREC RESERVE		38,384	38,384	0	0	38,384	0
12								
13	TOTAL PROD & TRANS DEPREC RESERVE		2,154,094	2,154,094	0	0	2,154,094	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS	K215	116,768	116,768	0	0	116,768	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND	K205	49,160	49,160	0	0	49,160	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER	K405	71	0	0	71	71	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND	K206	19,456	19,456	0	0	19,456	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER	K405	14	0	0	14	14	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND	K205	68,830	68,830	0	0	68,830	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER	K405	53	0	0	53	53	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND	K206	28,690	28,690	0	0	28,690	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER	K405	20	0	0	20	20	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND	K205	92,873	92,873	0	0	92,873	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER	K405	32	0	0	32	32	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND	K206	17,995	17,995	0	0	17,995	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER	K405	10	0	0	10	10	0
29	TRANSFORMERS DEMAND RELATED	K215	80,595	80,595	0	0	80,595	0
30	TRANSFORMERS CUSTOMER RELATED	K405	36	0	0	36	36	0
31	SERVICES	K217	244	0	0	244	244	0
32	METERS	K407	142	0	0	142	142	0
33	STREET LIGHTS	K401	0	0	0	0	0	0
34	ADJUSTMENT	K209	(181)	(181)	0	0	(181)	0
35	CONSTRUCTION NOT CLASSIFIED	K209	0	0	0	0	0	0
36	RWIP	K215	(79,664)	(79,664)	0	0	(79,664)	0
37	TOTAL DIST DEPREC RESERVE		395,144	394,522	0	622	395,144	0
38								
39	TOTAL TRANS & DIST DEPREC RESERVE		433,528	432,906	0	622	433,528	0
40	TOTAL GROSS PTD PLANT DEPREC RESERVE		2,549,238	2,548,616	0	622	2,549,238	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND	K201	42,669	42,669	0	0	42,669	0
44	PRODUCTION - ENERGY	K301	32,322	0	32,322	0	32,322	0
45	TRANSMISSION	K202	3,911	3,911	0	0	3,911	0
46	DISTRIBUTION - DEMAND	K201	15,432	15,432	0	0	15,432	0
47	DISTRIBUTION - CUSTOMER	K405	10	0	0	10	10	0
48	CUSTOMER ACCOUNTING	A308	546	0	0	546	546	0
49	CUSTOMER SERVICE & INFORMATION	A310	16	0	0	16	16	0
50	SALES	A312	0	0	0	0	0	0
51	ADJUSTMENT	A315	65	8	56	1	65	0
52	GENERAL & INTANG PLANT		94,971	62,020	32,378	573	94,971	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND	K201	22,155	22,155	0	0	22,155	0
56	PRODUCTION - ENERGY	K301	16,783	0	16,783	0	16,783	0
57	TRANSMISSION	K202	2,031	2,031	0	0	2,031	0
58	DISTRIBUTION - DEMAND	K201	8,013	8,013	0	0	8,013	0
59	DISTRIBUTION - CUSTOMER	K405	5	0	0	5	5	0
60	CUSTOMER ACCOUNTING	A308	283	0	0	283	283	0
61	CUSTOMER SERVICE & INFORMATION	A310	8	0	0	8	8	0
62	SALES	A312	0	0	0	0	0	0
63	ADJUSTMENT	A315	199	24	172	3	199	0
64	COMMON & OTHER PLANT IN SERVICE		49,477	32,223	16,955	299	49,477	0
65								
66	TOTAL DEPRECIATION RESERVE		2,693,686	2,642,859	49,333	1,494	2,693,686	0

DUKE ENERGY KENTUCKY, INC.
OTHER WP CLASSIFIED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-25
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	NET ELECTRIC PLANT	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 4			3	4	5		
1	PRODUCTION PLANT							
2	PRODUCTION STEAM		1,379,609	1,379,609	0	0	1,379,609	0
3	PRODUCTION OTHER		502,703	502,703	0	0	502,703	0
4	ADJUSTMENT		(18,483)	(18,483)	0	0	(18,483)	0
5	NET PRODUCTION PLANT		1,863,829	1,863,829	0	0	1,863,829	0
6								
7	TRANSMISSION PLANT							
8	MAIN STEP-UP TRANSFORMERS		0	0	0	0	0	0
9	OTHER TRANSMISSION		443,879	443,879	0	0	443,879	0
10	ADJUSTMENT		(151)	(151)	0	0	(151)	0
11	NET TRANSMISSION PLANT		443,728	443,728	0	0	443,728	0
12								
13	NET PROD & TRANS PLANT		2,307,557	2,307,557	0	0	2,307,557	0
14								
15	DISTRIBUTION PLANT							
16	SUBSTATIONS		477,188	477,188	0	0	477,188	0
17	POLES, TOWERS & FIXTURES - PRIMARY - DEMAND		97,612	97,612	0	0	97,612	0
18	POLES, TOWERS & FIXTURES - PRIMARY - CUSTOMER		140	0	0	140	140	0
19	POLES, TOWERS & FIXTURES - SECONDARY - DEMAND		38,631	38,631	0	0	38,631	0
20	POLES, TOWERS & FIXTURES - SECONDARY - CUSTOMER		28	0	0	28	28	0
21	CONDUCTORS - OVERHEAD / PRIMARY - DEMAND		263,731	263,731	0	0	263,731	0
22	CONDUCTORS - OVERHEAD / PRIMARY - CUSTOMER		202	0	0	202	202	0
23	CONDUCTORS - OVERHEAD / SECONDARY - DEMAND		109,931	109,931	0	0	109,931	0
24	CONDUCTORS - OVERHEAD / SECONDARY - CUSTOMER		75	0	0	75	75	0
25	CONDUCTORS - UNDERGROUND / PRIMARY - DEMAND		311,278	311,278	0	0	311,278	0
26	CONDUCTORS - UNDERGROUND / PRIMARY - CUSTOMER		108	0	0	108	108	0
27	CONDUCTORS - UNDERGROUND / SECONDARY - DEMAND		60,311	60,311	0	0	60,311	0
28	CONDUCTORS - UNDERGROUND / SECONDARY - CUSTOMER		33	0	0	33	33	0
29	TRANSFORMERS DEMAND RELATED		194,235	194,235	0	0	194,235	0
30	TRANSFORMERS CUSTOMER RELATED		88	0	0	88	88	0
31	SERVICES		226	0	0	226	226	0
32	METERS		222	0	0	222	222	0
33	STREET LIGHTS		0	0	0	0	0	0
34	ADJUSTMENT		181	181	0	0	181	0
35	CONSTRUCTION NOT CLASSIFIED		0	0	0	0	0	0
36	RWIP		79,664	79,664	0	0	79,664	0
37	NET DISTRIBUTION PLANT		1,633,884	1,632,762	0	1,122	1,633,884	0
38								
39	NET PTD PLANT		2,077,612	2,076,490	0	1,122	2,077,612	0
40	NET TRANS & DIST PLANT		3,941,441	3,940,319	0	1,122	3,941,441	0
41								
42	GENERAL & INTANGIBLE PLANT							
43	PRODUCTION - DEMAND		82,508	82,508	0	0	82,508	0
44	PRODUCTION - ENERGY		62,501	0	62,501	0	62,501	0
45	TRANSMISSION		7,562	7,562	0	0	7,562	0
46	DISTRIBUTION - DEMAND		29,842	29,842	0	0	29,842	0
47	DISTRIBUTION - CUSTOMER							
48	CUSTOMER ACCOUNTING		1,056	0	0	1,056	1,056	0
49	CUSTOMER SERVICE & INFORMATION		30	0	0	30	30	0
50	SALES		0	0	0	0	0	0
51	ADJUSTMENT		(85)	(8)	(56)	(1)	(85)	0
52	NET GENERAL & INTANG PLANT		183,434	119,904	62,445	1,085	183,434	0
53								
54	COMMON & OTHER PLANT							
55	PRODUCTION - DEMAND		19,843	19,843	0	0	19,843	0
56	PRODUCTION - ENERGY		15,031	0	15,031	0	15,031	0
57	TRANSMISSION		1,818	1,818	0	0	1,818	0
58	DISTRIBUTION - DEMAND		7,177	7,177	0	0	7,177	0
59	DISTRIBUTION - CUSTOMER							
60	CUSTOMER ACCOUNTING		255	0	0	255	255	0
61	CUSTOMER SERVICE & INFORMATION		7	0	0	7	7	0
62	SALES		0	0	0	0	0	0
63	ADJUSTMENT		(199)	(24)	(172)	(3)	(199)	0
64	COMMON & OTHER PLANT IN SERVICE		43,932	28,814	14,859	259	43,932	0
65								
66	NET ELECTRIC PLANT IN SERVICE		4,168,807	4,089,037	77,304	2,466	4,168,807	0

DUKE ENERGY KENTUCKY, INC.
OTHER WP CLASSIFIED - ELECTRIC COST OF SERVICE
CASE NO: 2024-00354
DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

FR-16(7)(v)-25
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	SUBTRACTIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5			3	4	5		
1	RATE BASE ADJUSTMENTS							
2	ACCUMULATED DEFERRED INCOME TAXES							
3	ACCUM DEF INC TAXES (282)							
4	LIBERALIZED DEPRECIATION	NP29	0	0	0	0	0	0
5	LEASED METERS	NP29	0	0	0	0	0	0
6	CONTRIB AID CONSTR	NP29	0	0	0	0	0	0
7	TAX INTEREST, EXPENSING, DEPR.	NP29	0	0	0	0	0	0
8	AFUDC IN DEBT	NP29	0	0	0	0	0	0
9	CASUALTY LOSS	NP29	0	0	0	0	0	0
10	NON-CASH OVERHEADS	NP29	0	0	0	0	0	0
11	PLANT FAS 109	NP29	0	0	0	0	0	0
12	PP&E & MISCELLANEOUS	NP29	610,298	598,657	11,301	340	610,298	0
13	TOTAL ACCOUNT 282		610,298	598,657	11,301	340	610,298	0
14								
15	ACCUM DEF INC TAXES (283)							
16	TRANSITION FROM MISO TO PJM	NP29	0	0	0	0	0	0
17	DEFERRED PLANT COSTS	K201	27,231	27,231	0	0	27,231	0
18	MISCELLANEOUS	OM39	0	0	0	0	0	0
19	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
20	POST IN-SERVICE CARRYING COSTS	NP29	0	0	0	0	0	0
21	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
22	LOSS ON REACQUIRED DEBT	D249	0	0	0	0	0	0
23	VACATION PAY ACCRUAL	A315	0	0	0	0	0	0
24	NON-AMI METERS RETIRED EARLY	OM39	0	0	0	0	0	0
25	PENSION EXPENSE	A315	0	0	0	0	0	0
26	UNCOLLECTIBLE ACCOUNTS	K411	0	0	0	0	0	0
27	TOTAL ACCOUNT 283		27,231	27,231	0	0	27,231	0
28								
29	OTHER ACCUMULATED DEFERRED INCOME TAXES							
30	EXCESS ADIT	NP29	125,879	123,478	2,331	70	125,879	0
31	CUSTOMER SERVICE DEPOSITS	NP29	0	0	0	0	0	0
32	POST RETIREMENT BENEFITS	NP29	0	0	0	0	0	0
33	INVESTMENT TAX CREDIT	NP29	0	0	0	0	0	0
34	TOTAL OTHER SUBTRACTIVE ADJUSTMENTS		125,879	123,478	2,331	70	125,879	0
35								
36	TOTAL SUBTRACTIVE RATE BASE ADJUSTMENTS		763,408	749,366	13,632	410	763,408	0

LINE NO.	ADDITIVE RATE BASE ADJUSTMENTS	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.1			3	4	5		
1	OTHER ACCUMULATED DEFERRED INCOME TAXES							
2	ACCUM DEF INC TAXES (190)							
3	UNCOLLECTIBLE ACCTS	K411	0	0	0	0	0	0
4	CASH FLOW HEDGE	A315	0	0	0	0	0	0
5	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
6	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
7	ELECTRIC METERS	K407	0	0	0	0	0	0
8	UNAMORTIZED DEBT PREMIUM	D249	0	0	0	0	0	0
9	ARO CUMULATIVE EFFECT	NP29	0	0	0	0	0	0
10	RETIREMENT PLAN	A315	0	0	0	0	0	0
11	POST RETIREMENT BENEFITS	A315	0	0	0	0	0	0
12	POST RETIREMENT BENEFITS - HEALTH CARE	A315	0	0	0	0	0	0
13	POST EMPLOYMENT BENEFITS - SFAS 112	A315	0	0	0	0	0	0
14	SUPPLEMENTAL PENSION PLAN	A315	0	0	0	0	0	0
15	INCENTIVE PLAN	A315	0	0	0	0	0	0
16	FEDERAL DEFERRED TAX RECEIVEABLE	A315	0	0	0	0	0	0
17	MISCELLANEOUS	A315	16,250	5,734	10,341	175	16,250	0
18	DEFERRED TAX	A315	0	0	0	0	0	0
19	NET OPERATING LOSS	NP29	0	0	0	0	0	0
20	401K INCENTIVE PLAN	A315	0	0	0	0	0	0
21	ENVIRONMENTAL RESERVE	NP29	0	0	0	0	0	0
22	VACATION PAY ACCRUALS	A315	0	0	0	0	0	0
23	DEMAND SIDE MANAGEMENT DEFERRAL	NP29	0	0	0	0	0	0
24	OPERATING LEASE OBLIGATION	NP29	0	0	0	0	0	0
25	INJURIES & DAMAGES	NP29	0	0	0	0	0	0
26	TOTAL ACCOUNT 190		16,250	5,734	10,341	175	16,250	0
27								
28	OTHER							
29	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
30	OTHER RATE BASE ADJUSTMENTS	NP29	37,046	36,339	686	21	37,046	0
31	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
32	OTHER		37,046	36,339	686	21	37,046	0
33								
34	CONSTRUCTION WORK IN PROGRESS							
35	PRODUCTION	P129	0	0	0	0	0	0
36	TRANSMISSION	T129	0	0	0	0	0	0
37	DISTRIBUTION	D149	0	0	0	0	0	0
38	COMMON	C129	0	0	0	0	0	0
39	GENERAL	G129	0	0	0	0	0	0
40	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0
41								
42	TOTAL ADDITIVE RATE BASE ADJUSTMENTS		53,296	42,073	11,027	196	53,296	0

DUKE ENERGY KENTUCKY, INC.
OTHER WP CLASSIFIED - ELECTRIC COST OF SERVICE
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FR-16(7)(v)-25
WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	WORKING CAPITAL	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 5.2			3	4	5		
1	NET ORIGINAL COST RATE BASE		3,458,695	3,381,744	74,699	2,252	3,458,695	0
2								
3	WORKING CAPITAL							
4								
5	PLANT MATERIALS & SUPPLIES							
6	OTHER MATERIALS & SUPPLIES	PD29	40,460	27,049	12,706	705	40,460	0
7	FUEL	K301	48,498	0	48,498	0	48,498	0
8	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
9	TOTAL PLANT MATS. & SUPPLIES		88,958	27,049	61,204	705	88,958	0
10	TOTAL MATERIALS & SUPPLIES		88,958	27,049	61,204	705	88,958	0
11								
12	PREPAYMENTS							
13	INSURANCE GENERAL	NP29	1,728	1,695	32	1	1,728	0
14	EXCISE TAX	NP29	0	0	0	0	0	0
15	COLLATERAL ASSET	K301	4,736	0	4,736	0	4,736	0
16	TOTAL PREPAYMENTS		6,464	1,695	4,768	1	6,464	0
17								
18	AUTO CALC (O&M-ELECTRIC FUEL COST)/8		0	0	0	0	0	0
19	TOTAL WORKING CASH		0	0	0	0	0	0
20								
21	MISCELLANEOUS WORKING CAPITAL							
22	RESERVED FOR FUTURE USE	K301	0	0	0	0	0	0
23	PIPP UNCOLLECTIBLES	A315	0	0	0	0	0	0
24	RESERVED FOR FUTURE USE	D249	0	0	0	0	0	0
25	TOTAL MISC WORK CAPITAL		0	0	0	0	0	0
26								
27	TOTAL WORKING CAPITAL		95,422	28,744	65,972	706	95,422	0
28	PRELIMINARY SUMMARY							
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(763,408)	(749,366)	(13,632)	(410)	(763,408)	0
30	TOTAL OTHER ACCUMULATED DEFERRED INCOME TAXES		53,296	42,073	11,027	196	53,296	0
31	TOTAL WORKING CAPITAL		95,422	28,744	65,972	706	95,422	0
32	TOTAL RATE BASE ADJUSTMENTS		(614,690)	(678,549)	63,367	492	(614,690)	0
33								
34	RATE BASE CALCULATION							
35	NET ELECTRIC PLANT IN SERVICE		4,168,807	4,089,037	77,304	2,466	4,168,807	0
36	TOTAL RATE BASE ADJUSTMENTS		(614,690)	(678,549)	63,367	492	(614,690)	0
37	TOTAL RATE BASE		3,554,117	3,410,488	140,671	2,958	3,554,117	0
38								
39	TOTAL RATE OF RETURN ALLOWABLE		0.07960	0.07960	0.07960	0.07960	0.07960	
40	RETURN ON RATE BASE		282,908	271,476	11,197	235	282,908	0
41								
42	ELECTRIC RATE BASE	RB93	3,576,111	3,432,304	140,630	3,177	3,576,111	0
43	TOTAL RATE OF RETURN ALLOWABLE		0.07968	0.07968	0.07968	0.07968	0.07968	
44	RETURN ON RATE BASE		284,945	273,487	11,205	253	284,945	0

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LINE NO.	O&M EXPENSES	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6			3	4	5		
1	PRODUCTION O&M							
2	ENERGY RELATED PRODUCTION O&M							
3	FUEL	K302	0	0	0	0	0	0
4	FUEL AND PURCHASED POWER ADJUSTMENT	K302	475,233	0	475,233	0	475,233	0
5	EMISSION ALLOWANCES	K301	0	0	0	0	0	0
6	ELIMINATE EMISSION ALLOW & OTHER VAR COST	K301	0	0	0	0	0	0
7	OTHER PRODUCTION EXPENSE - MAINTENANCE	K301	145,934	0	145,934	0	145,934	0
8	MISO TRANSMISSION CHARGES - ACCT 555	K301	0	0	0	0	0	0
9	TOTAL ENERGY RELATED		621,167	0	621,167	0	621,167	0
10								
11	DEMAND RELATED & OTHER PROD O&M							
12	OTHER PRODUCTION EXPENSES - OPERATIONS	K201	0	0	0	0	0	0
13	TOTAL DEMAND REL & OTH PROD O&M		0	0	0	0	0	0
14								
15	TOTAL PRODUCTION O&M		621,167	0	621,167	0	621,167	0
16								
17	TRANSMISSION O & M							
18	TRANSFORMER LEASE PAYMENTS	K202	0	0	0	0	0	0
19	OTHER TRANSMISSION	K202	100,842	100,842	0	0	100,842	0
20	MISCELLANEOUS ADJUSTMENTS	K202	0	0	0	0	0	0
21	NETWORK SERVICE RATES ADJUSTMENT	K202	0	0	0	0	0	0
22	TOTAL TRANSMISSION O & M		100,842	100,842	0	0	100,842	0
23								
24	REGIONAL MARKET O&M							
25	MARKET FACILITATION - MONITORING & COMPLIANCE	K202	10,321	10,321	0	0	10,321	0
26	TOTAL REGIONAL MARKET O&M		10,321	10,321	0	0	10,321	0
27								
28	DISTRIBUTION O & M							
29	SUBSTATIONS	K201	1,153	1,153	0	0	1,153	0
30	POLES, TOWERS & FIXTURES	PL49	0	0	0	0	0	0
31	OVERHEAD LINES - PRIMARY / DEMAND	K205	15,684	15,684	0	0	15,684	0
32	OVERHEAD LINES - PRIMARY / CUSTOMER	K405	12	0	0	12	12	0
33	OVERHEAD LINES - SECONDARY / DEMAND	K206	6,538	6,538	0	0	6,538	0
34	OVERHEAD LINES - SECONDARY / CUSTOMER	K405	4	0	0	4	4	0
35	UNDERGROUND LINES - PRIMARY / DEMAND	K205	1,775	1,775	0	0	1,775	0
36	UNDERGROUND LINES - PRIMARY / CUSTOMER	K405	1	0	0	1	1	0
37	UNDERGROUND LINES - SECONDARY / DEMAND	K206	344	344	0	0	344	0
38	UNDERGROUND LINES - SECONDARY / CUSTOMER	K405	0	0	0	0	0	0
39	TRANSFORMERS DEMAND RELATED	K203	0	0	0	0	0	0
40	TRANSFORMERS CUSTOMER RELATED	K401	0	0	0	0	0	0
41	OTHER MAINTENANCE	K203	1,587	1,587	0	0	1,587	0
42	LOAD DISPATCH	K215	1,524	1,524	0	0	1,524	0
43	METERS	K407	11	0	0	11	11	0
44	STREET LIGHTING AND SIGNAL SYSTEMS	K401	0	0	0	0	0	0
45	OTHER OPERATIONS	K203	80	80	0	0	80	0
46	MISCELLANEOUS EXPENSES ADJUSTMENT	K203	4,654	4,654	0	0	4,654	0
47	AFFILIATED COMPANY RENTS ADJUSTMENT	D249	0	0	0	0	0	0
48	TOTAL DISTRIBUTION O & M		33,367	33,339	0	28	33,367	0
49								
50	CUSTOMER ACCOUNTING							
51	CUSTOMER ACCOUNTING EXPENSE	K409	44	0	0	44	44	0
52	UNCOLLECTIBLE EXP	K411	875	0	0	875	875	0
53	METER READING	K407	1	0	0	1	1	0
54	UNCOLLECTIBLE EXP ADJUSTMENT	K411	661	0	0	661	661	0
55	CREDIT CARD FEES	K407	3	0	0	3	3	0
56	ELIMINATE REV & EXP - DSM RIDER	K405	0	0	0	0	0	0
57	SALE OF A/R	K411	0	0	0	0	0	0
58	ELIMINATE MISC EXPENSE	K405	1	0	0	1	1	0
59	TOTAL CUSTOMER ACCT EXPENSE		1,585	0	0	1,585	1,585	0

LINE NO.	O&M EXPENSES	ALLO.	TOTAL OTHER WP	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 6.1			3	4	5		
1	CUSTOMER SERVICE & INFORMATION							
2	TOTAL CUST SERVICE & INFO	K405	15	0	0	15	15	0
3	INFORMATIONAL & INSTRUCTIONAL ADV	K405	0	0	0	0	0	0
4	TOTAL CUSTOMER SERV. & INFO.		15	0	0	15	15	0
5								
6	SALES							
7	SALES EXPENSE	K405	2	0	0	2	2	0
8	TOTAL SALES EXPENSE		2	0	0	2	2	0
9								
10	ADMINISTRATIVE & GENERAL							
11	PRODUCTION - DEMAND RELATED	P349	0	0	0	0	0	0
12	PRODUCTION - ENERGY RELATED	E349	34,743	0	34,743	0	34,743	0
13	TRANSMISSION	T349	4,190	4,190	0	0	4,190	0
14	DISTRIBUTION	D349	15,149	15,135	0	14	15,149	0
15	CUSTOMER ACCOUNTING	C319	585	0	0	585	585	0
16	CUSTOMER SERVICE & INFORMATION	C331	17	0	0	17	17	0
17	SALES	S319	0	0	0	0	0	0
18	TOT ADMIN & GEN LESS REG EXP		54,684	19,325	34,743	616	54,684	0
19	RATE CASE EXPENSE ADJUSTMENT	A315	245	86	156	3	245	0
20	ELIMINATE MISCELLANEOUS EXPENSES ADJUSTMENT	A315	0	0	0	0	0	0
21	RIDER ESM ELIMINATION	A315	(2,681)	(946)	(1,706)	(29)	(2,681)	0
22	ELIMINATE DSM	A315	(423)	(149)	(269)	(5)	(423)	0
23	DSM DEFERRAL - ELECTRIC	A315	0	0	0	0	0	0
24	PENSION ADJUSTMENT	A315	(740)	(261)	(471)	(8)	(740)	0
25	ELIMINATE MISC EXPENSES	A315	(1,199)	(423)	(763)	(13)	(1,199)	0
26	ELIMINATE MERGER COSTS AND CREDITS	A315	0	0	0	0	0	0
27	ANNUALIZE KYPSC MAINT TAX	A315	0	0	0	0	0	0
28	REMOVE INCENTIVE COMP	A315	(3,228)	(1,139)	(2,054)	(35)	(3,228)	0
29	STATE REG COMMISSION EXPENSE	A315	1,048	370	667	11	1,048	0
30	ELIMINATE INCENTIVE COMPENSATION ADJUSTMENT	A315	0	0	0	0	0	0
31	AMORTIZATION OF DEFERRAL ASSET	A315	0	0	0	0	0	0
32	AMORTIZATION OF DEFERRED EXPENSES	A315	1,779	628	1,132	19	1,779	0
33	TOTAL ADMIN. & GENERAL		49,485	17,491	31,435	559	49,485	0
34								
35	TOTAL O & M EXPENSE		816,784	161,993	652,602	2,189	816,784	0

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LINE NO.	DEPRECIATION EXPENSE	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 7			3	4	5		
1	PRODUCTION DEPRECIATION							
2	PRODUCTION DEPRECIATION	P229	163,550	163,550	0	0	163,550	0
3	TOTAL PRODUCTION DEPREC EXP.		163,550	163,550	0	0	163,550	0
4								
5	TRANSMISSION DEPRECIATION							
6	TRANSMISSION DEPRECIATION	T229	10,607	10,607	0	0	10,607	0
7	TOTAL TRANSMISSION DEP. EXP.		10,607	10,607	0	0	10,607	0
8								
9	DISTRIBUTION DEPRECIATION							
10	DISTRIBUTION DEPRECIATION	D249	53,403	53,369	0	34	53,403	0
11	TOTAL DIST. DEPREC EXP.		53,403	53,369	0	34	53,403	0
12								
13	GENERAL DEPRECIATION							
14	GENERAL DEPRECIATION	G229	23,856	15,588	8,123	145	23,856	0
15	TOTAL GENERAL DEPREC EXP.		23,856	15,588	8,123	145	23,856	0
16								
17	COMMON AND OTHER DEPRECIATION							
18	COMMON DEPRECIATION	C229	1,018	668	344	6	1,018	0
19	TOTAL COM & OTHER DEPREC EXP.		1,018	668	344	6	1,018	0
20								
21								
22	TOTAL DEPRECIATION EXPENSE		252,434	243,782	8,467	185	252,434	0

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LINE NO.	OTHER TAXES & MISC EXPENSES	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 8			3	4	5		
1	TAXES OTHER THAN INC & REV							
2	REAL ESTATE & PROPERTY TAX							
3	REAL ESTATE & PROPERTY TAX	NP29	46,419	45,533	860	26	46,419	0
4	ANNUALIZE PROPERTY TAX	NP29	0	0	0	0	0	0
5	TOTAL REAL ESTATE & PROPERTY TAX		46,419	45,533	860	26	46,419	0
6								
7	MISCELLANEOUS TAXES							
8	PAYROLL	A315	2,644	933	1,683	28	2,644	0
9	ELIMINATE DSM	A315	(104)	(37)	(66)	(1)	(104)	0
10	ELIMINATE INCENTIVE COMPENSATION	A315	(140)	(49)	(89)	(2)	(140)	0
11	ELIMINATE ESM	A315	226	80	144	2	226	0
12	TOTAL MISCELLANEOUS TAXES		2,626	927	1,672	27	2,626	0
13								
14	MISCELLANEOUS EXPENSES							
15	PSC MAINT. EXP ON INCREASE	K902	228	126	64	38	228	0
16	RESERVED FOR FUTURE USE	K902	0	0	0	0	0	0
17	TOTAL MISCELLANEOUS EXPENSES		228	126	64	38	228	0
18								
19	TOTAL OTHER TAX & MISC EXPENSE		49,273	46,586	2,596	91	49,273	0
20								
21	PRELIMINARY SUMMARY							
22	TOTAL O&M EXPENSE		816,784	161,993	652,602	2,189	816,784	0
23	TOTAL DEPRECIATION EXPENSE		252,434	243,782	8,467	185	252,434	0
24	TOTAL OTHER TAX & MISC EXPENSE		49,273	46,586	2,596	91	49,273	0
25	TOTAL OPER EXP EXCL INCOME & REV TAX		1,118,491	452,361	663,665	2,465	1,118,491	0

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LINE NO.	FEDERAL INCOME TAX BASED ON RETURN	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	CLASSIFIED ENERGY	CLASSIFIED CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9			3	4	5		
1	FEDERAL INCOME TAX DEDUCTIONS							
2	AUTOMATIC INTEREST CALCULATION							
3	AUTO PROC INTEREST DED	RB99	80,358	77,127	3,160	71	80,358	0
4	TOTAL INTEREST EXPENSE		80,358	77,127	3,160	71	80,358	0
5								
6	OTHER DEDUCTIONS							
7	DEPREC EXCESS TAX-BOOK	DE49	(51,724)	(49,949)	(1,735)	(40)	(51,724)	0
8	PERMANENT DIFFERENCES	A357	(201)	(71)	(128)	(2)	(201)	0
9	TEMPORARY DIFFERENCES	DE49	87,399	84,400	2,931	68	87,399	0
10	TOTAL OTHER DEDUCTIONS		35,474	34,380	1,068	26	35,474	0
11								
12	NET DEDUCTIONS AND ADDITIONS		115,832	111,507	4,228	97	115,832	0
13								
14	FED DEFERRED INCOME TAX (410 & 411)							
15	DEFERRED INCOME TAXES - NET	OM39	6,532	1,295	5,220	17	6,532	0
16	RESERVED	A357	0	0	0	0	0	0
17	DIT ADJUSTMENT - S/L DEPRECIATION	DE49	0	0	0	0	0	0
18	DIT ADJUSTMENT - ARAM	K201	(95)	(95)	0	0	(95)	0
19	DIT ADJUSTMENT - AMORT OF EXCESS DEF TAXES	A357	(2,555)	(902)	(1,626)	(27)	(2,555)	0
20	TOTAL FED DEF IT (410 & 411)		3,882	298	3,594	(10)	3,882	0
21								
22	AMORT INV TAX CREDIT							
23	AMORTIZE ITC	NP29	0	0	0	0	0	0
24	TOTAL AMORTIZED ITC		0	0	0	0	0	0
25								
26	OTHER FEDERAL TAX CREDITS							
27	FUEL TAX CREDIT	K301	0	0	0	0	0	0
28	R&D CREDIT - SECTION 41	A315	0	0	0	0	0	0
29	TOTAL OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
30								
31	PRELIMINARY SUMMARY							
32	TOTAL FED DEF IT (410 & 411)		3,882	298	3,594	(10)	3,882	0
33	TOTAL AMORTIZED ITC & OTHER FEDERAL TAX CREDITS		0	0	0	0	0	0
34	TOTAL FEDERAL TAX ADJUSTMENTS		3,882	298	3,594	(10)	3,882	0
35								
36	FEDERAL INCOME TAX COMPUTATION							
37	RETURN ON RATE BASE		284,945	273,487	11,205	253	284,945	0
38	NET DEDUCTIONS AND ADDITIONS		(115,832)	(111,507)	(4,228)	(97)	(115,832)	0
39	TOTAL FEDERAL TAX ADJUSTMENTS		3,882	298	3,594	(10)	3,882	0
40	TOTAL STATE PROV DEF IT (410 & 411)		1,297	458	825	14	1,297	0
41	RESERVED		0	0	0	0	0	0
42	BASE FOR FIT COMPUATION		174,292	162,736	11,396	160	174,292	0
43								
44	FIT FACTOR K190/(1-K190)		0.26582	0.26582	0.26582	0.26582		0.26582
45	PRELIM FED INCOME TAX		46,330	43,259	3,029	42	46,330	0
46	TOTAL FEDERAL TAX ADJUSTMENTS		3,882	298	3,594	(10)	3,882	0
47	NET FED INCOME TAX ALLOWABLE		50,212	43,557	6,623	32	50,212	0
48								
49	INCOME TAX BASED ON RETURN							
50	FEDERAL INCOME TAX PAYABLE							
51	PRELIM FEDERAL INCOME TAX		46,330	43,259	3,029	42	46,330	0
53	NET FED INCOME TAX PAYABLE		46,330	43,259	3,029	42	46,330	0

LINE NO.	STATE INCOME TAX BASED ON RETURN	Allo	TOTAL GAS	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 9.1			3	4	5		
1	DEDUCTIONS IN ADDITION TO Y871							
2	KY TAXABLE INCOME ADJUSTMENT	NP29	32,406	31,788	600	18	32,406	0
3	RESERVED FOR FUTURE USE	NP29	0	0	0	0	0	0
4	DEDUCTIONS IN ADD TO Y871		32,406	31,788	600	18	32,406	0
5								
6	STATE INCOME TAX ADJUSTMENTS							
7	STATE PROV DEF INC TAX (410 & 411)							
8	OTHER DEFERRED INCOME TAXES - NET	A357	1,297	458	825	14	1,297	0
9	TOT STATE PROV DEF IT (410 & 411)		1,297	458	825	14	1,297	0
10								
11	OTHER SIT ADJUSTMENTS							
12	CURRENT YEAR PAYABLE ADJUSTMENT	NP29	(66)	(65)	(1)	0	(66)	0
13	OTHER SIT ADJUSMENTS		(66)	(65)	(1)	0	(66)	0
14								
15	TOTAL STATE INC TAX ADJUSTMENT		1,297	458	825	14	1,297	0
16								
17	INCOME TAX BASED ON RETURN							
18	SUMMARY OF SIT CALCULATION							
19	RETURN ON RATE BASE		284,945	273,487	11,205	253	284,945	0
20	NET FED INCOME TAX ALLOWABLE		50,212	43,557	6,623	32	50,212	0
21	NET FED. DED. AND ADDITIONS		(115,832)	(111,507)	(4,228)	(97)	(115,832)	0
22	DEDUCTIONS IN ADD TO Y871		(32,406)	(31,788)	(600)	(18)	(32,406)	0
23	RESERVED		0	0	0	0	0	0
24	TOTAL STATE INC TAX ADJ		1,297	458	825	14	1,297	0
25	BASE FOR SIT COMPUTATION		188,216	174,207	13,825	184	188,216	0
26								
27	SIT FACTOR K192/(1-K192)		0.05228266	0.05228268	0.05228266	0.05228266		0.05228266
28	PRELIMINARY STATE INCOME TAX		9,774	9,043	722	10	9,775	(1)
29	TOTAL STATE INCOME TAX ADJ.		1,297	458	825	14	1,297	0
30	NET STATE INC TAX ALLOWABLE		11,071	9,501	1,547	24	11,072	(1)
31								
32	STATE INCOME TAX PAYABLE							
33	PRELIMINARY STATE INCOME TAX		9,774	9,043	722	10	9,775	(1)
34	OTHER SIT ADJUSTMENTS		(66)	(65)	(1)	0	(66)	0
35	NET STATE INCOME TAX PAYABLE		9,708	8,978	721	10	9,709	(1)
36								
37	COMPOSITE TAX RATE		0.249251	0.249251	0.249251	0.249251	0.249251	0.249251

LINE NO.	COST OF SERVICE COMPUTATION	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
	Schedule 10			3	4	5		
1	OTHER OPERATING REVENUES							
2	MISC SERVICE REVENUE	D249	3,416	3,414	0	2	3,416	0
3	RECONNECTION CHARGES	K405	1	0	0	1	1	0
4	POLE & LINE ATTACHMENTS	D249	1,847	1,846	0	1	1,847	0
5	RENTS	D249	3,430	3,428	0	2	3,430	0
6	TRANSMISSION CHARGE PTP	T229	0	0	0	0	0	0
7	PJM REACTIVE REVENUE	K401	0	0	0	0	0	0
8	OTHER TRANSMISSION REVENUES	T229	0	0	0	0	0	0
9	BAD CHECK CHARGES	K405	1	0	0	1	1	0
10	TOTAL OTHER OPERATING REVS		8,695	8,688	0	7	8,695	0
11								
12	COST OF SERVICE COMPUTATION							
13	TOTAL OP EXP EXC INC & REV TAX		1,118,491	452,361	663,665	2,465	1,118,491	0
14	RETURN ON RATE BASE		284,945	273,487	11,205	253	284,945	0
15	NET FED INCOME TAX ALLOWABLE		50,212	43,557	6,623	32	50,212	0
16	NET STATE INCOME TAX ALLOWABLE		11,071	9,501	1,547	24	11,072	(1)
17	TOTAL OTHER OPERATING REVENUES		(8,695)	(8,688)	0	(7)	(8,695)	0
18	SUBTOTAL B		1,456,024	770,218	683,040	2,767	1,456,025	1
19								
20	TOTAL OTHER OPERATING REVENUES		8,695	8,688	0	7	8,695	0
21	LESS: REVS EXCL FROM REV TAX CALC		0	0	0	0	0	0
22	OTHER OPERATING REVS TO BE TAXED		8,695	8,688	0	7	8,695	0
23								
24	REVENUE TAX FACTOR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	REVENUE TAX ON OTHER OPER. REVS		0	0	0	0	0	0
26	REVENUE TAX ON COST OF SERVICE		0	0	0	0	0	0
27	TOTAL REVENUE TAX		0	0	0	0	0	0
28								
29	RESERVED		0	0	0	0	0	0
30	TOTAL ELECTRIC COST OF SERVICE		1,456,024	770,218	683,040	2,767	1,456,025	1
31								
32	PROPOSED REVENUES		625,827	220,819	398,253	6,755	625,827	0
33	TOTAL ELECTRIC COST OF SERVICE		(1,456,024)	(770,218)	(683,040)	(2,767)	(1,456,025)	1
34	EXCESS REVENUES		(830,197)	(549,399)	(284,787)	3,988	(830,198)	1
35	COMPOSITE TAX RATE		0.24925	0.24925	0.24925	0.24925	0.24925	0.24925
36	EXCESS TAX		(206,928)	(136,938)	(70,983)	994	(206,927)	(1)
37	EXCESS RETURN		(623,269)	(412,459)	(213,804)	2,994	(623,269)	0

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ALLO	TOTAL OTHER WP	CLASSIFIED DEMAND	ENERGY	CUSTOMER	TOTAL AT ISSUE	ALL OTHER
		Schedule 11		3	4	5		
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS			RATIO				
3	LONG TERM DEBT		930,883,286	0.4248				
4	PREFERRED STOCK		0	0.0000				
5	COMMON STOCK		1,155,393,756	0.5273				
6	SHORT TERM DEBT		104,930,903	0.0479				
7	UNAMORTIZED DISCOUNT		0	0.0000				
8	TOTAL		2,191,207,945	1.0000				
9								
10	COST OF CAPITAL							
11	LONG TERM DEBT		0.04929					
12	PREFERRED STOCK		0.00000					
13	COMMON STOCK		0.10850					
14	SHORT TERM DEBT		0.03197					
15	UNAMORTIZED DISCOUNT		0.00000					
16								
17	WEIGHTED COST OF CAPITAL							
18	LONG TERM DEBT		0.0209					
19	PREFERRED STOCK		0.0000					
20	COMMON STOCK		0.0572					
21	SHORT TERM DEBT		0.0015					
22	UNAMORTIZED DISCOUNT		0.0000					
23	TOT RATE OF RETURN ALLOWABLE		0.0796					
24								
25	TAX RATES AND SPECIAL FACTORS							
26	SHORT TERM DEBT COST		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	FEDERAL INCOME TAX RATE		0.21000	0.21000	0.21000	0.21000	0.21000	0.21000
28	STATE INCOME TAX RATE		0.04969	0.04969	0.04969	0.04969	0.04969	0.04969
29	REVENUE TAX RATE		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

COST OF SERVICE

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO: 2024-00354
CUSTOMER CHARGE ANALYSIS / MINIMUM BILL RATIONALE
TWELVE MONTHS ENDING JUNE 30, 2026

DATA: 12 MONTHS ACTUAL & 0 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S).: FR-16(12)(v)-5, FR-16(12)(v)-9, FR-16(12)(v)-13

WP FR-16(7)(v)

WITNESS RESPONSIBLE:
JAMES E. ZIOLKOWSKI

LINE NO.	DESCRIPTION	RS RESIDENTIAL	DS SECONDARY DISTRIBUTION	GSFL SECONDARY DISTRIBUTION	EH SECONDARY DISTRIBUTION	SP SECONDARY DISTRIBUTION	DT SEC SECONDARY DISTRIBUTION	DT PRI PRIMARY DISTRIBUTION	DP PRIMARY DISTRIBUTION	TT TRANSMISSION TIME OF DAY	LT LIGHTING	OTHER WATER PUMPING
1	Capitalization Allocated to Electric Operations	$ 91,628,048	$ 9,264,830	$ 14,792	$ 88,730	$ 8,449	$ 303,781	$ 154,710	$ 30,641	$ 51,930	$ 4,078,705	$ 3,177
2	Operating Expense	$ 24,577,036	$ 2,165,619	$ 4,758	$ 24,086	$ 1,895	$ 201,402	$ 130,625	$ 12,130	$ 45,890	$ 932,547	$ 2,521
3	Return @ 7.97%	$ 7,300,923	$ 738,221	$ 1,179	$ 7,070	$ 673	$ 24,205	$ 12,328	$ 2,442	$ 4,137	$ 324,991	$ 253
4	Operating Expense Plus Return	$ 31,877,959	$ 2,903,840	$ 5,937	$ 31,156	$ 2,568	$ 225,607	$ 142,953	$ 14,572	$ 50,027	$ 1,257,538	$ 2,774
5	Less: Revenue Credits	$ 576,433	$ 59,326	$ 87	$ 535	$ 51	$ 1,057	$ 364	$ 153	$ 109	$ 195,990	$ 7
6	Customer Cost Component (Revenue Requirement)	$ 31,301,526	$ 2,844,514	$ 5,850	$ 30,621	$ 2,517	$ 224,550	$ 142,589	$ 14,419	$ 49,918	$ 1,061,548	$ 2,767
7	Total Customers	137,520	12,256	23	88	12	114	35	10	12	2,792	1
8	Annual Revenue / Customer	$ 227.61	$ 232.09	$ 254.35	$ 347.97	$ 209.75	$ 1,969.74	$ 4,073.97	$ 1,441.90	$ 4,159.83	$ 380.21	$ 2,767.00
9	Monthly Revenue / Customer	$ 18.97	$ 19.34	$ 21.20	$ 29.00	$ 17.48	$ 164.15	$ 339.50	$ 120.16	$ 346.65	$ 31.68	$ 230.58

I. Meter Costs

Retail:	Meter Cost	Tab	Workpaper	Source	Description of Work Paper
Residential	$ 19,829,009	WP FR-16(7)(v) Meters	Work Paper FR-16(7)(v) , Page 5	Meter Cost Study	Computation of Meter Allocation Factors
Dist Secondary - DS	2,433,685				
Dist Secondary - GS-FL	-				
Dist Secondary - EH	31,509				
Dist Secondary - SP	2,448				
DT-Sec	111,217				
Dist Primary - DT	41,635				
Dist Primary - DP	20,860				
Transmission	16,328				
Lighting	-				
Other	199				
	22,486,891				

II. Poles, Towers & Fixtures Conductors

Link to SFR Model

Gross Plant	$	Quantity	Tab	Workpaper	Source	Description of Work Paper
Poles, Towers & Fixtures	84,690,174	46,255	WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v) , Page 7	Fixed Asset Accounting, Schedule B-2.1.	Computation of "Weighted" Distribution Line Allocation Factors
Conductors - Overhead	163,758,688		WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v) , Page 7	Fixed Asset Accounting, Schedule B-2.1.	Computation of "Weighted" Distribution Line Allocation Factors
Conductors - Underground	107,077,723		WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v) , Page 7	Fixed Asset Accounting, Schedule B-2.1.	Computation of "Weighted" Distribution Line Allocation Factors
Accumulated Depreciation						
Poles, Towers & Fixtures	29,580,367		WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v) , Page 7	Fixed Asset Accounting, Schedule B-3.	Computation of "Weighted" Distribution Line Allocation Factors
Conductors - Overhead	35,611,120		WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v) , Page 7	Fixed Asset Accounting, Schedule B-3.	Computation of "Weighted" Distribution Line Allocation Factors
Conductors - Underground	25,845,892		WP FR-16(7)(v) Distlines	Work Paper FR-16(7)(v) , Page 7	Fixed Asset Accounting, Schedule B-3.	Computation of "Weighted" Distribution Line Allocation Factors

III. Unbilled Sales

		Tab	Workpaper	Source	Description of Work Paper
III. Unbilled Sales	(20,989,000)	WP FR-16(7)(v) kwh analysis	Work Paper FR-16(7)(v) , Page 9	Company records; total agrees to FERC Form 1, p. 301	Rate Group Kwh Energy Analysis

IV. Hours Per Month

Month	Hours	Tab	Workpaper	Source	Description of Work Paper
Jan 2024	744	WP FR-16(7)(v) RS - KW	Work Paper FR-16(7)(v) , Page 13	Calendar	Derivation of Coincident And Non-Coincident Kw Demands
Feb	696				
Mar	744				
Apr	720				
May	744				
Jun 2023	720				
Jul	744				
Aug	744				
Sep	720				
Oct	744				
Nov	720				
Dec	744				

V. Loss Ratios

MONTH	SYSTEM PEAK KW	Tab	Workpaper	Source	Description of Work Paper
Jan 2023	[illegible]	WP FR-16(7)(v) LossRatios	Work Paper FR-16(7)(v) , Page 33	Form 1, Page 401b, Col (d).	Development of Distribution Monthly Loss Ratios
Feb	[illegible]				
Mar	[illegible]				
Apr	[illegible]				
May	[illegible]				
Jun	[illegible]				
Jul	[illegible]				
Aug	[illegible]				
Sep	[illegible]				
Oct	[illegible]				
Nov	[illegible]				
Dec	[illegible]				

MONTH	CO. USE TOTAL KWH	Tab	Workpaper	Source	Description of Work Paper
Jan 2024	54,335	WP FR-16(7)(v) LossRatios	Work Paper FR-16(7)(v) , Page 37	Extracted from Company Monthly Financial Statements.; total agrees to FERC Form 1, p.401a, line 26.	Estimated Monthly Coincident Kw For Company Use
Feb	20,690				
Mar	63,326				
Apr	17,718				
May	18,303				
Jun 2023	37,787				
Jul	46,064				
Aug	57,575				
Sep	72,055				
Oct	84,902				
Nov	68,981				
Dec	59,259				
	600,996				

	KWH	Tab	Workpaper	Source	Description of Work Paper
Total KWh Available for Delivery	4,435,885,000	WP FR-16(7)(v) LossRatios	Work Paper FR-16(7)(v) , Page 38	FERC Form 1 p.401a, line 20	Development of Factors For Kwh Losses & Company Use
Less: Sales to other Utilities	397,898,000	WP FR-16(7)(v) LossRatios	Work Paper FR-16(7)(v) , Page 38	FERC Form 1 p.401a, line 24	

VI. Load Research Data — See Load Research Data Tabs

VII. Conductors & Devices

		Tab	Workpaper	Source	Description of Work Paper
Overhead - Account 365					
Secondary	580	WP FR-16(7)(v) Conduct&dev	Work Paper FR-16(7)(v) , Page 47	Circuit Mile Report; total agrees to FERC Form 1, p.206.	Cost Support for Primary and Secondary Line Allocation
Primary	1,425	WP FR-16(7)(v) Conduct&dev	Work Paper FR-16(7)(v) , Page 47	Circuit Mile Report; total agrees to FERC Form 1, p.206.	Cost Support for Primary and Secondary Line Allocation
Underground - Account 367					
Secondary	167	WP FR-16(7)(v) Conduct&dev	Work Paper FR-16(7)(v) , Page 47	Circuit Mile Report; total agrees to FERC Form 1, p.206.	Cost Support for Primary and Secondary Line Allocation
Primary	816	WP FR-16(7)(v) Conduct&dev	Work Paper FR-16(7)(v) , Page 47	Circuit Mile Report; total agrees to FERC Form 1, p.206.	Cost Support for Primary and Secondary Line Allocation

VIII. Service Cost Weighting

Size in KVA	Cost OH	Cost UG	Tab	Workpaper	Source	Description of Work Paper
15	0	0	WP FR-16(7)(v) Service cost wgt	Work Paper FR-16(7)(v) , Page 48	Engineering Standards & Support	Cost Support For Service Cost Weighting
25	2,254	8,764				
50	2,627	13,766				
100	5,109	15,635				
150	7,857	17,503				
300	13,847	20,921				

Services	Net Plant		Tab	Workpaper	Source	Description of Work Paper
Overhead - Company Account 3691	3,990,827		WP FR-16(7)(v) Service cost wgt	Work Paper FR-16(7)(v) , Page 48	Fixed Asset Accounting, Sch. B-2.1 and Sch. B-3.	Cost Support For Service Cost Weighting
Underground - Company Account 3692		19,005,991	WP FR-16(7)(v) Service cost wgt	Work Paper FR-16(7)(v) , Page 48	Fixed Asset Accounting, Sch. B-2.1 and Sch. B-3.	Cost Support For Service Cost Weighting

		Tab	Workpaper	Source	Description of Work Paper
IX. Customer Account Information	See Tab	WP FR-16(7)(v) 901-913 AcctSum	#REF!	Various	Allocation of Cost to Rate Class for Accounts 901 Through 913

X. Lighting Burn Schedule

MONTH	APPROX.	APPROX.	Tab	Workpaper	Source	Description of Work Paper
Jan 2024	[illegible]	[illegible]	WP FR-16(7)(v) BurnHours	Work Paper FR-16(7)(v) , Page 49	Monthly average of Sunrise/Sunset chart using EST.	Lighting Burn Hours
Feb	[illegible]	[illegible]				
Mar	[illegible]	[illegible]				
Apr	[illegible]	[illegible]				
May	[illegible]	[illegible]				
Jun 2023	[illegible]	[illegible]				
Jul	[illegible]	[illegible]				
Aug	[illegible]	[illegible]				
Sep	[illegible]	[illegible]				
Oct	[illegible]	[illegible]				
Nov	[illegible]	[illegible]				
Dec	[illegible]	[illegible]				

		Tab	Workpaper	Source	Description of Work Paper
XI. KWH	See Tab	WP FR-16(7)(v) KWH	Work Paper FR-16(7)(v) , Page 50	Source: Revenue Stats File & RAC_039 Rept	Electric KWH
XI. Customers	See Tab	WP FR-16(7)(v) AVG CUST	Work Paper FR-16(7)(v) , Page 51	Source: Revenue Stats File & RAC_039 Rept	Electric Customers

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

Work Paper FR-16(7)(v)
Witness Responsible:
James E. Ziolkowski
Page 3

COMPUTATION OF KWH & KW ALLOCATION FACTORS

AT GENERATION LEVEL

LINE NO.	RATE GROUP	12 MONTH AVG COIN PEAK KW DEMAND(a)	ALLOC **K201**	KWH (AT SOURCE)(b)	ALLOC **K301**
1		(1)	(2)	(3)	(4)
2	**Retail:**				
3	Residential	275,875	42.568%	1,470,196,499	35.848%
4	Dist Secondary - DS	190,450	29.387%	1,255,084,711	30.603%
5	Dist Secondary - GS-FL	819	0.126%	6,350,134	0.155%
6	Dist Secondary - EH	3,656	0.564%	19,355,666	0.472%
7	Dist Secondary - SP	44	0.007%	288,048	0.007%
8	Dist Secondary - DT	83,991	12.960%	609,723,902	14.867%
9	Dist Primary - DT	67,809	10.463%	509,222,309	12.417%
10	Dist Primary - DP	917	0.141%	5,979,795	0.146%
11	Transmission	21,024	3.244%	179,959,631	4.388%
12	Lighting	-	0.000%	18,971,772	0.463%
13	Other	1,946	0.300%	12,857,445	0.314%
14	Total Retail excl RTP Incremental	646,531	99.760%	4,087,989,911	99.680%
15					
16	**RTP Incremental:**				
17	Dist Secondary - DS	(1)	0.000%	(2,715)	0.000%
18	Dist Secondary - DT	155	0.024%	1,124,298	0.027%
19	Dist Primary - DT	-	0.000%	-	0.000%
20	Dist Primary - DP	-	0.000%	-	0.000%
21	Transmission	1,398	0.216%	12,022,720	0.293%
22	Total RTP Incremental	1,552	0.240%	13,144,303	0.320%
23					
24	Total Retail	648,083	100.000%	4,101,134,214	100.000%

(a) Source: WPFR-16(7)(v), Page 10
(b) Source: WPFR-16(7)(v), Page 9

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

COMPUTATION OF KWH, KW & CUSTOMER ALLOCATION FACTORS

CUSTOMERS AT DISTRIBUTION LEVEL ONLY

LINE NO	RATE GROUP	NON-COIN KW DEMAND(a)	ALLOC **K203**	KWH (AT SOURCE)(b)	ALLOC **K303**	CUSTOMERS (DIST. LEVEL)(c)	ALLOC **K405**	CUSTOMERS (DIST. LEVEL)(c)	ALLOC **K406**	GROUP DIVERSIFIED CLASS KW DEMAND(d)	ALLOC **K215**
1		(1)	(2)	(3)	(4)	(5)	(6)			(7)	(8)
2	**Retail:**										
3	Residential	1,006,247	61.085%	1,470,196,499	35.848%	137,520	89.959%	137,520	89.968%	315,144	44.475%
4	Dist Secondary - DS	345,706	20.986%	1,255,084,711	30.603%	12,256	8.017%	12,256	8.017%	219,095	30.920%
5	Dist Secondary - GS-FL	1,108	0.067%	6,350,134	0.155%	23	0.015%	23	0.015%	924	0.130%
6	Dist Secondary - EH	13,538	0.822%	19,355,666	0.472%	88	0.058%	88	0.058%	4,810	0.679%
7	Dist Secondary - SP	107	0.006%	288,048	0.007%	12	0.008%	12	0.008%	51	0.007%
8	Dist Secondary - DT	117,067	7.106%	609,723,902	14.867%	114	0.075%	114	0.075%	88,721	12.521%
9	Dist Primary - DT	94,629	5.744%	509,222,309	12.417%	35	0.023%	35	0.023%	71,748	10.125%
10	Dist Primary - DP	6,558	0.398%	5,979,795	0.146%	10	0.007%	10	0.007%	939	0.133%
11	Transmission	49,094	2.980%	179,959,631	4.388%	12	0.008%	-	0.000%	-	0.000%
12	Lighting	6,010	0.365%	18,971,772	0.463%	2,792	1.826%	2,792	1.826%	4,747	0.670%
13	Other	3,758	0.228%	12,857,445	0.314%	1	0.001%	1	0.001%	2,249	0.317%
14	Total Retail excl RTP Incremental	1,643,822	99.787%	4,087,989,911	99.680%	152,863	99.997%	152,851	99.998%	708,428	99.977%
15											
16	**RTP Incremental:**										
17	Dist Secondary - DS	10	0.001%	(2,715)	0.000%	1	0.001%	1	0.001%	(1)	0.000%
18	Dist Secondary - DT	434	0.026%	1,124,298	0.027%	1	0.001%	1	0.001%	164	0.023%
19	Dist Primary - DT	-	0.000%	-	0.000%	-	0.000%	-	0.000%	-	0.000%
20	Dist Primary - DP	-	0.000%	-	0.000%	-	0.000%	-	0.000%	-	0.000%
21	Transmission	3,065	0.186%	12,022,720	0.293%	2	0.001%	-	0.000%	-	0.000%
22	Total RTP Incremental	3,509	0.213%	13,144,303	0.320%	4	0.003%	2	0.002%	163	0.023%
23											
24	Total Retail	1,647,331	100.000%	4,101,134,214	100.000%	152,867	100.000%	152,853	100.000%	708,591	100.000%

(a) Source: WPFR-16(7)(v), Page 10
(b) Source: WPFR-16(7)(v), Page 9
(c) Source: 2010 Customers - WPFR-16(7)(v), Page 52
(d) Source: WPFR-16(7)(v), Page 10

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

Work Paper FR-16(7)(v)
Witness Responsible:
James E. Ziolkowski
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COMPUTATION OF METER ALLOCATION FACTORS

LINE NO.	RATE GROUP	AVERAGE NO. OF CUSTOMERS		METER COST (a)	AVERAGE METER COST	WEIGHTED COST FACTOR	WEIGHTED CUSTOMERS	WEIGHTED CUSTOMERS ALLOC **K409**	METER COST ALLOC **K407**
		(1)		(2)	(3)	(4)	(5)	(6)	(7)
1	**Retail:**								
2	Residential	137,520	$	19,829,009	144	1	137,520	89.233%	88.179%
3	Dist Secondary - DS	12,256	$	2,433,685	199	1	12,256	7.953%	10.823%
4	Dist Secondary - GS-FL	23	$	-	0	0	23	0.015%	0.000%
5	Dist Secondary - EH	88	$	31,509	358	2	176	0.114%	0.140%
6	Dist Secondary - SP	12	$	2,448	204	1	12	0.008%	0.011%
7	Dist Secondary - DT	114	$	111,217	976	7	798	0.518%	0.495%
8	Dist Primary - DT	35	$	41,635	1190	8	280	0.182%	0.185%
9	Dist Primary - DP	10	$	20,860	2086	14	140	0.091%	0.093%
10	Transmission	12	$	16,328	1361	9	108	0.070%	0.073%
11	Lighting	2,792	$	-	0	0	2,792	1.812%	0.000%
12	Other	1	$	199	199	1	1	0.001%	0.001%
13	Total Retail excl RTP Incremental	152,863		22,486,891			154,106	99.997%	100.000%
14									
15	**RTP Incremental:**								
16	Dist Secondary - DS	1		-	0	0	1	0.001%	0.000%
17	Dist Secondary - DT	1		-	0	0	1	0.001%	0.000%
18	Dist Primary - DT	0		-	0	0	0	0.000%	0.000%
19	Dist Primary - DP	0		-	0	0	0	0.000%	0.000%
20	Transmission	2		-	0	0	2	0.001%	0.000%
21	Total RTP Incremental	4		-			4	0.003%	0.000%
22									
23	Total Retail	152,867	$	22,486,891			154,110	100.000%	100.000%

(a) Source: Metering Support

COMPUTATION OF UNCOLLECTIBLE ACCOUNTS ALLOCATION FACTORS

Line No.	Description	Test Period Present Revenue	Revenue Ratio	Test Period Uncollectible Expense (b)	ALLOC K411
1					
2	**Retail:**				
3	Residential	$ 197,851,566		$ 1,924,403	90.047%
4					
5	Dist Secondary - DS	$ 128,946,845	50.967%	$ 108,413	5.072%
6	Dist Secondary - GS-FL	800,742	0.317%	674	0.032%
7	Dist Secondary - EH	1,829,152	0.723%	1,538	0.072%
8	Dist Secondary - SP	50,918	0.020%	43	0.002%
9	Dist Secondary - DT	57,206,760	22.612%	48,098	2.251%
10	Dist Primary - DT	44,398,656	17.549%	37,329	1.747%
11	Dist Primary - DP	846,253	0.334%	710	0.033%
12	Transmission	15,479,736	6.119%	13,016	0.609%
13	Lighting	2,496,338	0.987%	2,099	0.098%
14	Other	941,124	0.372%	791	0.037%
15	Sub total Non Residential	$ 252,996,524	100.000%	$ 212,711	9.953%
16					
17	Total Revenue	$ 450,848,090		$ 2,137,114	100.000%
18					
19					
20					

Line No.	Residential / Non-Residential	Electric Charge-Offs 12 Months Ended May 2024 (c)	Electric Retail Revenue 12 Months Ended May 2024 (d)	Electric Charge-Offs as % of Electric Retail Revenue	Present Revenue	Charge-Offs 12 Months Ended December 2016	Ratio
25		(1)	(2)	(3)	(4)	(5)	(6)
26				(1)/(2)		(3)*(4)	
27							
28	Residential	$ 1,907,744	$ 188,675,052	1.011%	197,851,566	2,000,477	90.047%
29	Non-Residential	229,370	262,409,165	0.087%	252,996,524	221,119	9.953%
30		$ 2,137,114	$ 451,084,217	0.474%	$ 450,848,090	$ 2,221,596	100.000%

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

Work Paper FR-16(7)(v)
Witness Responsible:
James E. Ziolkowski
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Row Labels	Sum of Net Electric Excluding PAR and non PAR Revenue Net Rev
Non-Residentia	$229,370
CM	$202,270
01	$20,193
02	$23,147
03	$5,047
04	$14,481
05	$40,356
06	$11,642
07	$53,998
08	$789
09	-$29,900
10	$24,469
11	$11,924
12	$26,125
IN	$26,870
01	$21,662
02	$349
04	
06	$1,061
08	$0
09	
10	$3,798
OS	$335
03	$335
10	
PL	-$105
06	-$105
11	$93
12	-$93
RS	$1,907,744
RS	$1,907,744
01	$143,796
02	$96,119
03	$98,489
04	$171,502
05	$197,792
06	$178,578
07	$146,631
08	$167,937
09	$160,183
10	$203,878
11	$186,120
12	$156,719
Grand Total	$2,137,114

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
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ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

COMPUTATION OF "WEIGHTED" DISTRIBUTION LINE ALLOCATION FACTORS

LINE NO.	RATE GROUP	GROUP DIVERSIFIED CLASS KW DEMAND(a)	PRIMARY LINE WEIGHTING KW DEMAND (a)	PRIMARY LINE WEIGHTING ALLOC K205	SECONDARY LINE WEIGHTING KW DEMAND (a)(b)	SECONDARY LINE WEIGHTING ALLOC K206
		(1)	(2)=(1) * %	(3)	(4)=(1) * %	(5)
1	**Retail:**					
2	Residential	315,144	315,144	44.475%	315,144	44.475%
3	Dist Secondary - DS	219,095	219,095	30.920%	219,095	30.920%
4	Dist Secondary - GS-FL	924	924	0.130%	924	0.130%
5	Dist Secondary - EH	4,810	4,810	0.679%	4,810	0.679%
6	Dist Secondary - SP	51	51	0.007%	51	0.007%
7	Dist Secondary - DT	88,721	88,721	12.521%	88,721	12.521%
8	Dist Primary - DT	71,748	71,748	10.125%	71,748	10.125%
9	Dist Primary - DP	939	939	0.133%	939	0.133%
10	Transmission	-	0	0.000%	-	0.000%
11	Lighting	4,747	4,747	0.670%	4,747	0.670%
12	Other	2,249	2,249	0.317%	2,249	0.317%
13	Total Retail excl RTP Incremental	708,428	708,428	99.977%	708,428	99.977%
14						
15	**RTP Incremental:**					
16	Dist Secondary - DS	(1)	(1)	0.000%	(1)	0.000%
17	Dist Secondary - DT	164	164	0.023%	164	0.023%
18	Dist Primary - DT	-	0	0.000%	-	0.000%
19	Dist Primary - DP	-	0	0.000%	-	0.000%
20	Transmission	-	0	0.000%	-	0.000%
21	Total RTP Incremental	163	163	0.023%	163	0.023%
22						
23	Total Retail	708,591	708,591	100.000%	708,591	100.000%

(a) Source: WPFR-16(7)(v), Page 10.
(b) Rates DT-Primary and DP-Primary are served from primary lines. There is no allocation of secondary related costs.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

COMPUTATION OF "WEIGHTED" SERVICES ALLOCATION FACTORS

LINE NO.	RATE GROUP	NON-COIN KW DEMAND SECONDARY (a)	AVERAGE CUSTOMERS(b)	AVERAGE DEMAND (1) / (2)	WEIGHTING FACTOR (c)	WEIGHTED CUSTOMER SERVICE (2) * (4)	ALLOC **K217**
1		(1)	(2)	(3)	(4)	(5)	(6)
2	**Retail:**						
3	Residential	1,006,247	137,520	7	1	137,520	83.008%
4	Dist Secondary - DS	345,706	12,256	28	2	24,512	14.795%
5	Dist Secondary - GS-FL	1,108	23	48	2	46	0.028%
6	Dist Secondary - EH	13,538	88	154	3	264	0.159%
7	Dist Secondary - SP	107	12	9	1	12	0.007%
8	Dist Secondary - DT	117,067	114	1,027	3	342	0.206%
9	Dist Primary - DT	94,629	35	2,704	3	105	0.063%
10	Dist Primary - DP	6,558	10	656	3	30	0.018%
11	Transmission	49,094	12	4,091	3	36	0.022%
12	Lighting	6,010	2,792	2	1	2,792	1.685%
13	Other	3,758	1	3,758	3	3	0.002%
14	Total Retail excl RTP Incremental	1,643,822	152,863			165,662	99.993%
15							
16	**RTP Incremental:**						
17	Dist Secondary - DS	10	1	10	1	1	0.001%
18	Dist Secondary - DT	434	1	434	3	3	0.002%
19	Dist Primary - DT	-	-	-	1	-	0.000%
20	Dist Primary - DP	-	-	-	1	-	0.000%
21	Transmission	3,065	2	1,533	3	6	0.004%
22	Total RTP Incremental	3,509	4			10	0.007%
23							
24	Total Retail	1,647,331	152,867			165,672	100.000%

Notes:
(a) Source: WPFR-16(7)(v), Page 4 (Demands shown in Base Retail Category).
(b) Source: WPFR-16(7)(v), Page 52.

(c)

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

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

Work Paper FR-16(7)(v)
Witness Responsible:
James E. Ziolkowski
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RATE GROUP KWH ENERGY ANALYSIS

LINE NO.	RATE GROUP	SALES AT CUSTOMER LEVEL(a) (1)	UNBILLED SALES (b) (2)	CALENDAR YEAR SALES (1+2) (3)	DIST. LOSSES(c) Col(3) * 2.32% (4)	SALES AT DIST. LEVEL (3+4) (5)	TRANS. LOSSES(c) Col(4) * 0.35% (6)	KWH SALES (AT SOURCE) (5+6) (7)
1								
2	**Retail:**							
3	Residential	1,443,705,845	(7,538,504)	1,436,167,341	28,937,641	1,465,104,982	5,091,517	1,470,196,499
4	Dist Secondary - DS	1,228,836,982	(6,416,538)	1,222,420,444	28,317,715	1,250,738,159	4,346,552	1,255,084,711
5	Dist Secondary - GS-FL	6,217,334	(32,465)	6,184,869	143,274	6,328,143	21,991	6,350,134
6	Dist Secondary - EH	18,950,879	(98,955)	18,851,924	436,710	19,288,634	67,032	19,355,666
7	Dist Secondary - SP	282,024	(1,473)	280,551	6,499	287,050	998	288,048
8	Dist Secondary - DT	596,972,677	(3,117,173)	593,855,504	13,756,830	607,612,334	2,111,568	609,723,902
9	Dist Primary - DT	498,572,884	(2,603,365)	495,969,519	11,489,274	507,458,793	1,763,516	509,222,309
10	Dist Primary - DP	5,854,739	(30,571)	5,824,168	134,918	5,959,086	20,709	5,979,795
11	Transmission	176,196,115	(920,032)	175,276,083	4,060,320	179,336,403	623,228	179,959,631
12	Lighting	18,575,013	(96,992)	18,478,021	428,049	18,906,070	65,702	18,971,772
13	Other	12,588,556	(65,733)	12,522,823	290,095	12,812,918	44,527	12,857,445
14	Total Retail excl RTP Incremental	4,006,753,047	(20,921,801)	3,985,831,246	88,001,325	4,073,832,571	14,157,340	4,087,989,911
15								
16	**RTP Incremental:**							
17	Dist Secondary - DS	(2,659)	14	(2,645)	(61)	(2,706)	(9)	(2,715)
18	Dist Secondary - DT	1,100,785	(5,748)	1,095,037	25,367	1,120,404	3,894	1,124,298
19	Dist Primary - DT	-	-	-	-	-	-	-
20	Dist Primary - DP	-	-	-	-	-	-	-
21	Transmission	11,771,287	(61,465)	11,709,822	271,261	11,981,083	41,637	12,022,720
22	Total RTP Incremental	12,869,413	(67,199)	12,802,214	296,567	13,098,781	45,522	13,144,303
23								
24	Total Retail	4,019,622,460	(20,989,000)	3,998,633,460	88,297,892	4,086,931,352	14,202,862	4,101,134,214

To WPFR-16(7)(v) Page 3

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

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

LINE NO.	MONTH	-SYS PEAK- DAY (1)	-SYS PEAK- HOUR (2)	Residential (3)	Distr. Secondary (DS) Small / Medium (4)	Distr. Secondary (DS) Large (5)	GS-FL (7)	EH (8)	SP (6)	Time of Day (DT) Secondary (7)	Time of Day (DT) Primary (8)	DP Distr. Primary (6)	TT Trans (9)	Lighting (10)	Other (11)	Total Excluding RTP Incre. (12)	RTP DS Incr. (13)	RTP DT Sec. Incr. (15)	RTP DT Primary Incr. (16)	RTP DP Incr. (17)	RTP TT Incr. (18)	RTP Incre. (19)	Total (20)
	****** SYSTEM PEAK COINCIDENT KW DEMAND (a) ******																						
1	JANUARY	17	0800	282,901	146,386	55	692	5,002	31	74,765	57,774	1,785	27,978	-	1,619	598,988	3	274	-	-	735	1,012	600,000
2	FEBRUARY	29	0800	261,058	167,178	8	750	8,003	28	81,977	66,380	2,142	25,258	-	1,731	614,513	6	108	-	-	1,373	1,487	616,000
3	MARCH	11	0800	233,455	186,042	58	894	6,840	35	75,936	57,797	2,656	21,249	-	1,705	586,667	(1)	90	-	-	1,244	1,333	588,000
4	APRIL	16	1700	187,171	146,399	8	734	4,771	30	82,070	62,959	(3,314)	24,522	-	1,569	506,919	(1)	129	-	-	953	1,081	508,000
5	MAY	21	1700	297,511	206,695	9	886	3,110	53	86,574	69,484	(4,862)	13,112	-	1,965	674,536	(1)	98	-	-	1,367	1,464	676,000
6	JUNE	30	1700	316,020	204,931	25	851	-	21	82,303	66,209	2,665	11,584	-	2,012	686,622	-	4	-	-	1,374	1,378	688,000
7	JULY	27	1600	319,770	244,629	132	966	-	53	90,046	73,364	3,109	33,567	-	2,547	768,183	1	38	-	-	1,778	1,817	770,000
8	AUGUST	23	1700	371,967	229,557	42	833	-	49	98,123	83,118	2,737	12,182	-	2,050	800,658	1	102	-	-	2,239	2,342	803,000
9	SEPTEMBER	5	1500	312,544	222,003	82	702	-	68	99,207	83,678	2,236	23,081	-	2,257	745,858	(5)	99	-	-	2,048	2,142	748,000
10	OCTOBER	3	1700	255,297	176,917	85	814	3,020	63	84,191	66,064	1,197	29,183	-	2,262	619,095	(3)	386	-	-	1,522	1,905	621,000
11	NOVEMBER	29	0800	256,876	161,381	64	924	6,516	53	76,763	64,093	(4,408)	8,441	-	1,985	592,687	(4)	292	-	-	1,025	1,313	594,000
12	DECEMBER	19	0900	215,932	172,656	52	779	6,607	40	75,931	62,788	5,065	22,135	-	1,654	563,639	(3)	243	-	-	1,121	1,361	565,000
13	TOTAL			3,310,502	2,284,776	620	9,824	43,869	525	1,007,886	813,708	11,008	252,292	-	23,356	7,758,365	(7)	1,863	-	-	16,779	18,635	7,777,000
14	12 MONTHS AVERAGE			275,875	190,398	52	819	3,656	44	83,991	67,809	917	21,024	-	1,946	646,531	(1)	155	-	-	1,398	1,552	648,083
				To WPFR-16(7)(v) P. 3 →																			
	****** MAXIMUM NON-COINCIDENT KW DEMANDS (b) ******																						
15	JANUARY	17	0800	840,957	261,354	79	994	6,718	55	86,394	67,051	2,740	39,155	3,888	2,891	1,312,276	4	317	-	-	1,029	1,350	1,313,626
16	FEBRUARY	29	0800	1,006,247	318,589	14	1,108	11,879	55	103,528	84,073	3,481	33,241	3,659	3,298	1,569,172	10	136	-	-	1,807	1,953	1,571,125
17	MARCH	11	0800	773,908	267,346	91	1,047	7,240	51	98,315	75,986	3,056	26,105	5,191	2,449	1,260,785	(2)	117	-	-	1,529	1,644	1,262,429
18	APRIL	16	1700	799,335	289,457	14	1,055	13,538	60	96,751	76,709	(6,904)	31,697	5,162	3,104	1,309,978	(2)	152	-	-	1,232	1,382	1,311,360
19	MAY	21	1700	692,597	289,065	13	1,018	6,865	74	101,685	79,624	(7,079)	18,303	6,010	2,749	1,190,924	(2)	115	-	-	1,909	2,022	1,192,946
20	JUNE	30	1700	744,020	293,060	34	1,035	-	30	97,496	78,163	3,722	15,848	5,834	2,878	1,242,120	-	4	-	-	1,880	1,884	1,244,004
21	JULY	27	1600	650,108	293,973	170	1,022	-	63	102,125	83,207	3,469	49,094	5,396	3,062	1,191,689	2	44	-	-	2,599	2,645	1,194,334
22	AUGUST	23	1700	789,501	321,221	55	1,009	-	69	111,807	94,629	4,145	16,675	4,972	2,867	1,346,950	2	115	-	-	3,065	3,182	1,350,132
23	SEPTEMBER	5	1500	900,405	345,536	98	1,072	-	107	117,067	93,094	3,529	31,885	4,644	3,513	1,500,950	(6)	116	-	-	2,828	2,938	1,503,888
24	OCTOBER	3	1700	781,222	293,859	123	1,044	7,488	105	94,594	77,723	1,898	42,689	3,502	3,758	1,308,005	(5)	434	-	-	2,227	2,656	1,310,661
25	NOVEMBER	29	0800	669,217	267,557	102	1,091	7,115	77	98,022	80,555	(6,051)	13,849	3,716	2,928	1,138,178	(7)	373	-	-	1,680	2,046	1,140,224
26	DECEMBER	19	0900	730,355	266,228	75	1,022	8,736	62	93,045	70,853	6,558	29,087	3,253	2,552	1,211,826	(4)	298	-	-	1,473	1,767	1,213,593
27	TOTAL			9,377,872	3,507,245	868	12,517	69,579	808	1,200,829	961,667	12,564	347,628	55,227	36,049	15,582,853	(10)	2,221	-	-	23,258	25,469	15,608,322
28	ANNUAL MAXIMUM			1,006,247	345,536	170	1,108	13,538	107	117,067	94,629	6,558	49,094	6,010	3,758	1,643,822	10	434	-	-	3,065	3,509	1,647,331
				To WPFR-16(7)(v) P. 4 →																			
	****** DIVERSIFIED CLASS KW DEMANDS (b) ******																						
29	JANUARY	17	0800	354,489	191,641	58	870	6,316	40	75,626	59,892	2,334	-	4,007	2,120	697,393	3	277	-	-	-	280	697,673
30	FEBRUARY	29	0800	356,972	211,738	9	963	10,002	36	89,919	71,156	2,898	-	3,771	2,192	749,656	7	119	-	-	-	126	749,782
31	MARCH	11	0800	246,750	175,699	60	899	6,431	34	84,372	66,368	2,563	-	5,349	1,609	590,134	(1)	100	-	-	-	99	590,233
32	APRIL	16	1700	251,645	203,729	9	944	9,781	42	86,584	66,454	(5,790)	-	5,316	2,184	620,898	(2)	136	-	-	-	134	621,032
33	MAY	21	1700	297,262	223,415	10	900	5,939	58	89,923	73,707	(5,995)	-	6,199	2,125	693,543	(2)	102	-	-	-	100	693,643
34	JUNE	30	1700	325,139	229,101	27	906	-	24	85,382	68,899	3,118	-	6,019	2,250	720,865	-	4	-	-	-	4	720,869
35	JULY	27	1600	302,240	238,205	138	933	-	51	93,209	76,046	3,049	-	5,575	2,481	721,927	2	40	-	-	-	42	721,969
36	AUGUST	23	1700	399,538	270,062	47	910	-	56	100,867	89,396	3,649	-	5,140	2,411	872,078	2	104	-	-	-	106	872,184
37	SEPTEMBER	5	1500	455,088	291,897	83	977	-	90	106,713	86,865	2,940	-	4,796	2,968	952,417	(5)	105	-	-	-	100	952,517
38	OCTOBER	3	1700	289,965	225,824	95	961	5,813	60	87,035	70,910	1,606	-	3,610	2,888	688,787	(3)	399	-	-	-	396	689,183
39	NOVEMBER	29	0800	247,553	179,118	68	958	6,054	52	86,038	69,756	(4,542)	-	3,829	1,960	589,844	(4)	328	-	-	-	324	590,168
40	DECEMBER	19	0900	255,090	188,054	53	867	7,378	44	76,980	62,525	5,443	-	3,351	1,803	603,588	(3)	253	-	-	-	250	603,838
41	TOTAL			3,781,731	2,628,483	657	11,088	57,714	609	1,064,648	860,974	11,273	-	56,962	26,991	8,501,130	(6)	1,967	-	-	-	1,961	8,503,091
42	12 MONTHS AVERAGE			315,144	219,040	55	924	4,810	51	88,721	71,748	939	-	4,747	2,249	708,428	(1)	164	-	-	-	163	708,591
				To WPFR-16(7)(v) P. 4 & 7 →																			

(a) Source: WPFR-16(7)(v), Page 12.
(b) Sources: WPFR-16(7)(v), Pages 13-32.

SUMMARY OF RECONCILIATION OF RATE GROUP SYSTEM PEAK

LINE NO.	Month	-SYS PEAK- Day (1)	-SYS PEAK- Hour (2)	Residential (3)	Distr. Secondary (DS) Small \ Medium (4)	Distr. Secondary (DS) Large (5)	GS-FL (6)	EH (7)	SP (8)	Time of Day (DT) Secondary (9)	Time of Day (DT) Primary (10)	DP Primary Distr. (11)	TT Trans (12)	Lighting (13)	Other (14)	Total Excl. RTP Incremental (15)	RTP DS Incr. (16)	RTP DT sec. Incr. (17)	RTP DT Primary Incr. (18)	RTP DP Incr. (19)	RTP TT Incr. (20)	RTP Incre. (21)	Total Incl. RTP (22)
1	JANUARY																						
2	Calculated Peaks (a)	17	0800	351,429	181,846	55	860	6,214	38	74,765	57,774	2,217	27,978	-	2,011	705,187	3	274	-	-	735	1,012	706,199
3	Peak per Form 1 (b)																						600,000
4	Adjustment to match Form 1 system peak			(68,528)	(35,460)		(168)	(1,212)	(7)			(432)		-	(392)	(106,199)						-	(106,199)
5	Adjusted Peaks			282,901	146,386	55	692	5,002	31	74,765	57,774	1,785	27,978	-	1,619	598,988	3	274	-	-	735	1,012	600,000
6																							
7	FEBRUARY																						
8	Calculated Peaks (a)	29	0800	305,575	195,686	8	878	9,368	33	81,977	66,380	2,507	25,258	-	2,026	689,696	6	108	-	-	1,373	1,487	691,183
9	Peak per Form 1 (b)																						616,000
10	Adjustment to match Form 1 system peak			(44,517)	(28,508)		(128)	(1,365)	(5)			(365)		-	(295)	(75,183)						-	(75,183)
11	Adjusted Peaks			261,058	167,178	8	750	8,003	28	81,977	66,380	2,142	25,258	-	1,731	614,513	6	108	-	-	1,373	1,487	616,000
12																							
13	MARCH																						
14	Calculated Peaks (a)	11	0800	211,059	168,195	58	808	6,164	32	75,936	57,797	2,401	21,249	-	1,541	545,260	(1)	90	-	-	1,244	1,333	546,593
15	Peak per Form 1 (b)																						588,000
16	Adjustment to match Form 1 system peak			22,396	17,847		86	656	3			255		-	164	41,407						-	41,407
17	Adjusted Peaks			233,455	186,042	58	894	6,840	35	75,936	57,797	2,656	21,249	-	1,705	586,667	(1)	90	-	-	1,244	1,333	588,000
18																							
19	APRIL																						
20	Calculated Peaks (a)	16	1700	228,326	178,589	8	895	5,820	37	82,070	62,959	(4,043)	24,522	-	1,914	581,097	(1)	129	-	-	953	1,081	582,178
21	Peak per Form 1 (b)																						508,000
22	Adjustment to match Form 1 system peak			(41,155)	(32,190)		(161)	(1,049)	(7)			729		-	(345)	(74,178)						-	(74,178)
23	Adjusted Peaks			187,171	146,399	8	734	4,771	30	82,070	62,959	(3,314)	24,522	-	1,569	506,919	(1)	129	-	-	953	1,081	508,000
24																							
25	MAY																						
26	Calculated Peaks (a)	21	1700	290,936	202,127	9	866	3,041	52	86,574	69,484	(4,755)	13,112	-	1,922	663,368	(1)	98	-	-	1,367	1,464	664,832
27	Peak per Form 1 (b)																						676,000
28	Adjustment to match Form 1 system peak			6,575	4,568		20	69	1			(107)		-	43	11,168						-	11,168
29	Adjusted Peaks			297,511	206,695	9	886	3,110	53	86,574	69,484	(4,862)	13,112	-	1,965	674,536	(1)	98	-	-	1,367	1,464	676,000
30																							
31	JUNE																						
32	Calculated Peaks (a)	30	1700	324,738	210,585	25	874	-	22	82,303	66,209	2,739	11,584	-	2,068	701,147	-	4	-	-	1,374	1,378	702,525
33	Peak per Form 1 (b)																						688,000
34	Adjustment to match Form 1 system peak			(8,718)	(5,654)		(23)	-	(1)			(74)		-	(56)	(14,525)						-	(14,525)
35	Adjusted Peaks			316,020	204,931	25	851	-	21	82,303	66,209	2,665	11,584	-	2,012	686,622	-	4	-	-	1,374	1,378	688,000
36																							
37	JULY																						
38	Calculated Peaks (a)	27	1600	298,334	228,230	132	901	-	49	90,046	73,364	2,901	33,567	-	2,376	729,900	1	38	-	-	1,778	1,817	731,717
39	Peak per Form 1 (b)																						770,000
40	Adjustment to match Form 1 system peak			21,436	16,399		65	-	4			208		-	171	38,283						-	38,283
41	Adjusted Peaks			319,770	244,629	132	966	-	53	90,046	73,364	3,109	33,567	-	2,547	768,183	1	38	-	-	1,778	1,817	770,000

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

SUMMARY OF RECONCILIATION OF RATE GROUP SYSTEM PEAK

LINE NO.	Month	-SYS PEAK- Day (1)	-SYS PEAK- Hour (2)	Residential (3)	Distr. Secondary (DS) Small \ Medium (4)	Distr. Secondary (DS) Large (5)	GS-FL (6)	EH (7)	SP (8)	Time of Day (DT) Secondary (9)	Time of Day (DT) Primary (10)	DP Primary Distr. (11)	TT Trans. (12)	Lighting (13)	Other (14)	Total Excl. RTP Incremental (15)	RTP DS Incr. (16)	RTP DT sec. Incr. (17)	RTP DT Primary Incr. (18)	RTP DP Incr. (19)	RTP TT Incr. (20)	RTP Incre. (21)	Total Incl. RTP (22)
42	**AUGUST**																						
43	Calculated Peaks (a)	23	1700	395,186	243,888	42	885	-	52	98,123	83,118	2,908	12,182	-	2,178	838,560	1	102	-	-	2,239	2,342	840,902
44	Peak per Form 1 (b)																						803,000
45	Adjustment to match Form 1 system peak			(23,219)	(14,329)		(52)	-	(3)			(171)		-	(128)	(37,902)						-	(37,902)
46	Adjusted Peaks			371,967	229,557	42	833	-	49	98,123	83,118	2,737	12,182	-	2,050	800,658	1	102	-	-	2,239	2,342	803,000
47																							
48	**SEPTEMBER**																						
49	Calculated Peaks (a)	5	1500	404,287	287,169	82	908	-	88	99,207	83,678	2,892	23,081	-	2,920	904,312	(5)	99	-	-	2,048	2,142	906,454
50	Peak per Form 1 (b)																						748,000
51	Adjustment to match Form 1 system peak			(91,743)	(65,166)		(206)	-	(20)			(656)		-	(663)	(158,454)						-	(158,454)
52	Adjusted Peaks			312,544	222,003	82	702	-	68	99,207	83,678	2,236	23,081	-	2,257	745,858	(5)	99	-	-	2,048	2,142	748,000
53																							
54	**OCTOBER**																						
55	Calculated Peaks (a)	3	1700	291,267	201,844	85	929	3,446	72	84,191	66,064	1,366	29,183	-	2,581	681,028	(3)	386	-	-	1,522	1,905	682,933
56	Peak per Form 1 (b)																						621,000
57	Adjustment to match Form 1 system peak			(35,970)	(24,927)		(115)	(426)	(9)			(169)		-	(319)	(61,933)						-	(61,933)
58	Adjusted Peaks			255,297	176,917	85	814	3,020	63	84,191	66,064	1,197	29,183	-	2,262	619,095	(3)	386	-	-	1,522	1,905	621,000
59																							
60	**NOVEMBER**																						
61	Calculated Peaks (a)	29	0800	237,766	167,888	64	855	6,031	49	76,763	64,093	(4,080)	8,441	-	1,837	559,707	(4)	292	-	-	1,025	1,313	561,020
62	Peak per Form 1 (b)																						594,000
63	Adjustment to match Form 1 system peak			19,110	13,493		69	485	4			(328)		-	148	32,980						-	32,980
64	Adjusted Peaks			256,876	181,381	64	924	6,516	53	76,763	64,093	(4,408)	8,441	-	1,985	592,687	(4)	292	-	-	1,025	1,313	594,000
65																							
66	**DECEMBER**																						
67	Calculated Peaks (a)	19	0900	231,199	184,863	52	834	7,074	43	75,931	62,788	5,423	22,135	-	1,771	592,113	(3)	243	-	-	1,121	1,361	593,474
68	Peak per Form 1 (b)																						565,000
69	Adjustment to match Form 1 system peak			(15,267)	(12,207)		(55)	(467)	(3)			(358)		-	(117)	(28,474)						-	(28,474)
70	Adjusted Peaks			215,932	172,656	52	779	6,607	40	75,931	62,788	5,065	22,135	-	1,654	563,639	(3)	243	-	-	1,121	1,361	565,000
71																							
72	System Total Peaks			3,570,102	2,450,908	620	10,493	47,178	567	1,007,886	813,708	12,476	252,292	-	25,145	8,191,375	(7)	1,863	-	-	16,779	18,635	8,210,010
73	Peak per Form 1																						7,777,000
74	Adjustment to match Form 1 system peak			(259,600)	(166,132)	-	(669)	(3,309)	(42)	-	-	(1,468)	-	-	(1,789)	(433,010)	-	-	-	-	-	-	(433,010)
75	Adjusted Peaks			3,310,502	2,284,776	620	9,824	43,869	525	1,007,886	813,708	11,008	252,292	-	23,356	7,758,365	(7)	1,863	-	-	16,779	18,635	7,777,000

(a) Sources: Work paper FR-16(7)(v), Pages 13-32.
(b) Source: Form 1, Page 401b, Col (d)

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	153,032,777	205,689	60.58%	339,509	1.03511	351,429	24.46%	840,957	59.80%	343,990	1.03052	354,489
3	FEBRUARY	672	138,409,578	205,967	69.78%	295,165	1.03527	305,575	20.47%	1,006,247	59.47%	346,353	1.03066	356,972
4	MARCH	744	105,215,861	141,419	69.35%	203,932	1.03495	211,059	18.27%	773,908	59.05%	239,472	1.03039	246,750
5	APRIL	720	95,913,293	133,213	60.34%	220,767	1.03424	228,326	16.67%	799,335	54.51%	244,370	1.02977	251,645
6	MAY	744	104,046,836	139,848	49.81%	280,767	1.03622	290,936	20.19%	692,597	48.53%	288,187	1.03149	297,262
7	JUNE	720	117,529,089	163,235	52.10%	313,315	1.03646	324,738	21.94%	744,020	51.80%	315,152	1.03169	325,139
8	JULY	744	131,017,690	176,099	61.28%	287,357	1.03820	298,334	27.09%	650,108	60.20%	292,528	1.03320	302,240
9	AUGUST	744	153,130,333	205,820	54.11%	380,382	1.03892	395,186	26.07%	789,501	53.26%	386,468	1.03382	399,538
10	SEPTEMBER	720	138,945,358	192,980	49.53%	389,588	1.03773	404,287	21.43%	900,405	43.80%	440,639	1.03279	455,088
11	OCTOBER	744	97,307,455	130,790	46.49%	281,301	1.03543	291,267	16.74%	781,222	46.49%	281,301	1.03080	289,965
12	NOVEMBER	720	91,601,817	127,225	55.38%	229,717	1.03504	237,766	19.01%	669,217	52.96%	240,235	1.03046	247,553
13	DECEMBER	744	117,555,709	158,005	70.71%	223,443	1.03471	231,199	21.63%	730,355	63.81%	247,617	1.03018	255,090
14		8,760	1,443,705,845			3,445,243		3,570,102		9,377,872		3,666,312		3,781,731

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

LINE NO.	MONTH	SMALL / MEDIUM DISTR (1)	LARGE DISTR (2)	TOTAL DISTRIBUTION EXCL. RTP INCR. (1)+(2) (3)	LARGE RTP INCREMENTAL (4)	TOTAL DISTR (3)+(4) (5)
1						
2		******************** SYSTEM PEAK COINCIDENT KW DEMANDS (a) ********************				
3	JANUARY	181,846	55	181,901	3	181,904
4	FEBRUARY	195,686	8	195,694	6	195,700
5	MARCH	168,195	58	168,253	(1)	168,252
6	APRIL	178,589	8	178,597	(1)	178,596
7	MAY	202,127	9	202,136	(1)	202,135
8	JUNE	210,585	25	210,610	0	210,610
9	JULY	228,230	132	228,362	1	228,363
10	AUGUST	243,886	42	243,928	1	243,929
11	SEPTEMBER	287,169	82	287,251	(5)	287,246
12	OCTOBER	201,844	85	201,929	(3)	201,926
13	NOVEMBER	167,888	64	167,952	(4)	167,948
14	DECEMBER	184,863	52	184,915	(3)	184,912
15		2,450,908	620	2,451,528	(7)	2,451,521
16						
17		********************* MAXIMUM NON-COINCIDENT KW DEMANDS (a) *********************				
18	JANUARY	261,354	79	261,433	4	261,437
19	FEBRUARY	318,589	14	318,603	10	318,613
20	MARCH	267,346	91	267,437	(2)	267,435
21	APRIL	289,457	14	289,471	(2)	289,469
22	MAY	289,065	13	289,078	(2)	289,076
23	JUNE	293,060	34	293,094	0	293,094
24	JULY	293,973	170	294,143	2	294,145
25	AUGUST	321,221	55	321,276	2	321,278
26	SEPTEMBER	345,536	98	345,634	(6)	345,628
27	OCTOBER	293,859	123	293,982	(5)	293,977
28	NOVEMBER	267,557	102	267,659	(7)	267,652
29	DECEMBER	266,228	75	266,303	(4)	266,299
30		3,507,245	868	3,508,113	(10)	3,508,103
31						
32		*************************** DIVERSIFIED CLASS KW DEMANDS (a) ***************************				
33	JANUARY	191,641	58	191,699	3	191,702
34	FEBRUARY	211,738	9	211,747	7	211,754
35	MARCH	175,699	60	175,759	(1)	175,758
36	APRIL	203,729	9	203,738	(2)	203,736
37	MAY	223,415	10	223,425	(2)	223,423
38	JUNE	229,101	27	229,128	0	229,128
39	JULY	238,205	138	238,343	2	238,345
40	AUGUST	270,062	47	270,109	2	270,111
41	SEPTEMBER	291,897	83	291,980	(5)	291,975
42	OCTOBER	225,824	95	225,919	(3)	225,916
43	NOVEMBER	179,118	68	179,186	(4)	179,182
44	DECEMBER	188,054	53	188,107	(3)	188,104
45		2,628,483	657	2,629,140	(6)	2,629,134

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	98,431,074	132,299		175,731		181,901		261,433		186,021		191,699
3	FEBRUARY	672	105,866,863	157,540		189,027		195,694		318,603		205,448		211,747
4	MARCH	744	93,681,996	125,916		162,571		168,253		267,437		170,575		175,759
5	APRIL	720	90,459,610	125,638		172,685		178,597		289,471		197,848		203,738
6	MAY	744	101,173,888	135,986		195,071		202,136		289,078		216,604		223,425
7	JUNE	720	105,433,904	146,436		203,201		210,610		293,094		222,090		229,128
8	JULY	744	111,726,583	150,170		219,959		228,362		294,143		230,685		238,343
9	AUGUST	744	121,537,926	163,357		234,790		243,928		321,276		261,272		270,109
10	SEPTEMBER	720	119,145,639	165,480		276,807		287,251		345,634		282,710		291,980
11	OCTOBER	744	95,918,778	128,923		195,019		201,929		293,982		219,168		225,919
12	NOVEMBER	720	87,081,092	120,946		162,266		167,952		267,659		173,889		179,186
13	DECEMBER	744	98,379,629	132,231		178,712		184,915		266,303		182,596		188,107
14		8,760	1,228,836,982			2,365,839		2,451,528		3,508,113		2,548,906		2,629,140

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	0	0	75.29%	-	1.03511	0	50.61%	0	71.12%	-	1.03052	0
3	FEBRUARY	672	0	-	83.34%	-	1.03527	-	49.45%	-	76.68%	-	1.03066	-
4	MARCH	744	0	-	77.45%	-	1.03495	-	47.08%	-	73.82%	-	1.03039	-
5	APRIL	720	0	-	72.76%	-	1.03424	-	43.40%	-	63.50%	-	1.02977	-
6	MAY	744	0	-	69.71%	-	1.03622	-	47.04%	-	62.78%	-	1.03149	-
7	JUNE	720	0	-	72.06%	-	1.03646	-	49.96%	-	65.94%	-	1.03169	-
8	JULY	744	0	-	68.27%	-	1.03820	-	51.05%	-	65.10%	-	1.03320	-
9	AUGUST	744	0	-	69.58%	-	1.03892	-	50.85%	-	62.52%	-	1.03382	-
10	SEPTEMBER	720	0	-	59.78%	-	1.03773	-	47.68%	-	58.53%	-	1.03279	-
11	OCTOBER	744	0	-	66.11%	-	1.03543	-	43.85%	-	58.82%	-	1.03080	-
12	NOVEMBER	720	0	-	74.54%	-	1.03504	-	45.19%	-	69.55%	-	1.03046	-
13	DECEMBER	744	0	-	73.99%	-	1.03471	-	49.65%	-	72.42%	-	1.03018	-
14		8,760	0			0		0		0		0		0

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	1,210	2	75.29%	3	1.03511	3	50.61%	4	71.12%	3	1.03052	3
3	FEBRUARY	672	3,367	5	83.34%	6	1.03527	6	49.45%	10	76.68%	7	1.03066	7
4	MARCH	744	(1,012)	(1)	77.45%	(1)	1.03495	(1)	47.08%	(2)	73.82%	(1)	1.03039	(1)
5	APRIL	720	(737)	(1)	72.76%	(1)	1.03424	(1)	43.40%	(2)	63.50%	(2)	1.02977	(2)
6	MAY	744	(907)	(1)	69.71%	(1)	1.03622	(1)	47.04%	(2)	62.78%	(2)	1.03149	(2)
7	JUNE	720	338	-	72.06%	-	1.03646	-	49.96%	-	65.94%	-	1.03169	-
8	JULY	744	925	1	68.27%	1	1.03820	1	51.05%	2	65.10%	2	1.03320	2
9	AUGUST	744	793	1	69.58%	1	1.03892	1	50.85%	2	62.52%	2	1.03382	2
10	SEPTEMBER	720	(2,046)	(3)	59.78%	(5)	1.03773	(5)	47.88%	(6)	58.53%	(5)	1.03279	(5)
11	OCTOBER	744	(1,458)	(2)	66.11%	(3)	1.03543	(3)	43.85%	(5)	58.82%	(3)	1.03080	(3)
12	NOVEMBER	720	(1,875)	(3)	74.54%	(4)	1.03504	(4)	45.19%	(7)	69.55%	(4)	1.03046	(4)
13	DECEMBER	744	(1,257)	(2)	73.99%	(3)	1.03471	(3)	49.65%	(4)	72.42%	(3)	1.03018	(3)
14		8,760	(2,659)			(7)		(7)		(10)		(6)		(6)

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

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	30,032	40	75.29%	53	1.03511	55	50.61%	79	71.12%	56	1.03052	58
3	FEBRUARY	672	4,987	7	83.34%	8	1.03527	8	49.45%	14	76.68%	9	1.03066	9
4	MARCH	744	32,183	43	77.45%	56	1.03495	58	47.08%	91	73.82%	58	1.03039	60
5	APRIL	720	4,674	6	72.76%	8	1.03424	8	43.40%	14	63.50%	9	1.02977	9
6	MAY	744	4,578	6	69.71%	9	1.03622	9	47.04%	13	62.78%	10	1.03149	10
7	JUNE	720	12,046	17	72.06%	24	1.03646	25	49.96%	34	65.94%	26	1.03169	27
8	JULY	744	64,727	87	68.27%	127	1.03820	132	51.05%	170	65.10%	134	1.03320	138
9	AUGUST	744	21,059	28	69.58%	40	1.03892	42	50.85%	55	62.52%	45	1.03382	47
10	SEPTEMBER	720	33,840	47	59.78%	79	1.03773	82	47.88%	98	58.53%	80	1.03279	83
11	OCTOBER	744	39,950	54	66.11%	82	1.03543	85	43.85%	123	58.82%	92	1.03080	95
12	NOVEMBER	720	33,076	46	74.54%	62	1.03504	64	45.19%	102	69.55%	66	1.03046	68
13	DECEMBER	744	27,314	37	73.99%	50	1.03471	52	49.65%	75	72.42%	51	1.03018	53
14		8,760	308,466			598		620		868		636		657

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

Work Paper FR-16(7)(v)
Witness Responsible:
James E. Ziolkowski
Page 19

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	98,401,042	132,259	75.29%	175,678	1.03511	181,846	50.61%	261,354	71.12%	185,965	1.03052	191,641
3	FEBRUARY	672	105,861,876	157,533	83.34%	189,019	1.03527	195,686	49.45%	318,589	76.68%	205,439	1.03066	211,738
4	MARCH	744	93,649,813	125,873	77.45%	162,515	1.03495	168,195	47.08%	267,346	73.82%	170,517	1.03039	175,699
5	APRIL	720	90,454,936	125,632	72.76%	172,677	1.03424	178,589	43.40%	289,457	63.50%	197,839	1.02977	203,729
6	MAY	744	101,169,310	135,980	69.71%	195,062	1.03622	202,127	47.04%	289,065	62.78%	216,594	1.03149	223,415
7	JUNE	720	105,421,858	146,419	72.06%	203,177	1.03646	210,585	49.96%	293,060	65.94%	222,064	1.03169	229,101
8	JULY	744	111,661,856	150,083	68.27%	219,832	1.03820	228,230	51.05%	293,973	65.10%	230,551	1.03320	238,205
9	AUGUST	744	121,516,867	163,329	69.58%	234,750	1.03892	243,886	50.85%	321,221	62.52%	261,227	1.03382	270,062
10	SEPTEMBER	720	119,111,799	165,433	59.78%	276,728	1.03773	287,169	47.88%	345,536	58.53%	282,630	1.03279	291,897
11	OCTOBER	744	95,878,828	128,869	66.11%	194,937	1.03543	201,844	43.85%	293,859	58.82%	219,076	1.03080	225,824
12	NOVEMBER	720	87,048,016	120,900	74.54%	162,204	1.03504	167,888	45.19%	267,557	69.55%	173,823	1.03046	179,118
13	DECEMBER	744	98,352,315	132,194	73.99%	178,662	1.03471	184,863	49.65%	266,228	72.42%	182,545	1.03018	188,054
14		8,760	1,228,528,516			2,365,241		2,450,908		3,507,245		2,548,270		2,628,483

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	1,150,648	1,547	72.24%	2,142	1.03511	2,217	56.45%	2,740	68.29%	2,265	1.03052	2,334
3	FEBRUARY	672	1,230,823	1,832	75.64%	2,422	1.03527	2,507	52.62%	3,481	65.15%	2,812	1.03066	2,898
4	MARCH	744	1,138,304	1,530	65.94%	2,320	1.03495	2,401	50.07%	3,056	61.53%	2,487	1.03039	2,563
5	APRIL	720	(2,508,325)	(3,484)	89.13%	(3,909)	1.03424	(4,043)	50.46%	(6,904)	61.96%	(5,623)	1.02977	(5,790)
6	MAY	744	(2,517,790)	(3,384)	73.74%	(4,589)	1.03622	(4,755)	47.81%	(7,079)	58.23%	(5,812)	1.03149	(5,995)
7	JUNE	720	1,544,913	2,146	81.20%	2,643	1.03646	2,739	57.65%	3,722	71.02%	3,022	1.03169	3,118
8	JULY	744	1,436,528	1,931	69.11%	2,794	1.03820	2,901	55.67%	3,469	65.43%	2,951	1.03320	3,049
9	AUGUST	744	1,725,531	2,319	82.84%	2,799	1.03892	2,908	55.94%	4,145	65.69%	3,530	1.03382	3,649
10	SEPTEMBER	720	1,310,417	1,820	65.31%	2,787	1.03773	2,892	51.57%	3,529	63.93%	2,847	1.03279	2,940
11	OCTOBER	744	730,313	982	74.44%	1,319	1.03543	1,366	51.73%	1,898	63.02%	1,558	1.03080	1,606
12	NOVEMBER	720	(2,134,167)	(2,964)	75.18%	(3,942)	1.03504	(4,080)	48.98%	(6,051)	67.24%	(4,408)	1.03046	(4,542)
13	DECEMBER	744	2,747,544	3,693	70.47%	5,241	1.03471	5,423	56.32%	6,558	69.88%	5,284	1.03018	5,443
14		8,760	5,854,739			12,027		12,476		12,564		10,913		11,273

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	-	-	72.24%	-	1.03511	-	56.45%	-	68.29%	-	1.03052	-
3	FEBRUARY	672	-	-	75.64%	-	1.03527	-	52.62%	-	65.15%	-	1.03066	-
4	MARCH	744	-	-	65.94%	-	1.03495	-	50.07%	-	61.53%	-	1.03039	-
5	APRIL	720	-	-	89.13%	-	1.03424	-	50.46%	-	61.96%	-	1.02977	-
6	MAY	744	-	-	73.74%	-	1.03622	-	47.81%	-	58.23%	-	1.03149	-
7	JUNE	720	-	-	81.20%	-	1.03646	-	57.65%	-	71.02%	-	1.03169	-
8	JULY	744	-	-	69.11%	-	1.03820	-	55.67%	-	65.43%	-	1.03320	-
9	AUGUST	744	-	-	82.84%	-	1.03892	-	55.94%	-	65.69%	-	1.03382	-
10	SEPTEMBER	720	-	-	65.31%	-	1.03773	-	51.57%	-	63.93%	-	1.03279	-
11	OCTOBER	744	-	-	74.44%	-	1.03543	-	51.73%	-	63.02%	-	1.03080	-
12	NOVEMBER	720	-	-	75.18%	-	1.03504	-	48.98%	-	67.24%	-	1.03046	-
13	DECEMBER	744	-	-	70.47%	-	1.03471	-	56.32%	-	69.88%	-	1.03018	-
14		8,760	-			-		-		-		-		-

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND	
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)
1										
2	JANUARY	744	20,233,837	27,196	97.64%	27,854	1.00445	27,978	69.46%	39,155
3	FEBRUARY	672	16,170,526	24,063	95.69%	25,146	1.00447	25,258	72.39%	33,241
4	MARCH	744	13,324,191	17,909	84.66%	21,155	1.00443	21,249	68.60%	26,105
5	APRIL	720	16,204,802	22,507	92.18%	24,416	1.00434	24,522	71.01%	31,697
6	MAY	744	9,423,499	12,666	97.04%	13,052	1.00459	13,112	69.20%	18,303
7	JUNE	720	8,084,370	11,228	97.37%	11,531	1.00462	11,584	70.85%	15,848
8	JULY	744	25,166,640	33,826	101.26%	33,405	1.00484	33,567	68.90%	49,094
9	AUGUST	744	8,474,658	11,391	93.97%	12,122	1.00493	12,182	68.31%	16,675
10	SEPTEMBER	720	16,006,470	22,231	96.78%	22,971	1.00478	23,081	69.72%	31,885
11	OCTOBER	744	21,752,768	29,238	100.64%	29,053	1.00449	29,183	68.49%	42,689
12	NOVEMBER	720	6,807,374	9,455	112.50%	8,404	1.00444	8,441	68.27%	13,849
13	DECEMBER	744	14,546,980	19,552	88.72%	22,038	1.00440	22,135	67.22%	29,087
14		8,760	176,196,115			251,147		252,292		347,628

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND	
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)
1										
2	JANUARY	744	532,226	715	97.64%	732	1.00445	735	69.46%	1,029
3	FEBRUARY	672	879,265	1,308	95.69%	1,367	1.00447	1,373	72.39%	1,807
4	MARCH	744	780,721	1,049	84.66%	1,239	1.00443	1,244	68.60%	1,529
5	APRIL	720	630,181	875	92.18%	949	1.00434	953	71.01%	1,232
6	MAY	744	982,993	1,321	97.04%	1,361	1.00459	1,367	69.20%	1,909
7	JUNE	720	959,366	1,332	97.37%	1,368	1.00462	1,374	70.85%	1,880
8	JULY	744	1,332,383	1,791	101.26%	1,769	1.00484	1,778	68.90%	2,599
9	AUGUST	744	1,557,596	2,094	93.97%	2,228	1.00493	2,239	68.31%	3,065
10	SEPTEMBER	720	1,419,768	1,972	96.78%	2,038	1.00478	2,048	69.72%	2,828
11	OCTOBER	744	1,134,247	1,525	100.64%	1,515	1.00449	1,522	68.49%	2,227
12	NOVEMBER	720	826,194	1,147	112.50%	1,020	1.00444	1,025	68.27%	1,680
13	DECEMBER	744	736,347	990	88.72%	1,116	1.00440	1,121	67.22%	1,473
14		8,760	11,771,287			16,702		16,779		23,258

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

DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
RATE GROUP: LIGHTING

									("NCP") DEMAND	DIVERSIFIED PEAK DEMAND		
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	BURNING HOURS (3)	AVERAGE HRLY KW (2) / (3) (4)	CP KW DMD. AT DELIVERY (5)	TRANS & DIST LOSS FACTOR TO GEN (b) (6)	CP KW DMD. AT GENERAION (5) * (6) (7)	NON-COIN KW DMD. AT DELIVERY (4) (8)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (4) (9)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (10)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (11)
1												
2	JANUARY	744	1,679,642	432	3,888	0	1.03511	0	3,888	3,888	1.03052	4,007
3	FEBRUARY	672	1,324,680	362	3,659	0	1.03527	0	3,659	3,659	1.03066	3,771
4	MARCH	744	1,884,175	363	5,191	0	1.03495	0	5,191	5,191	1.03039	5,349
5	APRIL	720	1,615,626	313	5,162	0	1.03424	0	5,162	5,162	1.02977	5,316
6	MAY	744	1,724,800	287	6,010	0	1.03622	0	6,010	6,010	1.03149	6,199
7	JUNE	720	1,511,128	259	5,834	0	1.03646	0	5,834	5,834	1.03169	6,019
8	JULY	744	1,483,869	275	5,396	0	1.03820	0	5,396	5,396	1.03320	5,575
9	AUGUST	744	1,516,545	305	4,972	0	1.03892	0	4,972	4,972	1.03382	5,140
10	SEPTEMBER	720	1,546,468	333	4,644	0	1.03773	0	4,644	4,644	1.03279	4,796
11	OCTOBER	744	1,344,646	384	3,502	0	1.03543	0	3,502	3,502	1.03080	3,610
12	NOVEMBER	720	1,508,763	406	3,716	0	1.03504	0	3,716	3,716	1.03046	3,829
13	DECEMBER	744	1,434,670	441	3,253	0	1.03471	0	3,253	3,253	1.03018	3,351
14		8,760	18,575,013			0		0	55,227	55,227		56,962

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	36,221,853	48,685	87.23%	55,814	1.03511	57,774	72.61%	67,051	83.77%	58,118	1.03052	59,892
3	FEBRUARY	672	39,949,287	59,448	92.72%	64,119	1.03527	66,380	70.71%	84,073	86.11%	69,039	1.03066	71,156
4	MARCH	744	39,335,065	52,870	94.67%	55,845	1.03495	57,797	69.58%	75,986	82.08%	64,411	1.03039	66,368
5	APRIL	720	38,309,265	53,207	87.40%	60,875	1.03424	62,959	69.36%	76,709	82.45%	64,533	1.02977	66,454
6	MAY	744	42,736,248	57,441	85.66%	67,055	1.03622	69,484	72.14%	79,624	80.38%	71,457	1.03149	73,707
7	JUNE	720	40,737,747	56,580	88.57%	63,880	1.03648	66,209	72.39%	78,163	84.72%	66,783	1.03169	68,899
8	JULY	744	44,471,841	59,774	84.59%	70,665	1.03820	73,364	71.84%	83,207	81.21%	73,602	1.03320	76,046
9	AUGUST	744	50,696,180	68,140	85.17%	80,004	1.03892	83,118	72.01%	94,629	78.80%	86,472	1.03382	89,396
10	SEPTEMBER	720	47,537,444	66,024	81.88%	80,636	1.03773	83,678	70.92%	93,094	78.50%	84,107	1.03279	86,865
11	OCTOBER	744	40,265,725	54,121	84.82%	63,803	1.03543	66,064	69.63%	77,723	78.68%	68,791	1.03080	70,910
12	NOVEMBER	720	39,617,789	55,025	88.86%	61,923	1.03504	64,093	68.31%	80,555	82.47%	66,724	1.03046	68,756
13	DECEMBER	744	38,694,443	52,009	85.71%	60,682	1.03471	62,788	73.40%	70,853	85.69%	60,693	1.03018	62,525
14		8,760	498,572,884			785,301		813,708		961,667		834,730		860,974

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	0	-	87.23%	-	1.03511	-	72.61%	-	83.77%	-	1.03052	-
3	FEBRUARY	672	0	-	92.72%	-	1.03527	-	70.71%	-	86.11%	-	1.03066	-
4	MARCH	744	0	-	94.67%	-	1.03495	-	69.58%	-	82.09%	-	1.03039	-
5	APRIL	720	0	-	87.40%	-	1.03424	-	69.36%	-	82.45%	-	1.02977	-
6	MAY	744	0	-	85.68%	-	1.03622	-	72.14%	-	80.38%	-	1.03149	-
7	JUNE	720	0	-	88.57%	-	1.03646	-	72.29%	-	84.72%	-	1.03169	-
8	JULY	744	0	-	84.59%	-	1.03820	-	71.84%	-	81.21%	-	1.03320	-
9	AUGUST	744	0	-	85.17%	-	1.03892	-	72.01%	-	78.80%	-	1.03382	-
10	SEPTEMBER	720	0	-	81.88%	-	1.03773	-	70.92%	-	78.50%	-	1.03279	-
11	OCTOBER	744	0	-	84.82%	-	1.03543	-	69.63%	-	78.68%	-	1.03060	-
12	NOVEMBER	720	0	-	88.86%	-	1.03504	-	86.31%	-	82.47%	-	1.03046	-
13	DECEMBER	744	0	-	85.71%	-	1.03471	-	73.40%	-	85.69%	-	1.03018	-
14		8,760	-			-		-		-		-		-

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)*(12) (13)
1														
2	JANUARY	744	45,198,166	60,750	84.11%	72,229	1.03511	74,765	70.32%	86,394	82.78%	73,386	1.03052	75,626
3	FEBRUARY	672	48,577,998	72,289	91.29%	79,184	1.03527	81,977	69.83%	103,528	82.86%	87,244	1.03066	89,919
4	MARCH	744	48,850,969	65,660	89.49%	73,372	1.03495	75,936	66.79%	98,315	80.19%	81,884	1.03039	84,372
5	APRIL	720	47,683,588	66,227	83.46%	79,353	1.03424	82,070	68.45%	96,751	78.77%	84,081	1.02977	86,584
6	MAY	744	51,944,005	69,817	83.57%	83,548	1.03622	86,574	68.66%	101,685	80.09%	87,178	1.03149	89,923
7	JUNE	720	48,990,414	68,042	85.69%	79,408	1.03646	82,303	69.79%	97,496	82.22%	82,759	1.03169	85,382
8	JULY	744	51,976,032	69,860	80.55%	86,733	1.03820	90,046	68.41%	102,125	77.44%	90,214	1.03320	93,209
9	AUGUST	744	57,637,250	77,469	82.02%	94,447	1.03892	98,123	69.29%	111,807	79.40%	97,567	1.03382	100,867
10	SEPTEMBER	720	56,786,556	78,870	82.50%	95,600	1.03773	99,207	67.37%	117,067	76.33%	103,325	1.03279	106,713
11	OCTOBER	744	47,063,150	63,257	77.80%	81,310	1.03543	84,191	66.87%	94,594	74.92%	84,434	1.03080	87,035
12	NOVEMBER	720	46,754,033	64,936	87.56%	74,164	1.03504	76,763	66.25%	98,022	77.77%	83,495	1.03046	86,038
13	DECEMBER	744	45,510,516	61,170	83.36%	73,384	1.03471	75,931	65.74%	93,045	79.79%	76,666	1.03018	78,980
14		8,760	596,972,677			972,732		1,007,886		1,200,829		1,032,233		1,064,648

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN. (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	165,780	223	84.11%	265	1.03511	274	70.32%	317	82.78%	269	1.03052	277
3	FEBRUARY	672	63,622	95	91.29%	104	1.03527	108	69.83%	136	82.86%	115	1.03066	119
4	MARCH	744	58,064	78	89.49%	87	1.03495	90	66.79%	117	80.19%	97	1.03039	100
5	APRIL	720	74,987	104	83.46%	125	1.03424	129	68.45%	152	78.77%	132	1.02977	136
6	MAY	744	58,723	79	83.57%	95	1.03622	98	68.66%	115	80.09%	99	1.03149	102
7	JUNE	720	2,139	3	85.69%	4	1.03646	4	69.79%	4	82.22%	4	1.03169	4
8	JULY	744	22,168	30	80.55%	37	1.03820	38	68.41%	44	77.44%	39	1.03320	40
9	AUGUST	744	59,419	80	82.02%	98	1.03892	102	69.29%	115	79.40%	101	1.03382	104
10	SEPTEMBER	720	56,199	78	82.50%	95	1.03773	99	67.37%	116	76.33%	102	1.03279	105
11	OCTOBER	744	215,723	290	77.80%	373	1.03543	386	66.87%	434	74.92%	387	1.03080	399
12	NOVEMBER	720	177,935	247	87.56%	282	1.03504	292	66.25%	373	77.77%	318	1.03046	328
13	DECEMBER	744	146,006	196	83.36%	235	1.03471	243	65.74%	298	79.79%	246	1.03018	253
14		8,760	1,100,785			1,800		1,863		2,221		1,909		1,967

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	1,088,244	1,463	75.29%	1,943	1.03511	2,011	50.61%	2,891	71.12%	2,057	1.03052	2,120
3	FEBRUARY	672	1,095,870	1,631	83.34%	1,957	1.03527	2,026	49.45%	3,298	76.68%	2,127	1.03066	2,192
4	MARCH	744	857,550	1,153	77.45%	1,489	1.03495	1,541	47.08%	2,449	73.82%	1,562	1.03039	1,609
5	APRIL	720	969,708	1,347	72.76%	1,851	1.03424	1,914	43.40%	3,104	63.50%	2,121	1.02977	2,184
6	MAY	744	962,264	1,293	69.71%	1,855	1.03622	1,922	47.04%	2,749	62.76%	2,060	1.03149	2,125
7	JUNE	720	1,035,309	1,438	72.06%	1,995	1.03646	2,068	49.96%	2,878	65.94%	2,181	1.03169	2,250
8	JULY	744	1,162,525	1,563	68.27%	2,289	1.03820	2,376	51.05%	3,062	65.10%	2,401	1.03320	2,481
9	AUGUST	744	1,084,759	1,458	69.58%	2,096	1.03892	2,178	50.85%	2,867	62.52%	2,332	1.03382	2,411
10	SEPTEMBER	720	1,211,018	1,682	59.76%	2,814	1.03773	2,920	47.88%	3,513	58.53%	2,874	1.03279	2,968
11	OCTOBER	744	1,228,306	1,648	66.11%	2,493	1.03543	2,581	43.85%	3,759	58.82%	2,802	1.03080	2,888
12	NOVEMBER	720	952,694	1,323	74.54%	1,775	1.03504	1,837	45.19%	2,928	69.55%	1,902	1.03046	1,960
13	DECEMBER	744	942,309	1,267	73.99%	1,712	1.03471	1,771	49.65%	2,552	72.42%	1,750	1.03018	1,803
14		8,760	12,588,556			24,289		25,145		36,049		26,169		26,991
15														

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

Work Paper FR-16(7)(v)
Witness Responsible:
James E. Ziolkowski
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DERIVATION OF COINCIDENT AND NON-COINCIDENT KW DEMANDS
RATE GROUP: GS-FL - GENERAL SERVICE RATE FOR SMALL FIXED LOADS

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	519,750	699	84.11%	831	1.03511	860	70.32%	994	82.78%	844	1.03052	870
3	FEBRUARY	672	519,873	774	91.29%	848	1.03527	878	69.83%	1,108	82.86%	934	1.03066	963
4	MARCH	744	519,784	699	89.49%	781	1.03495	808	66.79%	1,047	80.19%	872	1.03039	899
5	APRIL	720	519,669	722	83.46%	865	1.03424	895	68.45%	1,055	78.77%	917	1.02977	944
6	MAY	744	519,899	699	83.57%	836	1.03622	866	68.66%	1,018	80.09%	873	1.03149	900
7	JUNE	720	519,775	722	85.69%	843	1.03646	874	69.79%	1,035	82.22%	878	1.03169	906
8	JULY	744	519,791	699	80.55%	868	1.03820	901	68.41%	1,022	77.44%	903	1.03320	933
9	AUGUST	744	519,783	699	82.02%	852	1.03892	885	69.29%	1,009	79.40%	880	1.03382	910
10	SEPTEMBER	720	519,785	722	82.50%	875	1.03773	908	67.37%	1,072	76.33%	946	1.03279	977
11	OCTOBER	744	518,963	698	77.80%	897	1.03543	929	66.87%	1,044	74.92%	932	1.03080	961
12	NOVEMBER	720	520,604	723	87.56%	826	1.03504	855	66.25%	1,091	77.77%	930	1.03046	958
13	DECEMBER	744	499,661	672	83.36%	806	1.03471	834	65.74%	1,022	79.79%	842	1.03018	867
14		8,760	6,217,334			10,129		10,493		12,517		10,751		11,088

(a) Source: WPFR-16(7)(v), Page 51
(b) Source: WPFR-16(7)(v), Page 43
(c) Source: WPFR-16(7)(v) Page 33, Col 5 (Loss % + 1)
(d) Source: WPFR-16(7)(v) Page 33, Col 4 (Loss % + 1)

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	2,189,927	2,943	49.02%	6,003	1.03511	6,214	43.81%	6,718	48.02%	6,129	1.03052	6,316
3	FEBRUARY	672	3,179,460	4,731	52.28%	9,049	1.03527	9,368	39.83%	11,879	48.75%	9,704	1.03066	10,002
4	MARCH	744	2,007,833	2,699	45.17%	5,975	1.03495	6,184	37.28%	7,240	43.24%	6,241	1.03039	6,431
5	APRIL	720	3,418,592	4,748	84.39%	5,627	1.03424	5,820	35.07%	13,538	49.99%	9,498	1.02977	9,781
6	MAY	744	1,966,215	2,643	90.04%	2,935	1.03622	3,041	38.50%	6,865	45.90%	5,758	1.03149	5,939
7	JUNE	720	11,656	15										
8	JULY	744	7,045	9										
9	AUGUST	744	10,156	14										
10	SEPTEMBER	720	(440)	(1)										
11	OCTOBER	744	1,923,920	2,586	77.71%	3,328	1.03543	3,446	34.53%	7,488	45.86%	5,639	1.03080	5,813
12	NOVEMBER	720	1,768,112	2,456	42.15%	5,827	1.03504	6,031	34.52%	7,115	41.81%	5,875	1.03046	6,054
13	DECEMBER	744	2,468,402	3,318	48.53%	6,837	1.03471	7,074	37.98%	8,736	46.33%	7,162	1.03018	7,378
14		8,760	18,950,879			45,581		47,178		69,579		56,006		57,714

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

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

					COINCIDENT PEAK DEMAND				NON-COINCIDENT PEAK ("NCP") DEMAND		DIVERSIFIED PEAK DEMAND			
LINE NO.	MONTH	HOURS (1)	TOTAL KWH(a) (2)	AVERAGE HRLY KW (2) / (1) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS & DIST LOSS FACTOR TO GEN (c) (6)	CP KW DMD. AT GENERATION (5) * (6) (7)	NON-COIN CLASS PEAK LOAD FACTOR (b) (8)	NON-COIN KW DMD. AT DELIVERY (3) / (8) (9)	DIVERSIFIED CLASS PEAK LOAD FACTOR (b) (10)	DIVERSIFIED CLASS KW DEMAND AT DELIVERY (3) / (10) (11)	DISTR. LOSS FACTOR TO TRANSMISSION (d) (12)	DIVERSIFIED CLASS KW DEMAND AT TRANSMISSION (11)* (12) (13)
1														
2	JANUARY	744	20,602	28	75.29%	37	1.03511	38	50.61%	55	71.12%	39	1.03052	40
3	FEBRUARY	672	17,934	27	83.34%	32	1.03527	33	49.45%	55	76.68%	35	1.03066	36
4	MARCH	744	17,666	24	77.45%	31	1.03495	32	47.08%	51	73.82%	33	1.03039	34
5	APRIL	720	18,536	26	72.76%	36	1.03424	37	43.40%	60	63.50%	41	1.02977	42
6	MAY	744	25,971	35	69.71%	50	1.03622	52	47.04%	74	62.76%	56	1.03149	58
7	JUNE	720	10,869	15	72.06%	21	1.03646	22	49.96%	30	65.94%	23	1.03169	24
8	JULY	744	23,782	32	68.27%	47	1.03820	49	51.05%	63	65.10%	49	1.03320	51
9	AUGUST	744	26,371	35	69.58%	50	1.03892	52	50.85%	69	62.52%	56	1.03382	58
10	SEPTEMBER	720	37,046	51	59.78%	85	1.03773	88	47.88%	107	58.53%	87	1.03279	90
11	OCTOBER	744	34,378	46	66.11%	70	1.03543	72	43.85%	105	58.82%	78	1.03060	80
12	NOVEMBER	720	25,490	35	74.54%	47	1.03504	49	45.19%	77	59.55%	50	1.03046	52
13	DECEMBER	744	23,380	31	73.99%	42	1.03471	43	49.65%	62	72.42%	43	1.03018	44
14		8,760	282,024			548		567		808		590		609

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
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TWELVE MONTHS ENDING MAY 31, 2024

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Witness Responsible:
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DEVELOPMENT OF DISTRIBUTION MONTHLY LOSS RATIOS

			TRANSMISSION LOSSES		DISTRIBUTION LOSSES	
LINE NO.	MONTH	SYSTEM PEAK KW (d)	TO SOURCE (b)	% OF PEAK MONTH (c)	TO TRANS (a)	TO SOURCE ((2)+(2x3))+(3)
1		(1)	(2)	(3)	(4)	(5)
2						
3	Jan	600,000	0.445%	91.942%	3.052%	3.511%
4	Feb	616,000	0.447%	92.355%	3.066%	3.527%
5	Mar	588,000	0.443%	91.529%	3.039%	3.495%
6	Apr	508,000	0.434%	89.669%	2.977%	3.424%
7	May	676,000	0.459%	94.835%	3.149%	3.622%
8	Jun	688,000	0.462%	95.455%	3.169%	3.646%
9	Jul	770,000	0.484%	100.000%	3.320%	3.820%
10	Aug	803,000	0.493%	101.860%	3.382%	3.892%
11	Sep	748,000	0.478%	98.760%	3.279%	3.773%
12	Oct	621,000	0.449%	92.769%	3.080%	3.543%
13	Nov	594,000	0.444%	91.736%	3.046%	3.504%
14	Dec	565,000	0.440%	90.909%	3.018%	3.471%
15		7,777,000				
16						
17	**Peak Month:**	Aug				
18	Aug	803,000	0.484%		3.320%	3.820%

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

DEVELOPMENT OF TRANSMISSION MONTHLY LOSS RATIOS

LINE NO.	MONTH	SYSTEM PEAK KW	KW SQUARED RATIO(a)	TRANS. LOSSES(b)	TRANS. PORTION CO. USE KW(c)	TOTAL AVAIL. KW FOR FIRM DELIVERY (1)-(3)-(4)	TRANS. MONTHLY LOSSES & CO. USE (1) / (5)
1		(1)	(2)	(3)	(4)	(5)	(6)
2							
3	Jan	600,000	0.558304862	2,652	5	597,343	1.004448031
4	Feb	616,000	0.588478138	2,739	2	613,259	1.004469563
5	Mar	588,000	0.536195990	2,587	5	585,408	1.004427681
6	Apr	508,000	0.400217739	2,192	2	505,806	1.004337631
7	May	676,000	0.708699786	3,089	2	672,909	1.004593489
8	Jun	688,000	0.734084047	3,163	3	684,834	1.004623018
9	Jul	770,000	0.919497091	3,703	4	766,293	1.004837575
10	Aug	803,000	1.000000000	3,937	5	799,058	1.004933309
11	Sep	748,000	0.867705010	3,552	8	744,440	1.004782118
12	Oct	621,000	0.598070126	2,767	8	618,225	1.004488657
13	Nov	594,000	0.547194596	2,619	6	591,375	1.004438808
14	Dec	565,000	0.495069082	2,468	5	562,527	1.004396233
15		7,777,000		35,468	55	7,741,477	
16							
17							
18	**Peak Month:**	Aug					
19	Aug	803,000					
20							
21							
22	Transmission "Variable" Losses:			2,910	(d)		
23	Transmission "Fixed" Losses:			1,027	(d)		
24	Total			3,937			

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
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Witness Responsible:
James E. Ziolkowski
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DEVELOPMENT OF FACTORS FOR KW DEMAND LOSSES & COMPANY USE

LINE NO.	DESCRIPTION	SOURCE	KW
1	Total Maximum System Demand	WPFR-16(7)(v), Page 33	803,000
2	Less:		
3	Coincident KW Demand (at delivery) for Transmission (Excluding RTP)	WPFR-16(7)(v), Page 22	12,122
4	Coincident KW Demand (at delivery) for Transmission RTP	WPFR-16(7)(v), Page 23	2,228
5	Transmission Demand Losses	Transmission Planning	3,937
6	Distribution Demand Losses	Transmission Planning	34,234
7	Company Use Kw Demand at System Peak	WPFR-16(7)(v), Page 37	111
8	Interdepartmental KW Demand at System Peak	WPFR-16(7)(v), Page 36	40
9	Total Distribution KW Demand		750,328
10			
11			
12			
13	Transmission Demand Losses	Line 5	3,937
14	Transmission Losses - PJM	Line 1 x0%	0
15	Transmission Allocated Company Use	WPFR-16(7)(v), Page 37	5
16	Total Transmission Losses & Company Use		3,942
17			
18	Load on Transmission after Losses and Company Use	Line 1 - Line 16	799,058
19			
20	Transmission Loss Factor (TLF)	Line 16 / Line 18	0.4933309%
21			
22	Load on Transmission	Line 20	799,058
23			
24	Transmission Demand	Line 3 + Line 4	14,350
25	Interdepartmental KW Demand at System Peak	Line 8	40
26	Transmission and Interdepartmental Demand		14,390
27			
28	Distribution Demand Losses	Line 6	34,234
29	Distribution Allocated Company Use	WPFR-16(7)(v), Page 37	106
30	Total Distribution Losses & Company Use		34,340
31			
32	Load on Distribution	Line 22 - L26 - L30	750,328
33			
34	Distribution Loss Factor (DLF)	Line 30 / Line 32	4.57666514%
35			
36			
37	Total Loss Factor	(TLF + (TLF * DLF) + DLF)	5.09257414%

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
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ESTIMATED MONTHLY COINCIDENT KW FOR INTERDEPARTMENTAL SALES

				COINCIDENT PEAK DEMAND		
LINE NO.	MONTH	HOURS (1)	INTERDEPT. TOTAL KWH(a) (2)	AVERAGE HRLY KW (1) / (2) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)
1	Jan	744	30,032	40	75.29%	53
2	Feb	672	4,987	7	83.34%	8
3	Mar	744	32,183	43	77.45%	56
4	Apr	720	4,674	6	72.76%	8
5	May	744	4,578	6	69.71%	9
6	Jun	720	12,046	17	72.06%	24
7	Jul	744	64,727	87	68.27%	127
8	Aug	744	21,059	28	69.58%	40
9	Sep	720	33,840	47	59.78%	79
10	Oct	744	39,950	54	66.11%	82
11	Nov	720	33,076	46	74.54%	62
12	Dec	744	27,314	37	73.99%	50
13			308,466	418		598

(a) WPFR-16(7)(v) Page 51
(b) WPFR-16(7)(v) Page 41 Uses DS- Large Load Factors

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

Work Paper FR-16(7)(v)
Witness Responsible:
James E. Ziolkowski
Page 37

ESTIMATED MONTHLY COINCIDENT KW FOR COMPANY USE

				COINCIDENT PEAK DEMAND			ALLOC ON FIRM SALES (c)	
LINE NO.	MONTH	HOURS (1)	CO. USE TOTAL KWH(a) (2)	AVERAGE HRLY KW (1) / (2) (3)	COIN PEAK LOAD FACTOR (b) (4)	CP KW DMD. AT DELIVERY (3) / (4) (5)	TRANS. @ 4.6762% (6)	DIST. @ 95.3238% (7)
1	Jan	744	54,335	73	75.29%	97	5	92
2	Feb	672	20,690	31	83.34%	37	2	35
3	Mar	744	63,326	85	77.45%	110	5	105
4	Apr	720	17,718	25	72.76%	34	2	32
5	May	744	18,303	25	69.71%	36	2	34
6	Jun	720	37,787	52	72.06%	72	3	69
7	Jul	744	46,064	62	68.27%	91	4	87
8	Aug	744	57,575	77	69.58%	111	5	106
9	Sep	720	72,055	100	59.78%	167	8	159
10	Oct	744	84,902	114	66.11%	172	8	164
11	Nov	720	68,981	96	74.54%	129	6	123
12	Dec	744	59,259	80	73.99%	108	5	103
13			600,996			1,164	55	1,109

(a) Extracted from Company Monthly Financial Statements.; total agrees to FERC Form1, p.401a, line 26.
(b) WPFR-16(7)(v), Page 41.
(c) WPFR-16(7)(v), Page 38.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

DEVELOPMENT OF FACTORS FOR KWH LOSSES & COMPANY USE

LINE NO.	DESCRIPTION	SOURCE		KWH
1	Total kWh Available for Delivery	FERC Form1 p.401a, line 20		4,435,865,000
2	Less: Sales to other Utilities	FERC Form1 p.401a, line 24		397,898,000
3	System Adjustment	N/A		0
4	Total Available for Firm Deliveries	Lines 1 - 2 + 3		4,037,967,000
5				
6	Transmission Losses	Lines 33 + 34		13,956,000
7	Allocated Company Use to Transmission	Line 45		28,104
8	Total Transmission Losses & Company Use	Lines 6 + 7		13,984,104
9				
10	Load on Transmission System after Losses and Company use	Line 4 - Line 8		4,023,982,896
11				
12	Trans Loss Factor (TLF)	Line 8 / Line 10		0.34751897%
13				
14				
15				
16	Total Firm Billed Sales (Billed and Unbilled)	WPFR-16(7)(v), Page 9, col (3)		3,998,633,460
17	Less Transmission Sales (Billed and Unbilled)	WPFR-16(7)(v), Page 9, col (3)		(186,985,905)
18	Total Load on Distribution System	Line 16 + Line 17		3,811,647,555
19				
20	Distribution Losses	Line 35		87,725,000
21	Plus: Allocated Company Use	Line 46		572,892
22	Total Distribution Losses & Company Use	Line 20 + 21		88,297,892
23				
24	Distribution Loss Factor (DLF)	Line 22 / Line 18		2.31652823%
25				
26				
27				
28	Total Loss Factor	(TLF + (TLF * DLF) + DLF)		2.67209758%
29				
30				
31				
32	Additional Detail on Company Losses			
33	Transmission Losses - Duke Energy Kentucky	Transmission Planning		13,956,000
34	Transmission Losses - PJM			0
35	Distribution Losses	Transmission Planning		87,725,000
36	Total Company Losses	Line 33 + 34 + 35		101,681,000
37				
38				
39	Additional Detail on Allocation of Company Use		Alloc %	KWH
40	Firm Transmission Billed Sales	WPFR-16(7)(v), Page 9, col (3)	4.6762%	186,985,905
41	Firm Distribution Billed Sales	WPFR-16(7)(v), Page 9, col (3)	95.3238%	3,811,647,555
42	Total Firm Billed Sales		100.0000%	3,998,633,460
43				
44	Total Company Use	WPFR-16(7)(v), Page 37		600,996
45	Allocated Company Use - Transmission	Line 44 * Line 40		28,104
46	Allocated Company Use - Distribution	Line 44 * Line 41		572,892

MONTHLY STATISTICS
RESIDENTIAL - RS RATE GROUP
JUNE 2023 THROUGH MAY 2024

	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
DATE	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	[redacted]	138,427	1,175	6.457	2.640	01/21/24 09:00	2.606	01/17/24 08:00	24.46	59.80	60.58
February	[redacted]	138,749	810	5.687	1.957	02/18/24 09:00	1.667	02/29/24 08:00	20.47	59.47	69.78
March	[redacted]	138,991	747	5.498	1.701	03/18/24 20:00	1.449	03/11/24 08:00	18.27	59.05	69.35
April	[redacted]	139,166	660	5.498	1.680	04/28/24 18:00	1.518	04/16/24 17:00	16.67	54.51	60.34
May	[redacted]	139,300	807	5.375	2.236	05/21/24 18:00	2.179	05/21/24 17:00	20.19	48.53	49.81
June	[redacted]	136,198	856	5.416	2.292	06/30/23 18:00	2.279	06/30/23 17:00	21.94	51.80	52.10
July	[redacted]	136,626	1,148	5.698	2.560	07/28/23 18:00	2.516	07/27/23 16:00	27.09	60.20	61.28
August	[redacted]	136,982	1,090	5.619	2.748	08/23/23 18:00	2.705	08/23/23 17:00	26.07	53.26	54.11
September	[redacted]	137,231	825	5.344	2.618	09/04/23 18:00	2.314	09/05/23 15:00	21.43	43.80	49.53
October	[redacted]	137,672	663	5.325	1.920	10/03/23 17:00	1.920	10/03/23 17:00	16.74	46.49	46.49
November	[redacted]	138,028	769	5.615	2.015	11/28/23 20:00	1.926	11/29/23 08:00	19.01	52.96	55.38
December	[redacted]	138,178	933	5.796	1.965	12/18/23 19:00	1.772	12/19/23 09:00	21.63	63.81	70.71

Note: All hours are in EST

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

MONTHLY STATISTICS
DISTRIBUTION SECONDARY - SMALL AND MEDIUM - DS < 500kw RATE GROUP
JUNE 2023 THROUGH MAY 2024

	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
DATE	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	[redacted]	13,667	7,140	18.965	13.485	01/17/24 11:00	12.739	01/17/24 08:00	50.61	71.12	75.29
February	[redacted]	13,686	6,102	17.732	11.434	02/29/24 11:00	10.520	02/29/24 08:00	49.45	76.68	83.34
March	[redacted]	13,681	6,264	17.882	11.404	03/19/24 10:00	10.870	03/11/24 08:00	47.08	73.82	77.45
April	[redacted]	13,690	6,027	19.287	13.176	04/16/24 14:00	11.501	04/16/24 17:00	43.40	63.50	72.76
May	[redacted]	13,731	6,932	19.806	14.829	05/21/24 13:00	13.355	05/21/24 17:00	47.04	62.78	69.71
June	[redacted]	13,541	7,429	20.650	15.643	06/01/23 14:00	14.318	06/30/23 17:00	49.96	65.94	72.06
July	[redacted]	13,552	8,640	22.746	17.845	07/27/23 14:00	17.016	07/27/23 16:00	51.05	65.10	68.27
August	[redacted]	13,563	8,717	23.042	18.738	08/25/23 13:00	16.835	08/23/23 17:00	50.85	62.52	69.58
September	[redacted]	13,562	7,541	21.877	17.898	09/05/23 14:00	17.525	09/05/23 15:00	47.88	58.53	59.78
October	[redacted]	13,479	6,328	19.394	14.463	10/03/23 14:00	12.869	10/03/23 17:00	43.85	58.82	66.11
November	[redacted]	13,510	6,069	18.655	12.111	11/28/23 11:00	11.303	11/29/23 08:00	45.19	69.55	74.54
December	[redacted]	13,523	6,394	17.307	11.865	12/19/23 11:00	11.612	12/19/23 09:00	49.65	72.42	73.99

Note: All hours are in EST

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

MONTHLY STATISTICS
DISTRIBUTION SECONDARY - LARGE - DS >500kw RATE GROUP
JUNE 2023 THROUGH MAY 2024

	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
DATE	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	[redacted]	13,667	7,140	18.965	13.485	01/17/24 11:00	12.739	01/17/24 08:00	50.61	71.12	75.29
February	[redacted]	13,686	6,102	17.732	11.434	02/29/24 11:00	10.520	02/29/24 08:00	49.45	76.68	83.34
March	[redacted]	13,681	6,264	17.882	11.404	03/19/24 10:00	10.870	03/11/24 08:00	47.08	73.82	77.45
April	[redacted]	13,690	6,027	19.287	13.176	04/16/24 14:00	11.501	04/16/24 17:00	43.40	63.50	72.76
May	[redacted]	13,731	6,932	19.806	14.829	05/21/24 13:00	13.355	05/21/24 17:00	47.04	62.78	69.71
June	[redacted]	13,541	7,429	20.650	15.643	06/01/23 14:00	14.318	06/30/23 17:00	49.96	65.94	72.06
July	[redacted]	13,552	8,640	22.746	17.845	07/27/23 14:00	17.016	07/27/23 16:00	51.05	65.10	68.27
August	[redacted]	13,563	8,717	23.042	18.738	08/25/23 13:00	16.835	08/23/23 17:00	50.85	62.52	69.58
September	[redacted]	13,562	7,541	21.877	17.898	09/05/23 14:00	17.525	09/05/23 15:00	47.88	58.53	59.78
October	[redacted]	13,479	6,328	19.394	14.463	10/03/23 14:00	12.869	10/03/23 17:00	43.85	58.82	66.11
November	[redacted]	13,510	6,069	18.655	12.111	11/28/23 11:00	11.303	11/29/23 08:00	45.19	69.55	74.54
December	[redacted]	13,523	6,394	17.307	11.865	12/19/23 11:00	11.612	12/19/23 09:00	49.65	72.42	73.99

Note: All hours are in EST

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

MONTHLY STATISTICS
DISTRIBUTION PRIMARY - DP
JUNE 2023 THROUGH MAY 2024

	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
DATE	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	10	10	92,626	220.536	182.300	01/17/24 11:00	172.346	01/17/24 08:00	56.45	68.29	72.24
February	10	10	65,112	177.772	143.602	02/07/24 14:00	123.684	02/29/24 08:00	52.62	65.15	75.64
March	10	10	61,939	166.272	135.298	03/01/24 09:00	126.252	03/11/24 08:00	50.07	61.53	65.94
April	10	10	57,923	159.420	129.840	04/24/24 10:00	90.258	04/16/24 17:00	50.46	61.96	89.13
May	10	10	60,254	169.406	139.086	05/21/24 12:00	109.832	05/21/24 17:00	47.81	58.23	73.74
June	10	10	87,950	211.890	172.004	06/06/23 15:00	150.438	06/30/23 17:00	57.65	71.02	81.20
July	10	10	92,269	222.780	189.534	07/27/23 12:00	179.442	07/27/23 16:00	55.67	65.43	69.11
August	10	10	92,473	222.170	189.204	08/04/23 13:00	150.042	08/23/23 17:00	55.94	65.69	82.84
September	10	10	82,655	222.596	179.576	09/05/23 13:00	175.782	09/05/23 15:00	51.57	63.93	65.31
October	10	10	78,880	204.936	168.246	10/03/23 15:00	142.424	10/03/23 17:00	51.73	63.02	74.44
November	10	10	79,793	226.264	164.820	11/30/23 16:00	147.406	11/29/23 08:00	48.98	67.24	75.18
December	10	10	82,625	197.204	158.914	12/19/23 11:00	157.594	12/19/23 09:00	56.32	69.88	70.47

Note: All hours are in EST

MONTHLY STATISTICS
DT - DISTRIBUTION SECONDARY
JUNE 2023 THROUGH MAY 2024

	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
DATE	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	121	121	393,425	752.012	638.790	01/17/24 09:00	628.716	01/17/24 08:00	70.32	82.78	84.11
February	122	122	368,706	758.674	639.342	02/27/24 12:00	580.279	02/29/24 08:00	69.83	82.86	91.29
March	122	122	394,134	793.214	660.649	03/14/24 13:00	591.974	03/11/24 08:00	66.79	80.19	89.49
April	125	125	404,120	819.973	712.594	04/16/24 14:00	672.520	04/16/24 17:00	68.45	78.77	83.46
May	121	121	454,503	889.738	762.799	05/22/24 14:00	731.035	05/21/24 17:00	68.66	80.09	83.57
June	121	121	429,225	854.204	725.091	06/01/23 13:00	695.732	06/30/23 17:00	69.79	82.22	85.69
July	122	122	453,270	890.612	786.739	07/27/23 14:00	756.381	07/27/23 16:00	68.41	77.44	80.55
August	121	121	467,689	907.251	791.696	08/25/23 13:00	766.384	08/23/23 17:00	69.29	79.40	82.02
September	121	121	421,502	868.943	766.940	09/06/23 13:00	709.603	09/05/23 15:00	67.37	76.33	82.50
October	122	122	403,187	810.380	723.337	10/04/23 14:00	696.580	10/03/23 17:00	66.87	74.92	77.80
November	122	122	370,506	776.789	661.667	11/07/23 14:00	587.723	11/29/23 08:00	66.25	77.77	87.56
December	122	122	367,219	750.772	618.605	12/06/23 15:00	592.129	12/19/23 09:00	65.74	79.79	83.36

Note: All hours are in EST

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

MONTHLY STATISTICS
DT - PRIMARY
JUNE 2023 THROUGH MAY 2024

	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
DATE	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	36	36	1,109,120	2,053.111	1,779.602	01/16/24 10:00	1,709.059	01/17/24 08:00	72.61	83.77	87.23
February	36	36	1,038,245	2,109.660	1,732.391	02/27/24 12:00	1,608.942	02/29/24 08:00	70.71	86.11	92.72
March	36	36	1,088,094	2,101.934	1,781.728	03/14/24 16:00	1,544.778	03/11/24 08:00	69.58	82.08	94.67
April	36	36	1,114,932	2,232.508	1,878.132	04/16/24 13:00	1,771.670	04/16/24 17:00	69.36	82.45	87.40
May	35	35	1,261,105	2,349.639	2,108.644	05/22/24 13:00	1,978.726	05/21/24 17:00	72.14	80.38	85.66
June	36	36	1,197,942	2,298.483	1,963.846	06/01/23 13:00	1,878.471	06/30/23 17:00	72.39	84.72	88.57
July	36	36	1,320,058	2,469.830	2,184.728	07/28/23 16:00	2,097.543	07/27/23 16:00	71.84	81.21	84.59
August	36	36	1,355,761	2,530.640	2,312.522	08/25/23 13:00	2,139.546	08/23/23 17:00	72.01	78.80	85.17
September	36	36	1,222,953	2,394.945	2,163.742	09/05/23 13:00	2,074.460	09/05/23 15:00	70.92	78.50	81.88
October	36	36	1,149,685	2,219.175	1,964.123	10/04/23 12:00	1,821.726	10/03/23 17:00	69.63	78.68	84.82
November	36	36	1,048,524	2,131.962	1,765.904	11/08/23 14:00	1,638.855	11/29/23 08:00	68.31	82.47	88.86
December	36	36	1,059,263	1,939.604	1,661.453	12/20/23 11:00	1,661.176	12/19/23 09:00	73.40	85.69	85.71

Note: All hours are in EST

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

MONTHLY STATISTICS
OPTIONAL RATE FOR ELECTRIC SPACE HEATING - EH RATE GROUP
JUNE 2023 THROUGH MAY 2024

	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
DATE	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	95	95	35,736	109.636	100.033	01/17/24 09:00	97.978	01/17/24 08:00	43.81	48.02	49.02
February	95	95	26,121	94.235	76.976	02/20/24 08:00	71.781	02/29/24 08:00	39.83	48.75	52.28
March	96	96	24,062	86.752	74.789	03/19/24 08:00	72.352	03/11/24 08:00	37.28	43.24	45.17
April	96	96	21,814	86.386	60.603	04/22/24 08:00	35.903	04/16/24 17:00	35.07	49.99	84.39
May	96	96	22,181	77.434	64.948	05/02/24 12:00	33.112	05/21/24 17:00	38.50	45.90	90.04
June											
July											
August											
September											
October	95	95	21,321	82.986	62.494	10/03/23 12:00	36.880	10/03/23 17:00	34.53	45.86	77.71
November	95	95	23,711	95.398	78.769	11/28/23 08:00	78.137	11/29/23 08:00	34.52	41.81	42.15
December	95	95	25,587	90.544	74.238	12/19/23 08:00	70.866	12/19/23 09:00	37.98	46.33	48.53

Note: All hours are in EST

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

MONTHLY STATISTICS
TRANSMISSION - TT
JUNE 2023 THROUGH MAY 2024

	NUMBER OF CUSTOMERS		SAMPLE AVG. USAGE	AVERAGE NCP	GROUP COINCIDENT DEMAND		SYSTEM COINCIDENT DEMAND		NCD LOAD FACTOR	GROUP COIN LOAD FACTOR	SYSTEM COIN LOAD FACTOR
DATE	OBSERVED	POPULATION	KWH	KW	KW	DATE-TIME	KW	DATE-TIME			
January	13	13	1,231,808	2,383.683	2,012.600	01/25/24 09:00	1,695.720	01/17/24 08:00	69.46	82.26	97.64
February	13	13	1,175,874	2,333.862	2,019.348	02/15/24 09:00	1,765.538	02/29/24 08:00	72.39	83.66	95.69
March	13	13	1,213,329	2,377.129	2,014.960	03/06/24 09:00	1,926.422	03/11/24 08:00	68.60	80.94	84.66
April	13	13	1,156,848	2,262.797	1,809.942	04/11/24 08:00	1,743.025	04/16/24 17:00	71.01	88.77	92.18
May	13	13	1,232,051	2,393.040	2,021.391	05/31/24 12:00	1,706.514	05/21/24 17:00	69.20	81.92	97.04
June	13	13	1,288,716	2,526.394	2,202.523	06/05/23 10:00	1,838.135	06/30/23 17:00	70.85	81.27	97.37
July	13	13	1,340,846	2,615.674	2,235.880	07/20/23 11:00	1,779.785	07/27/23 16:00	68.90	80.60	101.26
August	13	13	1,351,626	2,659.425	2,195.775	08/21/23 07:00	1,933.271	08/23/23 17:00	68.31	82.74	93.97
September	13	13	1,227,790	2,445.763	2,123.511	09/01/23 09:00	1,762.031	09/05/23 15:00	69.72	80.30	96.78
October	13	13	1,224,110	2,402.209	1,991.114	10/20/23 12:00	1,634.883	10/03/23 17:00	68.49	82.63	100.64
November	13	13	1,152,572	2,344.769	2,028.006	11/16/23 09:00	1,422.935	11/29/23 08:00	68.27	78.93	112.50
December	13	13	1,164,734	2,328.942	1,970.551	12/07/23 08:00	1,764.551	12/19/23 09:00	67.22	79.44	88.72

Note: All hours are in EST.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

	Conductors and Devices						
	Overhead (365)	%	Underground (367)	%	Total (a)	%	
Secondary	580	29%	167	17%	747	25%	(b)
Primary	1,425	71%	816	83%	2,241	75%	(b)
Total	2,005	100%	983	100%	2,988	100%	

Source: Circuit Miles Report

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

COST SUPPORT FOR SERVICE COST WEIGHTING

SERVICE COST WEIGHTING

Size in KVA	Overhead Cost (a)	Overhead Service Weighting	Underground (c) Cost (a)	Underground (c) Service Weighting	Weighted Service Cost (d)	Weighting Factor (f)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
25	2,254	17.35%	8,764	82.65%	7,634	1
50	2,627	17.35%	13,766	82.65%	11,834	2
100	5,109	17.35%	15,635	82.65%	13,808	2
150 (e)	7,857	17.35%	17,503	82.65%	15,829	2
300 (e)	13,847	17.35%	20,921	82.65%	19,693	3

Services	Net Plant (b)	Percent
Overhead	$ 3,990,827	17.35%
Underground	19,005,991	82.65%
Total	22,996,818	100.00%

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

LIGHTING

Month	Peak Day	Peak Hour	LT KWH	BURN HOURS (a)	APPROX. SUNSET(b)	APPROX. SUNRISE (b)	+ 30 minutes Light on at:	- 30 minutes Lights off at:	LIGHT ON AT PEAK
JANUARY	17	0800	1,679,642	432	1741	754	1811	724	n
FEBRUARY	29	0800	1,324,680	362	1816	730	1846	700	n
MARCH	11	0800	1,884,175	363	1842	633	1912	603	n
APRIL	16	1700	1,615,626	313	1916	629	1946	559	n
MAY	21	1700	1,724,800	287	1945	525	2015	455	n
JUNE	30	1700	1,511,128	259	2011	525	2041	455	n
JULY	27	1600	1,483,869	275	2021	525	2051	455	n
AUGUST	23	1700	1,516,545	305	1932	538	2002	508	n
SEPTEMBER	5	1500	1,546,468	333	1832	620	1902	550	n
OCTOBER	3	1700	1,344,646	384	1730	639	1800	609	n
NOVEMBER	29	0800	1,508,763	406	1725	721	1755	651	n
DECEMBER	19	900	1,434,670	441	1718	750	1748	720	n
			18,575,013	4,160					

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

ELECTRIC KWH

Rate Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
RS	153,032,777	138,409,578	105,215,881	95,913,293	104,046,836	117,529,089	131,017,690	153,130,333	138,945,388	97,307,455	91,601,817	117,555,709	1,443,705,845
DS	98,402,252	105,865,243	93,648,801	90,454,199	101,168,403	105,422,196	111,662,781	121,517,660	119,109,753	95,877,370	87,046,141	98,351,058	1,228,525,857
DT-Secondary	45,363,946	48,641,620	48,909,033	47,758,575	52,002,728	48,992,553	51,998,220	57,696,669	56,842,755	47,278,873	46,931,968	45,656,522	598,073,462
DT-Primary	36,221,853	39,949,287	39,335,065	38,309,265	42,736,246	40,737,747	44,471,841	50,696,180	47,537,444	40,265,725	39,617,789	38,694,443	498,572,884
EH	2,189,927	3,179,460	2,007,833	3,418,592	1,966,215	11,656	7,045	10,158	-440	1,923,920	1,768,112	2,468,402	18,950,879
SP	20,602	17,934	17,666	18,536	25,971	10,869	23,782	26,371	37,045	34,378	25,490	23,380	282,024
GSFL	519,750	519,873	519,784	519,669	519,899	519,775	519,791	519,783	519,785	518,963	520,604	499,661	6,217,334
DP	1,150,648	1,230,823	1,138,304	(2,508,325)	(2,517,790)	1,544,913	1,436,528	1,725,531	1,310,417	730,313	(2,134,167)	2,747,544	5,854,739
WS	1,088,244	1,095,870	857,550	969,708	962,264	1,035,309	1,162,525	1,084,759	1,211,018	1,226,306	952,694	942,309	12,588,556
TT	20,766,063	17,049,791	14,104,912	16,834,983	10,406,492	9,043,736	26,499,023	10,032,254	17,426,238	22,887,015	7,633,568	15,283,327	187,967,402
Lighting	1,679,642	1,324,680	1,884,175	1,615,626	1,724,800	1,511,128	1,483,869	1,516,545	1,546,468	1,344,646	1,508,763	1,434,670	18,575,013
Interdepartmental Sales	30,032	4,987	32,183	4,674	4,578	12,046	64,727	21,059	33,840	39,950	33,076	27,314	308,466
TOTAL	360,465,736	357,289,145	307,671,187	293,308,793	313,046,640	326,371,017	370,347,822	397,977,301	384,519,711	309,434,913	275,505,856	323,684,339	4,019,622,460

DS	98,401,042	105,861,876	93,649,813	90,454,936	101,169,310	105,421,858	111,661,856	121,516,867	119,111,799	95,878,828	87,048,016	98,352,315	1,228,528,516
DS - LMR													-
RTP - DS - Incremental	1,210	3,367	-1,012	-737	-907	338	925	793	-2,046	-1,458	-1,875	-1,257	(2,659)
Total DS	98,402,252	105,865,243	93,648,801	90,454,199	101,168,403	105,422,196	111,662,781	121,517,660	119,109,753	95,877,370	87,046,141	98,351,058	1,228,525,857
DT Sec Volt	45,198,166	48,577,998	48,850,969	47,683,588	51,944,005	48,990,414	51,976,032	57,637,250	56,786,556	47,063,150	46,754,033	45,510,516	596,972,677
RTP - DT Sec volt-incremental	165,780	63,622	58,064	74,987	58,723	2,139	22,188	59,419	56,199	215,723	177,935	146,006	1,100,785
DT-Secondary	45,363,946	48,641,620	48,909,033	47,758,575	52,002,728	48,992,553	51,998,220	57,696,669	56,842,755	47,278,873	46,931,968	45,656,522	598,073,462
DT Pri Volt	36,221,853	39,949,287	39,335,065	38,309,265	42,736,246	40,737,747	44,471,841	50,696,180	47,537,444	40,265,725	39,617,789	38,694,443	498,572,884
RTP - DT Pri volt-incremental													-
DT-Primary	36,221,853	39,949,287	39,335,065	38,309,265	42,736,246	40,737,747	44,471,841	50,696,180	47,537,444	40,265,725	39,617,789	38,694,443	498,572,884
Total DT	81,585,799	88,590,907	88,244,098	86,067,839	94,738,974	89,730,300	96,470,061	108,392,848	104,380,199	87,544,598	86,549,757	84,350,966	1,096,646,346
DP	1,150,648	1,230,823	1,138,304	-2,508,325	-2,517,790	1,544,913	1,436,528	1,725,531	1,310,417	730,313	-2,134,167	2,747,544	5,854,739
DP-L													-
Total DP	1,150,648	1,230,823	1,138,304	(2,508,325)	(2,517,790)	1,544,913	1,436,528	1,725,531	1,310,417	730,313	(2,134,167)	2,747,544	5,854,739
TT	20,233,837	16,170,526	13,324,191	16,204,802	9,423,499	8,084,370	25,166,640	8,474,658	16,006,470	21,752,768	6,807,374	14,546,980	176,196,115
RTP - TT - Incremental	532,226	879,265	780,721	630,181	982,993	959,366	1,332,383	1,557,596	1,419,768	1,134,247	826,194	736,347	11,771,287
Total TT	20,766,063	17,049,791	14,104,912	16,834,983	10,406,492	9,043,736	26,499,023	10,032,254	17,426,238	22,887,015	7,633,568	15,283,327	187,967,402

Source: DEK BIL_784 Report

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

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

ELECTRIC CUSTOMERS

RATE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Avg
RS	138,408	138,753	139,005	139,219	139,282	136,342	136,687	137,007	137,565	137,719	131,994	138,258	1,650,239	137,520
DS	13,774	13,825	13,808	13,827	13,862	11,328	11,315	11,336	11,183	10,782	10,783	11,254	147,077	12,256
DS-RTP	1	1	1	1	1	1	1	1	1	1	1	1	12	1
DT-Secondary	112	110	112	111	111	115	116	115	115	114	116	116	1,363	114
DT-Sec-RTP	1	1	1	1	1	1	1	1	1	1	1	1	12	1
DT-Primary	34	34	34	34	34	35	35	35	35	35	35	36	416	35
DT-Pri-RTP	0	0	0	0	0	0	0	0	0	0	0	0	-	-
EH	98	99	99	100	100	81	81	81	80	77	77	80	1,051	88
SP	14	14	14	14	14	12	12	12	11	11	11	11	149	12
GSFL	23	23	23	23	23	23	23	23	23	23	23	23	276	23
DP	10	10	10	10	10	10	10	10	10	10	10	10	120	10
WS	1	1	1	1	1	1	1	1	1	1	1	1	12	1
TT	13	13	13	13	13	11	11	11	11	10	10	11	139	12
TT-RTP	2	2	2	2	2	2	2	2	2	2	2	2	24	2
LIGHTING	3,125	3,155	3,171	3,179	3,181	2,570	2,567	2,572	2,537	2,446	2,446	2,553	33,503	2,792
TOTAL	155,616	156,041	156,294	156,535	156,635	150,531	150,861	151,205	151,575	151,232	145,510	152,357	1,834,393	152,867

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024

LINE TRANSFORMERS MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	87.467%	12.533%	
2	Gross Plant	Line 1 * Line 21	$ 86,697,297	$ 12,422,424	$ 99,119,721
3					
4			To FR-16(7)(v)-1, P. 2	To FR-16(7)(v)-1, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	87.467%	12.533%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 25,424,315	$ 3,642,923	$ 29,067,238
9					
10			To FR-16(7)(v)-1, P. 3	To FR-16(7)(v)-1, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	87.467%	12.533%	
14	Maint Line Transformers	Line 13 * Line 27 ; note (c)	$ -	$ -	$ -
			To FR-16(7)(v)-1, P. 8	To FR-16(7)(v)-1, P. 8	

	Source:	
(a) Customer Percentage:		
Customer portion of FERC 368 Line Transformers	WP FR-16(7)(v), page 54.	$ 12,422,424
Total Gross Plant FERC 368 Line Transformers	Schedule B-2.1	$ 99,119,721
Customer Allocation %		12.533%
Demand Allocation %	(100% - Cust %)	87.467%
(b) Depreciation Reserve FERC 368 Line Transformers	Schedule B 3	$ 29,067,238
(c) Maint Line Transformers FERC 595 Line Transformers	Schedule C-2.1	$ -

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024
TRANSFORMERS MINIMUM SIZE STUDY TO DETERMINE DEMAND/CUSTOMER

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

MINIMUM SIZE STUDY - FERC 368 LINE TRANSFORMERS

Line No.					
1	15 kVa	$ 2,049 (a)			
2	Cost Year	2024			
3	Handy Whitman at Cost Year	$ 2,011 (b)			
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / $2011 * $2,049	(1) * (3)
8					
9	1910	1	48	$49	$49
10	1911	0	48	$49	$0
11	1912	0	48	$49	$0
12	1913	0	48	$49	$0
13	1914	0	48	$49	$0
14	1915	0	48	$49	$0
15	1916	1	48	$49	$49
16	1917	1	51	$52	$52
17	1918	0	69	$70	$0
18	1919	0	72	$73	$0
19	1920	1	77	$78	$78
20	1921	1	79	$81	$81
21	1922	1	69	$70	$70
22	1923	1	67	$68	$68
23	1924	0	69	$70	$70
24	1925	1	68	$69	$139
25	1926	2	63	$64	$64
26	1927	1	59	$60	$60
27	1928	1	58	$59	$118
28	1929	2	62	$63	$63
29	1930	1	61	$62	$0
30	1931	0	59	$60	$120
31	1932	2	57	$58	$58
32	1933	1	59	$60	$0
33	1934	0	61	$62	$62
34	1935	1	62	$63	$126
35	1936	2	62	$63	$126
36	1937	2	66	$67	$135
37	1938	2	67	$68	$68
38	1939	1	67	$68	$341
39	1940	5	67	$68	$273
40	1941	4	69	$70	$141
41	1942	2	68	$69	$208
42	1943	3	64	$65	$130
43	1944	2	64	$65	$196
44	1945	3	64	$65	$261
45	1946	4	72	$73	$807
46	1947	11	90	$92	$550
47	1948	6	93	$95	$758
48	1949	8	96	$98	$978
49	1950	10	100	$102	$1,733
50	1951	17	113	$115	$2,303
51	1952	20	113	$115	$1,267
52	1953	11	121	$123	$3,330
53	1954	27	123	$125	$6,769
54	1955	54	123	$125	$8,023
55	1956	64	127	$129	$3,236
56	1957	25	135	$138	$6,879
57	1958	50	130	$132	$9,142
58	1959	69	125	$127	$10,574
59	1960	83	122	$124	$11,888
60	1961	94	118	$120	$13,830
61	1962	115	107	$109	$17,230
62	1963	158	100	$102	$28,842
63	1964	283	100	$102	$19,670
64	1965	193	101	$103	$51,055
65	1966	496	101	$103	$29,542
66	1967	287	105	$107	$43,232
67	1968	404	109	$111	$76,983
68	1969	693	106	$108	$0

Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / $2011 * $2,049	Minimum Size Cost (4) (1) * (3)	January	July
69	1970	893	105	$107	$95,561		
70	1971	996	104	$106	$105,568		
71	1972	1395	100	$102	$142,171		
72	1973	1172	100	$102	$119,444		
73	1974	1142	110	$112	$128,026		
74	1975	476	133	$136	$64,520		
75	1976	295	136	$139	$40,888		
76	1977	569	147	$150	$85,245		
77	1978	566	158	$161	$91,624		
78	1979	550	166	$169	$112,673		
79	1980	575	165	$168	$96,692		
80	1981	618	194	$198	$122,186		
81	1982	363	208	$212	$76,950		
82	1983	619	210	$214	$132,479		
83	1984	593	211	$215	$127,519		
84	1985	496	212	$216	$107,166		
85	1986	644	213	$217	$139,799		
86	1987	443	211	$215	$95,263		
87	1988	1098	212	$216	$237,234		
88	1989	1261	221	$225	$284,018		
89	1990	793	224	$228	$181,034		
90	1991	835	222	$226	$188,920		
91	1992	783	223	$227	$177,953		
92	1993	945	226	$230	$217,660		
93	1994	1469	230	$234	$344,340		
94	1995	532	225	$229	$121,992		
95	1996	782	219	$223	$174,537		
96	1997	1074	206	$210	$225,481		
97	1998	783	208.5	$212	$166,382	208	209
98	1999	785	211	$215	$168,807	214	208
99	2000	636	208	$212	$134,821	208	208
100	2001	204	214	$218	$44,492	211	217
101	2002	403	222.5	$227	$91,365	221	224
102	2003	569	226	$230	$131,057	223	229
103	2004	808	228.5	$233	$188,164	217	240
104	2005	433	254	$259	$112,088	250	258
105	2006	397	322	$328	$130,282	299	345
106	2007	423	401	$409	$172,871	397	405
107	2008	55	560	$571	$31,390	615	505
108	2009	60	547	$557	$33,448	534	560
109	2010	590	602.5	$614	$362,282	588	617
110	2011	90	640	$652	$58,703	630	650
111	2012	218	681.5	$695	$151,412	673	690
112	2013	89	746.5	$761	$67,711	737	756
113	2014	719	809	$824	$592,810	799	819
114	2015	387	855	$871	$337,221	854	856
115	2016	312	883	$900	$280,772	884	882
116	2017	367	932	$950	$348,594	918	946
117	2018	231	995	$1,014	$234,246	982	1008
118	2019	562	1048	$1,068	$600,255	1048	1048
119	2020	649	1107.5	$1,129	$732,532	1086	1129
120	2021	2356	1192	$1,215	$2,862,130	1170	1214
121	2022	1399	1349	$1,375	$1,923,391	1293	1405
122	2023	1122	2010.5	$2,049	$2,298,978	1980	2041
123		39,951			$ 12,422,424	Customer Component of FERC 368 Transformers	

to WP FR-16(7)(v), P.53.

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

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

Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	68.660%	31.340%	
2	Gross Plant	Line 1 * Line 21	$ 46,300,438	$ 21,134,199	$ 67,434,637
3					
4			**To Sch. E-3.2, P. 2**	**To Sch. E-3.2, P. 2**	
5					
6					
7	Demand / Customer %	See note (a) below	68.660%	31.340%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 15,507,783	$ 7,078,649	$ 22,586,432
9					
10			**To Sch. E-3.2, P. 3**	**To Sch. E-3.2, P. 3**	
11					
12					
13	Demand / Customer %	See note (a) below	68.660%	31.340%	
14	Maint Structures	Line 13 * Line 27 ; note (c)	$ 4,047	$ 1,848	$ 5,895
15					
16			**To Sch. E-3.2, P. 9**	**To Sch. E-3.2, P. 9**	
17					
18					

Line No.		Source:	
19	(a) Customer Percentage:		
20	Customer portion of FERC 364 Primary Poles	WPE 3.2d, p. 12	$ 21,134,199
21	Total Gross Plant FERC 364 Primary Poles	Schedule B-2.1	$ 67,434,637
22	Customer Allocation %		31.340%
23			
24	Demand Allocation %	(100% - Cust %)	68.660%
25			
26	(b) Depreciation Reserve FERC 364 Primary Poles	Schedule B-3	$ 22,586,432
27	(c) Maint Structures - FERC 591	Schedule C-2.1	$ 5,895

Line No.	MINIMUM SIZE STUDY - FERC 364 POLES				
1	40 ft, Class 4, Wood $		1,569 (a)		
2	Cost Year		2024		
3	Handy Whitman at Cost Year $		776 (b)		
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / $776 * $1,569	(1) * (3)
8					
9	1915	1	28	$57	$57
10	1916		28	$57	$0
11	1917	1	28	$57	$57
12	1918	1	28	$57	$57
13	1919	1	28	$57	$57
14	1920	0	28	$57	$0
15	1921	1	28	$57	$57
16	1922	1	28	$57	$57
17	1923	1	28	$57	$57
18	1924	1	28	$57	$57
19	1925	8	28	$57	$453
20	1926	4	28	$57	$227
21	1927	7	27	$55	$382
22	1928	7	26	$53	$368
23	1929	10	25	$51	$506
24	1930	11	24	$49	$534
25	1931	33	23	$47	$1,536
26	1932	26	21	$42	$1,105
27	1933	48	22	$45	$2,137
28	1934	49	23	$47	$2,280
29	1935	48	24	$49	$2,331
30	1936	13	23	$47	$605
31	1937	52	24	$49	$2,525
32	1938	70	23	$47	$3,257
33	1939	41	23	$47	$1,908
34	1940	92	23	$47	$4,281
35	1941	64	24	$49	$3,108
36	1942	91	27	$55	$4,971
37	1943	20	28	$57	$1,133
38	1944	50	33	$67	$3,338
39	1945	102	39	$79	$8,048
40	1946	42	37	$75	$3,144
41	1947	55	41	$83	$4,562
42	1948	88	43	$87	$7,656
43	1949	113	43	$87	$9,831
44	1950	165	42	$85	$14,021
45	1951	196	44	$89	$17,448
46	1952	246	46	$93	$22,895
47	1953	246	49	$99	$24,388
48	1954	276	51	$103	$28,479
49	1955	348	51	$103	$35,908
50	1956	325	55	$111	$36,165
51	1957	366	59	$119	$43,689
52	1958	353	60	$121	$42,852
53	1959	345	57	$115	$39,786
54	1960	262	57	$115	$30,215
55	1961	380	56	$113	$43,054
56	1962	231	56	$113	$26,172
57	1963	209	56	$113	$23,680
58	1964	429	56	$113	$48,606
59	1965	425	56	$113	$48,152
60	1966	345	58	$117	$40,484
61	1967	379	61	$123	$46,775
62	1968	485	62	$125	$60,836
63	1969	449	66	$134	$59,956

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024
DISTRIBUTION PRIMARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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James E. Ziolkowski
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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / $776 * $1,569	Minimum Size Cost (4) (1) * (3)	January	July
64	1970	505	69	$140	$70,499		
65	1971	460	73	$148	$67,939		
66	1972	538	77	$156	$83,814		
67	1973	554	100	$202	$112,086		
68	1974	398	150	$303	$120,786		
69	1975	319	205	$415	$132,308		
70	1976	361	192	$388	$140,233		
71	1977	468	190	$384	$179,904		
72	1978	418	206	$417	$195,054		
73	1979	483	234	$473	$197,894		
74	1980	673	265	$536	$360,830		
75	1981	463	289	$585	$270,720		
76	1982	364	291	$589	$214,307		
77	1983	428	280	$566	$242,462		
78	1984	343	276	$558	$191,533		
79	1985	369	283	$573	$211,278		
80	1986	429	289	$585	$250,840		
81	1987	562	284	$575	$322,921		
82	1988	396	289	$585	$231,544		
83	1989	621	300	$607	$376,924		
84	1990	412	310	$627	$258,404		
85	1991	588	323	$653	$384,256		
86	1992	587	332	$672	$394,291		
87	1993	572	367	$743	$424,721		
88	1994	642	416	$842	$540,343		
89	1995	497	445	$900	$447,463		
90	1996	356	463	$937	$333,482		
91	1997	312	473	$957	$298,577		
92	1998	332	471	$953	$316,374		
93	1999	418	473	$957	$400,017		
94	2000	433	471	$953	$412,620		
95	2001	334	483.5	$978	$326,726	474	493
96	2002	73	502	$1,016	$74,143	496	508
97	2003	166	513	$1,038	$172,293	508	518
98	2004	521	527.5	$1,067	$556,034	514	541
99	2005	519	547.5	$1,108	$574,900	541	554
100	2006	647	581.5	$1,176	$761,194	562	601
101	2007	709	602	$1,218	$863,543	600	604
102	2008	(424)	627	$1,269	-$537,867	611	643
103	2009	420	659	$1,333	$559,984	653	665
104	2010	279	679	$1,374	$383,279	672	686
105	2011	163	671	$1,358	$221,285	664	678
106	2012	475	692	$1,400	$665,029	687	697
107	2013	453	700	$1,416	$641,560	700	700
108	2014	313	675	$1,366	$427,454	675	675
109	2015	414	664	$1,343	$556,173	670	658
110	2016	400	677	$1,370	$547,885	676	678
111	2017	851	700	$1,416	$1,205,227	670	730
112	2018	212	666.5	$1,348	$285,876	665	668
113	2019	487	690	$1,396	$679,860	687	693
114	2020	482	798.5	$1,616	$778,687	799	798
115	2021	1,683	705.5	$1,427	$2,402,273	706	705
116	2022	1,083	761.5	$1,541	$1,668,551	766	757
117	2023	781	775.5	$1,569	$1,225,389	769	782
118		32,954			$ 21,134,199	Customer Component of FERC 364 Primary Poles	

to WPE-3.2d, pg 11

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024
DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

Line No.	Line Transformers (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	81.519%	18.481%	
2	Gross Plant	Line 1 * Line 21	$ 18,324,044	$ 4,154,168	$ 22,478,212
3					
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	81.519%	18.481%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 6,137,421	$ 1,391,390	$ 7,528,811
9					
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	81.519%	18.481%	
14	Maint Structures	Line 13 * Line 27 ; note (c)	$ 1,602	$ 363	$ 1,965
15					
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 364 Secondary Poles		WPE 3.2d, p. 14	$ 4,154,168	
21	Total Gross Plant FERC 364 Secondary Poles		Schedule B-2.1	$ 22,478,212	
22	Customer Allocation %			18.481%	
23					
24	Demand Allocation %		(100% - Cust %)	81.519%	
25					
26	(b) Depreciation Reserve FERC 364 Secondary Poles		Schedule B-3	$ 7,528,811	
27	(c) Maint Structures - FERC 591		Schedule C-2.1	$ 1,965	

MINIMUM SIZE STUDY - FERC 364 POLES

Line No.					
1	35 ft, Class 5, Wood	$ 878 (a)			
2	Cost Year	2024			
3	Handy Whitman at Cost Year	$ 776 (b)			
4					

Line No.	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / $776 * $878	(1) * (3)
8					
9	1915	0	28	$32	$0
10	1916	0	28	$32	$0
11	1917	0	28	$32	$0
12	1918	0	28	$32	$0
13	1919	0	28	$32	$0
14	1920	0	28	$32	$0
15	1921	0	28	$32	$0
16	1922	0	28	$32	$0
17	1923	0	28	$32	$0
18	1924	1	28	$32	$32
19	1925	3	28	$32	$95
20	1926	2	28	$32	$63
21	1927	3	27	$31	$92
22	1928	3	26	$29	$88
23	1929	3	25	$28	$85
24	1930	4	24	$27	$109
25	1931	11	23	$26	$286
26	1932	9	21	$24	$214
27	1933	17	22	$25	$423
28	1934	17	23	$26	$443
29	1935	17	24	$27	$462
30	1936	4	23	$26	$104
31	1937	18	24	$27	$489
32	1938	25	23	$26	$651
33	1939	15	23	$26	$391
34	1940	32	23	$26	$833
35	1941	23	24	$27	$625
36	1942	32	27	$31	$978
37	1943	7	28	$32	$222
38	1944	17	33	$37	$635
39	1945	36	39	$44	$1,590
40	1946	15	37	$42	$628
41	1947	20	41	$46	$928
42	1948	31	43	$49	$1,509
43	1949	40	43	$49	$1,947
44	1950	58	42	$48	$2,758
45	1951	69	44	$50	$3,437
46	1952	87	46	$52	$4,531
47	1953	87	49	$55	$4,826
48	1954	97	51	$58	$5,601
49	1955	122	51	$58	$7,044
50	1956	114	55	$62	$7,099
51	1957	129	59	$67	$8,617
52	1958	124	60	$68	$8,423
53	1959	121	57	$65	$7,809
54	1960	92	57	$65	$5,937
55	1961	133	56	$63	$8,432
56	1962	81	56	$63	$5,136
57	1963	74	56	$63	$4,692
58	1964	151	56	$63	$9,574
59	1965	150	56	$63	$9,510
60	1966	121	58	$66	$7,946
61	1967	133	61	$69	$9,185
62	1968	171	62	$70	$12,003
63	1969	158	66	$75	$11,806
64	1970	178	69	$78	$13,905
65	1971	162	73	$83	$13,369
66	1972	189	77	$87	$16,477

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024
DISTRIBUTION SECONDARY POLE - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / $776 * $878	Minimum Size Cost (4) (1) * (3)	January	July
67	1973	194	100	$113	$21,964		
68	1974	140	150	$170	$23,776		
69	1975	112	205	$232	$25,995		
70	1976	127	192	$217	$27,607		
71	1977	164	190	$215	$35,279		
72	1978	147	206	$233	$38,249		
73	1979	170	234	$265	$38,944		
74	1980	237	265	$300	$71,106		
75	1981	163	289	$327	$53,333		
76	1982	128	291	$329	$42,171		
77	1983	151	280	$317	$47,868		
78	1984	121	276	$312	$37,810		
79	1985	130	283	$320	$41,653		
80	1986	151	289	$327	$49,407		
81	1987	198	284	$322	$63,664		
82	1988	139	289	$327	$45,481		
83	1989	218	300	$340	$74,044		
84	1990	145	310	$351	$50,891		
85	1991	207	323	$366	$75,698		
86	1992	206	332	$376	$77,432		
87	1993	201	367	$416	$83,517		
88	1994	225	416	$471	$105,971		
89	1995	175	445	$504	$88,168		
90	1996	125	463	$524	$65,525		
91	1997	109	473	$536	$58,371		
92	1998	117	471	$533	$62,391		
93	1999	147	473	$536	$78,721		
94	2000	152	471	$533	$81,055		
95	2001	117	483.5	$547	$64,046	474	493
96	2002	26	502	$568	$14,777	496	508
97	2003	59	513	$581	$34,267	508	518
98	2004	183	527.5	$597	$109,291	514	541
99	2005	182	547.5	$620	$112,815	541	554
100	2006	228	581.5	$658	$150,106	562	601
101	2007	249	602	$682	$169,710	600	604
102	2008	(149)	627	$710	-$105,771	611	643
103	2009	147	659	$746	$109,677	653	665
104	2010	98	679	$769	$75,337	672	686
105	2011	57	671	$760	$43,302	664	678
106	2012	167	692	$783	$130,838	687	697
107	2013	159	700	$793	$126,011	700	700
108	2014	110	675	$764	$84,064	675	675
109	2015	145	664	$752	$109,006	670	658
110	2016	140	677	$766	$107,307	676	678
111	2017	299	700	$793	$236,964	670	730
112	2018	74	666.5	$755	$55,840	665	668
113	2019	171	690	$781	$133,585	687	693
114	2020	169	798.5	$904	$152,783	799	798
115	2021	591	705.5	$799	$472,060	706	705
116	2022	380	761.5	$862	$327,617	766	757
117	2023	275	775.5	$878	$241,450	769	782
118		11,582			$ 4,154,168		

Customer Component of FERC 364 Secondary Po

to WPE-3.2d, pg 13

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

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

Line No.	Overhead Lines - Primary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	80.443%	19.557%	
2	Gross Plant	Line 1 * Line 21	$ 104,908,742	$ 25,504,666	$ 130,413,408
3			↓	↓	
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	80.443%	19.557%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 21,712,936	$ 5,278,694	$ 26,991,630
9			↓	↓	
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	80.443%	19.557%	
14	O&M Overhead Lines	Line 13 * Line 27 ; note (c)	$ 4,947,604	$ 1,202,826	$ 6,150,430
15			↓	↓	
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					

Line No.		Source:	
19	(a) Customer Percentage:		
20	Customer portion of FERC 365 Overhead Lines / Primary	WPE 3.2d, p. 16	$ 25,504,666
21	Total Gross Plant FERC 365 Overhead Lines / Primary	Schedule B-2.1	$ 130,413,408
22	Customer Allocation %		19.557%
23			
24	Demand Allocation %	(100% - Cust %)	80.443%
25			
26	(b) Depreciation Reserve FERC 365 Overhead Lines / Primary	Schedule B-3	$ 26,991,630
27	(c) Overhead Lines - FERC 583 & 593	Schedule C-2.1	$ 6,150,430

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024
OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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

MINIMUM SIZE STUDY - FERC 365 OVERHEAD LINES / PRIMARY

Line No.					
1	1/0 ACSR Primary OH Conductor $	25,770 (a)			
2	Cost Year	2024			
3	Handy Whitman at Cost Year $	1,027 (b)			
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / $1027 * $25,770	(1) * (3)
8					
9	1925	166	29	$728	$120,825
10	1926	0	26	$653	$0
11	1927	0	24	$602	$0
12	1928	0	28	$703	$0
13	1929	0	34	$853	$0
14	1930	0	23	$577	$0
15	1931	0	19	$477	$0
16	1932	1	17	$427	$427
17	1933	0	20	$502	$0
18	1934	0	25	$627	$0
19	1935	0	24	$602	$0
20	1936	0	26	$653	$0
21	1937	0	28	$703	$0
22	1938	28	24	$602	$17,100
23	1939	10	24	$602	$6,024
24	1940	1	26	$653	$804
25	1941	15	25	$627	$9,412
26	1942	7	27	$678	$4,915
27	1943	5	28	$703	$3,514
28	1944	2	28	$703	$1,140
29	1945	5	28	$703	$3,761
30	1946	5	35	$878	$4,190
31	1947	19	43	$1,079	$20,243
32	1948	13	46	$1,155	$14,781
33	1949	20	43	$1,079	$21,585
34	1950	38	46	$1,155	$43,872
35	1951	38	52	$1,305	$49,595
36	1952	48	56	$1,406	$67,465
37	1953	32	61	$1,531	$48,992
38	1954	53	59	$1,481	$78,483
39	1955	53	67	$1,682	$89,125
40	1956	44	72	$1,807	$79,512
41	1957	47	63	$1,581	$74,317
42	1958	55	58	$1,456	$80,065
43	1959	44	63	$1,581	$69,573
44	1960	45	64	$1,606	$72,284
45	1961	75	62	$1,556	$116,709
46	1962	81	62	$1,556	$126,045
47	1963	90	62	$1,556	$140,050
48	1964	114	64	$1,606	$183,119
49	1965	102	71	$1,782	$181,764
50	1966	92	75	$1,882	$173,180
51	1967	76	78	$1,958	$148,785
52	1968	82	75	$1,882	$154,356
53	1969	78	84	$2,108	$164,446
54	1970	104	97	$2,435	$253,195
55	1971	93	107	$2,686	$249,756
56	1972	88	102	$2,560	$225,265
57	1973	139	100	$2,510	$348,871
58	1974	113	121	$3,037	$343,173
59	1975	73	166	$4,166	$304,145
60	1976	61	203	$5,095	$310,796
61	1977	52	220	$5,522	$287,128
62	1978	47	192	$4,819	$250,585
63	1979	83	210	$5,271	$247,723

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024
OVERHEAD LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / $1027 * $25,770	Minimum Size Cost (4) (1) * (3)	January	July
64	1980	79	246	$6,174	$487,766		
65	1981	42	257	$6,450	$270,914		
66	1982	38	252	$6,325	$240,344		
67	1983	67	266	$6,676	$447,307		
68	1984	41	259	$6,501	$266,522		
69	1985	41	249	$6,250	$256,232		
70	1986	53	244	$6,124	$324,575		
71	1987	65	229	$5,748	$373,593		
72	1988	42	349	$8,759	$367,895		
73	1989	73	366	$9,186	$670,585		
74	1990	53	354	$8,885	$470,900		
75	1991	79	363	$9,111	$719,753		
76	1992	63	366	$9,186	$578,724		
77	1993	59	322	$8,082	$476,823		
78	1994	104	341	$8,559	$890,097		
79	1995	56	386	$9,688	$542,532		
80	1996	32	386	$9,688	$310,018		
81	1997	29	387	$9,713	$281,682		
82	1998	41	399	$10,014	$410,588		
83	1999	51	345	$8,659	$441,610		
84	2000	28	381	$9,563	$267,752		
85	2001	25	401.5	$10,077	$251,927	398	405
86	2002	18	393.5	$9,876	$177,773	405	382
87	2003	20	384.5	$9,650	$193,008	384	385
88	2004	31	419	$10,516	$326,006	395	443
89	2005	30	491	$12,323	$369,703	467	515
90	2006	62	624	$15,662	$971,015	600	648
91	2007	44	703.5	$17,657	$776,902	692	715
92	2008	-18	845.5	$21,221	-$381,976	793	898
93	2009	16	718.5	$18,033	$288,534	898	539
94	2010	10	671.5	$16,854	$168,537	661	682
95	2011	13	722	$18,121	$235,576	672	772
96	2012	37	651.5	$16,352	$605,015	647	656
97	2013	21	698	$17,519	$367,895	686	710
98	2014	4	725.5	$18,209	$72,836	716	735
99	2015	26	748.5	$18,786	$488,444	747	750
100	2016	12	768	$19,276	$231,309	768	768
101	2017	50	743	$18,648	$932,413	741	745
102	2018	37	793	$19,903	$736,418	785	801
103	2019	73	826	$20,731	$1,513,396	818	834
104	2020	70	868	$21,786	$1,524,992	868	868
105	2021	101	539.5	$13,541	$1,367,611	539	540
106	2022	105	629	$15,787	$1,657,638	628	630
107	2023	105	1026.75	$25,770	$2,705,850	1369	1369
108		4,465			$ 25,504,666	**Customer Component of FERC 365 Overhead Lines / Primary**	

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

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
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Line No.	Overhead Lines - Secondary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	82.094%	17.906%	
2	Gross Plant	Line 1 * Line 21	$ 43,729,158	$ 9,538,290	$ 53,267,448
3					
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	82.094%	17.906%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 9,050,612	$ 1,974,138	$ 11,024,750
9					
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	82.094%	17.906%	
14	O&M Overhead Lines	Line 13 * Line 27 ; note (c)	$ 2,062,312	$ 449,835	$ 2,512,147
15					
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 365 Overhead Lines / Secondary		WPE 3.2d, p. 18	$ 9,538,290	
21	Total Gross Plant FERC 365 Overhead Lines / Secondary		Schedule B-2.1	$ 53,267,448	
22	Customer Allocation %			17.906%	
23					
24	Demand Allocation %		(100% - Cust %)	82.094%	
25					
26	(b) Depreciation Reserve FERC 365 Overhead Lines / Secondary		Schedule B-3	$ 11,024,750	
27	(c) Overhead Lines - FERC 583 & 593		Schedule C-2.1	$ 2,512,147	

MINIMUM SIZE STUDY - FERC 365 OVERHEAD LINES / SECONDARY

Line No.					
1	#2 ALTX Secondary OH Conductor $	27,328 (a)			
2	Cost Year	2024			
3	Handy Whitman at Cost Year $	1,027 (b)			
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / $1027 * $27,328	(1) * (3)
8					
9	1925	59	29	$772	$45,540
10	1926	0	26	$692	$0
11	1927	0	24	$639	$0
12	1928	0	28	$745	$0
13	1929	0	34	$905	$0
14	1930	0	23	$612	$0
15	1931	0	19	$506	$0
16	1932	0	17	$452	$0
17	1933	0	20	$532	$0
18	1934	0	25	$665	$0
19	1935	0	24	$639	$0
20	1936	0	26	$692	$0
21	1937	0	28	$745	$0
22	1938	10	24	$639	$6,388
23	1939	4	24	$639	$2,555
24	1940	0	26	$692	$0
25	1941	5	25	$665	$3,327
26	1942	3	27	$719	$2,156
27	1943	2	28	$745	$1,490
28	1944	1	28	$745	$745
29	1945	2	28	$745	$1,490
30	1946	2	35	$932	$1,863
31	1947	7	43	$1,144	$8,011
32	1948	4	46	$1,224	$4,897
33	1949	7	43	$1,144	$8,011
34	1950	14	46	$1,224	$17,141
35	1951	14	52	$1,384	$19,376
36	1952	17	56	$1,490	$25,338
37	1953	11	61	$1,624	$17,859
38	1954	18	59	$1,570	$28,266
39	1955	18	67	$1,783	$32,099
40	1956	16	72	$1,916	$30,662
41	1957	16	63	$1,677	$26,829
42	1958	19	58	$1,544	$29,331
43	1959	15	63	$1,677	$25,152
44	1960	16	64	$1,703	$27,255
45	1961	26	62	$1,650	$42,905
46	1962	29	62	$1,650	$47,856
47	1963	31	62	$1,650	$51,156
48	1964	40	64	$1,703	$68,137
49	1965	36	71	$1,890	$68,031
50	1966	33	75	$1,996	$65,875
51	1967	27	78	$2,076	$56,053
52	1968	29	75	$1,996	$57,890
53	1969	27	84	$2,236	$60,365
54	1970	36	97	$2,582	$92,943
55	1971	33	107	$2,848	$93,981
56	1972	31	102	$2,715	$84,160
57	1973	49	100	$2,662	$130,419
58	1974	40	121	$3,221	$128,822
59	1975	25	166	$4,418	$110,456
60	1976	21	203	$5,403	$113,464
61	1977	18	220	$5,856	$105,399
62	1978	18	192	$5,110	$91,985
63	1979	29	210	$5,589	$89,430

DUKE ENERGY KENTUCKY, INC.
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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / $1027 * $27,328	Minimum Size Cost (4) (1) * (3)	January	July
64	1980	28	246	$6,548	$183,331		
65	1981	15	257	$6,840	$102,605		
66	1982	14	252	$6,707	$93,901		
67	1983	23	266	$7,080	$162,837		
68	1984	15	259	$6,894	$103,403		
69	1985	14	249	$6,627	$92,783		
70	1986	19	244	$6,494	$123,392		
71	1987	23	229	$6,095	$140,187		
72	1988	15	349	$9,289	$139,335		
73	1989	26	366	$9,741	$253,278		
74	1990	18	354	$9,422	$169,597		
75	1991	28	363	$9,662	$270,525		
76	1992	22	366	$9,741	$214,312		
77	1993	21	322	$8,570	$179,978		
78	1994	37	341	$9,076	$335,814		
79	1995	20	386	$10,274	$205,476		
80	1996	11	386	$10,274	$113,012		
81	1997	10	387	$10,300	$103,004		
82	1998	15	399	$10,620	$159,297		
83	1999	18	345	$9,183	$165,285		
84	2000	10	381	$10,141	$101,407		
85	2001	9	401.5	$10,686	$96,177	398	405
86	2002	6	393.5	$10,473	$62,840	405	382
87	2003	7	384.5	$10,234	$71,637	384	385
88	2004	11	419	$11,152	$122,673	395	443
89	2005	11	491	$13,068	$143,753	467	515
90	2006	22	624	$16,608	$365,385	600	648
91	2007	15	703.5	$18,724	$280,866	692	715
92	2008	(7)	845.5	$22,504	-$157,527	793	898
93	2009	6	718.5	$19,124	$114,742	898	539
94	2010	4	671.5	$17,873	$71,491	661	682
95	2011	5	722	$19,217	$96,084	672	772
96	2012	13	651.5	$17,340	$225,424	647	656
97	2013	7	698	$18,578	$130,046	686	710
98	2014	1	725.5	$19,310	$19,310	716	735
99	2015	9	748.5	$19,922	$179,299	747	750
100	2016	4	768	$20,441	$81,764	768	768
101	2017	18	743	$19,776	$355,963	741	745
102	2018	13	793	$21,107	$274,385	785	801
103	2019	26	826	$21,985	$571,606	818	834
104	2020	25	868	$23,103	$577,568	868	868
105	2021	36	539.5	$14,359	$516,936	539	540
106	2022	37	629	$16,741	$619,435	628	630
107	2023	37	1026.75	$27,328	$1,011,136	1369	1369
108		1,573			$ 9,538,290	Customer Component of FERC 365 Overhead Lines / Secondar	

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(a) Fully loaded installed cost of #2 ALTX Conductor Steel Reinforced. Source: Engineering Standards.
(b) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.
(c) Asset Accounting. Includes Overhead Lines Allocated to Secondary based on Circuit Miles.
(d) Handy Whitman Index for Utility Plant Materials/Overhead Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024
UNDERGROUND LINES / PRIMARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Line No.	Underground Lines - Primary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	90.091%	9.909%	
2	Gross Plant	Line 1 * Line 21	$ 127,492,517	$ 14,022,059	$ 141,514,576
3					
4			**To Sch. E-3.2, P. 2**	**To Sch. E-3.2, P. 2**	
5					
6					
7	Demand / Customer %	See note (a) below	90.091%	9.909%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 29,297,437	$ 3,222,232	$ 32,519,669
9					
10			**To Sch. E-3.2, P. 3**	**To Sch. E-3.2, P. 3**	
11					
12					
13	Demand / Customer %	See note (a) below	90.091%	9.909%	
14	O&M Underground Lines	Line 13 * Line 27 ; note (c)	$ 560,061	$ 61,597	$ 621,658
15					
16			**To Sch. E-3.2, P. 9**	**To Sch. E-3.2, P. 9**	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 367 Underground Lines / Primary		WPE 3.2d, p. 20	$ 14,022,059	
21	Total Gross Plant FERC 367 Underground Lines / Primary		Schedule B-2.1	$ 141,514,576	
22	Customer Allocation %			9.909%	
23					
24	Demand Allocation %		(100% - Cust %)	90.091%	
25					
26	(b) Depreciation Reserve FERC 367 Underground Lines / Primary		Schedule B-3	$ 32,519,669	
27	(c) Underground Lines - FERC 584 & 594		Schedule C-2.1	$ 621,658	

MINIMUM SIZE STUDY - FERC 367 UNDERGROUND LINES / PRIMARY

Line No.					
1	I/0 ALTRXPE 15KV Primary UG cable $	29,168 (a)			
2	Cost Year	2024			
3	Handy Whitman at Cost Year $	894 (b)			
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / $894 * $29,168	(1) * (3)
8	1910	0	16	$522	$0
9	1911	0	16	$522	$0
10	1912	0	16	$522	$0
11	1913	0	15	$489	$0
12	1914	0	14	$457	$0
13	1915	0	14	$457	$0
14	1916	0	22	$718	$0
15	1917	0	25	$816	$0
16	1918	0	28	$914	$0
17	1919	0	30	$979	$0
18	1920	0	29	$946	$0
19	1921	0	22	$718	$0
20	1922	0	22	$718	$0
21	1923	0	28	$914	$0
22	1924	0	25	$816	$0
23	1925	0	25	$816	$0
24	1926	0	24	$783	$0
25	1927	0	22	$718	$0
26	1928	0	25	$816	$0
27	1929	0	29	$946	$0
28	1930	0	22	$718	$0
29	1931	0	21	$685	$0
30	1932	0	20	$653	$0
31	1933	0	22	$718	$0
32	1934	0	25	$816	$0
33	1935	0	25	$816	$0
34	1936	0	27	$881	$0
35	1937	0	29	$946	$0
36	1938	0	26	$848	$0
37	1939	0	26	$848	$0
38	1940	1	27	$881	$881
39	1941	0	31	$1,011	$0
40	1942	0	32	$1,044	$0
41	1943	0	32	$1,044	$0
42	1944	0	31	$1,011	$0
43	1945	0	31	$1,011	$0
44	1946	0	36	$1,175	$0
45	1947	0	44	$1,436	$0
46	1948	0	54	$1,762	$0
47	1949	0	59	$1,925	$0
48	1950	1	59	$1,925	$1,925
49	1951	0	63	$2,055	$0
50	1952	0	64	$2,088	$0
51	1953	0	64	$2,088	$0
52	1954	0	64	$2,088	$0
53	1955	1	71	$2,316	$2,316
54	1956	1	78	$2,545	$2,545
55	1957	0	69	$2,251	$0
56	1958	0	67	$2,186	$0
57	1959	0	70	$2,284	$0
58	1960	0	71	$2,316	$0
59	1961	0	69	$2,251	$0
60	1962	0	67	$2,186	$0
61	1963	1	68	$2,219	$2,219
62	1964	1	74	$2,414	$2,414
63	1965	1	82	$2,675	$2,675

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

Line No.	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost		
		(1)	(2)	(3)	(4)		
				(Col(2) / $894 * $29,168	(1) * (3)		
64	1966	1.0	83	$2,708	$2,708		
65	1967	1.0	85	$2,773	$2,773		
66	1968	1.0	76	$2,480	$2,480		
67	1969	1.0	86	$2,806	$2,806		
68	1970	3.0	94	$3,067	$9,201		
69	1971	4.0	92	$3,002	$12,007		
70	1972	4.0	100	$3,263	$13,051		
71	1973	17.0	100	$3,263	$55,465		
72	1974	10.0	135	$4,405	$44,046		
73	1975	6.0	130	$4,241	$25,449		
74	1976	15.0	132	$4,307	$64,600		
75	1977	16.0	140	$4,568	$73,083		
76	1978	8.0	148	$4,829	$77,259		
77	1979	21.0	196	$6,395	$51,158		
78	1980	12.0	231	$7,537	$90,440		
79	1981	7.0	222	$7,243	$50,701		
80	1982	6.0	206	$6,721	$40,326		
81	1983	10.0	201	$6,558	$65,579		
82	1984	15.0	196	$6,395	$95,922		
83	1985	12.0	202	$6,591	$79,086		
84	1986	18.0	216	$7,047	$126,851		
85	1987	33.0	222	$7,243	$239,021		
86	1988	30.0	223	$7,276	$218,271		
87	1989	36.0	243	$7,928	$285,416		
88	1990	35.0	254	$8,287	$290,049		
89	1991	27.0	258	$8,418	$227,275		
90	1992	30.0	259	$8,450	$253,507		
91	1993	36.0	254	$8,287	$298,336		
92	1994	36.0	253	$8,254	$297,161		
93	1995	24.0	263	$8,581	$205,938		
94	1996	30.0	266	$8,679	$260,359		
95	1997	38.0	263	$8,581	$326,068		
96	1998	33.0	265	$8,646	$285,318		
97	1999	54.0	268	$8,744	$472,169		
98	2000	49.0	270	$8,809	$431,647	January	July
99	2001	43.0	263.5	$8,597	$369,673	277	250
100	2002	14.0	248	$8,091	$113,279	250	246
101	2003	20.0	239.5	$7,814	$156,280	239	240
102	2004	35.0	249	$8,124	$284,339	236	262
103	2005	64.0	301.5	$9,837	$629,559	295	308
104	2006	80.0	342.5	$11,175	$893,963	342	343
105	2007	91.0	458	$14,943	$1,359,803	457	459
106	2008	-98.0	520	$16,966	-$1,662,641	499	541
107	2009	20.0	620	$20,228	$404,567	631	609
108	2010	11.0	516.5	$16,852	$185,367	515	518
109	2011	10.0	570	$18,597	$185,970	563	577
110	2012	29.0	634	$20,685	$599,869	621	647
111	2013	9.0	635.5	$20,734	$186,607	617	654
112	2014	11.0	638	$20,816	$228,972	631	645
113	2015	8.0	629.5	$20,538	$164,307	622	637
114	2016	13.0	589	$19,217	$249,820	589	589
115	2017	30.0	550.5	$17,961	$538,825	539	562
116	2018	33.0	566.5	$18,483	$609,934	561	572
117	2019	28.0	605	$19,739	$552,691	605	605
118	2020	44.0	636	$20,750	$913,017	622	650
119	2021	83.0	726.5	$23,703	$1,967,355	702	751
120	2022	55.0	755.5	$24,649	$1,355,708	816	695
121	2023	132.0	894	$29,168	$3,850,176	1146	1215
122		1,451			$ 14,022,059	**Customer Component of FERC 367 Overhead Lines / Primary**	

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(a) Fully loaded installed cost of 1/0 ALTRXPE 15KV Primary UG cable. Source: Engineering Standards.
(b) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution. $630 is Handy Whitman at Cost Year 2024.
(c) Asset Accounting. Includes Underground Lines Allocated to Primary based on Circuit Miles.
(d) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.
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CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024
UNDERGROUND LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

Work Paper FR-16(7)(v)
Witness Responsible:
James E. Ziolkowski
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Line No.	Underground Lines - Secondary (1)	Source (2)	Demand Alloc (3)	Customer Alloc (4)	TOTAL (5) (3) + (4)
1	Demand / Customer %	See note (a) below	85.225%	14.775%	
2	Gross Plant	Line 1 * Line 21	$ 24,702,330	$ 4,282,583	$ 28,984,913
3					
4			To Sch. E-3.2, P. 2	To Sch. E-3.2, P. 2	
5					
6					
7	Demand / Customer %	See note (a) below	85.225%	14.775%	
8	Depreciation Reserve	Line 7 * Line 26 ; note (b)	$ 5,676,529	$ 984,126	$ 6,660,655
9					
10			To Sch. E-3.2, P. 3	To Sch. E-3.2, P. 3	
11					
12					
13	Demand / Customer %	See note (a) below	85.225%	14.775%	
14	O&M Underground Lines	Line 13 * Line 27 ; note (c)	$ 108,515	$ 18,813	$ 127,328
15					
16			To Sch. E-3.2, P. 9	To Sch. E-3.2, P. 9	
17					
18					
19	(a) Customer Percentage:		Source:		
20	Customer portion of FERC 367 Underground Lines / Secondary		WPE 3.2d, p. 22	$ 4,282,583	
21	Total Gross Plant FERC 367 Underground Lines / Secondary		Schedule B-2.1	$ 28,984,913	
22	Customer Allocation %			14.775%	
23					
24	Demand Allocation %		(100% - Cust %)	85.225%	
25					
26	(b) Depreciation Reserve FERC 367 Underground Lines / Secondary		Schedule B-3	$ 6,660,655	
27	(c) Underground Lines - FERC 584 & 594		Schedule C-2.1	$ 127,328	

MINIMUM SIZE STUDY - FERC 367 UNDERGROUND LINES / SECONDARY

Line No.					
1	4/0 ALTX Secondary UG cable	$ 25,287 (a)			
2	Cost Year	2024			
3	Handy Whitman at Cost Year	$ 894 (b)			
4					
5	Year	Quantity (c)	Handy-Whitman Factor (d)	Cost in Year	Minimum Size Cost
6		(1)	(2)	(3)	(4)
7				(Col(2) / $894 * $25,287	(1) * (3)
8	1910	0	16	$453	$0
9	1911	0	16	$453	$0
10	1912	0	16	$453	$0
11	1913	0	15	$424	$0
12	1914	0	14	$396	$0
13	1915	0	14	$396	$0
14	1916	0	22	$622	$0
15	1917	0	25	$707	$0
16	1918	0	28	$792	$0
17	1919	0	30	$849	$0
18	1920	0	29	$820	$0
19	1921	0	22	$622	$0
20	1922	0	22	$622	$0
21	1923	0	28	$792	$0
22	1924	0	25	$707	$0
23	1925	0	25	$707	$0
24	1926	0	24	$679	$0
25	1927	0	22	$622	$0
26	1928	0	25	$707	$0
27	1929	0	29	$820	$0
28	1930	0	22	$622	$0
29	1931	0	21	$594	$0
30	1932	0	20	$566	$0
31	1933	0	22	$622	$0
32	1934	0	25	$707	$0
33	1935	0	25	$707	$0
34	1936	0	27	$764	$0
35	1937	0	29	$820	$0
36	1938	0	26	$735	$0
37	1939	0	26	$735	$0
38	1940	0	27	$764	$0
39	1941	0	31	$877	$0
40	1942	0	32	$905	$0
41	1943	0	32	$905	$0
42	1944	0	31	$877	$0
43	1945	0	31	$877	$0
44	1946	0	36	$1,018	$0
45	1947	0	44	$1,245	$0
46	1948	0	54	$1,527	$0
47	1949	0	59	$1,669	$0
48	1950	0	59	$1,669	$0
49	1951	0	63	$1,782	$0
50	1952	0	64	$1,810	$0
51	1953	0	64	$1,810	$0
52	1954	0	64	$1,810	$0
53	1955	1	71	$2,008	$2,008
54	1956	0	78	$2,206	$0
55	1957	0	69	$1,952	$0
56	1958	0	67	$1,895	$0
57	1959	0	70	$1,980	$0
58	1960	0	71	$2,008	$0
59	1961	0	69	$1,952	$0
60	1962	0	67	$1,895	$0
61	1963	0	68	$1,923	$0
62	1964	1	74	$2,093	$2,093
63	1965	0	82	$2,319	$0

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024
UNDERGROUND LINES / SECONDARY - MINIMUM SIZE STUDY - DEMAND/CUSTOMER ALLOCATION

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Witness Responsible:
James E. Ziolkowski
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Line No.	Year	Quantity (c) (1)	Handy-Whitman Factor (d) (2)	Cost in Year (3) (Col(2) / $894 * $25,287	Minimum Size Cost (4) (1) * (3)	January	July
64	1966	0	83	$2,348	$0		
65	1967	0	85	$2,404	$0		
66	1968	0	76	$2,150	$0		
67	1969	0	86	$2,433	$0		
68	1970	1	94	$2,659	$2,659		
69	1971	2	92	$2,602	$5,204		
70	1972	2	100	$2,829	$5,657		
71	1973	6	100	$2,829	$16,971		
72	1974	3	135	$3,819	$11,456		
73	1975	2	130	$3,677	$7,354		
74	1976	5	132	$3,734	$18,668		
75	1977	6	140	$3,960	$23,760		
76	1978	3	148	$4,186	$25,117		
77	1979	8	196	$5,544	$16,632		
78	1980	4	231	$6,534	$26,136		
79	1981	2	222	$6,279	$12,559		
80	1982	2	206	$5,827	$11,654		
81	1983	4	201	$5,685	$22,741		
82	1984	5	196	$5,544	$27,720		
83	1985	4	202	$5,714	$22,854		
84	1986	6	216	$6,110	$36,658		
85	1987	12	222	$6,279	$75,352		
86	1988	11	223	$6,308	$69,384		
87	1989	13	243	$6,873	$89,353		
88	1990	12	254	$7,184	$86,213		
89	1991	9	258	$7,298	$65,678		
90	1992	11	259	$7,326	$80,585		
91	1993	12	254	$7,184	$86,213		
92	1994	13	253	$7,156	$93,030		
93	1995	9	263	$7,439	$66,951		
94	1996	10	266	$7,524	$75,239		
95	1997	14	263	$7,439	$104,146		
96	1998	11	265	$7,496	$82,451		
97	1999	19	268	$7,580	$144,028		
98	2000	17	270	$7,637	$129,829		
99	2001	15	263.5	$7,453	$111,797	277	250
100	2002	5	248	$7,015	$35,074	250	246
101	2003	7	239.5	$6,774	$47,420	239	240
102	2004	12	249	$7,043	$84,516	236	262
103	2005	23	301.5	$8,528	$196,144	295	308
104	2006	28	342.5	$9,688	$271,255	342	343
105	2007	32	458	$12,955	$414,548	457	459
106	2008	(35)	520	$14,708	-$514,791	499	541
107	2009	7	620	$17,537	$122,758	631	609
108	2010	4	516.5	$14,609	$58,437	515	518
109	2011	4	570	$16,123	$64,490	563	577
110	2012	10	634	$17,933	$179,328	621	647
111	2013	3	635.5	$17,975	$53,926	617	654
112	2014	4	638	$18,046	$72,184	631	645
113	2015	3	629.5	$17,806	$53,417	622	637
114	2016	5	589	$16,660	$83,300	589	589
115	2017	11	550.5	$15,571	$171,281	539	562
116	2018	11	566.5	$16,024	$176,259	561	572
117	2019	10	605	$17,113	$171,126	605	605
118	2020	16	636	$17,989	$287,831	622	650
119	2021	29	726.5	$20,549	$595,927	702	751
120	2022	19	755.5	$21,369	$406,020	816	695
121	2023	47	894	$25,287	$1,188,489	1146	1215
122		510			$ 4,282,583	Customer Component of FERC 365 Overhead Lines / Seconda	

to WPE-3.2d, pg 21

(a) Fully loaded installed cost of 4/0 ALTX. Source: Engineering Standards.
(b) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution. $630 is Handy Whitman at Cost Year 2024.
(c) Asset Accounting. Includes Underground Lines Allocated to Secondary based on Circuit Miles.
(d) Handy Whitman Index for Utility Plant Materials/Underground Conductor - Distribution.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
ALLOCATION FACTORS FOR COST OF SERVICE STUDY
TWELVE MONTHS ENDING MAY 31, 2024
GENERAL & COMMON PLANT, ACCUMULATED DEPRECIATION, A & G EXPENSES

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

Functionalized based on Functional Payroll Costs for the Twelve Months ended December 2021

Function	Labor Dollars (a)	Functional Labor Ratio	Original Cost General Plant (b)	Accumulated Depreciation General Plant (b)	Original Cost Common Plant (b)	Accumulated Depreciation Common Plant (b)	Functional A & G Expenses Less Reg Commission Exp. (c)
Prod Plant (Operation)	7,315,693	38.747%	41,725,743	14,222,923	13,999,386	7,384,994	15,239,795
Prod Plant Energy Related (Maintenace)	5,294,634	28.043%	30,198,443	10,293,648	10,131,866	5,344,791	11,029,597
Trans Plant	670,484	3.551%	3,824,169	1,303,532	1,283,045	676,836	1,396,729
Dist Plant	3,149,935	16.684%	17,965,951	6,123,997	6,027,748	3,179,775	6,561,835
Customer Acctg	1,648,740	8.733%	9,403,744	3,205,424	3,155,046	1,664,359	3,434,598
Cust Service & Info	800,981	4.242%	4,568,470	1,557,240	1,532,765	808,569	1,668,576
Sales	-	0.000%	-	-	-	-	-
Total O&M excl A&G	18,880,467	100.000%	107,686,520	36,706,764	36,129,856	19,059,324	39,331,130
A&G	7,594,895						
Total O&M	26,475,362						

(a) Source: FERC Form 1 - P. 354-355.
(b) Source: Schedule B-2.1, B-3
(c) Source: Schedule C-2.1

Summary of Minimum Size Studies

Account	Class of Property	WPE-3.2d Reference	Minimum Size	Cost Per	Loaded Cost	Quantity	Loaded Cost	Customer	Demand	Zero Intercept Cost
	Poles, Towers & Fixtures									
364	Primary	pages 55-57	40 ft, Class 4, Wood	Pole	$ 1,569	32,954	$ 67,434,637	31.34%	68.66%	$ 186
364	Secondary	pages 58-60	35 ft, Class 5, Wood	Pole	$ 878	11,582	$ 22,478,212	18.48%	81.52%	$ 186
						44,536	$ 89,912,849			
	Overhead Conductors									
365	Primary	pages 61-63	1/0 ACSR Primary OH Conductor	Mile of Conductor	[illegible]	4,465	$ 130,413,408	19.56%	80.44%	[illegible]
365	Secondary	pages 64-66	#2 ALTX Secondary OH Conductor	Mile of Conductor	[illegible]	1,573	$ 53,267,448	17.91%	82.09%	[illegible]
						6,038	$ 183,680,856			
	Underground Conductors									
367	Primary	pages 67-69	1/0 ALTRXPE 15KV Primary UG cable	Mile of Conductor	[illegible]	1,451	$ 141,514,576	9.91%	90.09%	[illegible]
367	Secondary	pages 70-72	4/0 ALTX Secondary UG cable	Mile of Conductor	[illegible]	510	$ 28,984,913	14.78%	85.22%	[illegible]
						1,961	$ 170,499,489			
368	Line Transformer	pages 52-54	15 kVa	Transformer	$ 2,049	39,951	$ 99,119,721	12.53%	87.47%	$ 1,604

Case No. 2022-00372

Account	Class of Property	WPE-3.2d Reference	Minimum Size	Cost Per	Loaded Cost	Quantity	Loaded Cost	Customer	Demand
	Poles, Towers & Fixtures								
364	Primary	pages 55-57	40 ft, Class 4, Wood	Pole	$ 1,288	29,114	$ 62,499,791	27.70%	72.30%
364	Secondary	pages 58-60	35 ft, Class 5, Wood	Pole	$ 620	11,890	$ 20,833,264	21.61%	78.39%
						41,004	$ 83,333,055		
	Overhead Conductors								
365	Primary	pages 61-63	1/0 ACSR Primary OH Conductor	Mile of Conductor	[illegible]	3,929	$ 118,667,143	16.99%	83.01%
365	Secondary	pages 64-66	#2 ALTX Secondary OH Conductor	Mile of Conductor	[illegible]	1,608	$ 48,469,678	19.01%	80.99%
						5,537	$ 167,136,821		
	Underground Conductors								
367	Primary	pages 67-69	1/0 ALTRXPE 15KV Primary UG cable	Mile of Conductor	[illegible]	1,330	$ 116,694,168	18.24%	81.76%
367	Secondary	pages 70-72	4/0 ALTX Secondary UG cable	Mile of Conductor	[illegible]	268	$ 23,901,215	16.31%	83.69%
						1,598	$ 140,595,383		
368	Line Transformer	pages 52-54	15 kVa	Transformer	$ 2,231	36,082	$ 83,218,780	22.69%	77.31%

DUKE ENERGY KENTUCKY, INC.
ELECTRIC COST OF SERVICE STUDY
CASE NO: 2024-00354
CALCULATION PROPOSED REVENUE DISTRIBUTION
REFLECTING A PROPOSED REVENUE SUBSIDY/EXCESS ELIMINATION COMPONENT

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

Line No.	Rate Class	Jurisdictional Electric Rate Base (A)	Present Revenues (B)	Net Operating Income (C)	Present ROR (D)	Present Revenues At Average ROR (E)	Inter Class Subsidization Overcollected (Undercollected) (F)	Inter Class Subsidization times 15.00% (G)	Rate Increase (Allocated to class based on Rate Base) (H)	Proposed Revenues 85.00% Interclass Subsidization (I)	Proposed Percent Increase (J)	ROR At Proposed Rates (K)	Proposed Increase Less (Subsidy) Excess (L)
		FR-16(7)(v)-14, page1	FR-16(7)(v)-14, page1	Work Paper FR-16(7)(v), Page 2	(C) / (A)	(B) + (((D) Line 5 * (C))/(1-CompositeTaxRate))	(B) - (E)	(F) * 15.00%	(H) Line 5 * ((A) / (A) Line 5)	(B) - (G) + (H)	((H) - (G)) / (B)	((((H) - (G))*(1-CompositeTaxRate) + (C)) / (A)	(H) - (G)
1	Rate RS	$ 596,725,159	$ 197,851,566	$ 20,426,458	3.4231%	$ 201,190,958	$ (3,339,392)	$ (500,909)	$ 32,789,064	$ 231,141,539	16.826%	7.611354%	$ 33,289,973
2	Rate DS	358,384,987	128,946,845	16,735,310	4.6696%	125,001,769	3,945,076	591,761	19,692,616	148,047,700	14.813%	8.670914%	19,100,855
3	Rate GS-FL	1,511,311	800,742	224,405	14.8484%	579,201	221,541	33,231	83,011	850,522	6.217%	17.321214%	49,780
4	Rate EH	7,110,263	1,829,152	2,293	0.0322%	2,190,088	(360,934)	(54,140)	390,698	2,273,990	24.319%	4.729149%	444,838
5	Rate SP	90,221	50,918	18,798	20.8355%	30,498	20,420	3,063	4,969	52,824	3.744%	22.421921%	1,906
6	Rate DT - Secondary	150,335,601	57,206,760	6,175,703	4.1079%	56,676,670	530,090	79,514	8,260,662	65,387,908	14.301%	8.193462%	8,181,148
7	Rate DT-Primary	121,314,570	44,398,656	3,029,880	2.4975%	46,573,171	(2,174,515)	(326,177)	6,666,021	51,390,854	15.749%	6.824625%	6,992,198
8	Rate DP	1,639,791	846,253	245,614	14.9784%	603,038	243,215	36,482	90,080	899,851	6.334%	17.432280%	53,598
9	Rate TT	25,922,814	15,479,736	1,683,202	6.4931%	14,564,744	914,992	137,249	1,424,419	16,766,906	8.315%	10.220893%	1,287,170
10	Lighting	7,180,711	2,496,338	514,605	7.1665%	2,178,477	317,861	47,679	394,548	2,843,207	13.895%	10.793034%	346,869
11	Other - Water Pumping	3,576,111	941,124	(101,566)	-2.8401%	1,259,478	(318,354)	(47,753)	196,469	1,185,346	25.950%	2.286939%	244,222
12													
13	Total	$ 1,273,791,539	$ 450,848,090	$ 48,954,702	3.8432%	$ 450,648,090	$ -	$ -	$ 69,992,559	$ 520,840,649	15.525%	7.968457%	$ 69,992,559
14													
15	Tax Complement	75.0749%							Increase less change in Misc Revenues	$ 69,992,559			
16													

17 Note: (E) Present Revenues at Average ROR is calculated by subtracting Present Revenue, grossed up for taxes, from Present Distribution Revenues and then adding Current Operating Income at the average rate of return, grossed-up for taxes.

18

19

Line No.		Present		Proposed	
20	MISCELLANEOUS REVENUES:				
21	PJM AND TRANSMISSION	169,500		169,500	
22	BAD CHECK CHARGES	55,176		55,176	
23	RECONNECTION CHARGES	55,068		63,391	
24	POLE AND LINE ATTACHMENTS	699,996		707,590	
25	RENTS	1,299,996		1,299,996	
26	OTHER MISCELLANEOUS	1,294,812		1,294,812	
27	RESERVED	0		0	
28	TOTAL MISC	3,574,548		3,590,465	
29					
30	Total Company	454,422,638	Total Revenue Reqt.	524,431,114	15.4060%
			Schedule A Rev Req	524,431,113	
			Total Increase	70,008,476	
			Schedule A Increase	70,008,476	

DUKE ENERGY KENTUCKY
CASE NO 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(7)(w)

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

Description of Filing Requirement:

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

(1) a jurisdictional separations study consistent with 47 C.F.R. Part 36; and,

(2) service specific cost studies to support the pricing of all services that generate annual revenue greater than $1,000,000 except local exchange access:

   (a) based on current and reliable data from a single time period; and,

   (b) using generally recognized fully allocated, embedded, or incremental cost principles.

Response:

Not applicable.

Witness Responsible:

N/A

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(a)

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

Description of Filing Requirement:

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

Response:

See Schedule A of Schedule Book.

Witness Responsible:

Lisa D. Steinkuhl

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(b)

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

Description of Filing Requirement:

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

Response:

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

Witness Responsible:

Lisa D. Steinkuhl – Schedule B-1
Sharif S. Mitchell/Grady "Tripp" S. Carpenter – Schedules B-2 thru B-2.7, B-3 thru B-3.2, B-4
Grady "Tripp" S. Carpenter – Schedules B-5, B-5.1
John R. Panizza – Schedule B-6
James E. Ziolkowski – Schedules B-7 thru B-7.2
Danielle L. Weatherston/Grady "Tripp" S. Carpenter – Schedule B-8

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(c)

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

Description of Filing Requirement:

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

Response:

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

Witness Responsible:

Lisa D. Steinkuhl

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(d)

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

Description of Filing Requirement:

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

Response:

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

Witness Responsible:

Lisa D. Steinkuhl – Schedules D-1, D-2.17 thru D-2.23, D-2.25, D-2.27 thru D-2.30
Grady "Tripp" S. Carpenter – Schedules D-2.1 thru D-2.16
Sharif S. Mitchell – Schedule D-2.24
Jacob S. Colley – Schedule D-2.26
James E. Ziolkowski – Schedules D-3, D-4, and D-5

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(e)

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

Description of Filing Requirement:

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

Response:

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

Witness Responsible:

John R. Panizza

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(f)

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

Description of Filing Requirement:

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

Response:

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

Witness Responsible:

Lisa D. Steinkuhl

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(g)

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

Description of Filing Requirement:

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

Response:

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

Witness Responsible:

Lisa D. Steinkuhl – Schedule G-1
Shannon A. Caldwell – Schedules G-2, G-3

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(h)

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

Description of Filing Requirement:

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

Response:

See Schedule H of Schedule Book.

Witness Responsible:

Lisa D. Steinkuhl

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(i)

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

Description of Filing Requirement:

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

Response:

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

Witness Responsible:

Danielle L. Weatherston
Grady "Tripp" S. Carpenter

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(j)

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

Description of Filing Requirement:

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

Response:

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

Witness Responsible:

Thomas J. Heath, Jr.

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(k)

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

Description of Filing Requirement:

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

Response:

See Schedule K of Schedule Book.

Sponsoring Witness:

Sharif S. Mitchell – Page 1
Danielle L. Weatherston – Pages 2, 4, and 5
Thomas J. Heath, Jr. – Page 3
Grady "Tripp" S. Carpenter – Pages 1 thru 5

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(l)

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807 KAR 5:001, SECTION 16(8)(l)

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes.

Response:

See Schedules L through L-2.2 of Schedule Book.

Sponsoring Witness:

Bruce L. Sailers

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(m)

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

Description of Filing Requirement:

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

Response:

See Schedules M through M-2.3 of Schedule Book.

Sponsoring Witness:

Bruce L. Sailers

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(8)(n)

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

Description of Filing Requirement:

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

Response:

See Schedule N of Schedule Book.

Sponsoring Witness:

Bruce L. Sailers

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(9)

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807 KAR 5:001, SECTION 16(9)

Description of Filing Requirement:

The commission shall notify the applicant of any deficiencies in the application within thirty (30) days of the application's submission. An application shall not be accepted for filing until the utility has cured all noted deficiencies.

Response:

Duke Energy Kentucky acknowledges this requirement.

Sponsoring Witness:

Sarah E. Lawler

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 16(10)

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807 KAR 5:001, SECTION 16(10)

Description of Filing Requirement:

A request for a waiver from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility. In determining if good cause has been shown, the commission shall consider:

(1) if other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application;

(2) if the information that is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information that it maintains; and

(3) the expense to the utility in providing the information that is the subject of the waiver request.

Response:

Not applicable.

Sponsoring Witness:

N/A

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(1)

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807 KAR 5:001, SECTION 17(1)

Description of Filing Requirement:

Public postings.

(a) a utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission;

(b) a utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:

1. a copy of the public notice; and

2. a hyperlink to the location on the commission's Web site where the case documents are available.

(c) the information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.

Response:

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

Witness Responsible:

Amy B. Spiller

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(2)

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807 KAR 5:001, SECTION 17(2)

Description of Filing Requirement:

Customer Notice.

(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.

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

1. including notice with customer bills mailed no later than the date the application is submitted to the commission;

2. mailing a written notice to each customer no later than the date the application is submitted to the commission;

3. publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or

4. publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.

(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.

Response:

Duke Energy Kentucky will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to made no later than the date the application is submitted to the Commission. See also Duke Energy Kentucky's response to Filing Requirement 807 KAR 5:001, Section 16(1)(b)(5) [Tab 12].

Witness Responsible:

Amy B. Spiller

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(3)

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807 KAR 5:001, SECTION 17(3)

Description of Filing Requirement:

Proof of Notice.

A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:

(a) if notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;

(b) if notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or

(c) if notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.

Response:

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

Witness Responsible:

Amy B. Spiller

807 KAR 5:001, SECTION 17(4)

Description of Filing Requirement:

Notice Content.

Each notice issued in accordance with this section shall contain:

(a) the proposed effective date and the date the proposed rates are expected to be filed with the commission;

(b) the present rates and proposed rates for each customer classification to which the proposed rates will apply;

(c) the amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;

(d) the amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;

(e) a statement that a person may examine this application at the offices of (utility name) located at (utility address);

(f) a statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov;

(g) a statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;

(h) a statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;

(i) a statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and

(j) a statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.

Response:

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

Witness Responsible:

Bruce L. Sailers

DUKE ENERGY KENTUCKY
CASE NO. 2024-00354
FORECASTED TEST PERIOD FILING REQUIREMENTS
FR 17(5)

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807 KAR 5:001, SECTION 17(5)

Description of Filing Requirement:

Abbreviated Form of Notice.

Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.

Response:

Not applicable.

Witness Responsible:

N/A