

**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 13

Duke Energy Kentucky, Inc.
Case No. 2024-00354
Forecasted Test Period Filing Requirements
Table of Contents

Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
1	1	KRS 278.180	30 days' notice of rates to PSC.	Amy B. Spiller
1	2	807 KAR 5:001 Section 7(1)	The original and 10 copies of application plus copy for anyone named as interested party.	Amy B. Spiller
1	3	807 KAR 5:001 Section 12(2)	<ul style="list-style-type: none"> (a) Amount and kinds of stock authorized. (b) Amount and kinds of stock issued and outstanding. (c) Terms of preference of preferred stock whether cumulative or participating, or on dividends or assets or otherwise. (d) Brief description of each mortgage on property of applicant, giving date of execution, name of mortgagor, name of mortgagee, or trustee, amount of indebtedness authorized to be secured thereby, and the amount of indebtedness actually secured, together with any sinking fund provisions. (e) Amount of bonds authorized, and amount issued, giving the name of the public utility which issued the same, describing each class separately, and giving date of issue, face value, rate of interest, date of maturity and how secured, together with amount of interest paid thereon during the last fiscal year. (f) Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid thereon during the last fiscal year. (g) Other indebtedness, giving same by classes and describing security, if any, with a brief statement of the devolution or assumption of any portion of such indebtedness upon or by person or corporation if the original liability has been transferred, together with amount of interest paid thereon during the last fiscal year. (h) Rate and amount of dividends paid during the five (5) previous fiscal years, and the amount of capital stock on which dividends were paid each year. (i) Detailed income statement and balance sheet. 	Thomas J. Heath, Jr. Danielle L. Weatherston
1	4	807 KAR 5:001 Section 14(1)	Full name, mailing address, and electronic mail address of applicant and reference to the particular provision of law requiring PSC approval.	Amy B. Spiller
1	5	807 KAR 5:001 Section 14(2)	If a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state if it is authorized to transact business in Kentucky.	Amy B. Spiller

1	6	807 KAR 5:001 Section 14(3)	If a limited liability company, the applicant shall identify in the application the state in which it is organized and the date on which it was organized, attest that it is in good standing in the state in which it is organized, and, if it is not a Kentucky limited liability company, state if it is authorized to transact business in Kentucky.	Amy B. Spiller
1	7	807 KAR 5:001 Section 14(4)	If the applicant is a limited partnership, a certified copy of its limited partnership agreement and all amendments, if any, shall be annexed to the application, or a written statement attesting that its partnership agreement and all amendments have been filed with the commission in a prior proceeding and referencing the case number of the prior proceeding.	Amy B. Spiller
1	8	807 KAR 5:001 Section 16 (1)(b)(1)	Reason adjustment is required.	Amy B. Spiller Sarah E. Lawler
1	9	807 KAR 5:001 Section 16 (1)(b)(2)	Certified copy of certificate of assumed name required by KRS 365.015 or statement that certificate not necessary.	Amy B. Spiller
1	10	807 KAR 5:001 Section 16 (1)(b)(3)	New or revised tariff sheets, if applicable in a format that complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed	Bruce L. Sailers
1	11	807 KAR 5:001 Section 16 (1)(b)(4)	Proposed tariff changes shown by present and proposed tariffs in comparative form or by indicating additions in italics or by underscoring and striking over deletions in current tariff.	Bruce L. Sailers
1	12	807 KAR 5:001 Section 16 (1)(b)(5)	A statement that notice has been given in compliance with Section 17 of this administrative regulation with a copy of the notice.	Amy B. Spiller
1	13	807 KAR 5:001 Section 16(2)	If gross annual revenues exceed \$5,000,000, written notice of intent filed at least 30 days, but not more than 60 days prior to application. Notice shall state whether application will be supported by historical or fully forecasted test period.	Amy B. Spiller
1	14	807 KAR 5:001 Section 16(3)	Notice given pursuant to Section 17 of this administrative regulation shall satisfy the requirements of 807 KAR 5:051, Section 2.	Amy B. Spiller
1	15	807 KAR 5:001 Section 16(6)(a)	The financial data for the forecasted period shall be presented in the form of pro forma adjustments to the base period.	Grady "Tripp" S. Carpenter
1	16	807 KAR 5:001 Section 16(6)(b)	Forecasted adjustments shall be limited to the twelve (12) months immediately following the suspension period.	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 prefilled 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: <ol style="list-style-type: none">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; and4. 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: <ol style="list-style-type: none">1. Jurisdictional separations study consistent with Part 36 of the FCC's rules and regulations; and2. Service specific cost studies supporting pricing of services generating annual revenue greater than \$1,000,000 except local exchange access:<ol style="list-style-type: none">a. Based on current and reliable data from single time period; andb. 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)	<p>(1) Public postings.</p> <p>(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.</p> <p>(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:</p> <ol style="list-style-type: none"> 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. <p>(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.</p>	Amy B. Spiller
10	61	807 KAR 5:001 Section 17(2)	<p>(2) Customer Notice.</p> <p>(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.</p> <p>(b) If a utility has more than twenty (20) customers, it shall provide notice by:</p> <ol style="list-style-type: none"> 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. <p>(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.</p>	Amy B. Spiller

10	62	807 KAR 5:001 Section 17(3)	<p>(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:</p> <p>(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;</p> <p>(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or</p> <p>(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.</p>	Amy B. Spiller
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10	63	807 KAR 5:001 Section 17(4)	<p>(4) Notice Content. Each notice issued in accordance with this section shall contain:</p> <ul style="list-style-type: none"> (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

Before

KENTUCKY PUBLIC SERVICE COMMISSION

ELECTRIC CASE NO. 2024-00354

IN THE MATTER OF THE APPLICATION
OF DUKE ENERGY KENTUCKY
FOR AUTHORITY TO INCREASE
ITS RATES FOR ELECTRIC SERVICE TO ALL
JURISDICTIONAL CONSUMERS

WORK PAPERS

SECTION A

WORKPAPERS

(not applicable)

SECTION B

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
REGULATORY ASSETS
FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-1.1a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

LINE NO.		Total To Be Amortized	Amortization Start Date	Amortization Period	Monthly Amortization Amount	Amortization February 2025	Balance as of February 2025	Amortization March - June 2025	Balance as of June 2025	Amortization July - June 2025	Balance as of June 2026	13 Month Avg. Forecasted Period	Total
	Rate Case												
1	182526	Deferred Forced Outage Purchase Power	\$ 2,683,502	7/1/2025	5 YEAR	\$ 44,725	\$ -	\$ 2,683,502	\$ -	\$ 2,683,502	\$ 536,700	\$ 2,145,802	\$ 2,415,152
2													
3	182526	Deferred Forced Outage Purchase Power	\$ 1,819,460	10/12/2023	5 YEAR	\$ 30,324	\$ 503,775	\$ 1,315,685	\$ 121,297	\$ 1,194,388	\$ 363,892	\$ 830,496	\$ 1,012,442
4													
5	182527	Deferred Plant Outage O&M	\$ 3,724,501	7/1/2025	5 YEAR	\$ 62,075	\$ -	\$ 3,724,501	\$ -	\$ 3,724,501	\$ 744,900	\$ 2,979,601	\$ 3,352,051
6													
7	182527	Deferred Plant Outage O&M	\$ 8,309,265	10/12/2023	5 YEAR	\$ 138,488	\$ 2,300,683	\$ 6,008,582	\$ 553,952	\$ 5,454,630	\$ 1,661,856	\$ 3,792,774	\$ 4,623,702
8													
9	182366	Carbon Management Regulatory Asset	\$ 2,000,000	5/1/2018	10 YEAR	\$ 16,867	\$ 1,366,679	\$ 633,321	\$ 66,668	\$ 566,653	\$ 200,004	\$ 366,649	\$ 466,651
10													
11	2024-00xxx	Rate Case Expense	\$ 880,333	7/1/2025	5 YEAR	\$ 14,672	\$ -	\$ 880,333	\$ 58,688	\$ 821,645	\$ 176,064	\$ 645,581	\$ 733,613
12													
13	186113	2019-00271 Rate Case Expense	\$ 105,215	10/12/2023	5 YEAR	\$ 1,754	\$ 29,132	\$ 76,083	\$ 7,014	\$ 69,069	\$ 21,043	\$ 48,026	\$ 58,547
14													
15	186107	2022-00372 Rate Case Expense	\$ 788,066	10/12/2023	5 YEAR	\$ 13,134	\$ 218,201	\$ 559,865	\$ 52,538	\$ 517,327	\$ 157,613	\$ 359,714	\$ 438,521
16													
17							\$ 15,891,872						\$ 13,100,679
18													
19													
20													To SCH B1
21													
22													
23	Date	182526 Balance	182526 Amortization	182527 Balance	182527 Amortization	182366 Balance	182366 Amortization	186xxx Balance	186xxx Amortization	186113 Balance	186113 Amortization	186107 Balance	186107 Amortization
24													Total
25	2/2025	\$ 3,999,187		\$ 9,733,083		\$ 633,321		\$ 880,333		\$ 76,083		\$ 569,865	
26	3/2025	3,968,663	\$ 30,324	9,594,595	\$ 138,488	616,654	\$ 16,667	865,661	\$ 14,672	74,329	\$ 1,754	556,731	13,134
27	4/2025	3,938,538	30,324	9,456,107	138,488	599,987	16,667	850,989	14,672	72,576	1,754	543,596	13,134
28	5/2025	3,908,214	30,324	9,317,619	138,488	583,320	16,667	836,317	14,672	70,822	1,754	530,462	13,134
29	6/2025	3,877,890	30,324	9,179,131	138,488	566,653	16,667	821,645	14,672	69,069	1,754	517,327	13,134
30	7/2025	3,802,840	75,049	8,978,568	200,563	549,986	16,667	806,973	14,672	67,315	1,754	504,193	13,134
31	8/2025	3,727,791	75,049	8,778,005	200,563	533,319	16,667	792,301	14,672	65,562	1,754	491,058	13,134
32	9/2025	3,652,742	75,049	8,577,442	200,563	516,652	16,667	777,629	14,672	63,808	1,754	477,924	13,134
33	10/2025	3,577,692	75,049	8,376,879	200,563	499,985	16,667	762,957	14,672	62,054	1,754	464,790	13,134
34	11/2025	3,502,643	75,049	8,176,316	200,563	483,318	16,667	748,285	14,672	60,301	1,754	451,655	13,134
35	12/2025	3,427,594	75,049	7,975,753	200,563	466,651	16,667	733,613	14,672	58,547	1,754	438,521	13,134
36	1/1/2026	3,352,544	75,049	7,775,190	200,563	449,984	16,667	718,941	14,672	56,794	1,754	425,386	13,134
37	2/1/2026	3,277,495	75,049	7,574,627	200,563	433,317	16,667	704,269	14,672	55,040	1,754	412,252	13,134
38	3/1/2026	3,202,446	75,049	7,374,064	200,563	416,650	16,667	689,587	14,672	53,286	1,754	399,117	13,134
39	4/1/2026	3,127,396	75,049	7,173,501	200,563	399,983	16,667	674,925	14,672	51,533	1,754	385,983	13,134
40	5/1/2026	3,052,347	75,049	6,972,938	200,563	383,316	16,667	660,253	14,672	49,779	1,754	372,849	13,134
41	6/1/2026	2,977,298	75,049	6,772,375	200,563	366,649	16,667	645,581	14,672	48,026	1,754	359,714	13,134
42													
43	13 Month Average	\$ 3,427,594		\$ 7,975,753		\$ 466,651		\$ 733,613		\$ 58,547		\$ 438,521	\$ 13,100,679

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
GAS ENRICHED LIQUIDS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1b
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

<u>LINE NO.</u>	<u>MONTH</u>	<u>ACCT 151126 AMOUNT (A)</u> \$	<u>ALLOC. (B)</u> %	<u>ALLOCATED AMOUNT</u>
1	<u>Base Period</u>			
2	March 2024	0	35.80%	0
3	April	0	35.80%	0
4	May	0	35.80%	0
5	June	0	35.80%	0
6	July	0	35.80%	0
7	August	0	35.80%	0
8	September	0	35.80%	0
9	October	0	35.80%	0
10	November	0	35.80%	0
11	December	0	35.80%	0
12	January 2025	0	35.80%	0
13	February	0	35.80%	0
14				
15	<u>Forecasted Period</u>			
16	June 2025	0	35.80%	0
17	July	0	35.80%	0
18	August	0	35.80%	0
19	September	0	35.80%	0
20	October	0	35.80%	0
21	November	0	35.80%	0
22	December	0	35.80%	0
23	January 2026	0	35.80%	0
24	February	0	35.80%	0
25	March	0	35.80%	0
26	April	0	35.80%	0
27	May	0	35.80%	0
28	June	0	35.80%	0
29	Total	0		0
30				
31	13 Month Average - Forecasted Period	0		0

(A) Source: Company Records

(B) Percent Applicable to Kentucky Customers.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354

DETAIL OF MATERIALS AND SUPPLIES

FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1c
WITNESS RESPONSIBLE:
G. S. CARPENTER

LINE NO.	ACCOUNT NO. and DESCRIPTION	DE-KENTUCKY INVENTORY (A)	ALLOCATED TO ELEC DEPT		ALLOCATED TO JURISDICTION		
			\$	%	\$	ALLOC CODE	%
1	<u>Base Period - Ending Balance</u>						
2	154100 M&S Inventory - Gas	338,836	0.00%	0	DALL	100.000	0
3	154100 M&S Inventory - Electric	14,662,718	100.00%	14,662,718	DALL	100.000	14,662,718
4	154200 Limestone Inventory - Electric	5,237,392	100.00%	5,237,392	DALL	100.000	5,237,392
5	154410 Working Stock - Gas	208,409	0.00%	0	DALL	100.000	0
6	154410 Working Stock - Electric	90,581	100.00%	90,581	DALL	100.000	90,581
7	154990 Sch. M Inventory Surplus - Cr	0	100.00%	0	DALL	100.000	0
8		20,537,936		19,990,691			19,990,691
9	163110 Stores Expense - Gas	208,012	0.00%	0	DALL	100.000	0
10	163110 Stores Expense - Electric	105,985	100.00%	105,985	DALL	100.000	105,985
11	Total	<u>20,851,933</u>		<u>20,096,676</u>			<u>20,096,676</u>
12	<u>Forecasted Period - 13 Month Average Balance</u>						
14							
15	154100 M&S Inventory - Gas	338,836	0.00%	0	DALL	100.000	0
16	154100 M&S Inventory - Electric	14,662,718	100.00%	14,662,718	DALL	100.000	14,662,718
17	154200 Limestone Inventory - Electric	5,237,392	100.00%	5,237,392	DALL	100.000	5,237,392
18	154410 Working Stock - Gas	208,409	0.00%	0	DALL	100.000	0
19	154410 Working Stock - Electric	90,581	100.00%	90,581	DALL	100.000	90,581
20	154990 Sch. M Inventory Surplus - Cr	0	100.00%	0	DALL	100.000	0
21		20,537,936		19,990,691			19,990,691
22	163110 Stores Expense - Gas	208,012	0.00%	0	DALL	100.000	0
23	163110 Stores Expense - Electric	105,985	100.00%	105,985	DALL	100.000	105,985
24	Total	<u>20,851,933</u>		<u>20,096,676</u>			<u>20,096,676</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
MATERIAL & SUPPLIES
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1d
 PAGE 1 OF 1
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

LINE NO.	MONTH	ACCOUNT 154100 - Gas	ACCOUNT 154410 - Gas	ACCOUNT 154100 - Elec	ACCOUNT 154200 - Elec	ACCOUNT 154410 - Elec	ACCOUNT 154990 - Elec	ACCOUNT 163110 - Gas	ACCOUNT 163110 - Elec
		\$	\$	\$	\$	\$	\$	\$	\$
1	<u>Base Period</u>								
2	March 2024	321,086	203,850	21,928,058	5,426,210	83,270	0	(58,658)	1,452,605
3	April	291,622	208,409	22,165,776	6,019,985	88,694	0	(9,505)	1,466,053
4	May	329,966	208,409	22,841,576	5,367,798	88,694	0	42,456	1,428,402
5	June	338,323	208,409	24,304,519	6,231,320	88,694	0	95,477	1,360,244
6	July	338,443	208,409	22,068,725	5,896,427	90,455	0	156,516	1,051,061
7	August	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
8	September	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
9	October	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
10	November	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
11	December	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
12	January 2025	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
13	February	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
14									
15	<u>Forecasted Period</u>								
16	June 2025	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
17	July	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
18	August	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
19	September	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
20	October	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
21	November	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
22	December	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
23	January 2026	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
24	February	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
25	March	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
26	April	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
27	May	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
28	June	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
29	Total	4,404,868	2,709,317	190,615,334	68,086,096	1,177,553	0	2,704,156	1,377,805
30									
31	Thirteen Month Average Balance	338,836	208,409	14,662,718	5,237,392	90,581	0	208,012	105,985
		 V	 V	 V	 V	 V	 V	 V	 V
		To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	To WPB-5.1c

Note: Source is Company general ledger.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 PREPAYMENTS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1e
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	ALLOC. TO	AMOUNT	JURIS.	ALLOCATION CODE	%	JURISDIC.
			ELEC DEPT. __%__		Allocation Code			AMOUNT
1 Base Period - Ending Balance								
2	KPSC Maintenance Tax - Gas	165,651	0.00%	0	DNON	0.000		0
3	KPSC Maintenance Tax - Elec	541,752	100.00%	541,752	DNON	0.000		0
4	Inter-Co Prepaid Insurance - Elec	611,008	100.00%	611,008	DALL	100.000		611,008
5	Inter-Co Prepaid Insurance - Gas	69,100	0.00%	0	DALL	100.000		0
6	Collateral Asset	1,508,308	100.00%	1,508,308	DALL	100.000		1,508,308
7	Total	<u>2,895,819</u>		<u>2,661,068</u>				<u>2,119,316</u>
8 Forecasted Period - 13 Month Average Balance								
10	KPSC Maintenance Tax - Gas	165,651	0.00%	0	DNON	0.000		0
11	KPSC Maintenance Tax - Elec	541,752	100.00%	541,752	DNON	0.000		0
12	Inter-Co Prepaid Insurance - Elec	611,008	100.00%	611,008	DALL	100.000		611,008
13	Inter-Co Prepaid Insurance - Gas	69,100	0.00%	0	DALL	100.000		0
14	Collateral Asset	1,508,308	100.00%	1,508,308	DALL	100.000		1,508,308
15	Total	<u>2,895,819</u>		<u>2,661,068</u>				<u>2,119,316</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
NATURAL GAS STORAGE BALANCE (ACCT NOS. 164100 & 174273)
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1f
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

<u>LINE NO.</u>	<u>MONTH</u>	<u>AMOUNT (A)</u> \$
1	<u>Base Period</u>	
2	March 2024	813,104
3	April	600,610
4	May	1,096,612
5	June	1,678,211
6	July	2,243,203
7	August	2,565,012
8	September	2,565,012
9	October	2,565,012
10	November	2,565,012
11	December	2,565,012
12	January 2025	2,565,012
13	February	2,565,012
14		
15	<u>Forecasted Period</u>	
16	June 2025	2,565,012
17	July	2,565,012
18	August	2,565,012
19	September	2,565,012
20	October	2,565,012
21	November	2,565,012
22	December	2,565,012
23	January 2026	2,565,012
24	February	2,565,012
25	March	2,565,012
26	April	2,565,012
27	May	2,565,012
28	June	<u>2,565,012</u>
29	Total	<u>33,345,157</u>
30		
31	Thirteen Month Average Balance	<u>2,565,012</u>

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 PREPAYMENTS
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1g
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

LINE NO.	MONTH	Prepaid 165075 (A) \$	Prepaid 165075 (A) \$	Public Utility Fees - Gas 165400 (A) \$	Public Utility Fees - Elec 165400 (A) \$	Collateral Asset Elec 165520 (A) \$
1	<u>Base Period</u>					
2	March 2024	1,374,768	155,474	59,883	172,110	(20,471)
3	April	1,222,016	138,199	43,553	115,577	195,061
4	May	1,069,264	120,925	26,746	60,475	12,279
5	June	916,512	103,650	197,845	651,309	(292,662)
6	July	763,760	86,375	181,748	596,530	363,459
7	August	611,008	69,100	165,651	541,752	1,508,308
8	September	611,008	69,100	165,651	541,752	1,508,308
9	October	611,008	69,100	165,651	541,752	1,508,308
10	November	611,008	69,100	165,651	541,752	1,508,308
11	December	611,008	69,100	165,651	541,752	1,508,308
12	January 2025	611,008	69,100	165,651	541,752	1,508,308
13	February	611,008	69,100	165,651	541,752	1,508,308
14						
15	<u>Forecasted Period</u>					
16	June 2025	611,008	69,100	165,651	541,752	1,508,308
17	July	611,008	69,100	165,651	541,752	1,508,308
18	August	611,008	69,100	165,651	541,752	1,508,308
19	September	611,008	69,100	165,651	541,752	1,508,308
20	October	611,008	69,100	165,651	541,752	1,508,308
21	November	611,008	69,100	165,651	541,752	1,508,308
22	December	611,008	69,100	165,651	541,752	1,508,308
23	January 2026	611,008	69,100	165,651	541,752	1,508,308
24	February	611,008	69,100	165,651	541,752	1,508,308
25	March	611,008	69,100	165,651	541,752	1,508,308
26	April	611,008	69,100	165,651	541,752	1,508,308
27	May	611,008	69,100	165,651	541,752	1,508,308
28	June	611,008	69,100	165,651	541,752	1,508,308
29	Total	7,943,104	898,300	2,153,463	7,042,776	19,608,004
30						
31	Thirteen Month Average Balance	611,008	69,100	165,651	541,752	1,508,308
		 V	 V	 V	 V	 V
		To WPB-5.1e	To WPB-5.1e	To WPB-5.1e	To WPB-5.1e	To WPB-5.1e

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354

FUEL

FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1h
WITNESS RESPONSIBLE:
G. S. CARPENTER

LINE NO.	MONTH	Coal Stocks		Diesel Fuel 151140 (A)	Natural Gas Woodsdale 151660 (A)	Propane Woodsdale 151700 (A)
		151130 (A) \$	151131 (A) \$			
1	<u>Base Period</u>					
2	March 2024	21,431,143	5,311,957	11,972,303	0	0
3	April	24,570,393	2,581,449	11,853,620	0	0
4	May	25,474,052	2,768,238	11,625,501	0	0
5	June	23,654,621	5,101,533	11,727,969	0	0
6	July	22,872,014	3,503,081	11,755,676	0	0
7	August	20,580,921	1,467,375	11,773,565	0	0
8	September	24,629,621	1,467,375	11,773,565	0	0
9	October	24,954,621	1,467,375	11,773,565	0	0
10	November	25,279,621	1,467,375	11,773,565	0	0
11	December	25,604,621	1,467,375	11,773,565	0	0
12	January 2025	24,012,954	1,467,375	11,773,565	0	0
13	February	22,421,288	1,467,375	11,773,565	0	0
14						
15	<u>Forecasted Period</u>					
16	June 2025	16,054,621	1,467,375	11,773,565	0	0
17	July	14,462,954	1,467,375	11,773,565	0	0
18	August	12,871,288	1,467,375	11,773,565	0	0
19	September	11,279,621	1,467,375	11,773,565	0	0
20	October	9,687,954	1,467,375	11,773,565	0	0
21	November	8,096,288	1,467,375	11,773,565	0	0
22	December	6,504,621	1,467,375	11,773,565	0	0
23	January 2026	6,504,621	1,467,375	11,773,565	0	0
24	February	6,504,621	1,467,375	11,773,565	0	0
25	March	6,504,621	1,467,375	11,773,565	0	0
26	April	6,504,621	1,467,375	11,773,565	0	0
27	May	6,504,621	1,467,375	11,773,565	0	0
28	June	6,504,621	1,467,375	11,773,565	0	0
29	Total	117,985,073	19,075,875	153,056,345	0	0
30						
31	Thirteen Month Average Balance	9,075,775	1,467,375	11,773,565	0	0
		V	V	V	V	V
		To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1	To SCH B-5.1

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
EMISSION ALLOWANCES
FOR THE BASE PERIOD AND THE FORECASTED PERIOD

WPB-5.1i
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

LINE NO.	MONTH	SO2 EA 158150 (A) \$	NOx 158170 (A) \$	NOx 158183 (A) \$	Total EA Inventory \$
1	<u>Base Period</u>				
2	March 2024	0	0	0	0
3	April	0	0	0	0
4	May	0	0	0	0
5	June	0	0	0	0
6	July	0	0	0	0
7	August	0	0	0	0
8	September	0	0	0	0
9	October	0	0	0	0
10	November	0	0	0	0
11	December	0	0	0	0
12	January 2025	0	0	0	0
13	February	0	0	0	0
14					
15	<u>Forecasted Period</u>				
16	June 2025	0	0	0	0
17	July	0	0	0	0
18	August	0	0	0	0
19	September	0	0	0	0
20	October	0	0	0	0
21	November	0	0	0	0
22	December	0	0	0	0
23	January 2026	0	0	0	0
24	February	0	0	0	0
25	March	0	0	0	0
26	April	0	0	0	0
27	May	0	0	0	0
28	June	0	0	0	0
29	Total	0	0	0	0
30					
31	Thirteen Month Average Balance	0	0	0	0

|
V
To SCH B-5.1

(A) The Company recovers emission allowance inventory in its Environmental Surcharge Mechanism.

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
**ACCOUNTS PAYABLE FOR FUEL AND LIMESTONE INVENTORY
 FOR THE BASE PERIOD AND THE FORECASTED PERIOD**

WPB-5.1j
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

<u>LINE NO.</u>	<u>MONTH</u>	<u>Coal 232170 (A)</u>	<u>Limestone 232175 (A)</u>	<u>Oil 232180 (A)</u>	<u>Total \$</u>
1	<u>Base Period</u>				
2	March 2024	(5,412,122)	(1,099,932)	(42,917)	(6,554,971)
3	April	(1,138,497)	(992,094)	0	(2,130,591)
4	May	(2,321,060)	(150,768)	(183,536)	(2,655,364)
5	June	(5,455,528)	(2,443,241)	(77,690)	(7,976,459)
6	July	(2,846,850)	(1,169,661)	(40,022)	(4,056,533)
7	August	(901,423)	(1,129,214)	(36,746)	(2,067,383)
8	September	(6,438,240)	(1,129,214)	(36,746)	(7,604,200)
9	October	(4,678,448)	(1,129,214)	(36,746)	(5,844,408)
10	November	(5,187,886)	(1,129,214)	(36,746)	(6,353,846)
11	December	(7,309,706)	(1,129,214)	(36,746)	(8,475,666)
12	January 2025	(8,720,385)	(1,129,214)	(36,746)	(9,886,345)
13	February	(4,516,953)	(1,129,214)	(36,746)	(5,682,913)
14					
15	<u>Forecasted Period</u>				
16	June 2025	(5,437,229)	(1,129,214)	(36,746)	(6,603,189)
17	July	(9,629,116)	(1,129,214)	(36,746)	(10,795,076)
18	August	(8,091,286)	(1,129,214)	(36,746)	(9,257,246)
19	September	(6,980,688)	(1,129,214)	(36,746)	(8,146,648)
20	October	(5,858,864)	(1,129,214)	(36,746)	(7,024,824)
21	November	(5,679,881)	(1,129,214)	(36,746)	(6,845,841)
22	December	(5,786,202)	(1,129,214)	(36,746)	(6,952,162)
23	January 2026	(7,254,512)	(1,129,214)	(36,746)	(8,420,472)
24	February	(4,438,375)	(1,129,214)	(36,746)	(5,604,335)
25	March	(4,241,016)	(1,129,214)	(36,746)	(5,406,976)
26	April	(2,749,068)	(1,129,214)	(36,746)	(3,915,028)
27	May	(3,067,028)	(1,129,214)	(36,746)	(4,232,988)
28	June	(4,959,429)	(1,129,214)	(36,746)	(6,125,389)
29	Total	(74,172,694)	(14,679,782)	(477,698)	(89,330,174)
30					
31	Thirteen Month Average Balance	(5,705,592)	(1,129,214)	(36,746)	(6,871,552)

|
V
To SCH B-5.1

(A) Company Records

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
FOR THE FORECASTED PERIOD

WPB-6c
WITNESS RESPONSIBLE:
J. R. PANIZZA

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	ADJUSTMENT
190			
1		Other Noncurrent After-tax DTA for EPRI Credit	701,659
2		Paid Family & Medical Leave Credit Carryforward	7,002
3		Other Noncurrent After-Tax DTA for R&D Credit	1,018,374
4		Bad Debts - Tax over Book	788,559
5		Leased Meters - Elec & Gas	(28,017)
6		Mark to Market - LT	1,838
7		Cash Flow Hedge - Reg Asset/Liab	1,117,405
8		Accrued Vacation	298,767
9		Property Tax Reserves	48,027
10		Deferred Revenue	722,177
11		Extra Facility Lighting	6,778
12		Workers Com Reserve	45,087
13		SEVERANCE RESERVE - LT	116,688
14		Demand Side Management (DSM) Defer	592,172
15		Emission Allowance Expense	(4,729)
16		Operating Lease Obligation	1,516,370
17		Retirement Plan Expense - Underfunded	4,431,658
18		Non-qualified Pension - Accrual	6
19		Retirement Plan Funding - Underfunded	(1,148,722)
20		Environmental Reserve	(40,763)
21		ANNUAL INCENTIVE PLAN COMP	103,698
22		PAYABLE 401 (K) MATCH	3,670
23		OPEB Expense Accrual	487,914
24		FAS 112 Medical Expenses Accrual	363,897
25			
26		Account 190 Total @ June 2026	11,149,515
27		Account 190 - 13-Month Average	<u>11,194,084</u>
28			
29	283		
30		Loss on Reacquired Debt-Amort	(36,761)
31		Reg Asset/Liab Def Revenue	697,553
32		Reg Asset - Accr Pension FAS158 - FAS87Qual	1
33		Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	(4,957,778)
34		Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	(1,543)
35		Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	(307,215)
36		Reg Asset - Accr Pension FAS158 - FAS87NQ	1,189,400
37		Reg Asset - Accr Pension FAS158 - FAS 106/112	(296,702)
38		Reg Asset - Transition from MISO to PJM	3,093,318
39		Reg Liability - Overcollection of Revenue Refund Adj	925,688
40		Storm Cost Deferral- Asset	(8,733)
41		Non-AMI Meters Retired Early - NBV	(642,315)
42		Vacation Carryover - Reg Asset	(204,653)
43		Reg Asset/Liab - ESM Deferral	(1,347,079)
44		REPS Incremental Costs	(229)
45		Operating Lease Deferral	(112,475)
46		Retirement Plan Expense - Overfunded	(3,655,921)
47			
48		Account 283 Total @ June 2026	(5,665,444)
49		Account 283 - 13-Month Average	<u>5,919,298</u>
50			
51	190, 283	Total Deferred Income Taxes Adjustment 13-Month Average.	<u>(5,274,786)</u>

DUKE ENERGY KENTUCKY, INC.

CASE NO. 2024-00354

DATA: "X" BASE PERIOD "X" FORECASTED PERIOD

DETAIL OF INCOME TAX RECONCILING ITEMS

WPB-6d

WITNESS RESPONSIBLE:

J. R. PANIZZA

	Month	Additional Book Depr	Tax Rate	Deprec-Related ADFIT Bal.	Deprec-Related ADFIT Activity	Days to Prorate	Future Days in Period	Prorated Deprec-Related ADFIT Activity	Prorated Deprec-Related ADFIT Bal.
projected	Jul-25	1,336,262	0	333,065	333,065	31	335	305,690	305,690
projected	Aug-25	1,336,941	0	666,299	333,234	28	307	280,282	585,972
projected	Sep-25	1,391,191	0	1,013,055	346,756	31	276	262,205	848,177
projected	Oct-25	1,403,859	0	1,362,968	349,913	30	246	235,832	1,084,009
projected	Nov-25	1,470,456	0	1,729,481	366,513	31	215	215,891	1,299,900
projected	Dec-25	1,574,031	0	2,121,810	392,329	30	185	198,852	1,498,752
projected	Jan-26	1,457,298	0	2,485,043	363,233	31	154	153,254	1,652,006
projected	Feb-26	1,468,264	0	2,851,009	365,966	31	123	123,326	1,775,332
projected	Mar-26	1,510,495	0	3,227,502	376,493	30	93	95,928	1,871,260
projected	Apr-26	1,485,948	0	3,597,876	370,374	31	62	62,913	1,934,173
projected	May-26	1,531,045	0	3,979,491	381,615	30	32	33,457	1,967,630
projected	Jun-26	1,555,901	0	4,367,301	387,810	31	1	1,062	1,968,692
	13 Mo Avg Bal	17,521,691		2,133,454		<u>365</u>		1,968,692	1,968,692

SECTION C

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
TO REFLECT AMOUNT OF REQUESTED INCREASE

WPC-1a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>PROPOSED INCREASE (\$)</u>
1	Operating Revenues	SCH. M	<u>70,008,476</u>
2			
3	Operating Expenses:		
4			
5	Uncollectible Accounts @ 0.9210%	To Sch C-1	<u>644.778</u>
6			
7	Taxes Other Than Income Taxes		
8	KPSC Maintenance Tax @ 0.1554%	SCH. H	<u>108.793</u>
9			
10	Operating Expenses Before Income Taxes		<u>753.571</u>
11			
12	Operating Income Before Income Taxes (Line 1 - Line 10)		<u>69,254.905</u>
13			
14	State Income Taxes (Line 12 * 99.370% * 5.000%)	To Sch C-1	<u>3,440.930</u>
15			
16	Federal Income Taxes (Line 12 - Line 14) * 21%	To Sch C-1	<u>13,820.935</u>
17			
18	Total Operating Expenses		<u>18,015.436</u>
19			
20	Income Available for Fixed Charges		<u>51,993.040</u>

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2024-00354
 ELECTRIC DEPARTMENT
 FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2025
 DATA: "X" BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

LINE NO.	TITLE of ACCOUNT	BASE PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	FUEL	OTHER	
1	Total Billed Revenue (A)	284,594,072	129,223,134		413,817,206
2					
3	Total Unbilled Revenue (A)		(329,625)		(329,625)
4					
5	Rider Revenue (A):				
6	DSM Rider	9,104,423			9,104,423
7	ESM Rider	32,295,127			32,295,127
8	PSM Rider	(5,581,717)			(5,581,717)
9	FAC Rider		20,750,632		20,750,632
10					
11	Other Revenue: (B)				
12	Interdepartmental	19,200	8,780		27,980
13	Sales for Resale			25,728,381	25,728,381
14	Provision for Rate Refunds			(3,740,654)	(3,740,654)
15	Late Payment Fees			1,088,122	1,088,122
16	Misc. Service Revenue			181,631	181,631
17	Rent From Electric Property			1,557,305	1,557,305
18	Other Electric Revenues			6,126,566	6,126,566
19	PJM Reactive			2,739,770	2,739,770
20	Total Other Revenue	19,200	8,780	33,681,121	33,709,101
21					
22	Total Revenues	320,101,480	149,982,546	33,681,121	503,765,147

Notes:

(A) Source: WPC-2c.

(B) Source: Schedule C-2.1, WPC-2c.

DUKE ENERGY KENTUCKY, INC.
 CASE NO. 2024-00354
 ELECTRIC DEPARTMENT
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2026
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-2b
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

LINE NO.	TITLE of ACCOUNT	FORECASTED PERIOD OPERATING REVENUES			TOTAL OPERATING REVENUES
		BASE	FUEL	OTHER	
1	Total Billed Revenue (A)	279,313,930	133,919,345		413,233,275
2					
3	Total Unbilled Revenue (A)	330,788			330,788
4					
5	Rider Revenue (A):				
6	DSM Rider	7,966,807			7,966,807
7	ESM Rider	24,535,556			24,535,556
8	PSM Rider	(13,894,708)			(13,894,708)
9	FAC Rider		13,331,361		13,331,361
10					
11	Other Revenue: (B)				
12	Interdepartmental	21,034	12,507		33,541
13	Sales for Resale			31,560,809	31,560,809
14	Provision for Rate Refunds			0	0
15	Late Payment Fees			1,155,060	1,155,060
16	Misc. Service Revenue			249,996	249,996
17	Rent From Electric Property			1,999,992	1,999,992
18	Other Electric Revenues			169,500	169,500
19	PJM Reactive			1,881,000	1,881,000
20	Total Other Revenue	21,034	12,507	37,016,357	37,049,898
21					
22	Total Revenues	298,273,407	147,263,213	37,016,357	482,552,977

Notes:

(A) Source: WPC-2d.

(B) Source: Schedule C-2.1 and WPC-2d.

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
SUMMARY OF FORECASTED PERIOD PRO FORMA ADJUSTMENTS

WPC-2a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Adjustment	Description	Base Revenue	Other Revenue	Fuel Revenue	Fuel Expense	Other Production	Transmission Expense	Customer Accounting Expense	Customer Service & Informational Expense	Sales Expense	A&G Expense	Other Expense	Depreciation Expense	Taxes Other Than Income Taxes - State
1	D-2.16	Adjust Revenue	1,714,280	0	0	2,161,285							176,067		
2	D-2.17	Rate Case Expense											(1,931,374)	1,665,492	163,314
3	D-2.18	Rider ESM Elimination	(1,999,924)				(1,800,036)								
4	D-2.19	Interest Expense													
5	D-2.20	Eliminate Non-Native Sales	13,894,708	(33,441,809)		(16,120,437)	0	(1,200,000)							
6	D-2.21	Uncollectible Expense							1,785,485						
7	D-2.22	DSM Elimination	(7,966,807)				(8,283,237)	0		0	0	(48,911)	(304,011)		(74,312)
8	D-2.23	Eliminate Misc. Expenses											(863,674)		0
9	D-2.24	Annualize Depreciation												12,796,994	
10	D-2.25	Eliminate Unbilled Revenue	(330,788)						319,314						
11	D-2.26	Credit Card Fees											1,281,501		
12	D-2.27	Amortization of Regulatory Asset											(2,324,631)		
13	D-2.28	Incentive Compensation											(533,600)		(100,722)
14	D-2.29	Pension Adjustment													
15	D-2.30	Planned Outage O&M													
16	D-2.31	Reserved for Future Use						(2,414,473)							
17			5,311,469	(33,441,809)	0	(13,959,152)	(12,497,746)	(1,200,000)	2,104,799	0	(48,911)	(4,028,116)	(473,706)	14,462,486	(11,720)

DUKE ENERGY KENTUCKY, INC.
CASE NO: 2024-00354
3 YEAR AVERAGE FORCED OUTAGE PURCHASE POWER REPLACEMENT COSTS

WPC-2f
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Description	2023	2022	2021	Average
1	Cost of Purchased Power due to Forced Outage	4,537,208	10,932,275	8,264,605	7,911,363
2	Cost of Purchased Power Recovered Through FAC	4,537,208	3,710,050	4,674,065	4,307,108
3	Cost of Purchased Power Deferred in Reg Asset	0	7,222,225	3,590,540	3,604,255

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
L. D. STEINKUHL
PAGE 1 OF 10

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

Account	Description	Code	FERC	ACTUAL		ACTUAL		ACTUAL		ACTUAL	
				Total	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	
403002	Depr-Expense	DEPR	403	64,733,468	5,235,582	5,238,649	5,244,763	5,261,712	5,281,508	5,298,632	
404200	Amort of Elec Plt - Software	DEPR	404	4,316,174	420,672	402,210	406,844	412,290	420,999	406,723	
407115	Meter Amortization	AMORT	407	463,932	38,661	38,661	38,661	38,661	38,661	38,661	
407305	Regulatory Debts	AMORT	407	6,716,022	559,668	559,668	559,668	559,668	559,668	559,668	
407324	NC & MW Coal As Amort Exp	AMORT	407	7,797,214	862,084	651,905	776,881	631,307	579,844	811,537	
407354	DSM Deferral - Electric	OTH	407	2,021,588	363,495	286,525	388,669	410,734	484,850	87,315	
407407	Carrying Charges	OTH	407	(389,214)	(67,592)	(66,508)	(65,420)	(64,328)	(63,233)	(62,133)	
408040	Taxes Property-Allocated	OTHTX	408	48,196	0	0	0	0	0	0	
408120	Franchise Tax - Non Electric	OTHTX	408	5	0	0	5	0	0	0	
408121	Taxes Property-Operating	OTHTX	408	14,241,432	62,405	1,288,025	1,288,025	1,288,025	1,288,025	1,288,025	
408150	State Unemployment Tax	OTHTX	408	557	124	79	104	155	53	42	
408151	Federal Unemployment Tax	OTHTX	408	(1,342)	1,341	(614)	(555)	(414)	(553)	(547)	
408152	Employer FICA Tax	OTHTX	408	529,596	94,301	95,660	112,497	73,680	74,977	78,481	
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0	0	
408470	Franchise Tax	OTHTX	408	2,580	430	430	430	430	430	430	
408700	Fed Social Security Tax-Elec	OTHTX	408	(1,000)	9,000	0	0	(10,000)	0	0	
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0	0	
408840	Miscellaneous Taxes	OTHTX	408	0	0	0	0	0	0	0	
408851	Sales & Use Tax Exp	OTHTX	408	(1,464)	387	321	(47)	305	(2,382)	(48)	
408960	Allocated Payroll Taxes	OTHTX	408	1,260,581	45,254	62,157	44,743	43,105	52,234	46,615	
409102	SIT Exp-Utility	FIT	409	1,793,879	149,490	149,490	149,490	149,490	149,490	149,490	
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0	
409190	Federal Income Tax-Electric-CY	FIT	409	16,748,583	1,395,715	1,395,715	1,395,715	1,395,715	1,395,715	1,395,715	
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0	
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0	
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0	0	
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0	
410100	DFIT: Utility: Current Year	FIT	410	(7,248,058)	(604,005)	(604,005)	(604,005)	(604,005)	(604,005)	(604,005)	
410102	DSIT: Utility: Current Year	FIT	410	1,420,518	118,377	118,377	118,377	118,377	118,377	118,377	
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0	
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0	
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0	
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0	
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0	
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0	
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0	
411106	DFIT: Utility:Prior year	FIT	411	0	0	0	0	0	0	0	
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0	0	
411603	Gain on Asset Ret Obligation	FIT	411	0	0	0	0	0	0	0	
411834	NOx Sales Proceeds Native	Fuel	411	(450,000)	0	0	0	0	0	(450,000)	
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0	0	
426509	Loss on Sale of AR	CO	426	0	0	0	0	0	0	0	
426591	I/C - Loss on Sale of AR	CO	426	0	0	0	0	0	0	0	
426891	IC Sale of AR Fees VIE	CO	426	0	0	0	0	0	0	0	
440000	Residential	REV	440	198,485,755	14,148,565	13,090,030	14,821,026	15,251,945	22,160,893	20,008,034	
440990	Residential Unbilled Rev	REV	440	1,995,955	(1,046,919)	(922,209)	13,497	7,754,908	(2,620,506)	1,266,224	
442100	General Service	REV	442	169,557,032	13,419,492	13,298,260	14,398,642	11,504,281	19,678,385	16,861,546	
442190	General Service Unbilled Rev	REV	442	(1,928,897)	59,837	(667,775)	(261,568)	8,567,853	(5,329,039)	(1,886,903)	
442200	Industrial Service	REV	442	74,039,774	5,619,599	5,493,815	5,428,372	5,934,263	6,301,903	7,489,386	
442290	Industrial Svc Unbilled Rev	REV	442	(357,147)	74,110	(324,268)	456,640	1,667,048	125,552	(1,086,454)	
444000	Public St & Highway Lighting	REV	444	1,298,976	71,513	54,991	66,677	44,310	47,903	51,299	

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

WPC-2.1a_BP
WITNESS RESPONSIBLE:
L. D. STEINKUHL
PAGE 2 OF 10

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
445000 Other Sales to Public Auth.	REV 445			27,004,134	2,012,269	1,622,395	2,123,230	1,583,511	2,694,984	2,388,792
445090 OPA Unbilled	REV 445			(39,536)	366,906	(298,873)	(141,261)	969,054	(512,475)	244,839
447150 Sales For Resale - Outside	REV 447			25,728,381	3,972,664	568,017	552,945	4,602,129	2,608,170	779,605
448000 Interdepartmental Sales-Elec	REV 448			27,980	3,462	485	448	497	111	827
449100 Provisions For Rate Refunds	REV 449			(3,740,654)	(403,443)	540,287	352,999	(4,368,642)	(15,507)	153,652
449111 Tax Reform - Residential	REV 449			0	0	0	0	0	0	0
450100 Late Payment Fees	REV 450			1,088,122	84,039	73,172	75,211	80,165	88,309	128,308
451100 Misc Service Revenue	REV 451			181,631	14,275	(1,272)	28,819	(33,597)	24,373	24,033
454004 Rent - Joint Use	REV 454			10,580	1,286	688	711	6,399	748	748
454100 Extra-Facilities	REV 454			271	46	21	71	46	42	45
454200 Pole & Line Attachments	REV 454			316,666	0	0	0	0	0	0
454210 Foreign Pole Revenue	REV 454			0	0	0	0	0	0	0
454300 Tower Lease Revenues	REV 454			13,045	304	304	304	304	304	11,525
454400 Other Electric Rents	REV 454			1,218,743	98,316	92,522	92,522	92,522	92,522	98,341
456025 RSG Rev - MISO Make Whole	REV 456			3,343,177	461,918	875,284	618,159	623,412	481,574	282,830
456040 Sales Use Tax Coll Fee	REV 456			350	50	100	50	50	50	50
456075 Data Processing Service	REV 456			0	0	0	0	0	0	0
456110 Transmission Charge PTP	REV 456			172,002	13,968	13,496	12,987	14,509	22,536	22,028
456111 Other Transmission Revenues	REV 456			2,570,647	179,445	322,640	775,400	419,012	611,434	262,716
456610 Other Electric Revenues	REV 456			0	0	0	0	0	0	0
456970 Wheel Transmission Rev - ED	REV 456			40,390	6,269	4,005	3,667	4,131	5,082	4,984
457100 Regional Transmission Service	REV 457			0	0	0	0	0	0	0
457105 Scheduling & Dispatch Revenues	REV 457			123,475	17,271	17,206	16,259	18,222	26,510	26,007
457204 PJM Reactive Rev	REV 457			2,616,295	279,564	281,282	279,245	279,863	262,572	293,269
500000 Suprvsn and Engrng - Steam Oper	PO 500			468,545	158,339	170,648	281,101	83,846	183,302	177,099
501110 Coal Consumed-Fossil Steam	Fuel 501			76,450,496	9,070,524	3,008,987	3,985,324	9,265,347	10,508,300	10,206,449
501150 Coal & Other Fuel Handling	PO 501			977,101	76,705	71,938	97,295	72,120	76,568	71,392
501160 Coal Sampling & Testing	PO 501			0	0	0	0	0	0	0
501180 Sale of Fly Ash-Revenues	PO 501			1,890	0	0	0	0	0	0
501190 Sale of Fly Ash-Expenses	PO 501			81,586	(59,462)	87,545	0	0	(87,545)	0
501310 Oil Consumed-Fossil Steam	Fuel 501			1,338,952	200,210	113,447	679,028	121,022	90,938	134,307
501350 Oil Handling Expense	PO 501			0	0	0	0	0	0	0
501996 Fuel Expense	Fuel 501			7,742,000	0	0	0	0	0	0
502020 Ammonia-Qualifying	PO 502			462,036	984	0	12,032	61,333	85,246	99,841
502040 Cost of Lime	PO 502			23,451,582	2,559,628	1,596,675	852,988	3,394,709	2,767,686	2,958,196
502070 Gypsum - Qualifying	PO 502			0	0	0	0	0	0	0
502100 Fossil Steam Exp-Other	PO 502			4,437,047	306,819	304,931	458,363	650,819	273,602	307,055
502410 Steam Oper-Bottom Ash/Fly Ash	PO 502			1,456	3	0	0	1,289	164	0
505000 Electric Expenses-Steam Oper	PO 505			1,003,554	64,295	58,370	91,679	61,824	57,561	49,823
506000 Misc Fossil Power Expenses	PO 506			2,154,429	103,761	137,512	170,064	141,429	128,586	379,876
507000 Steam Power Gen Op Rents	PO 507			0	0	0	0	0	0	0
509030 SO2 Emission Expense	EA 509			0	0	0	0	0	0	0
509212 Annual NOx Emission Expense	EA 509			0	0	0	0	0	0	0
510000 Suprvsn and Engrng-Steam Maint	PM 510			2,830,773	131,447	132,057	118,483	121,447	118,622	108,323
510100 Suprvsn & Engrng-Steam Maint R	PM 510			252,808	3,804	4,626	2,496	3,468	3,722	4,725
511000 Maint of Structures-Steam	PM 511			1,885,881	(10,766)	177,096	165,893	94,447	166,322	171,698

DUKE ENERGY KENTUCKY, INC.
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DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	ACTUAL		ACTUAL		ACTUAL		ACTUAL	
				Total	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	
512100	Maint of Boiler Plant-Other	PM	512	8,041,780	590,536	242,713	373,355	(405)	1,028,872	201,805	
513100	Maint of Electric Plant-Other	PM	513	1,774,333	114,772	70,048	(199,634)	339,104	71,091	99,008	
514000	Maintenance - Misc Steam Plant	PM	514	558,916	98,618	89,516	62,678	64,280	95,486	(132,231)	
514300	Maintenance - Misc Steam Plant	PM	514	13	0	4	0	4	4	1	
546000	Suprvsn and Engnring-CT Oper	PO	546	193,179	23,732	13,903	17,580	15,506	15,226	18,759	
547100	Natural Gas	Fuel	547	5,737,512	418,650	967,120	936,764	1,195,919	1,184,790	1,034,269	
547150	Natural Gas Handling-CT	PO	547	39,060	2,603	4,083	4,357	3,998	4,053	3,567	
547200	Oil	Fuel	547	135,352	0	135,352	0	0	0	0	
548100	Generation Expenses-Other CT	PO	548	37,342	1,653	1,573	7,681	2,289	1,341	1,044	
548200	Prime Movers - Generators- CT	PO	548	371,232	10,947	44,589	69,453	30,116	30,096	36,283	
549000	Misc-Power Generation Expenses	PO	549	900,009	114,377	68,069	68,183	87,829	100,078	85,282	
550001	Other Power Gen Op Rents	PM	550	(3)	0	0	(3)	0	0	0	
551000	Suprvsn and Engnring-CT Maint.	PM	551	129,300	10,617	9,736	15,168	8,828	9,333	8,697	
552000	Maintenance of Structures-CT	PM	552	279,227	20,903	15,706	8,691	14,360	23,216	9,951	
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0	0	
553000	Maint-Gengt and Elect Equip-CT	PM	553	426,697	4,768	18,665	18,115	9,239	16,159	5,762	
554000	Misc Power Generation Plant-CT	PM	554	248,727	1,537	29,858	18,013	17,807	102,648	13,821	
555028	Purch Pwr - Non-native - net	PP	555	(299,230)	(175,045)	0	0	(124,185)	0	0	
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0	
555202	Purch Power-Fuel Clause	PP	555	75,545,688	4,597,980	3,637,374	8,348,284	5,849,874	3,467,554	3,438,115	
556000	System Cnts & Load Dispatching	OPS	556	420	0	0	0	0	0	0	
557000	Other Expenses-Oper	OPS	557	4,567,847	(1,858,634)	748,707	1,815,398	(1,614,362)	(437,454)	2,087,449	
557450	Commissions/Brokerage Expense	OPS	557	12,151	705	2,262	538	719	696	1,615	
557451	EA & Coal Broker Fees	OPS	557	6,368	97	0	0	0	21	6,250	
557980	Retail Deferred Fuel Expenses	Fuel	557	6,131,084	(218,739)	2,703,639	(3,122,073)	3,971,865	682,065	(716,659)	
560000	Supervsn and Engng-Trans Oper	TO	560	494	60	83	82	74	56	139	
561100	Load Dispatch-Reliability	TO	561	75,695	6,793	6,978	7,135	6,151	5,987	6,547	
561200	Load Dispatch-Monitor&OpTrnSys	TO	561	333,129	31,073	32,257	33,220	28,759	28,007	30,763	
561300	Load Dispatch - TransSvc&Sch	TO	561	47,940	4,195	4,345	4,471	3,861	3,765	4,134	
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	2,405,148	293,424	341,434	365,052	303,396	259,611	242,231	
561500	Reliability Planning and StdsDev	TO	561	675	675	0	0	0	0	0	
561800	ReliabilityPlanning&StdsDev	TO	561	2,072,831	186,731	138,645	126,433	183,977	184,140	184,033	
562000	Station Expenses	TO	562	57,325	2,569	8,456	4,768	808	1,042	2,370	
563000	Overhead Line Expenses-Trans	TO	563	52,117	155	48,506	93	107	21	322	
565000	Transm of Elec By Others	TO	565	24,452,046	2,208,979	1,976,319	1,863,233	2,367,016	1,648,801	2,116,339	
566000	Misc Trans Exp-Other	TO	566	124,102	4,202	5,973	7,389	7,330	6,513	30,560	
566100	Misc Trans-Trans Lines Related	TO	566	7,936	322	272	4,749	291	249	301	
567000	Rents-Trans Oper	TO	567	3,750	0	0	0	0	0	0	
569000	Maint of Structures-Trans	TM	569	23,885	10	1,620	13	0	3,279	3,925	
569100	Maint of Computer Hardware	TM	569	432	210	222	0	0	0	0	
569200	Maint of Computer Software	TM	569	71,707	5,220	5,320	5,214	6,080	5,158	5,537	
570100	Maint Stat Equip-Other-Trans	TM	570	25,965	2,224	2,175	1,624	3,743	1,987	3,450	
570200	Maint-Cir BrkrsTrnsf Mtrs-Trans	TM	570	137,515	6,561	23,806	34,537	12,058	9,694	6,765	
571000	Maint of Overhead Lines-Trans	TM	571	624,583	37,507	46,845	125,781	64,397	(19,879)	50,115	
575700	Market Facilitation-Mntr&Comp	RMO	575	2,770,253	176,593	213,582	184,791	212,043	198,394	211,928	
580000	Supervsn and Engring-Dist Oper	DO	580	34,615	4,942	2,419	3,024	5,820	5,547	1,523	
581004	Load Dispatch-Dist of Elec	DO	581	428,994	27,414	33,790	50,002	24,263	29,098	31,586	
582100	Station Expenses-Other-Dist	DO	582	60,411	4,221	1,279	2,005	9,151	3,376	4,695	

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
583100	Overhead Line Exps-Other-Dist	DO	583	181,052	0	72,079	17,703	42,924	0	8,625
583200	Transf Set Rem Reset Test-Dist	DO	583	192,239	5,515	5,542	7,419	5,572	5,947	5,961
584000	Underground Line Expenses-Dist	DO	584	674,629	29,237	110,214	77,885	152,291	32,505	46,975
586000	Meter Expenses-Dist	DO	586	490,202	26,819	30,598	44,353	35,130	30,985	30,052
587000	Cust Install Exp-Other Dist	DO	587	613,586	34,950	40,218	57,659	39,588	50,900	56,062
588100	Misc Distribution Exp-Other	DO	588	1,600,034	109,480	131,151	92,009	97,277	80,378	90,528
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	11,371	3,955	5,409	427	0	1,327	253
590000	Supervsn and Engrng-Dist Maint	DM	590	50,110	10,255	6,736	7,453	6,847	6,257	6,802
591000	Maintenance of Structures-Dist	DM	591	6,108	0	0	0	0	0	0
592100	Maint Station Equip-Other-Dist	DM	592	58,781	4,138	3,403	2,437	3,639	2,993	6,382
592200	Cir BirksTrnsf Mters Rely-Dist	DM	592	244,717	18,714	13,632	20,217	25,584	15,438	39,781
593000	Maint Overhd Lines-Other-Dist	DM	593	1,962,666	137,906	113,178	254,658	75,001	128,842	160,436
593100	Right-of-Way Maintenance-Dist	DM	593	4,686,913	326,308	347,761	279,085	400,446	478,698	350,042
594000	Maint-Underground Lines-Dist	DM	594	244,092	16,930	20,216	27,737	38,931	50,617	40,771
595100	Maint Line Transfrs-Other-Dist	DM	595	1,003	0	35	0	349	619	0
596000	Maint-Street/Lighting/Signal-Dist	DM	596	306,578	15,254	18,524	19,834	4,831	44,179	24,856
597000	Maintenance of Meters-Dist	DM	597	380,779	32,267	26,575	36,059	26,964	25,706	24,545
598100	Main Misc Dist Pit - Other - Dist	DM	598	166,051	0	0	0	0	0	158,508
901000	Supervision-Cust Accts	CO	901	81,476	7,297	6,663	6,443	7,837	6,633	6,064
902000	Meter Reading Expense	CO	902	154,925	14,770	13,405	18,370	11,160	12,981	13,386
903000	Cust Records & Collection Exp	CO	903	1,425,864	165,621	126,325	173,597	77,060	91,206	108,238
903100	Cust Contracts & Orders-Local	CO	903	689,529	33,524	45,925	36,657	48,517	139,900	51,437
903200	Cust Billing & Acct	CO	903	1,009,394	83,481	81,871	83,124	90,559	174,196	99,353
903300	Cust Collecting-Local	CO	903	601,709	29,579	33,442	32,077	40,089	112,613	41,765
903400	Cust Receiv & Collect Exp-Edp	CO	903	56,200	2,452	3,094	2,993	2,812	2,796	3,450
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0	0
904000	Uncollectible Accounts	CO	904	2,174,889	74,085	174,646	223,732	96,206	118,242	131,656
904001	Bad Debt Expense	CO	904	71,566	87,991	(1,017)	(11,369)	1,972	(3,485)	(2,526)
904003	Cust Acctg-Loss On Sale-A/R	CO	904	0	0	0	0	0	0	0
904891	IC Loss on Sale of AR with VIE (I)	CO	904	0	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	35	0	22	10	0	3	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	100	6	0	13	0	68	13
909650	Misc Advertising Expenses	CSI	909	6,719	1,533	736	2,176	1,137	271	866
910000	Misc Cust Serv/Infrm Exp	CSI	910	1,062,707	107,121	110,097	105,843	103,077	(157,946)	99,728
910100	Exp-Rs Reg Prod/Svcs-CsiAccts	CSI	910	105,001	20,313	14,287	8,439	14,909	5,450	11,913
911000	Supervision	CSI	911	0	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	74,183	6,530	(6,421)	1,856	8,837	4,513	4,531
913001	Advertising Expense	SE	913	77,993	25	924	160	138	45	25
920000	A & G Salaries	AGO	920	7,497,809	671,718	527,733	541,924	553,067	531,522	566,453
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	332	133	124	23	27	11	14
920300	Project Development Labor	AGO	920	0	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	(675,284)	17,266	1,074	8,186	15,384	(874)	35,702
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0	0
921110	Relocation Expenses:	AGO	921	0	0	0	0	0	0	0
921200	Office Expenses	AGO	921	435,443	39,594	24,251	69,112	19,643	66,251	16,702
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0	0

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

Account	Description	Code	FERC	Total	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
					Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
921400	Computer Services Expenses	AGO	921	179,210	12,385	2,103	7,762	6,591	43,458	2,176
921540	Computer Rent (Go Only)	AGO	921	142,769	12,411	16,515	17,002	33,271	4,350	21,098
921600	Other	AGO	921	(7)	22	32	(105)	37	4	5
921980	Office Supplies & Expenses	AGO	921	2,944,660	248,991	276,487	241,997	256,935	263,480	241,349
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	2,903,295	164,687	215,846	193,976	165,192	241,719	859,736
923980	Outside Services Employee &	AGO	923	37,834	13,873	5,770	1,072	1,082	4,602	11,435
924000	Property Insurance	AGO	924	10,878	(2,263)	712	712	(2,263)	4,112	712
924050	Inter-Co Prop Ins Exp	AGO	924	1,412,430	119,932	119,932	119,932	119,932	119,932	119,932
924110	Admin-Insurance Expense	AGO	924	(4,950)	0	0	0	0	0	0
924980	Property Insurance For Corp.	AGO	924	94,817	3,155	0	0	0	0	0
925000	Injuries & Damages	AGO	925	88,998	553	52,673	5,379	4,779	622	1,330
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	371,970	32,820	32,820	32,820	32,820	32,820	32,820
925052	Inter-Co Worker Comp Insur Exp	AGO	925	60,984	4,423	4,423	4,423	4,423	4,423	4,423
925100	Accrued Inj and Damages	AGO	925	2	0	0	0	0	0	2
925200	Injuries And Damages-Other	AGO	925	4,242	362	317	312	250	18	13
925980	Injuries And Damages For Corp.	AGO	925	13,038	1,061	1,061	1,061	1,061	1,061	1,061
926000	Employee Benefits	AGO	926	3,995,341	240,113	215,937	303,674	534,370	223,507	345,793
926430	Employees'Recreation Expense	AGO	926	25	0	25	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	1,805,608	218,698	123,553	2,495	(8,929)	156,965	141,041
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(1,169,436)	(110,788)	(110,788)	(110,788)	(110,788)	(110,788)	(110,788)
928000	Regulatory Expenses (Go)	AGO	928	22,862	464	407	480	0	561	20,950
928006	State Reg Comm Proceeding	AGO	928	818,132	72,516	72,516	72,516	72,516	76,192	34,810
928053	Travel Expense	AGO	928	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Energy To Exp	AGO	929	(17,159)	(6,734)	(1,860)	(1,813)	(2,113)	(1,718)	(2,921)
929500	Admin Exp Transf	AGO	929	(689,707)	(55,113)	(75,083)	(111,306)	(52,580)	(73,681)	(105,373)
930150	Miscellaneous Advertising Exp	AGO	930	266,115	2,952	(27)	870	144,877	(47,028)	49,005
930200	Misc General Expenses	AGO	930	729,130	89,737	83,570	123,172	99,017	78,437	94,160
930210	Industry Association Dues	AGO	930	42,956	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	50,500	0	0	0	0	0	50,500
930230	Dues To Various Organizations	AGO	930	26,027	417	8,715	354	1,872	4,218	0
930240	Director'S Expenses	AGO	930	50,419	4,745	6	27,608	536	5,861	1
930250	Buy/Sell Transf Employee Homes	AGO	930	764	0	0	764	0	0	0
930600	Leased Circuit Charges - Other	AGO	930	39	0	0	0	2	37	0
930700	Research & Development	AGO	930	0	0	0	0	0	0	0
930940	General Expenses	AGO	930	75,309	5	15,067	15,059	15,056	15,067	15,055
931001	Rents-A&G	AGO	931	136,893	11,508	11,439	11,496	11,881	11,509	11,474
931003	Lease Amortization Expense	AGO	931	(39)	0	(15)	(8)	(8)	(8)	0
931008	A&G Rents-IC	AGO	931	2,566,105	224,811	226,110	226,908	235,519	230,431	230,468
932000	Maintenance of General Plant	AGM	932	0	0	0	0	(4,335)	4,335	0
935100	Maint General Plant-Elec	AGM	935	499	(146)	188	(8)	15	26	424
935200	Cust Infor & Computer Control	AGM	935	39	2	15	(1)	(18)	5	6

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DATA: "X" BASE PERIOD FORECASTED PERIOD
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Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
403002	Depr-Expense	DEPR	403	5,439,667	5,469,389	5,496,431	5,523,132	5,622,424	5,621,579
404200	Amort of Elec Plt - Software	DEPR	404	312,610	308,010	307,419	309,303	305,620	303,474
407115	Meter Amortization	AMORT	407	38,661	38,661	38,661	38,661	38,661	38,661
407305	Regulatory Debts	AMORT	407	559,669	559,669	559,669	559,669	559,669	559,669
407324	NC & MW Coal As Amort Exp	AMORT	407	593,238	593,238	593,238	593,238	565,352	555,352
407354	DSM Deferral - Electric	OTH	407	0	0	0	0	0	0
407407	Carrying Charges	OTH	407	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	8,033	8,033	8,033	8,033	8,032	8,032
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	1,288,029	1,288,029	1,288,029	1,288,029	1,293,393	1,293,393
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0
408840	Miscellaneous Taxes	OTHTX	408	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	154,596	155,654	185,184	153,473	158,783	158,783
409102	SIT Exp-Utility	FIT	409	149,490	149,490	149,490	149,490	149,490	149,489
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	1,395,715	1,395,715	1,395,715	1,395,715	1,395,715	1,395,718
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	(604,005)	(604,005)	(604,005)	(604,005)	(604,005)	(604,003)
410102	DSIT: Utility: Current Year	FIT	410	118,377	118,377	118,377	118,377	118,377	118,371
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411106	DFIT:Utility:Prior year	FIT	411	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0
411603	Gain on Asset Ret Obligation	Fuel	411	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	0	0	0	0	0	0
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0
426509	Loss on Sale of AR	CO	426	0	0	0	0	0	0
426591	I/C - Loss on Sale of AR	CO	426	0	0	0	0	0	0
426891	IC Sale of AR Fees VIE	CO	426	0	0	0	0	0	0
440000	Residential	REV	440	17,294,712	12,682,250	12,943,651	18,360,656	19,519,494	18,204,498
440990	Residential Unbilled Rev	REV	440	(2,318,473)	(185,514)	2,255,254	994,628	(2,025,918)	(1,169,017)
442100	General Service	REV	442	14,381,200	13,047,109	12,967,385	14,367,654	13,158,943	12,474,135
442190	General Service Unbilled Rev	REV	442	260,168	(220,140)	375,617	(1,107,266)	(1,473,183)	(246,498)
442200	Industrial Service	REV	442	6,911,233	6,222,061	6,558,483	6,696,014	5,712,298	5,672,347
442290	Industrial Svc Unbilled Rev	REV	442	(82,410)	128,242	39,661	(483,233)	(715,484)	(156,551)
444000	Public St & Highway Lighting	REV	444	192,651	146,263	167,839	154,622	154,454	146,454

DUKE ENERGY KENTUCKY, INC.
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DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
445000	Other Sales to Public Auth.	REV	445	2,686,702	2,393,070	2,199,517	2,604,258	2,301,358	2,394,048
445090	OPA Unbilled	REV	445	(118,341)	95,102	84,384	(377,723)	(293,922)	(57,226)
447150	Sales For Resale - Outside	REV	447	321,694	7,216	996,340	2,433,186	6,520,607	2,365,808
448000	Interdepartmental Sales-Elec	REV	448	1,617	1,654	1,739	3,394	7,650	6,096
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	171,160	106,100	51,860	63,670	70,460	95,670
451100	Misc Service Revenue	REV	451	20,833	20,833	20,833	20,833	20,833	20,833
454004	Rent - Joint Use	REV	454	0	0	0	0	0	0
454100	Extra-Facilities	REV	454	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	50,000	50,000	50,000	50,000	58,333	58,333
454210	Foreign Pole Revenue	REV	454	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	108,333	108,333	108,333	108,333	108,333	108,333
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	0	0	0	0	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	0	0	0	0	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	156,750	156,750	156,750	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	(167,015)	(166,948)	(164,126)	(166,890)	40,000	39,189
501110	Coal Consumed-Fossil Steam	Fuel	501	1,679,362	744,830	2,813,320	9,254,654	8,957,973	6,955,426
501150	Coal & Other Fuel Handling	PO	501	81,505	81,519	104,089	81,650	81,330	80,970
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	945	0	0	945	0	0
501190	Sale of Fly Ash-Expenses	PO	501	23,508	23,508	23,508	23,508	23,508	23,508
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	208,000	6,000	661,000	1,668,000	3,931,000	1,268,000
502020	Ammonia-Qualifying	PO	502	0	0	2,600	57,000	72,800	70,200
502040	Cost of Lime	PO	502	0	0	120,400	2,623,500	3,347,700	3,230,100
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	333,149	332,840	469,492	333,783	333,339	332,855
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	95,496	95,481	142,215	95,736	95,681	95,393
506000	Misc Fossil Power Expenses	PO	506	107,546	65,687	66,192	720,365	66,527	66,884
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0
509030	S02 Emission Expense	EA	509	0	0	0	0	0	0
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0
510000	Suprvsn and Engrg-Steam Maint	PM	510	349,952	349,936	349,292	350,681	350,747	349,786
510100	Suprvsn & Engrg-Steam Maint R	PM	510	38,410	38,513	38,410	38,112	38,112	38,112
511000	Maint of Structures-Steam	PM	511	187,575	184,064	183,632	187,606	189,273	189,041

DUKE ENERGY KENTUCKY, INC.
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DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
512100	Maint of Boiler Plant-Other	PM	512	855,152	1,565,939	1,786,075	405,703	377,967	614,068
513100	Maint of Electric Plant-Other	PM	513	406,161	306,158	195,786	95,954	173,539	102,346
514000	Maintenance - Misc Steam Plant	PM	514	46,763	46,762	46,716	46,779	46,786	46,763
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0
546000	Suprvsn and Engnrg-CT Oper	PO	546	(6,936)	(6,932)	(6,996)	(6,907)	58,165	58,079
547100	Natural Gas	Fuel	547	0	0	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	2,745	2,746	2,745	2,747	2,715	2,701
547200	Oil	Fuel	547	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	3,612	3,599	3,678	3,612	3,591	3,669
548200	Prime Movers - Generators- CT	PO	548	23,070	23,067	34,323	23,128	23,115	23,045
549000	Misc-Power Generation Expenses	PO	549	58,922	58,892	72,212	59,022	58,944	68,199
550001	Other Power Gen Op Rents	PM	550	0	0	0	0	0	0
551000	Suprvsn and Engnrg-CT Maint	PM	551	11,158	11,157	11,097	11,180	11,178	11,151
552000	Maintenance of Structures-CT	PM	552	31,218	31,218	31,218	31,218	31,210	31,218
552220	Solar: Maint of Structures	PM	552	0	0	0	0	0	0
553000	Maint-Gengt and Elect Equip-CT	PM	553	117,325	78,162	42,325	42,345	36,923	36,909
554000	Misc Power Generation Plant-CT	PM	554	10,839	10,839	10,839	10,839	10,848	10,839
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	12,467,937	11,844,677	9,630,625	4,304,111	3,748,471	4,210,586
556000	System Cnts & Load Dispatching	OPS	556	70	70	70	70	70	70
557000	Other Expenses-Oper	OPS	557	623,618	639,397	566,176	740,145	566,421	690,986
557450	Commissions/Brokerage Expense	OPS	557	936	936	936	936	936	936
557451	EA & Coal Broker Fees	OPS	557	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	(872,443)	(1,162,767)	1,037,813	1,415,248	1,492,337	920,998
560000	Supervsn and Engrng-Trans Oper	TO	560	0	0	0	0	0	0
561100	Load Dispatch-Reliability	TO	561	6,391	6,247	6,020	5,581	5,675	6,190
561200	Load Dispatch-Mtrnr&OprTrnsys	TO	561	29,772	7,362	28,478	26,946	27,421	29,071
561300	Load Dispatch - TransSvcs&Sch	TO	561	4,045	3,974	3,660	3,641	3,704	3,945
561400	Scheduling-Sys Cntrl&Disp Svs	TO	561	100,000	100,000	100,000	100,000	100,000	100,000
561500	Reliability Planning and Stdsdev	TO	561	0	0	0	0	0	0
561800	ReliabilityPlanning&StdsDev	TO	561	172,500	172,500	172,500	172,500	189,436	189,436
562000	Station Expenses	TO	562	12,445	15,670	4,321	1,662	1,562	1,652
563000	Overhead Line Expenses-Trans	TO	563	0	0	0	0	2,913	0
565000	Transm of Elec By Others	TO	565	2,031,278	1,782,473	1,892,028	2,031,278	2,267,151	2,267,151
566000	Misc Trans Exp-Other	TO	566	9,880	11,399	10,546	9,537	11,134	9,639
566100	Misc Trans-Trans Lines Related	TO	566	292	292	292	292	292	292
567000	Rents-Trans Oper	TO	567	625	625	625	625	625	625
569000	Maint of Structures-Trans	TM	569	1,954	3,496	3,080	2,130	2,230	2,148
569100	Maint of Computer Hardware	TM	569	0	0	0	0	0	0
569200	Maint of Computer Software	TM	569	5,412	5,412	5,413	5,413	5,401	12,127
570100	Maint Stat Equip-Other- Trans	TM	570	1,529	1,715	2,595	534	2,802	1,587
570200	Maint-Cir BrkrsTrnsf Mtrs-Trans.	TM	570	8,879	9,308	8,299	5,841	6,016	5,751
571000	Maint of Overhead Lines-Trans	TM	571	53,826	(381)	76,596	63,190	83,948	42,638
575700	Market Facilitation-Mntr&Comp	RMO	575	249,868	249,888	249,888	249,888	286,685	286,685
580000	Supervsn and Engrng-Dist Oper	DO	580	1,890	1,890	1,890	1,890	1,890	1,890
581004	Load Dispatch-Dist of Elec	DO	581	32,657	32,657	45,549	32,657	56,664	32,657
582100	Station Expenses-Other-Dist.	DO	582	4,552	13,748	5,546	4,166	4,045	3,627

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DATA: "X" BASE PERIOD FORECASTED PERIOD
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Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
583100	Overhead Line Exps-Other-Dist	DO	583	5,803	7,465	7,527	5,955	6,469	6,502
583200	Transf Set Rem Reset Test-Dist	DO	583	22,856	23,018	40,415	38,018	8,988	22,988
584000	Underground Line Expenses-Dist	DO	584	31,045	59,619	38,796	30,559	33,482	32,021
586000	Meter Expenses-Dist	DO	586	46,857	38,792	61,176	44,850	51,025	49,565
587000	Cust Install Exp-Other Dist	DO	587	55,065	58,829	64,077	51,025	51,667	53,546
588100	Misc Distribution Exp-Other	DO	588	158,102	180,735	189,494	197,574	135,383	137,923
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	0	0	0	0	0	0
590000	Supervsn and Engng-Dist Maint	DM	590	960	960	960	960	960	960
591000	Maintenance of Structures-Dist	DM	591	141	3,365	1,055	564	400	583
592100	Maint Station Equip-Other-Dist	DM	592	8,946	(2,586)	9,746	4,249	8,064	7,370
592200	Cir BrkrsTrnsf Mters Rely-Dist	DM	592	16,295	20,484	23,161	16,445	18,401	16,565
593000	Maint Overhd Lines-Other-Dist	DM	593	300,878	28,109	234,038	183,202	157,811	208,607
593100	Right-of-Way Maintenance-Dist	DM	593	430,469	403,172	403,172	403,172	424,314	440,274
594000	Maint-Underground Lines-Dist	DM	594	6,783	10,299	6,072	5,910	11,248	6,578
595100	Maint Line Transfrs-Other-Dist	DM	595	0	0	0	0	0	0
596000	Maint-StreetLightng/Sight-Dist	DM	596	15,965	25,282	43,224	47,918	26,359	19,352
597000	Maintenance of Meters-Dist	DM	597	33,523	33,523	41,684	33,523	33,205	33,205
598100	Main Misc Dist Plt - Other - Dist	DM	598	1,539	1,539	1,848	1,539	1,539	1,539
901000	Supervision-Cust Accts	CO	901	6,612	6,612	7,615	6,612	6,544	6,544
902000	Meter Reading Expense	CO	902	10,983	10,983	16,030	10,983	10,937	10,937
903000	Cust Records & Collection Exp	CO	903	104,060	74,443	72,362	115,733	204,593	112,626
903100	Cust Contracts & Orders-Local	CO	903	55,429	45,087	53,446	55,847	61,209	62,551
903200	Cust Billing & Act.	CO	903	66,098	53,208	66,741	66,490	71,502	72,771
903300	Cust Collecting-Local	CO	903	48,328	38,372	47,814	48,585	63,868	65,177
903400	Cust Receiv & Collect Exp-Edp	CO	903	6,523	6,523	6,526	6,523	6,254	6,254
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0
904000	Uncollectible Accounts	CO	904	168,155	333,224	254,546	265,345	192,050	143,002
904001	Bad Debt Expense	CO	904	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	0	0	0	0	0	0
904891	IC Loss on Sale of AR with VIE (!)	CO	904	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0
910000	Misc Cust Servl/Infrm Exp	CSI	910	118,457	103,760	118,353	119,250	117,451	117,516
910100	Exp-Rs Reg Prod/Svcs-CstAccts	CSI	910	(2,517)	1,224	23,524	1,398	10,412	(3,351)
911000	Supervision	CSI	911	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	10,341	10,344	10,342	10,345	6,499	6,466
913001	Advertising Expense	SE	913	12,938	12,700	12,700	12,938	12,700	12,700
920000	A & G Salaries	AGO	920	867,661	669,138	686,404	548,083	668,287	665,819
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	0	0	0	0	0	0
920300	Project Development Labor	AGO	920	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	21,713	21,083	21,215	(862,573)	23,105	23,435
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	0	0	0	0
921200	Office Expenses	AGO	921	52,659	30,601	32,086	51,581	18,971	13,992
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0

DUKE ENERGY KENTUCKY, INC.
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DATA: "X" BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
921400	Computer Services Expenses	AGO	921	12,696	29,138	16,128	13,321	23,561	9,891
921540	Computer Rent (Go Only)	AGO	921	4,391	6,295	7,272	5,336	7,947	6,881
921600	Other	AGO	921	(1)	0	0	(1)	0	0
921980	Office Supplies & Expenses	AGO	921	231,430	231,283	229,650	231,566	245,736	245,736
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	189,126	168,006	186,597	163,682	170,516	184,212
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0
924000	Property Insurance	AGO	924	1,526	1,526	1,526	1,526	1,526	1,526
924050	Inter-Co Prop Ins Exp	AGO	924	115,473	115,473	115,473	115,473	115,473	115,473
924110	Admin-Insurance Expense	AGO	924	(825)	(825)	(825)	(825)	(825)	(825)
924980	Property Insurance For Corp.	AGO	924	15,277	15,277	15,277	15,277	15,277	15,277
925000	Injuries & Damages	AGO	925	5,553	3,123	3,187	7,443	2,043	2,313
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	29,175	29,175	29,175	29,175	29,175	29,175
925052	Inter-Co Worker Comp Insur Exp.	AGO	925	5,741	5,741	5,741	5,741	5,741	5,741
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	495	495	495	495	495	495
925980	Injuries And Damages For Corp.	AGO	925	1,112	1,112	1,112	1,112	1,112	1,112
926000	Employee Benefits	AGO	926	483,281	298,049	291,444	419,882	416,471	222,820
926430	Employees' Recreation Expense	AGO	926	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	194,711	201,675	189,854	203,198	185,981	196,366
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(94,634)	(94,634)	(94,634)	(94,634)	(63,086)	(63,086)
928000	Regulatory Expenses (Go)	AGO	928	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	69,511	69,511	69,511	69,511	69,511	69,511
928053	Travel Expense	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Energy To Exp	AGO	929	0	0	0	0	0	0
929500	Admin Exp Transf.	AGO	929	(33,721)	(33,721)	(50,178)	(33,721)	(32,616)	(32,616)
930150	Miscellaneous Advertising Exp	AGO	930	20,236	18,749	18,749	20,237	18,749	18,746
930200	Misc General Expenses	AGO	930	7,324	7,966	14,431	6,787	62,232	62,297
930210	Industry Association Dues	AGO	930	0	0	0	0	42,956	0
930220	Exp of Servicing Securities	AGO	930	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	1,696	1,279	1,630	3,287	1,279	1,279
930240	Director'S Expenses	AGO	930	0	5,831	0	5,831	0	0
930250	Buy/Sell Transf Employee Homes	AGO	930	0	0	0	0	0	0
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0
930940	General Expenses	AGO	930	0	0	0	0	0	0
931001	Rents-A&G	AGO	931	11,320	11,325	11,329	11,323	10,977	11,312
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	198,643	198,643	198,643	198,643	198,643	198,643
932000	Maintenance of General Plant	AGM	932	0	0	0	0	0	0
935100	Maint General Plant-Elec	AGM	935	0	0	0	0	0	0
935200	Cust Infor & Computer Control	AGM	935	5	5	5	5	5	5

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
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WITNESS RESPONSIBLE:
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
403002	Depr-Expense	DEPR	403	69,838,170	5,673,851	5,673,109	5,671,975	5,702,278	5,737,994	5,801,795
404200	Amort of Elec Plt - Software	DEPR	404	3,607,878	300,677	298,978	297,857	305,712	305,145	305,145
407115	Meter Amortization	AMORT	407	463,932	38,661	38,661	38,661	38,661	38,661	38,661
407305	Regulatory Debits	AMORT	407	6,716,022	559,669	559,669	559,669	559,669	559,669	559,669
407324	NC & MW Coal As Amort Exp	AMORT	407	5,681,148	555,352	555,352	555,352	555,352	555,352	555,352
407354	DSM Deferral - Electric	OTH	407	0	0	0	0	0	0	0
407407	Carrying Charges	OTH	407	0	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	96,384	8,032	8,032	8,032	8,032	8,032	8,032
408120	Franchise Tax- Non Electric	OTHTX	408	0	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	16,318,986	1,293,393	1,293,393	1,293,393	1,293,393	1,293,393	1,293,393
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0	0
408470	Franchise Tax:	OTHTX	408	0	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	1,905,396	158,783	158,783	158,783	158,783	158,783	158,783
409102	SIT Exp-Utility	FIT	409	(437,041)	(36,420)	(36,420)	(36,420)	(36,420)	(36,420)	(36,420)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	1,614,652	134,554	134,554	134,554	134,554	134,554	134,554
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0	0
409195	UTP Tax Expense; Fed Util-PY	FIT	409	0	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	2,173,281	181,107	181,107	181,107	181,107	181,107	181,107
410102	DSIT: Utility: Current Year	FIT	410	1,569,720	130,810	130,810	130,810	130,810	130,810	130,810
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0	0
411106	DFIT: Utility: Prior year	FIT	411	0	0	0	0	0	0	0
411410	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	0	0	0	0	0	0	0
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0	0
426509	Loss on Sale of AR	CO	426	0	0	0	0	0	0	0
426591	I/C - Loss on Sale of AR	CO	426	0	0	0	0	0	0	0
426891	IC Sale of AR Fees VIE	CO	426	0	0	0	0	0	0	0
440000	Residential	REV	440	188,335,485	17,662,118	18,330,537	17,575,100	12,455,422	13,105,336	18,464,005
440990	Residential Unbilled Rev	REV	440	286,072	39,246	36,618	(1,861,921)	(117,079)	2,217,107	1,847,111
442100	General Service	REV	442	155,504,193	14,135,976	13,936,607	14,503,316	12,650,428	13,024,237	14,322,170
442190	General Service Unbilled Rev	REV	442	25,883	(542,827)	459,256	201,384	(492,352)	804,487	(231,217)
442200	Industrial Service	REV	442	72,676,749	6,267,087	6,525,675	6,894,622	6,032,064	6,604,934	6,723,787

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
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DATA: BASE PERIOD. "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					JUL-25	AUG-25	Sep-25	OCT-25	Nov-25	Dec-25
442290	Industrial Svc Unbilled Rev	REV	442	(10,082)	(6,140)	331,786	(62,736)	6,357	272,142	(164,272)
444000	Public St & Highway Lighting	REV	444	1,768,975	148,758	104,859	192,523	141,232	166,858	152,599
445000	Other Sales to Public Auth	REV	445	26,886,889	2,358,574	2,416,066	2,654,284	2,269,839	2,164,274	2,542,281
445090	OPA Unbilled	REV	445	28,915	(64,533)	84,305	(66,481)	28,369	187,237	(91,086)
447150	Sales For Resale - Outside	REV	447	31,560,809	6,255,559	3,872,948	426,653	640	1,212,317	2,624,771
448000	Interdepartmental Sales-Elec	REV	448	33,541	1,517	1,546	1,640	1,609	1,756	3,401
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	1,155,060	142,710	140,840	171,160	106,100	51,860	63,670
451100	Misc Service Revenue	REV	451	249,996	20,833	20,833	20,833	20,833	20,833	20,833
454004	Rent - Joint Use	REV	454	0	0	0	0	0	0	0
454100	Extra-Facilities	REV	454	0	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	699,996	58,333	58,333	58,333	58,333	58,333	58,333
454210	Foreign Pole Revenue	REV	454	0	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	1,299,996	108,333	108,333	108,333	108,333	108,333	108,333
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	0	0	0	0	0	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	144,996	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	0	0	0	0	0	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0	0
456970	Wheel Transmission Rev - ED	REV	456	24,504	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	1,881,000	156,750	156,750	156,750	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	506,647	41,481	41,503	41,462	44,491	41,487	41,586
501110	Coal Consumed-Fossil Steam	Fuel	501	48,545,844	6,439,315	5,265,019	1,218,960	113,676	2,319,803	7,612,273
501150	Coal & Other Fuel Handling	PO	501	1,063,874	83,890	83,929	83,923	106,979	84,237	84,065
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	3,780	0	0	945	0	0	945
501190	Sale of Fly Ash-Expenses	PO	501	282,096	23,508	23,508	23,508	23,508	23,508	23,508
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0	0
501996	Fuel Expense	Fuel	501	16,120,437	3,470,000	2,162,000	225,000	0	603,000	1,327,000
502020	Ammonia - Qualifying	PO	502	285,500	8,500	0	0	0	2,600	57,000
502040	Cost of Lime	PO	502	13,133,400	389,000	0	0	0	120,400	2,623,500
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	4,442,315	341,806	354,984	342,294	467,865	356,983	342,914
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	1,296,582	98,651	98,725	98,739	146,409	99,374	98,973
506000	Misc Fossil Power Expenses	PO	506	1,616,855	77,468	77,448	108,479	66,867	67,201	721,360
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	0	0	0	0	0	0	0
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	4,379,585	360,893	361,111	361,146	362,043	359,544	361,846
510100	Suprvsn & Engrng-Steam Maint R	PM	510	476,068	39,372	39,372	39,372	39,446	39,404	39,372

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
511000	Maint of Structures-Steam	PM	511	2,523,605	197,085	311,135	200,637	197,044	196,773	200,664
512100	Maint of Boiler Plant-Other	PM	512	11,526,453	564,388	1,722,027	2,108,707	1,946,476	1,137,449	566,438
513100	Maint of Electric Plant-Other	PM	513	2,751,064	77,293	486,469	615,356	544,362	291,455	102,663
514000	Maintenance - Misc Steam Plant	PM	514	561,107	46,758	46,763	46,764	46,755	46,725	46,780
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0	0
546000	Suprvsn and Enginring-CT Oper	PO	546	703,683	58,533	58,540	58,538	58,531	58,489	58,557
547100	Natural Gas	Fuel	547	0	0	0	0	0	0	0
547150	Natural Gas Handling-CT	PO	547	33,876	2,808	2,808	2,807	2,809	2,808	2,809
547200	Oil	PO	547	0	0	0	0	0	0	0
548100	Generation Expenses-Other CT	PO	548	45,205	3,714	3,709	3,723	3,710	3,790	3,723
548200	Prime Movers - Generators- CT	PO	548	313,153	23,832	23,850	23,853	35,336	24,006	23,910
549000	Misc-Power Generation-Expenses	PO	549	799,349	63,904	81,068	60,051	73,497	60,317	60,150
550001	Other Power Gen Op Rents	PM	550	0	0	0	0	0	0	0
551000	Suprvsn and Enginring-CT Maint	PM	551	139,930	11,531	11,538	11,539	11,527	11,487	11,560
552000	Maintenance of Structures-CT	PM	552	374,608	31,218	31,218	31,218	31,218	31,218	31,218
552200	Solar: Maint of Structures	PM	552	0	0	0	0	0	0	0
553000	Maint-Gengt and Elect Equip-CT	PM	553	3,285,442	36,909	36,909	211,909	161,909	36,909	1,436,929
554000	Misc Power Generation Plant-CT	PM	554	130,077	10,839	10,839	10,839	10,839	10,839	10,839
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0	0
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0	0
555202	Purch Power-Fuel Clause	PP	555	99,073,890	7,636,860	8,581,326	13,453,787	13,662,247	10,674,137	4,763,988
556000	System Cnts & Load Dispatching	OPS	556	840	70	70	70	70	70	70
557000	Other Expenses-Oper	OPS	557	8,287,106	1,227,134	671,650	627,765	643,597	570,272	744,292
557450	Commissions/Brokerage Expense	OPS	557	11,232	936	936	936	936	936	936
557451	EA & Coal Broker Fees	OPS	557	0	0	0	0	0	0	0
557980	Retail Deferred Fuel Expenses	Fuel	557	1,086,449	(890,369)	(486,223)	(2,154,575)	(3,144,286)	1,727,874	4,479,444
560000	Supervsn and Engrng-Trans.Oper	TO	560	0	0	0	0	0	0	0
561100	Load Dispatch-Reliability	TO	561	71,987	5,813	5,882	5,838	6,223	5,794	5,742
561200	Load Dispatch-Monitor&OprTrnSys	TO	561	344,471	27,990	28,209	28,054	29,403	27,903	27,726
561300	Load Dispatch - TransSvc&Sch	TO	561	46,601	3,783	3,815	3,793	3,986	3,771	3,746
561400	Scheduling-Sys Cntrl&Disp Svcs	TO	561	1,200,000	100,000	100,000	100,000	100,000	100,000	100,000
561500	Reliability Planning and StdsDev	TO	561	0	0	0	0	0	0	0
561800	ReliabilityPlanning&StdsDev	TO	561	2,307,336	189,436	189,436	189,436	189,436	189,436	189,436
562000	Station Expenses	TO	562	86,871	11,776	11,611	11,983	14,946	2,085	1,700
563000	Overhead Line Expenses-Trans	TO	563	9,090	0	0	0	0	0	0
565000	Transm of Elec By Others	TO	565	29,352,086	2,267,151	2,267,151	2,406,401	2,267,151	2,267,151	2,406,401
566000	Misc Trans Exp-Other	TO	566	126,260	11,221	9,777	9,719	12,302	9,932	9,675
566100	Misc Trans-Trans Lines Related	TO	566	3,504	292	292	292	292	292	292
567000	Rents-Trans Oper	TO	567	7,500	625	625	625	625	625	625
569000	Maint of Structures-Trans	TM	569	29,877	2,382	2,486	2,085	3,722	2,467	2,174
569100	Maint of Computer Hardware	TM	569	0	0	0	0	0	0	0
569200	Maint of Computer Software	TM	569	73,962	5,558	5,558	5,558	5,558	5,558	5,558
570100	Maint Stat Equip-Other- Trans	TM	570	18,530	1,104	713	793	2,516	1,006	548
570200	Main-Cir BrksTrnsf Mtrs-Trans	TM	570	98,526	9,580	9,639	9,063	11,776	6,277	5,996
571000	Maint of Overhead Lines-Trans	TM	571	1,037,403	122,299	150,851	54,725	66,656	76,611	63,686
575700	Market Facilitation-Mntr&Comp	RMO	575	3,440,220	286,685	286,685	286,685	286,685	286,685	286,685
580000	Supervsn and Engrng-Dist Oper	DO	580	23,748	1,956	1,956	1,956	1,956	1,956	1,956

DUKE ENERGY KENTUCKY, INC.
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WITNESS RESPONSIBLE:
L. D. STEINKUHL
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
581004	Load Dispatch-Dist of Elec	DO	581	480,602	52,910	33,800	33,800	47,143	33,800	33,800
582100	Station Expenses-Other-Dist	DO	582	54,453	4,271	3,427	4,362	7,545	4,543	4,279
583100	Overhead Line Exps-Other-Dist	DO	583	209,242	11,677	5,965	5,957	9,156	6,072	6,071
583200	Transf Set Rem Reset Test-Dist	DO	583	301,233	23,258	23,258	23,258	25,434	38,595	38,279
584000	Underground Line Expenses-Dist	DO	584	642,890	74,091	42,488	31,350	58,413	38,839	30,632
586000	Meter Expenses-Dist	DO	586	660,959	51,249	51,547	53,652	66,482	55,492	51,671
587000	Cust Install Exp-Other Dist	DO	587	695,935	56,674	57,195	56,444	72,196	53,637	52,353
588100	Misc Distribution Exp-Other	DO	588	2,022,105	158,961	163,866	156,389	198,179	174,635	199,777
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	0	0	0	0	0	0	0
590000	Supervsn and Engng-Dist Maint	DM	590	11,520	960	960	960	960	960	960
591000	Maintenance of Structures-Dist	DM	591	7,860	492	460	359	2,247	822	573
592100	Maint Station Equip-Other-Dist	DM	592	85,444	5,186	5,099	5,462	9,992	5,536	4,362
592200	Cir BrkrTrnsf Mters Rely-Dist	DM	592	236,729	19,543	21,038	16,709	25,791	18,796	16,783
593000	Maint Overhd Lines-Other-Dist	DM	593	3,197,149	599,088	208,408	294,399	230,221	205,080	185,837
593100	Right-of-Way Maintenance-Dist	DM	593	4,954,953	366,554	366,554	427,309	427,200	440,499	440,571
594000	Maint-Underground Lines-Dist	DM	594	106,096	8,932	6,364	6,862	11,498	6,903	6,004
595100	Maint Line Transfrs-Other-Dist	DM	595	0	0	0	0	0	0	0
596000	Maint-StreetLighting/Signl-Dist	DM	596	293,324	16,589	20,441	19,157	26,159	44,172	48,026
597000	Maintenance of Meters-Dist	DM	597	430,329	34,282	34,262	34,262	40,087	36,796	34,262
598100	Main Misc Dist Plt - Other - Dist	DM	598	19,105	1,540	1,540	1,540	1,556	1,834	1,540
901000	Supervision-Cust Accts	CO	901	83,817	6,770	6,770	6,770	7,467	7,099	6,770
902000	Meter Reading Expense	CO	902	147,507	11,312	11,312	11,312	15,711	12,108	11,312
903000	Cust Records & Collection Exp	CO	903	1,435,270	113,972	124,441	100,222	126,101	107,910	101,101
903100	Cust Contracts & Orders-Local	CO	903	712,724	60,084	58,362	56,185	62,355	50,937	56,578
903200	Cust Billing & Acct	CO	903	849,904	70,839	69,211	67,151	75,939	61,854	67,522
903300	Cust Collecting-Local	CO	903	656,159	51,974	50,667	49,019	55,248	44,530	49,258
903400	Cust Receiv & Collect Exp-Edp	CO	903	80,259	7,052	6,987	6,538	6,572	6,508	6,538
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0	0
904000	Uncollectible Accounts	CO	904	2,366,517	291,745	270,229	160,115	254,360	168,740	208,675
904001	Bad Debt Expense	CO	904	0	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	0	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	1,474,167	121,385	122,995	121,063	126,935	114,501	121,843
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	40,113	830	(1,426)	(2,433)	1,307	23,608	1,482
911000	Supervision	CSI	911	0	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	102,807	10,431	10,431	10,429	10,432	10,431	10,434
913001	Advertising Expense	SE	913	153,352	12,700	12,700	12,938	12,700	12,700	12,938
920000	A & G Salaries	AGO	920	8,788,381	725,097	721,628	917,854	735,850	720,191	595,235
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	0	0	0	0	0	0	0
920300	Project Development Labor	AGO	920	0	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	261,531	21,071	21,393	21,714	21,087	21,213	21,249
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	0	0	0	0	0

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

Account	Description	Code	FERC	Total	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
					Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
921200	Office Expenses	AGO	921	427,849	28,426	28,222	52,356	30,299	31,782	51,278
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0	0
921400	Computer Services Expenses	AGO	921	185,227	18,520	10,181	12,696	29,138	16,128	13,321
921540	Computer Rent (Go Only)	AGO	921	67,642	4,411	4,366	4,391	6,295	7,272	5,336
921600	Other	AGO	921	(4)	0	0	(1)	0	0	(1)
921980	Office Supplies & Expenses	AGO	921	2,963,481	244,889	244,889	244,889	242,886	244,889	244,889
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	2,151,690	164,887	182,544	189,154	168,037	186,624	163,710
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0	0
924000	Property Insurance	AGO	924	23,053	6,267	1,526	1,526	1,526	1,526	1,526
924050	Inter-Co Prop Ins Exp	AGO	924	1,385,676	115,473	115,473	115,473	115,473	115,473	115,473
924110	Admin-Insurance Expense	AGO	924	(9,900)	(825)	(825)	(825)	(825)	(825)	(825)
924980	Property Insurance For Corp.	AGO	924	183,324	15,277	15,277	15,277	15,277	15,277	15,277
925000	Injuries & Damages	AGO	925	45,164	2,583	3,123	5,553	3,123	3,187	7,443
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	350,100	29,175	29,175	29,175	29,175	29,175	29,175
925052	Inter-Co Worker Comp Insur Exp	AGO	925	68,892	5,741	5,741	5,741	5,741	5,741	5,741
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	6,196	511	511	511	511	511	511
925980	Injuries And Damages For Corp.	AGO	925	13,344	1,112	1,112	1,112	1,112	1,112	1,112
926000	Employee Benefits	AGO	926	4,214,099	275,166	279,616	511,625	326,393	319,788	448,226
926430	Employees'Recreation Expense	AGO	926	0	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	2,414,795	211,157	211,259	194,711	212,630	189,854	203,198
926999	Nor Serv Pension (ASU 2017-07)	AGO	926	(412,332)	(63,086)	(63,086)	(63,086)	(63,086)	(63,086)	(63,086)
928000	Regulatory Expenses (Go)	AGO	928	0	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	755,244	62,937	62,937	62,937	62,937	62,937	62,937
928053	Travel Expense	AGO	928	0	0	0	0	0	0	0
929000	Duplicate Chrgs-Energy To Exp	AGO	929	0	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(434,247)	(33,721)	(33,721)	(33,721)	(33,721)	(50,176)	(33,721)
930150	Miscellaneous Advertising Exp	AGO	930	231,622	18,768	18,768	20,255	18,768	18,768	20,256
930200	Misc General Expenses	AGO	930	813,131	65,702	65,663	65,597	71,863	67,317	65,535
930210	Industry Association Dues	AGO	930	42,956	0	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	95,000	0	0	0	0	0	0
930230	Dues To Various Organizations	AGO	930	21,760	1,755	1,374	1,696	1,279	1,630	3,287
930240	Director'S Expenses	AGO	930	52,479	5,831	0	0	5,831	0	5,831
930250	Buy/Sell Transf Employee Homes	AGO	930	0	0	0	0	0	0	0
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0	0
930940	General Expenses	AGO	930	0	0	0	0	0	0	0
931001	Rents-A&G	AGO	931	135,543	11,322	11,331	11,320	11,325	11,329	11,323
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	2,383,716	198,643	198,643	198,643	198,643	198,643	198,643
932000	Maintenance of General Plant	AGM	932	0	0	0	0	0	0	0
935100	Maint General Plant-Elec	AGM	935	0	0	0	0	0	0	0
935200	Cust Infor & Computer Control	AGM	935	60	5	5	5	5	5	5

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
403002	Depr-Expense	DEPR	403	5,913,782	5,914,154	5,914,526	5,933,717	5,934,095	5,966,894
404200	Amort of Elec Plt - Software	DEPR	404	309,889	298,552	292,656	298,016	297,756	297,495
407115	Meter Amortization	AMORT	407	38,661	38,661	38,661	38,661	38,661	38,661
407305	Regulatory Debits	AMORT	407	559,668	559,668	559,668	559,668	559,668	559,668
407324	NC & MW Coal As Amort Exp	AMORT	407	391,506	391,506	391,506	391,506	391,506	391,506
407354	DSM Deferral - Electric	OTH	407	0	0	0	0	0	0
407407	Carrying Charges	OTH	407	0	0	0	0	0	0
408040	Taxes Property-Allocated	OTHTX	408	8,032	8,032	8,032	8,032	8,032	8,032
408120	Franchise Tax - Non Electric	OTHTX	408	0	0	0	0	0	0
408121	Taxes Property-Operating	OTHTX	408	1,426,438	1,426,438	1,426,438	1,426,438	1,426,438	1,426,438
408150	State Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408151	Federal Unemployment Tax	OTHTX	408	0	0	0	0	0	0
408152	Employer FICA Tax	OTHTX	408	0	0	0	0	0	0
408205	Highway Use Tax	OTHTX	408	0	0	0	0	0	0
408470	Franchise Tax	OTHTX	408	0	0	0	0	0	0
408700	Fed Social Security Tax-Elec	OTHTX	408	0	0	0	0	0	0
408800	Federal Highway Use Tax-Elec	OTHTX	408	0	0	0	0	0	0
408851	Sales & Use Tax Exp	OTHTX	408	0	0	0	0	0	0
408960	Allocated Payroll Taxes	OTHTX	408	158,783	158,783	158,783	158,783	158,783	158,783
409102	SIT Exp-Utility	FIT	409	(36,420)	(36,420)	(36,420)	(36,420)	(36,420)	(36,421)
409104	Current State Income Tax - PY	FIT	409	0	0	0	0	0	0
409190	Federal Income Tax-Electric-CY	FIT	409	134,554	134,554	134,554	134,554	134,554	134,558
409191	Fed Income Tax-Electric-PY	FIT	409	0	0	0	0	0	0
409194	Current FIT Elec - PY Audit	FIT	409	0	0	0	0	0	0
409195	UTP Tax Expense: Fed Util-PY	FIT	409	0	0	0	0	0	0
409197	Current State Inc Tax-Util	FIT	409	0	0	0	0	0	0
410100	DFIT: Utility: Current Year	FIT	410	181,107	181,107	181,107	181,107	181,107	181,104
410102	DSIT: Utility: Current Year	FIT	410	130,810	130,810	130,810	130,810	130,810	130,810
410105	DFIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
410106	DSIT: Utility: Prior Year	FIT	410	0	0	0	0	0	0
411051	Accretion Expense-ARO Ash Pond	OTH	411	0	0	0	0	0	0
411100	DFIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411101	DSIT: Utility: Curr Year CR	FIT	411	0	0	0	0	0	0
411102	DFIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411103	DSIT: Utility: Prior Year CR	FIT	411	0	0	0	0	0	0
411106	DFIT: Utility: Prior year	FIT	411	0	0	0	0	0	0
411140	Invest Tax Credit Adj-Electric	FIT	411	0	0	0	0	0	0
411834	NOx Sales Proceeds Native	Fuel	411	0	0	0	0	0	0
411835	NOx Sales COGS -Native	Fuel	411	0	0	0	0	0	0
426509	Loss on Sale of AR	CO	426	0	0	0	0	0	0
426591	I/C - Loss on Sale of AR	CO	426	0	0	0	0	0	0
426891	IC Sale of AR Fees VIE	CO	426	0	0	0	0	0	0
440000	Residential	REV	440	19,639,692	16,572,882	15,914,040	13,019,990	10,899,653	14,696,710
440990	Residential Unbilled Rev	REV	440	(2,023,859)	(304,049)	(2,011,248)	(1,319,225)	2,026,219	1,757,152
442100	General Service	REV	442	13,294,755	11,229,278	12,189,211	11,804,376	11,161,701	13,252,138
442190	General Service Unbilled Rev	REV	442	(1,478,804)	156,211	(325,120)	(961,849)	1,059,627	1,377,087
442200	Industrial Service	REV	442	5,805,233	5,527,957	5,329,488	5,263,470	5,552,523	6,149,909

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
442290	Industrial Svc Unbilled Rev	REV	442	(728,083)	(307,112)	223,118	(71,920)	415,961	80,817
444000	Public St & Highway Lighting	REV	444	152,906	140,308	141,668	134,963	132,426	159,875
445000	Other Sales to Public Auth	REV	445	2,302,386	2,300,418	1,956,721	1,754,808	1,950,928	2,216,310
445090	OPA Unbilled	REV	445	(302,259)	(113,757)	(59,782)	268,420	60,239	98,243
447150	Sales For Resale - Outside	REV	447	6,085,846	2,642,341	2,342,229	1,906,971	2,194,989	1,995,545
448000	Interdepartmental Sales-Elec	REV	448	7,691	5,866	3,863	1,501	1,560	1,591
449100	Provisions For Rate Refunds	REV	449	0	0	0	0	0	0
449111	Tax Reform - Residential	REV	449	0	0	0	0	0	0
450100	Late Payment Fees	REV	450	70,460	95,670	84,040	73,170	75,210	80,170
451100	Misc Service Revenue	REV	451	20,833	20,833	20,833	20,833	20,833	20,833
454004	Rent - Joint Use	REV	454	0	0	0	0	0	0
454100	Extra-Facilities	REV	454	0	0	0	0	0	0
454200	Pole & Line Attachments	REV	454	58,333	58,333	58,333	58,333	58,333	58,333
454210	Foreign Pole Revenue	REV	454	0	0	0	0	0	0
454300	Tower Lease Revenues	REV	454	0	0	0	0	0	0
454400	Other Electric Rents	REV	454	108,333	108,333	108,333	108,333	108,333	108,333
456025	RSG Rev - MISO Make Whole	REV	456	0	0	0	0	0	0
456040	Sales Use Tax Coll Fee	REV	456	0	0	0	0	0	0
456075	Data Processing Service	REV	456	0	0	0	0	0	0
456110	Transmission Charge PTP	REV	456	12,083	12,083	12,083	12,083	12,083	12,083
456111	Other Transmission Revenues	REV	456	0	0	0	0	0	0
456610	Other Electric Revenues	REV	456	0	0	0	0	0	0
456970	Wheel Transmission Rev ~ ED	REV	456	2,042	2,042	2,042	2,042	2,042	2,042
457100	Regional Transmission Service	REV	457	0	0	0	0	0	0
457105	Scheduling & Dispatch Revenues	REV	457	0	0	0	0	0	0
457204	PJM Reactive Rev	REV	457	156,750	156,750	156,750	156,750	156,750	156,750
500000	Suprvsn and Engrg - Steam Oper	PO	500	41,085	40,274	42,565	42,503	45,653	42,557
501110	Coal Consumed-Fossil Steam	Fuel	501	7,868,884	6,609,974	2,830,435	2,309,383	2,373,841	3,584,281
501150	Coal & Other Fuel Handling	PO	501	83,745	83,385	86,388	86,321	110,566	86,446
501160	Coal Sampling & Testing	PO	501	0	0	0	0	0	0
501180	Sale of Fly Ash-Revenues	PO	501	0	0	945	0	0	945
501190	Sale of Fly Ash-Expenses	PO	501	23,508	23,508	23,508	23,508	23,508	23,508
501310	Oil Consumed-Fossil Steam	Fuel	501	0	0	0	0	0	0
501350	Oil Handling Expense	PO	501	0	0	0	0	0	0
501986	Fuel Expense	Fuel	501	3,010,498	1,153,180	1,099,859	910,253	1,077,551	1,082,096
502020	Ammonia - Qualifying	PO	502	72,800	70,200	46,700	27,700	0	0
502040	Cost of Lime	PO	502	3,347,700	3,230,100	2,147,400	1,275,300	0	0
502070	Gypsum - Qualifying	PO	502	0	0	0	0	0	0
502100	Fossil Steam Exp-Other	PO	502	342,470	341,986	351,624	364,029	483,397	351,963
502410	Steam Oper-Bottom Ash/Fly Ash	PO	502	0	0	0	0	0	0
505000	Electric Expenses-Steam Oper	PO	505	98,918	98,630	102,032	101,919	152,051	102,161
506000	Misc Fossil Power Expenses	PO	506	67,522	67,879	71,089	103,453	78,541	109,748
507000	Steam Power Gen Op Rents	PO	507	0	0	0	0	0	0
509030	SO2 Emission Expense	EA	509	0	0	0	0	0	0
509212	Annual NOx Emission Expense	EA	509	0	0	0	0	0	0
510000	Suprvsn and Engrng-Steam Maint	PM	510	361,912	360,951	373,031	372,198	372,003	372,907
510100	Suprvsn & Engrng-Steam Maint R	PM	510	39,075	39,075	40,368	40,368	40,476	40,368

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

Account	Description	Code	FERC	BUDGET		BUDGET		BUDGET		BUDGET	
				Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26		
511000	Maint of Structures-Steam	PM	511	189,867	189,635	244,716	197,658	197,248	201,143		
512100	Maint of Boiler Plant-Other	PM	512	874,718	486,232	550,028	588,316	527,374	454,300		
513100	Maint of Electric Plant-Other	PM	513	337,896	58,507	45,971	91,309	45,989	53,794		
514000	Maintenance - Misc Steam Plant	PM	514	46,787	46,764	46,769	46,754	46,717	46,771		
514300	Maintenance - Misc Steam Plant	PM	514	0	0	0	0	0	0		
546000	Suprvsn and Enginring-CT Oper	PO	546	58,518	58,432	58,906	58,883	58,839	58,907		
547100	Natural Gas	Fuel	547	0	0	0	0	0	0		
547150	Natural Gas Handling-CT	PO	547	2,777	2,763	2,872	2,871	2,872	2,872		
547200	Oil	PO	547	0	0	0	0	0	0		
548100	Generation Expenses-Other CT	PO	548	3,702	3,780	3,847	3,827	3,834	3,846		
548200	Prime Movers - Generators- CT	PO	548	23,896	23,826	24,648	24,621	36,696	24,679		
549000	Misc-Power Generation Expenses	PO	549	60,071	69,326	61,222	61,137	75,290	73,316		
550001	Other Power Gen Op Rents	PM	550	0	0	0	0	0	0		
551000	Suprvsn and Enginring-CT Maint	PM	551	11,558	11,531	11,936	11,917	11,868	11,938		
552000	Maintenance of Structures-CT	PM	552	31,210	31,218	31,218	31,218	31,218	31,218		
552200	Solar: Maint of Structures	PM	552	0	0	0	0	0	0		
553000	Maint-Gengt and Elect Equip-CT	PM	553	13,173	13,159	813,159	498,159	13,159	13,159		
554000	Misc Power Generation Plant-CT	PM	554	10,848	10,839	10,839	10,839	10,839	10,839		
555028	Purch Pwr - Non-native - net	PP	555	0	0	0	0	0	0		
555190	Capacity Purchase Expense	PP	555	0	0	0	0	0	0		
555202	Purch Power Fuel Clause	PP	555	4,292,188	4,592,280	8,227,781	7,446,490	7,532,695	8,210,111		
556000	System Cnts & Load Dispatching	OPS	556	70	70	70	70	70	70		
557000	Other Expenses-Oper	OPS	557	570,568	695,133	743,862	613,168	562,895	616,770		
557450	Commissions/Brokerage Expense	OPS	557	938	936	936	936	936	936		
557451	EA & Coal Broker Fees	OPS	557	0	0	0	0	0	0		
557980	Retail Deferred Fuel Expenses	Fuel	557	2,305,407	(1,120,162)	(314,430)	(296,010)	927,247	52,532		
560000	Supervsn and Engng-Trans Oper	TO	560	0	0	0	0	0	0		
561100	Load Dispatch-Reliability	TO	561	5,836	6,351	6,071	6,014	6,440	5,983		
561200	Load Dispatch-Monitor&OprTrnSys	TO	561	28,200	29,851	29,086	28,882	30,382	28,785		
561300	Load Dispatch - TransSvc&Sch	TO	561	3,809	4,050	3,934	3,905	4,119	3,890		
561400	Scheduling-Sys Cntrl&Disp Sys	TO	561	100,000	100,000	100,000	100,000	100,000	100,000		
561500	Reliability Planning and StdsDev	TO	561	0	0	0	0	0	0		
561800	ReliabilityPlanning&StdsDev	TO	561	195,120	195,120	195,120	195,120	195,120	195,120		
562000	Station Expenses	TO	562	1,599	1,689	1,586	1,753	14,094	12,049		
563000	Overhead Line Expenses-Trans	TO	563	2,913	0	0	647	5,530	0		
565000	Transm of Elec By Others	TO	565	2,532,030	2,532,030	2,671,280	2,532,030	2,532,030	2,671,280		
566000	Misc Trans Exp-Other	TO	566	11,272	9,777	9,801	11,561	11,084	10,139		
566100	Misc Trans-Trans Lines Related	TO	566	292	292	292	292	292	292		
567000	Rents-Trans Oper	TO	567	625	625	625	625	625	625		
569000	Maint of Structures-Trans	TM	569	2,275	2,192	2,149	2,258	3,342	2,345		
569100	Maint of Computer Hardware	TM	569	0	0	0	0	0	0		
569200	Maint of Computer Software	TM	569	5,547	12,272	5,708	5,708	5,708	5,671		
570100	Maint Stat Equip-Other- Trans	TM	570	2,815	1,600	1,582	1,600	3,165	1,088		
570200	Main-Cir BrksTrnsf Mtrs-Trans	TM	570	6,171	5,906	6,083	6,233	12,332	9,470		
571000	Maint of Overhead Lines-Trans	TM	571	84,445	43,135	57,577	64,430	108,840	144,148		
575700	Market Facilitation-Mntr&Comp	RMO	575	286,685	286,685	286,685	286,685	286,685	286,685		
580000	Supervsn and Engrng-Dist Oper	DO	580	1,956	1,956	2,025	2,025	2,025	2,025		

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
L. D. STEINKUHL
PAGE 9 OF 10

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

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
581004	Load Dispatch-Dist of Elec	DO	581	57,807	33,800	34,983	34,983	48,793	34,983
582100	Station Expenses-Other-Dist	DO	582	4,158	3,740	4,181	4,351	5,316	4,280
583100	Overhead Line Exps-Other-Dist	DO	583	6,585	6,618	6,034	7,073	7,890	130,144
583200	Transf Set Rem Reset Test-Dist	DO	583	9,250	23,250	23,529	23,529	26,064	23,529
584000	Underground Line Expenses-Dist	DO	584	33,555	32,093	31,741	28,677	38,659	202,352
586000	Meter Expenses-Dist	DO	586	52,047	50,587	53,565	52,656	68,621	53,390
587000	Cust Install Exp-Other Dist	DO	587	52,996	54,875	55,574	55,723	67,306	60,962
588100	Misc Distribution Exp-Other	DO	588	137,586	140,126	141,990	155,274	211,094	184,228
588300	Load Mang-Gen and Control-Dist	DO	588	0	0	0	0	0	0
588700	Intcon Study Costs (D)	DO	588	0	0	0	0	0	0
589000	Rents-Dist Oper	DO	589	0	0	0	0	0	0
590000	Supervsn and Engrng-Dist Maint	DM	590	960	960	960	960	960	960
591000	Maintenance of Structures-Dist	DM	591	410	592	352	347	794	412
592100	Maint Station Equip-Other-Dist	DM	592	8,177	7,483	7,237	7,782	11,336	7,792
592200	Cir BrkrsTrnsf Mters Rely-Dist	DM	592	18,739	16,903	17,348	18,674	26,997	19,408
593000	Maint Overhd Lines-Other-Dist	DM	593	160,446	211,242	252,003	333,330	232,109	284,986
593100	Right-of-Way Maintenance-Dist	DM	593	423,414	439,374	438,228	438,228	381,399	365,623
594000	Maint-Underground Lines-Dist	DM	594	11,342	6,672	9,876	7,056	15,296	9,291
595100	Maint Line Transfrs-Other-Dist	DM	595	0	0	0	0	0	0
596000	Maint-StreetLightng/Signl-Dist	DM	596	26,467	19,460	21,248	22,155	11,008	18,442
597000	Maintenance of Meters-Dist	DM	597	33,944	33,944	34,867	35,027	43,589	35,027
598100	Main Misc Dist Pit - Other - Dist	DM	598	1,540	1,540	1,541	1,541	1,852	1,541
901000	Supervision-Cust Accts	CO	901	6,702	6,702	6,915	6,934	7,984	6,934
902000	Meter Reading Expense	CO	902	11,265	11,265	11,605	11,652	17,001	11,652
903000	Cust Records & Collection Exp	CO	903	206,602	114,635	101,337	106,996	124,890	107,063
903100	Cust Contracts & Orders-Local	CO	903	61,940	63,282	57,813	62,838	63,659	58,691
903200	Cust Billing & Acct	CO	903	72,534	73,803	69,046	73,799	78,332	69,874
903300	Cust Collecting-Local	CO	903	64,540	65,850	62,850	54,684	56,500	51,039
903400	Cust Receiv & Collect Exp-Edp	CO	903	6,269	6,269	6,285	6,887	7,363	6,991
903891	IC Collection Agent Revenue	CO	903	0	0	0	0	0	0
904000	Uncollectible Accounts	CO	904	180,541	134,432	81,960	96,167	234,270	285,283
904001	Bad Debt Expense	CO	904	0	0	0	0	0	0
904003	Cust Acctg-Loss On Sale-A/R	CO	904	0	0	0	0	0	0
905000	Misc Customer Accts Expenses	CO	905	0	0	0	0	0	0
908000	Cust Asst Exp-Conservation Pro	CSI	908	0	0	0	0	0	0
909650	Misc Advertising Expenses	CSI	909	0	0	0	0	0	0
910000	Misc Cust Serv/Inform Exp	CSI	910	120,044	120,109	124,490	122,677	133,486	124,639
910100	Exp-Rs Reg Prod/Svces-CstAccts	CSI	910	10,495	(3,268)	1,404	2,280	2,280	3,554
911000	Supervision	CSI	911	0	0	0	0	0	0
912000	Demonstrating & Selling Exp	SE	912	6,587	6,554	6,770	6,768	6,771	6,769
913001	Advertising Expense	SE	913	12,700	12,700	12,938	12,700	12,700	12,938
920000	A & G Salaries	AGO	920	695,173	692,705	929,740	722,878	735,397	596,633
920100	Salaries & Wages-Proj Supt-NCRC Rec	AGO	920	0	0	0	0	0	0
920300	Project Development Labor	AGO	920	0	0	0	0	0	0
921100	Employee Expenses	AGO	921	23,106	23,436	23,857	20,799	21,192	21,414
921101	Employee Exp - NC	AGO	921	0	0	0	0	0	0
921110	Relocation Expenses	AGO	921	0	0	0	0	0	0

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

WPC-2.1a_FP
WITNESS RESPONSIBLE:
L. D. STEINKUHL
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DATA: BASE PERIOD "X" FORECASTED PERIOD
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Code	FERC	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
				Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
921200	Office Expenses	AGO	921	18,668	13,689	43,188	14,758	35,560	79,423
921300	Telephone And Telegraph Exp	AGO	921	0	0	0	0	0	0
921400	Computer Services Expenses	AGO	921	23,561	9,891	15,026	15,504	8,421	12,840
921540	Computer Rent (Go Only)	AGO	921	7,947	6,881	4,524	4,875	4,824	6,520
921600	Other	AGO	921	0	0	(1)	0	0	(1)
921980	Office Supplies & Expenses	AGO	921	250,288	250,288	249,412	249,412	247,338	249,412
922000	Admin Expense Transfer	AGO	922	0	0	0	0	0	0
923000	Outside Services Employed	AGO	923	170,544	184,241	184,931	171,328	202,135	183,555
923980	Outside Services Employee &	AGO	923	0	0	0	0	0	0
924000	Property Insurance	AGO	924	1,526	1,526	1,526	1,526	1,526	1,526
924050	Inter-Co Prop Ins Exp	AGO	924	115,473	115,473	115,473	115,473	115,473	115,473
924110	Admin-Insurance Expense	AGO	924	(825)	(825)	(825)	(825)	(825)	(825)
924980	Property Insurance For Corp.	AGO	924	15,277	15,277	15,277	15,277	15,277	15,277
925000	Injuries & Damages	AGO	925	2,043	2,313	4,473	3,123	3,187	5,013
925050	Intercompany Non-Prop Ins Exp	AGO	925	0	0	0	0	0	0
925051	Intercompany Gen Liab Expense	AGO	925	29,175	29,175	29,175	29,175	29,175	29,175
925052	Inter-Co Worker Comp Insur Exp	AGO	925	5,741	5,741	5,741	5,741	5,741	5,741
925100	Accrued Inj and Damages	AGO	925	0	0	0	0	0	0
925200	Injuries And Damages-Other	AGO	925	511	511	527	527	527	527
925980	Injuries And Damages For Corp.	AGO	925	1,112	1,112	1,112	1,112	1,112	1,112
926000	Employee Benefits	AGO	926	443,950	250,299	467,797	284,574	308,219	298,446
926430	Employees'Recreation Expense	AGO	926	0	0	0	0	0	0
926600	Employee Benefits-Transferred	AGO	926	185,981	196,366	201,077	205,613	200,587	202,362
926999	Non Serv Pension (ASU 2017-07)	AGO	926	(5,636)	(5,636)	(5,636)	(5,636)	(5,636)	(5,636)
928000	Regulatory Expenses (Go)	AGO	928	0	0	0	0	0	0
928006	State Reg Comm Proceeding	AGO	928	62,937	62,937	62,937	62,937	62,937	62,937
928053	Travel Expense	AGO	928	0	0	0	0	0	0
929000	Duplicate Chrgs-Energy To Exp	AGO	929	0	0	0	0	0	0
929500	Admin Exp Transf	AGO	929	(32,616)	(32,616)	(32,616)	(33,721)	(50,176)	(33,721)
930150	Miscellaneous Advertising Exp	AGO	930	18,768	18,765	20,657	18,787	18,787	20,275
930200	Misc General Expenses	AGO	930	64,798	64,863	68,463	68,547	76,372	68,411
930210	Industry Association Dues	AGO	930	42,956	0	0	0	0	0
930220	Exp of Servicing Securities	AGO	930	0	0	0	0	0	95,000
930230	Dues To Various Organizations	AGO	930	1,279	1,279	1,577	4,046	1,279	1,279
930240	Director'S Expenses	AGO	930	0	0	0	5,831	29,155	0
930250	Buy/Sell Transf Employee Homes	AGO	930	0	0	0	0	0	0
930600	Leased Circuit Charges - Other	AGO	930	0	0	0	0	0	0
930700	Research & Development	AGO	930	0	0	0	0	0	0
930940	General Expenses	AGO	930	0	0	0	0	0	0
931001	Rents-A&G	AGO	931	10,977	11,312	11,308	11,357	11,319	11,320
931003	Lease Amortization Expense	AGO	931	0	0	0	0	0	0
931008	A&G Rents-IC	AGO	931	198,643	198,643	198,643	198,643	198,643	198,643
932000	Maintenance of General Plant	AGM	932	0	0	0	0	0	0
935100	Maint General Plant-Elec	AGM	935	0	0	0	0	0	0
935200	Cust Infor & Computer Control	AGM	935	5	5	5	5	5	5

SECTION D

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD REVENUE

WPD-2.1a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Base	\$ 320,101,480	\$ 298,273,407	\$ (21,828,073)
2				
3	Fuel Cost	149,982,546	147,263,213	(2,719,333)
4				
5	Other Revenue	33,681,121	37,016,357	3,335,236
6				
7	Total Revenue	<u>\$ 503,765,147</u>	<u>\$ 482,552,977</u>	<u>\$ (21,212,170)</u>

To Schedule D-1



DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD FUEL & PURCHASED POWER COST

WPD-2.2a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Fuel & Purchased Power Expense	\$ 172,781,854	\$ 164,826,620	\$ (7,955,234)

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD OTHER PRODUCTION EXPENSES

WPD-2.3a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Production Expenses	\$ 55,165,286	\$ 58,973,432	\$ 3,808,146

To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD TRANSMISSION EXPENSE

WPD-2.5a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Transmission Expense	\$ 30,517,275	\$ 34,814,004	\$ 4,296,729

To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD REGIONAL MARKET EXPENSE

WPD-2.6a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Regional Market Expense	\$ 2,770,253	\$ 3,440,220	\$ 669,967

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD DISTRIBUTION EXPENSE

WPD-2.7a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Distribution Expense	\$ <u>12,416,931</u>	\$ <u>14,433,676</u>	\$ <u>2,016,745</u>

To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD CUSTOMER ACCOUNTS EXPENSE

WPD-2.8a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Accounts Expense	\$ 6,265,587	\$ 6,332,157	\$ 66,570

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD CUSTOMER SERVICE
AND INFORMATION EXPENSE

WPD-2.9a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Customer Service & Information Expense	\$ 1,175,527	\$ 1,514,280	\$ 338,753

To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD SALES EXPENSE

WPD-2.10a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Sales Expense	\$ 152,176	\$ 256,159	\$ 103,983

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD A&G EXPENSE

WPD-2.11a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	A&G Expense	\$ <u>24,228,892</u>	\$ <u>27,225,272</u>	\$ <u>2,996,380</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST OTHER OPERATING EXPENSE

WPD-2.12a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Operating Expenses	\$ <u>16,609,542</u>	\$ <u>12,861,102</u>	\$ <u>(3,748,440)</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD DEPRECIATION EXPENSE

WPD-2.13a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Depreciation Expense	\$ 69,049,642	\$ 73,446,048	\$ 4,396,406

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST BASE PERIOD OTHER TAX EXPENSE

WPD-2.14a
WITNESS RESPONSIBLE:
G. S. CARPENTER

<u>Line No.</u>	<u>Description</u>	<u>Base Period</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Other Federal Taxes	\$ (2,342)	\$ -	\$ 2,342
2				
3	State and Other Taxes	<u>16,081,483</u>	<u>18,320,766</u>	<u>2,239,283</u>
4				
5	Total Taxes Other than Income Taxes	<u>\$ 16,079,141</u>	<u>\$ 18,320,766</u>	<u>\$ 2,241,625</u>

↑
To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 ADJUST BASE PERIOD INCOME TAX EXPENSE

WPD-2.15a
 WITNESS RESPONSIBLE:
 G. S. CARPENTER

Line No.	<u>Description</u>			Adjustments to		<u>Amount</u>
		<u>Base Period</u>		<u>Forecasted Period</u>		
1	<u>Schedule D-1</u>					
2	State	\$ (1,512,600)	(1)	\$ 477,485		\$ (1,035,115)
3	Federal	(6,075,554)	(2)	1,917,871		(4,157,683)
4						
5	<u>Schedule E-1</u>					
6	State	(2,230,920)	(3)	477,485		(1,753,435)
7	Federal	(15,133,931)	(4)	1,917,871		(13,216,060)
8						
9	<u>Difference</u>					
10	State	(718,320)	(5)	0		(718,320)
11	Federal	\$ (9,058,377)	(6)	\$ -		\$ (9,058,377)



To Schedule D-1

Notes:

- (1) Total adjustment to current state income taxes as a result of adjustments made on Schedules D-2.1 through D-2.14.
- (2) Total adjustment to current federal income taxes as a result of adjustments made on Schedules D-2.1 through D-2.14.
- (3) Total change in current state income taxes from the base period to the forecasted period per Schedule E-1.
- (4) Total change in current federal income taxes from the base period to the forecasted period per Schedule E-1.
- (5) Adjustment to current state income taxes necessary to tie the total change in state income taxes in the base period to the forecasted period per Schedule E-1.
- (6) Adjustment to current federal income taxes necessary to tie the total change in federal income taxes in the base period to the forecasted period per Schedule E-1.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354

WPD-2.16a
WITNESS RESPONSIBLE:
G. S. CARPENTER

ADJUST FORECASTED REVENUE
FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

<u>Line No.</u>	<u>Description</u>	<u>Base Revenue</u>	<u>Fuel Revenue</u>	<u>Total</u>
1	Retail Sch. M (without riders)	\$ 303,584,876	\$ 147,263,213	\$ 450,848,089
2				
3	Total Revenue - Sch. C-2	<u>301,870,596</u>	(1) <u>147,263,213</u>	(2) <u>449,133,809</u>
4				
5	Revenue Adjustment	\$ 1,714,280	\$ _____	\$ 1,714,280

(1) Source: Schedule C-2, Proforma Forecasted Period base revenue, excluding
Schedule D-2.16 base revenue adjustment.

(2) Source: Schedule C-2, Forecasted Period.

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
AMORTIZATION OF RATE CASE EXPENSE

WPD-2.17a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line No.</u>	<u>Description</u>		<u>Amount</u>
1	<u>Case No. 2024-00354</u>		
2	Estimated Expense	From Sch F-6 <---	\$ 880,333
3			
4	Amortization Period		<u>5</u>
5			
6	Test Period Amortization (Line 2 / 5 yrs)		\$ 176,067
7			
8	Annual Rate Case Expense - Case No. 2024-00354	To Sch D-2.17 <---	\$ 176,067

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ELIMINATE ESM REVENUE & EXPENSE

WPD-2.18a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line No.</u>	<u>Description</u>	<u>Amount included in Forecasted Test Year</u>	<u>Amount included in in Base Rates⁽¹⁾</u>	<u>Adjustment</u>
1	ESM Revenue	\$ 24,535,556	\$ 22,535,632	\$ (1,999,924)
2				
3	Depreciation Expense ⁽²⁾		\$ 1,665,492	\$ 1,665,492
4				
5	Property Taxes	\$ 691,947	\$ 855,261	\$ 163,314
6				
7	<u>Emission Allowance Expense</u>			
8	SO2 Costs	\$ -	\$ -	\$ -
9	NOx Costs	\$ 0	\$ 0	\$ -
10	Total EA Expense	\$ -	\$ 663	\$ 663
11				
12	<u>Reagent Expense</u>			
13	Ammonia	\$ 285,500		
14	Limestone	13,133,400		
15	Magnesium Hydroxide	0		
16	pH Control Treatment - Aquashade	0		
17	Total Environmental Reagents	\$ 13,418,900	<u>11,618,201</u>	\$ (1,800,699)
18				
19	<u>Amortization of Deferred Expense</u>			
20	Amortization of Deferred Ash Pond ARO	\$ 5,681,148	<u>3,749,774</u>	\$ (1,931,374)

(1) Amount approved in base rates in ESM Case No. 2023-00374

(2) ESM Capital Assets eliminated on B-2.2 and B-3.1

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 DATA: BASE PERIOD "X" FORECASTED PERIOD
 FEDERAL & STATE INCOME TAX ON INTEREST DEDUCTION

WPD-2.19a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

<u>Line No</u>	<u>Description</u>	<u>Schedule Reference</u>	<u>Long-Term Debt</u>	<u>Short-Term Debt</u>
1	Capital Structure	J-1, page 2	42.483%	4.789%
2				
3	Debt Portion of \$1,273,791,539 Electric Rate Base	Sch. A	541,144,860	61,001,877
4				
5	Annual Cost Rate	J-1, page 2	4.929%	3.197%
6				
7	Annualized Electric Interest Expense for each Debt Component		26,673,030	1,950,230
8				
9				
10	Total Annualized Electric Interest Expense			28,623,260
11				
12	Test Period Electric Interest Deduction	E-1		37,916,747
13				
14	Decrease in Electric Interest Expense			(9,293,487)
15				
16	State Income Tax Effect @ 5.00% (A)	(Line 14 * 99.37% * 5.00%)	To Sch D-2.19, Pg. 2 <--	461,747
17				
18	Federal Income Tax Effect @ 21.00% (A)	((Line 14 - Line 16) * 21.00%)	To Sch D-2.19, Pg. 1 <--	1,854,665

(A) Source: Schedule H

DUKE ENERGY KENTUCKY
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ELIMINATE NON-NATIVE REVENUE AND EXPENSE

WPD-2.20a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line No.</u>	<u>Number</u>	<u>Description</u>	<u>Amount</u>
1		<u>Revenue</u>	
2	447150	Sales For Resale - Outside	\$ 31,560,809
3	457204	Ancillary Services - Reactive	1,881,000
4	Various	Rider PSM	<u>(13,894,708)</u>
5		Total Revenue	\$ 19,547,101
6			
7		<u>Fuel Expense</u>	
8	501996	Fuel Expense	\$ 16,120,437
9			
10		<u>Ancillary Service Market</u>	
11	561400	Reactive Power	\$ 1,200,000
12			
13		<u>Emission Allowance</u>	
14	509030	SO2 Emission Expense	\$ -

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ADJUST UNCOLLECTIBLE EXPENSE

WPD-2.21a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Total Amount</u>
1	Base Revenue	Sch. C-2	\$ 303,584,876
2	Fuel Revenue	Sch. C-2	147,263,213
3	Less: Interdepartmental Revenues	Sch. C-2.1	<u>33,541</u>
4	Revenue Subject to Uncollectible Ratio (1) + (2) - (3)		\$ 450,814,548
5	Uncollectible Expense Factor	WPH-a	<u>0.9210%</u>
6	Annualized Uncollectible Expense (4) * (5)		4,152,002
7	Uncollectible Accounts	Sch. C-2.1	<u>2,366,517</u>
8	Adjustment to Uncollectible Expense (6) - (7)		\$ <u>1,785,485</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 ELIMINATE DSM REVENUE & EXPENSE
 FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

WPD-2.22a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

<u>Line No.</u>	<u>Process Code</u>	<u>Process Description</u>	<u>Amount</u>
1		<u>Taxes Other Than Income Taxes</u>	
2	EESTAFF	EE Staff costs	\$ 74,312
3		Total Taxes Other Than Income Taxes	\$ 74,312
4			
5		<u>Other Production Expense</u>	
6	EEADV	Energy Efficiency P&S Advertising	\$ 493,363
7	EEINCEN	EE Rebate & Incentive Costs	3,425,836
8	EEMAV	EE Measure & Verification cost	127,383
9	EENSTAL	EE Installation costs	1,145,552
10	EEPDEV	EE Product development costs	135,173
11	EEPMBG	EE Product Management	792,156
12	EESTAFF	EE Staff costs	<u>2,163,774</u>
13		Total Other Production Expense	\$ 8,283,237
14			
15		<u>Admin & General Expense</u>	
16	EEPDEV	EE Product development costs	\$ 12,975
17	EESTAFF	EE Staff costs	<u>291,036</u>
18		Total Admin & General Expense	\$ 304,011
19			
20		Total DSM Expense	\$ 8,661,560

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 ELIMINATE MISCELLANEOUS EXPENSES

WPD-2.23a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

<u>Line No.</u>	<u>Responsibility Center</u>	<u>Account</u>	<u>Description</u>	<u>Forecasted Period</u>	<u>Adjustment</u>
1	Adv, Acct Mgt & Ops	0920000	A & G Salaries	\$ 18,535	\$ (18,535)
2	Adv, Acct Mgt & Ops	0921100	Employee Expenses	350	(350)
3	Adv, Acct Mgt & Ops	0921200	Office Expenses	20,674	(20,674)
4	Adv, Acct Mgt & Ops	0921400	Computer Services Expenses	214	(214)
5	Adv, Acct Mgt & Ops	0923000	Outside Services Employed	8,642	(8,642)
6	Adv, Acct Mgt & Ops	0926600	Employee Benefits-Transferred	3,690	(3,690)
7	Adv, Acct Mgt & Ops	0930150	Miscellaneous Advertising Exp	165,838	(165,838)
8	Community Relations - OH/KY	0912000	Demonstrating & Selling Exp	20,650	(20,650)
9	Community Relations - OH/KY	0920000	A & G Salaries	120,455	(120,455)
10	Community Relations - OH/KY	0921100	Employee Expenses	10,620	(10,620)
11	Community Relations - OH/KY	0921200	Office Expenses	3,000	(3,000)
12	Community Relations - OH/KY	0926600	Employee Benefits-Transferred	21,865	(21,865)
13	Consumer Affairs MW	0903000	Cust Records & Collection Exp	12,704	(12,704)
14	Consumer Affairs MW	0903100	Cust Contracts & Orders-Local	6,057	(6,057)
15	Consumer Affairs MW	0903200	Cust Billing & Acct	5,540	(5,540)
16	Consumer Affairs MW	0903300	Cust Collecting-Local	4,209	(4,209)
17	Consumer Affairs MW	0910000	Misc Cust Serv/Inform Exp	28,261	(28,261)
18	Consumer Affairs MW	0926600	Employee Benefits-Transferred	10,491	(10,491)
19	Corporate Communications	0921200	Office Expenses	(5,688)	5,688
20	Corporate Communications	0926600	Employee Benefits-Transferred	(1,037)	1,037
21	Creative Services	0920000	A & G Salaries	7,933	(7,933)
22	Creative Services	0921100	Employee Expenses	371	(371)
23	Creative Services	0921200	Office Expenses	64	(64)
24	Creative Services	0921400	Computer Services Expenses	271	(271)
25	Creative Services	0923000	Outside Services Employed	29	(29)
26	Creative Services	0926600	Employee Benefits-Transferred	2,223	(2,223)
27	Creative Services	0930150	Miscellaneous Advertising Exp	4,259	(4,259)
28	Foundation	0920000	A & G Salaries	6,921	(6,921)
29	Foundation	0921100	Employee Expenses	1,049	(1,049)
30	Foundation	0921200	Office Expenses	350	(350)
31	Foundation	0923000	Outside Services Employed	1,785	(1,785)
32	Foundation	0926600	Employee Benefits-Transferred	1,262	(1,262)
33	Foundation	0930230	Dues To Various Organizations	476	(476)
34	Government Affairs - OH/KY	0920000	A & G Salaries	29,958	(29,958)
35	Government Affairs - OH/KY	0921100	Employee Expenses	2,600	(2,600)
36	Government Affairs - OH/KY	0921200	Office Expenses	1,651	(1,651)
37	Government Affairs - OH/KY	0926600	Employee Benefits-Transferred	8,083	(8,083)
38	Government Affairs - OH/KY	0930200	Misc General Expenses	5,900	(5,900)
39	Social Media & Content	0920000	A & G Salaries	14,529	(14,529)
40	Social Media & Content	0921100	Employee Expenses	221	(221)
41	Social Media & Content	0921200	Office Expenses	(3,439)	3,439
42	Social Media & Content	0923000	Outside Services Employed	4,440	(4,440)
43	Social Media & Content	0926600	Employee Benefits-Transferred	2,009	(2,009)
44	Social Media & Content	0930200	Misc General Expenses	1,020	(1,020)
45	Schedule F-1, Dues	Various	Various	148,671	(148,671)
46	Schedule F-4, Advertising	Various	Various	214,879	(214,879)
			Total Miscellaneous Expenses	\$ 912,585	\$ (912,585)



To Schedule D-1

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
ANNUALIZATION OF DEPRECIATION EXPENSE FOR THE
THIRTEEN MONTHS ENDED JUNE 30, 2026

WPD-2.24a
WITNESS RESPONSIBLE:
S. S. MITCHELL

<u>Line No.</u>	<u>Description</u>	<u>Schedule/ Work Paper Reference</u>	<u>Amount</u>	
1	Depreciation Expense - Annualized	Sch B-3.2	\$ 86,243,042	
2	Depreciation Expense - Test Period	Sch C-2.1	<u>73,446,048</u>	
3	Annualized Depreciation Adjustment		\$ 12,796,994	--> To Sch D-2.24 & Sch E-1, Pg. 1 Ln. 11

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 CREDIT CARD FEES

WPD-2.26a
 WITNESS RESPONSIBLE:
 J. S. COLLEY

Line No.	Description	2023 Actual	2024 Projected	2025 Projected	2026 Projected	Transaction Fee	For test period ending June 30, 2026	Credit Card Fees	Revenue Requirement
		[1]	[2]	[3]	[3]	[4]			
1	Total Annual Count of SpeedPay Payments - Electric	248,485	255,451	255,451	255,451	\$ 1.25	\$ 319,314		
2	+ Number of Months	12	12	12	12				
3	Monthly Average	20,707	21,288	21,288	21,288				
4									

- [1] 2023 Actual number of transactions allocated to DEK electric only
- [2] 2024 Actual number of transactions through 9/30/24 then annualized
- [3] Company has not added a growth factor to transaction counts
- [4] Transaction fee based on Speedpay contract

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
AMORTIZATION OF REGULATORY ASSET

WPD-2.27a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Account Number	Description	Reference	Amount (A)	Amort. Period	Annual Amortization (B)
1	182527	Planned Outage Reg Asset	(C)	\$3,724,501	5	\$744,900
2	182526	Forced Outage Purch Power	(C)	2,683,502	5	536,700
3		Total		<u>\$6,408,003</u>		<u>\$1,281,601</u>

(A) Source: Company Records.

(B) Total amortization to Schedule D-2.27.

(C) Deferral authority granted per Case No. 2017-00321

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
INCENTIVE COMPENSATION
SHORT TERM INCENTIVE

WPD-2.28a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line No.</u>	<u>Plan Measure</u>	<u>Weight</u>	<u>DE Kentucky</u>	<u>DE Carolinas</u>	<u>Service Company</u>	<u>DE Ohio</u>	<u>DE Indiana</u>	<u>DE Progress</u>	<u>DE Florida</u>	<u>Piedmont</u>	Total to <u>DE Kentucky</u>
1	EPS	50%	\$212,173	\$198,715	\$1,734,601	\$43,010	\$69,134	\$25,471	\$7,794	\$349	\$ 2,291,247
2	O&M	5%	21,217	19,871	173,460	4,301	6,913	2,547	779	35	229,123
3	Operational Excellence	10%	42,435	39,743	346,920	8,602	13,827	5,094	1,559	70	458,250
4	Customer Satisfaction (CSAT)	10%	42,435	39,743	346,920	8,602	13,827	5,094	1,559	70	458,250
5	Team	25%	106,086	99,357	867,300	21,505	34,567	12,735	3,897	174	1,145,621
6	Total	100%	\$ 424,346	\$ 397,429	\$ 3,469,201	\$ 86,020	\$ 138,268	\$ 50,941	\$ 15,588	\$ 698	\$ 4,582,491
7	Non-Utility O&M and Capital Accounts including eliminations on D-2.22										\$ 1,896,562
8	Accounts 500-935 (Income Statement) excluding eliminations on D-2.22										2,685,929
9	Total										\$ 4,582,491
10	EPS weighted										50%
11	EPS related recorded to Income Statement (Line 8 * Line 10)								To Sch D-2.28 <--		\$ 1,342,965

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 INCENTIVE COMPENSATION
 LONG TERM INCENTIVE PERFORMANCE SHARES

WPD-2.28b
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

<u>Line No.</u>	<u>Plan Measure</u>	<u>Weight</u>	<u>DE Kentucky</u>	<u>DE Carolinas</u>	<u>Service Company</u>	<u>DE Progress</u>	<u>Piedmont</u>	Total to <u>DE Kentucky</u>
1	EPS	40%	\$ -	\$ -	\$ 193,478	\$ -	\$ -	\$ 193,478
2	Total Shareholder Return (TSR)	40%	-	-	193,478	-	-	193,478
3	TICR (Safety metric)	20%	-	-	96,739	-	-	96,739
4	ROE	0%	-	-	-	-	-	-
5	Total	100%	\$ -	\$ -	\$ 483,695	\$ -	\$ -	\$ 483,695
6	Non-Utility O&M and Capital accounts including eliminations on D-2.22							\$ 19,738
7	Accounts 500-935 (Income Statement) excluding eliminations on D-2.22							<u>463,957</u>
8	Total							<u>\$ 483,695</u>
9	EPS, TSR, ROE weighted							80%
10	EPS, TSR, ROE related recorded to Income Statement (Line 7 * Line 9)					To Sch D-2.28 <--	\$ 371,166	

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 INCENTIVE COMPENSATION
 RESTRICTED STOCK UNITS

WPD-2.28c
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

<u>Line No.</u>	<u>Plan Measure</u>	<u>Weight</u>	<u>DE Kentucky</u>	<u>DE Carolinas</u>	<u>Service Company</u>	<u>DE Progress</u>	<u>Piedmont</u>	Total to <u>DE Kentucky</u>
1	Restricted Stock Units (RSU's)	100%	\$ -	\$ -	\$ 786,345	\$ -	\$ -	\$ 786,345
2	Total	100%	\$ -	\$ -	\$ 786,345	\$ -	\$ -	\$ 786,345
3	Non-Utility Capital and O&M accounts including eliminations on D-2.22							\$ 175,645
4	Accounts 500-935 (Income Statement) excluding eliminations on D-2.22							<u>610,700</u>
5	Total							<u>\$ 786,345</u>
6	Weight related to RSU's							100%
7	RSU's recorded to Income Statement (Line 4 x Line 6)					To Sch D-2.28 <---	<u>\$ 610,700</u>	

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
SHORT TERM INCENTIVE
PAYROLL TAXES

WPD-2.28d
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line No.</u>	<u>Measure</u>	
1	Short Term Incentive related to EPS	\$ 1,342,965
2	Loading Payroll Tax Rate	<u>7.50%</u>
3	Payroll Taxes on Short Term Incentives related to EPS	<u>100,722 --> To Sch D-2.28</u>

DUKE ENERGY KENTUCKY, INC.
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 PENSION ADJUSTMENT

WPD-2.29a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Line No.	Description	DEK / Duke Energy Kentucky (536)	Duke Energy Business Services (110)	Total
1	Net periodic benefit cost - Total DEK (service cost)	\$ 579,570	\$ 26,299,095	
2	DEK - Electric portion	73.84%		
3	O&M%	48.46%	56.41%	
4	DEBS labor allocation % to DEK (electric)		2.87%	
5	Subtotal	\$ 207,387	\$ 425,774	
6	Net periodic benefit cost - Total DEK (non-service cost)	(\$190,176)	(-\$7,201,343)	
7	Purchase accounting amortization - Total DEK	76,626		
8	DEK - Electric portion	73.84%		
9	O&M%	100%	100%	
10	DEBS allocation % to DEK (electric)		1.14%	
11	Subtotal	\$ (83,845)	\$ (82,095)	
12	Total DEK (electric)	\$ 123,541	\$ 343,678	\$ 467,220

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ADJUSTMENT

WPD-2.29b
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Description	Budget	Forecast	Total
1	Non-Service Cost for DEK	(\$173)	(\$240)	
2	DEK Electric %	72.37%	72.37%	
3	O&M %	100%	100%	
4	Subtotal	(\$125)	(\$174)	(\$299)
5	Non-Service Cost for DEBS	\$3,019,020	\$2,829,966	
6	DEBS allocation % to DEK (electric)	1.14%	1.14%	
7	O&M %	100%	100%	
8	Subtotal	\$34,417	\$32,262	\$66,679
9	Total DEK (Electric)	\$34,292	\$32,088	\$66,380

DUKE ENERGY KENTUCKY
 ELECTRIC DEPARTMENT
 CASE NO. 2024-00354
 NORMALIZATION OF PLANNED OUTAGE O&M

WPD-2.30a
 WITNESS RESPONSIBLE:
 L. D. STEINKUHL

Year	Description	<u>East Bend</u>	<u>Woodsdale</u>	<u>Total</u>	CPI	<u>Total</u>
					2023=	
2020	Planned Outage O&M	\$ 6,916,095	\$ 845,490	\$ 7,761,585	84.9%	\$ 9,142,032
2021	Planned Outage O&M	10,409,808	638,725	11,048,533	90.9%	12,154,602
2022	Planned Outage O&M	7,960,822	464,577	8,425,399	96.8%	8,703,925
2023	Planned Outage O&M	11,408,243	716,017	12,124,260	100.0%	12,124,260
2024	Planned Outage O&M	4,122,034	462,340	4,584,374	100.0%	4,584,374
2025	Planned Outage O&M	8,228,256	2,685,000	10,913,256	100.0%	10,913,256
2026	Planned Outage O&M	8,191,270	4,570,000	12,761,270	100.0%	12,761,270
2027	Planned Outage O&M	1,262,177	2,420,000	3,682,177	100.0%	3,682,177
8 Year Average				\$ 8,912,607		\$ 9,258,237
Total Normalized Planned Outage O&M						\$ 9,258,237
Less Test Year Planned Outage O&M						<u>11,672,710</u>
Adjusted Planned Outage O&M						<u>\$ (2,414,473)</u>

Note: Excludes regular time labor hours

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
CALCULATION OF CONSUMER PRICE INDEX
FOR URBAN CONSUMERS
BASED ON THE PERIOD ENDED DECEMBER 31, 2023 = 100%

WPD-2.30b
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line No.</u>	<u>Year</u>	<u>Consumer Price Index (A)</u>	<u>CPI 2023=100 Col. 2 / 306.7</u>
1	2020	260.5	84.9%
2	2021	278.8	90.9%
3	2022	296.8	96.8%
4	2023	306.7	100.0%

(A) Obtained from Bureau of Labor Statistics - Consumer Price Index - All Urban Consumers - Series ID CUUR0000SA0

84.9%
90.9%
96.8%
100.0%

To WPD-2.30a

SECTION E

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
DATA: "X" BASE PERIOD "X" FORECASTED PERIOD
DETAIL OF INCOME TAX RECONCILING ITEMS

WPE-1a:
WITNESS RESPONSIBLE:
J. R. PANIZZA

<u>Line No.</u>		<u>Description</u>	<u>BASE PERIOD</u> <u>Twelve Months</u>	<u>FORECASTED PERIOD</u> <u>Twelve Months</u>
1		Oper Income Before Federal & State Income Taxes	96,553,041	66,109,241
2	1107	Interest Charges	(26,462,225)	(37,916,747)
3		Book Taxable Income	70,090,816	28,192,494
4				
5	Perm.	Permanent Differences	145,256	145,256
6				
7		Temporary Differences:		
8	T13A08	Accounting Depreciation	65,049,956	73,446,048
9	T13A28	Tax Depreciation	(58,354,359)	(68,229,998)
10	Temp	Other Temporary Differences	(27,440,265)	(30,436,562)
11		Total Temporary Differences:	(20,744,668)	(25,220,512)
12				
13		F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	49,491,404	3,117,238
14				
15		Ky Tax Inc Adj - Misc:		
16		Kentucky Tax Inc. Adjustment - Misc	(12,933,512)	(11,460,618)
17				
18		Gross State Taxable Income	36,557,892	(8,343,380)
19				
20		Percent of Business Taxable in State	99.3700%	99.3700%
21				
22		State Business Taxable Income (after apportionment)	36,327,577	(8,290,817)
23				
24		Kentucky Income Tax Expense @ 5.00%	1,816,379	(414,541)
25		Inventory Tax Credit	(22,500)	(22,500)
26				
27		State Income Tax Deductible	1,793,879	(437,041)
28				
29		F.T.I. Bef S.I.T. & Fdrl Tax Loss Carryforward	49,491,404	3,117,238
30		Kentucky Income Tax	(1,793,879)	437,041
31				
32		Federal Taxable Income - Ordinary	47,697,525	3,554,279
33				
34		Federal Income Tax Before Credits @ 21.00%	10,016,480	746,399
35		Fuel Tax Credit	0	0
36		AMT Current Tax	6,732,103	868,253
37		Federal Income Tax Payable	16,748,583	1,614,652

Line No.	Sch. M ID	DESCRIPTION	Actual		Budget		12 Months Ended February 2025
			2 Months Ended February 2024	8 Months Ended August 2024	4 Months Ended December 2024	2 Months Ended February 2025	
1		Income Before Income Tax and Interest		61,243,277	26,436,187	8,873,577	96,553,041
2				(10,662,996)	(10,535,778)	(5,263,451)	(26,462,225)
3	1107	Interest Charges					
4							
5	P11A95	After Tax ADC,M&E,ITC Permanent	24,209	96,837	48,419	24,209	145,256
6	T11A02	Bad Debts - Tax over Book	1,670,320	3,382,324	-	-	1,712,004
7	T13A08	Book Depreciation/Amortization	9,975,347	40,006,244	23,165,962	11,853,097	65,049,956
8	T13A10	Adjustment to Book Depreciation	(81,769)	(327,079)	-	-	(245,310)
9	T13A11	Lease Right of Use Asset	67,813	2,396,888	-	-	2,329,075
10	T13A14	Contributions in Aid (CIA's)	(956,276)	(413,364)	-	-	542,912
11	T13A16	Cost of Removal	(247,447)	(4,444,800)	(4,136,651)	(554,879)	(8,889,083)
12	T13A19	After Tax ADC,M&E, ITC Temporary	(24,209)	(96,837)	(48,419)	(24,209)	(145,256)
13	T13A26	Tax Interest Capitalized	267,569	1,160,695	576,859	300,114	1,770,099
14	T13A28	Tax Depreciation/Amortization	(9,272,880)	(37,091,521)	(19,433,408)	(11,102,310)	(58,354,369)
15	T13A30	Tax Gains/Losses	(483,333)	(1,933,333)	(1,266,667)	(633,334)	(3,350,001)
16	T13A74	Capitalized 174 R&D Exp	166,667	666,667	-	-	500,000
17	T13B09	Book Depreciation Charged to Other Accounts	12,282	50,213	-	-	37,931
18	T13B19	Leased Meters - Elec & Gas	(37,511)	(75,023)	-	-	(37,512)
19	T13B23	Non-Cash Overhead Basis Adj	80,095	38,332	-	-	(41,763)
20	T13B26	Equipment Repairs - Annual Adj	(2,578,333)	(10,313,333)	(5,156,667)	(2,578,333)	(15,470,000)
21	T13B33	T & D Repairs - Annual Adj.	(2,783,333)	(11,133,333)	(5,566,667)	(2,783,333)	(16,700,000)
22	T15A24	Loss on Reacquired Debt-Amort	8,731	34,924	18,546	9,273	54,012
23	T15B02	Reg Asset/Lab Def Revenue	2,739,925	8,451,567	-	-	5,711,642
24	T15B07	Cash Flow Hedge - Reg Asset/Lab	241,407	637,579	-	-	396,172
25	T15B28	Reg Asset - Rate Case Expense	10,449	(47,471)	-	-	(57,920)
26	T15B29	Reg Asset-Pension Post Retirement PAA-FAS87Qual and Oth	49,842	196,169	-	-	147,127
27	T15B35	Regulatory Asset - Carbon Management	33,333	133,331	66,668	33,334	200,000
28	T15B37	Reg Asset-Pension Post Retirement PAA-FAS87NQ and Oth	(32)	(127)	-	-	(95)
29	T15B38	Reg Asset-Pension Post Retirement PAA-FAS 106 and Oth	(399,259)	(766,509)	-	-	(367,250)
30	T15B41	Reg Asset - Accr Pension FAS158 - FAS 106/112	(114,572)	(362,667)	-	-	(248,095)
31	T15B43	Reg Asset - Transition from MISO to PJM	(35,489)	(141,160)	-	-	(105,671)
32	T15B51	Reg Liability - Overcollection of Revenue Refund Adj	-	-	675,250	337,625	1,012,875
33	T15B52	Storm Cost Deferral - Asset	35,035	140,140	70,072	35,034	210,211
34	T15B77	Non-AMI Meters Retired Early - NBV	81,431	245,725	-	-	184,294
35	T15B81	Reg Asset_Lab - Outage Costs	337,624	1,350,406	(17,384)	(42,882)	952,606
36	T15B83	Reg Asset - Rate Case Expense - Amortization - NC	15,249	71,776	-	-	58,527
37	T17A02	Accrued Vacation	(11,968)	(40,448)	-	-	(28,480)
38	T17A40	SEVERANCE RESERVE - LT	(144,065)	(288,129)	-	-	(144,064)
39	T18A02	Deferred Revenue	724,733	1,375,048	-	-	650,315
40	T19A51	Extra Facility Lighting	6,278	11,588	-	-	5,290
41	T19A71	Reg Asset/Lab - ESM Deferral	(123,749)	(666,357)	-	-	(542,608)
42	T20A33	Regulatory Asset - Deferred Plant Costs	692,805	2,784,232	1,651,400	825,700	4,568,527
43	T20A54	Reg Liability - Rate Case Expense - Amortization - NC	11,305	45,223	-	-	33,918
44	T20C02	Demand Side Management (DSM) Defer	604,441	2,658,785	-	-	2,052,344
45	T22A06	Operating Lease Obligation	(58,447)	(2,361,029)	-	-	(2,302,582)
46	T22A15	Operating Lease Deferral	(9,365)	(35,860)	-	-	(26,495)
47	T22A23	Retirement Plan Expense - Overfunded	(373,958)	(1,495,833)	-	-	(1,121,874)
48	T22A28	Retirement Plan Expense - Underfunded	278,320	1,113,280	(382,316)	(63,644)	389,000
49	T22A30	Retirement Plan Funding - Underfunded	-	-	(1,567,346)	-	(1,567,346)
50	T22A56	Environmental Reserve	(3,413)	(8,825)	-	-	(3,412)
51	T22B13	ANNUAL INCENTIVE PLAN COMP	(45,547)	82,756	-	-	108,303
52	T22B15	PAYABLE 401 (K) MATCH	(5,839)	19,631	-	-	25,470
53	T22E02	OPEB Expense Accrual	(13,650)	(94,815)	-	-	(81,165)
54	T22E06	FAS 112 Medical Expenses Accrual	(12,772)	372,291	-	-	385,063
55		F.T.I. Before S.I.T. & Federal Tax Loss Carryforward	297,193	45,945,149	4,597,860	(754,412)	49,491,404
56		Ky Tax Inc Adj - Misc:					0
57		Kentucky Tax Inc. Adjustment - Tax Gains/Losses					(12,933,512)
58		Kentucky Tax Inc. Adjustment - Bonus Depr					
59		Gross State Business Taxable Income					36,557,892
60		Percent of Business Taxable in State					99,3700%
61		Kentucky Business Taxable Income					36,327,577
62		Kentucky Income Tax Expense @ 5.00%					1,816,379
63		Inventory Tax Credit					(22,500)
64		State Income Tax Payable Year to Date					1,793,879
65		F.T.I. Before S.I.T. & Federal Tax Loss Cryfowd					49,491,404
66		Kentucky Income Tax					(1,793,879)
67		Federal Taxable Income - Ordinary					47,697,525
68		Federal Income Tax Before Credits @ 21.00%					10,016,480
69		Fuel Tax Credit					0
70		AMT Current Tax					6,732,103
71		Federal Income Tax Payable					16,748,583

SECTION F

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
ADVERTISING
DATA: "X" BASE PERIOD FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2025

WPF-4a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Project / Description	Total	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Newspaper</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	<u>Magazines and Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Television</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	<u>Radio</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Direct Mail</u>													
10	Conservation	76,105	(56)	85	(22)	0	0	0	12,683	12,683	12,683	12,683	12,683	12,683
11	Safety	0	0	0	0	0	0	0	0	0	0	0	0	0
12		76,105	(56)	85	(22)	0	0	0	12,683	12,683	12,683	12,683	12,683	12,683
13														
14	<u>Sales Aids</u>	1,888	81	840	181	138	45	25	255	17	17	255	17	17
15														
16	<u>Undetermined</u>	272,834	4,485	708	3,047	146,014	(46,757)	49,871	20,236	18,749	18,749	20,237	18,749	18,746
17														
18	Total	350,827	4,510	1,633	3,206	146,152	(46,712)	49,896	33,174	31,449	31,449	33,175	31,449	31,446

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
ADVERTISING
DATA: BASE PERIOD "X" FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

WPF-4b
WITNESS RESPONSIBLE:
L. D. STEINKUHL

Line No.	Project / Description	Total	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Newspaper</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
2														
3	<u>Magazines and Other</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5	<u>Television</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
6														
7	<u>Radio</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Direct Mail</u>	0	0	0	0	0	0	0	0	0	0	0	0	0
10														
11	<u>Sales Aids</u>	1,156	17	17	255	17	17	255	17	17	255	17	17	255
12														
13	<u>Undetermined</u>	383,818	31,451	31,451	32,938	31,451	31,451	32,939	31,451	31,448	33,340	31,470	31,470	32,958
14														
15	Total	<u>384,974</u>	<u>31,468</u>	<u>31,468</u>	<u>33,193</u>	<u>31,468</u>	<u>31,468</u>	<u>33,194</u>	<u>31,468</u>	<u>31,465</u>	<u>33,595</u>	<u>31,487</u>	<u>31,487</u>	<u>33,213</u>

Notes:

⁽¹⁾ Eliminated on Schedule D-2.23.

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2024-00354
PROFESSIONAL SERVICES EXPENSES
DATA: BASE PERIOD "X" FORECASTED PERIOD
FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

WPF-5b
WITNESS RESPONSIBLE:
L. D. STEINKUHL
PAGE 2 OF 2.

Line No.	Project / Description	Total	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	<u>Legal</u>													
2	LITIGATI - Litigation	86,200	3,448	5,172	12,930	5,172	5,172	18,964	1,724	2,586	9,482	5,172	5,172	11,206
3	Total Legal Services	86,200	3,448	5,172	12,930	5,172	5,172	18,964	1,724	2,586	9,482	5,172	5,172	11,206
4														
5	<u>Engineering</u>													
6	None	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	<u>Accounting</u>													
10	None	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Accounting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13	<u>Other</u>													
14	20JANTR - 20 - CLENAING	63,504	5,292	5,292	5,292	5,292	5,292	5,292	5,292	5,292	5,292	5,292	5,292	5,292
15	21GBRM - 21 - REPAIRS & MAINTENANCE	5,988	0	0	0	0	0	5,988	0	0	0	0	0	0
16	23GRNDS - 23 - ROADS & GROUNDS	8,472	706	706	706	706	706	706	706	706	706	706	706	706
17	BCOAL - Coal Purchasing Svcs	31,109	3,109	3,046	2,983	3,109	2,983	750	1,426	2,544	2,544	2,586	3,109	2,920
18	BEPRI - EPR! Dues ⁽¹⁾	67,392	0	16,848	0	0	16,848	0	0	16,848	0	0	16,848	0
19	BINVMCN - B INVENTORY STRATEGIES SUPPORT	13,704	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142
20	BSEXPN - Battery Storage Expenses	21,518	1,389	1,389	4,089	1,389	1,389	1,389	1,389	2,289	1,389	1,389	1,389	2,639
21	COMCONT - COMMERCIAL CONTRACTS	3,756	313	313	313	313	313	313	313	313	313	313	313	313
22	CUSTSVC - Customer Services Function-Gen	(767)	(70)	(84)	(70)	(84)	(70)	(83)	(35)	(22)	(35)	(60)	(70)	(84)
23	EVEEXPN - EV Expenses	3,000	250	250	250	250	250	250	250	250	250	250	250	250
24	EVPMGT - EV Program Management	413,479	34,082	34,082	34,082	34,082	38,577	34,082	34,082	34,082	34,082	34,082	34,082	34,082
25	FNCTOFF - Offset to Functional UA Alloc	(248,670)	(20,763)	(21,615)	(20,885)	(21,182)	(21,113)	(21,183)	(20,345)	(19,840)	(20,864)	(19,580)	(20,472)	(20,828)
26	GGMAR - Go Green Marketing	24,952	2,072	2,072	2,072	2,072	2,072	2,060	2,060	2,100	2,100	2,100	2,100	2,100
27	IMCHRG - IM Chargebacks	73,179	5,900	6,192	6,419	6,364	6,253	6,503	5,963	5,581	5,975	5,247	6,190	6,592
28	IMS - Information Mgt	27,262	2,171	2,313	2,275	2,198	2,288	2,215	2,365	2,208	2,214	2,083	2,525	2,407
29	SCENTRD - SUPPLY CENTER	(25,332)	906	(4,635)	(2,820)	954	(4,621)	(2,821)	1,298	(4,692)	(2,404)	906	(4,715)	(2,688)
30	STAFF - General & Administrative supt	416,421	39,680	39,680	39,680	39,680	39,680	461	19,160	39,680	39,680	39,680	39,680	39,680
31	STAFF - STAFF	(816)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)
32	STAFFPS - P&S Standard Staff costs	8,713	700	737	722	881	720	720	700	700	703	727	700	703
33	STRAT10 - Grid Solutions Other	11,410	800	800	800	1,250	1,480	1,480	800	800	800	800	800	800
34	Other - Non-Specific	1,147,216	83,828	88,912	99,242	84,517	91,826	107,031	106,334	92,682	100,730	88,561	107,162	98,391
35	Total Other Services	2,065,490	161,439	177,372	176,224	162,865	181,452	144,746	168,820	181,655	175,449	166,156	198,963	172,349
36														
37	Total	2,151,690	164,887	182,544	189,154	168,037	186,624	163,710	170,544	184,241	184,931	171,328	202,135	183,555

SECTION G

WORKPAPERS
(not applicable)

SECTION H

WORKPAPERS

DUKE ENERGY KENTUCKY, INC.
ELECTRIC DEPARTMENT
CASE NO. 2024-00354
UNCOLLECTIBLE ACCOUNTS FACTOR

WPH-a
WITNESS RESPONSIBLE:
L. D. STEINKUHL

<u>Line No.</u>	<u>Description</u>	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Total</u>
1	Gross Charge-offs	\$510,155	\$457,742	\$413,757	\$467,729	\$616,659	\$424,436	\$451,268	\$432,402	\$305,795	\$394,311	\$335,228	\$292,569	\$5,102,051
2	Recoveries	\$68,316	\$123,945	\$112,709	\$76,603	\$99,249	\$112,769	\$94,840	\$168,297	\$138,528	\$84,483	\$66,363	\$67,088	\$1,213,190
3	Net Charge-offs	\$441,839	\$333,797	\$301,048	\$391,126	\$517,410	\$311,667	\$356,428	\$264,105	\$167,267	\$309,828	\$268,865	\$225,481	\$3,888,861
4														
5	Revenue	\$47,312,635	\$33,197,716	\$27,604,312	\$17,525,453	\$35,187,926	\$35,847,105	\$34,869,511	\$40,074,407	\$41,263,057	\$34,543,129	\$34,320,746	\$40,472,676	\$422,218,673
6														
7	% of Revenue	0.934%	1.005%	1.091%	2.232%	1.470%	0.869%	1.022%	0.659%	0.405%	0.897%	0.783%	0.557%	0.921%

SECTION I

WORKPAPERS
(not applicable)

SECTION J

WORKPAPERS

(not applicable)

SECTION K

WORKPAPERS

(not applicable)

SECTION L

WORKPAPERS

(not applicable)

SECTION M

WORKPAPERS
(not applicable)

SECTION N

WORKPAPERS
(not applicable)