

KyPSC Case No. 2025-00024
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VERIFICATION

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The undersigned, Libbie S. Miller, Rates & Regulatory Strategy Manager, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the data request, and that the answers contained therein are true and correct to the best of her knowledge, information, and belief.

Libbie S. Miller

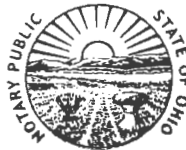
Libbie S. Miller Affiant

Subscribed and sworn to before me by Libbie S. Miller on this 10th day of March, 2025.

Emilie Sunderman

NOTARY PUBLIC

My Commission Expires: July 8, 2027



EMILIE SUNDERMAN
Notary Public
State of Ohio
My Comm. Expires
July 8, 2027

Duke Energy Kentucky
Case No. 2025-00024
STAFF First Set Data Requests
Date Received: February 20, 2025

STAFF-DR-01-001

REQUEST:

Provide a summary schedule showing the calculation of E(m) and the surcharge factor for the expense months covered by the billing periods under review. Use ES Form 1.10 as a model for this summary. Include two expense months subsequent to the review period in order to show the over- and under-recovery adjustments for the months included for the billing periods. The summary schedule should incorporate any corrections or revisions to the monthly surcharge filings that Duke Kentucky has submitted for the billing period under review. Provide the schedule and all supporting calculations and documentation in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

RESPONSE:

Please see STAFF-DR-01-001 Attachment 1(a)(b) for a summary showing the calculation of E(m) and the surcharge factor for the expense months covered by the billing period under review. Detailed calculations are available in the Excel files provided for each expense month as listed below.

- STAFF-DR-01-001 Attachment 02 – 042022 DEK ESM Filing for 062022
- STAFF-DR-01-001 Attachment 03 – 052022 DEK ESM Filing for 072022
- STAFF-DR-01-001 Attachment 04 – 062022 DEK ESM Filing for 082022
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- STAFF-DR-01-001 Attachment 07 – 092022 DEK ESM Filing for 112022
- STAFF-DR-01-001 Attachment 08 – 102022 DEK ESM Filing for 122022
- STAFF-DR-01-001 Attachment 09 – 112022 DEK ESM Filing for 012023
- STAFF-DR-01-001 Attachment 10 – 122022 DEK ESM Filing for 022023

- STAFF-DR-01-001 Attachment 11 – 012023 DEK ESM Filing for 032023
- STAFF-DR-01-001 Attachment 12 – 022023 DEK ESM Filing for 042023
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- STAFF-DR-01-001 Attachment 14 – 042023 DEK ESM Filing for 062023
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- STAFF-DR-01-001 Attachment 16 – 062023 DEK ESM Filing for 082023
- STAFF-DR-01-001 Attachment 17 – 072023 DEK ESM Filing for 092023
- STAFF-DR-01-001 Attachment 18 – 082023 DEK ESM Filing for 102023
- STAFF-DR-01-001 Attachment 19 – 092023 DEK ESM Filing for 112023
- STAFF-DR-01-001 Attachment 20 – 102023 DEK ESM Filing for 122023
- STAFF-DR-01-001 Attachment 21 – 112023 DEK ESM Filing for 012024
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- STAFF-DR-01-001 Attachment 23 – 012024 DEK ESM Filing for 032024
- STAFF-DR-01-001 Attachment 24 – 022024 DEK ESM Filing for 042024
- STAFF-DR-01-001 Attachment 25 – 032024 DEK ESM Filing for 052024
- STAFF-DR-01-001 Attachment 26 – 042024 DEK ESM Filing for 062024
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- STAFF-DR-01-001 Attachment 28 – 062024 DEK ESM Filing for 082024
- STAFF-DR-01-001 Attachment 29 – 072024 DEK ESM Filing for 092024
- STAFF-DR-01-001 Attachment 30 – 082024 DEK ESM Filing for 102024
- STAFF-DR-01-001 Attachment 31 – 092024 DEK ESM Filing for 112024
- STAFF-DR-01-001 Attachment 32 – 102024 DEK ESM Filing for 122024
- STAFF-DR-01-001 Attachment 33 – 112024 DEK ESM Filing for 012025

PERSON RESPONSIBLE: Libbie S. Miller

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

Summary of Environmental Compliance Plans

Line No.	E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery	Source	Expense Month						
			April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	
1	Environmental Compliance Rate Base (RB)	ES Form 2.00	\$ 58,211,159	\$ 58,036,145	\$ 57,860,995	\$ 57,680,537	\$ 57,511,023	\$ 57,336,010	
2	RB ÷ 12 months	(1) ÷ 12	\$ 4,850,930	\$ 4,836,345	\$ 4,821,750	\$ 4,806,711	\$ 4,792,585	\$ 4,778,001	
3	Pretax Rate of Return (ROR)	ES Form 1.20	7.905%	7.905%	7.905%	7.905%	7.905%	7.905%	
4	Return on the Environmental Compliance Rate Base (RORB)	(2) x (3)	\$ 383,466	\$ 382,313	\$ 381,159	\$ 379,971	\$ 378,854	\$ 377,701	
5	Environmental Operating Expenses (OE)	ES Form 2.00	\$ 1,707,449	\$ 2,382,451	\$ 2,632,315	\$ 2,334,912	\$ 1,827,117	\$ 2,403,754	
6	Less: Proceeds from Emission Allowance Sales (EAS)	ES Form 2.00	\$ -	\$ -	\$ 2,584,475	\$ -	\$ -	\$ 2,345,000	
7	Sub-Total E(m)	(4) + (5) - (6)	\$ 2,090,915	\$ 2,764,764	\$ 428,999	\$ 2,714,883	\$ 2,205,971	\$ 436,455	
8	Jurisdictional Allocation Ratio for Expense Month	Line 18	97.86%	97.57%	96.96%	97.01%	97.17%	97.15%	
9	Jurisdictional E(m)	(7) x (8)	\$ 2,046,169	\$ 2,697,580	\$ 415,957	\$ 2,633,708	\$ 2,143,542	\$ 424,016	
10	Prior Period Adjustment (if necessary)	(A)	\$ -	\$ -	\$ 2,237	\$ -	\$ -	\$ -	
11	Adjustment for (Over)/Under Recovery	ES Form 2.00	\$ 960,109	\$ 311,404	\$ 582,615	\$ (1,642,240)	\$ (854,209)	\$ (281,737)	
12	Total Adjusted Jurisdictional E(m)	(9) + (10) + (11)	\$ 3,006,278	\$ 3,008,984	\$ 1,000,809	\$ 991,468	\$ 1,289,333	\$ 142,279	
13	Jurisdictional E(m) to be Recovered in Rider PSM	(7) - (9)	\$ 44,746	\$ 67,184	\$ 13,042	\$ 81,175	\$ 62,429	\$ 12,439	
14	<u>Revenues as a Percentage of 12 Month Average Total Revenues</u>								
15	Residential	ES Form 3.00	44.20%	44.33%	46.00%	44.44%	44.20%	43.79%	
16	Non-Residential	ES Form 3.00	55.80%	55.67%	54.00%	55.56%	55.80%	56.21%	
17	<u>Adjusted Jurisdictional E(m) - Allocated</u>								
18	Residential	(12) * (15)	\$ 1,328,775	\$ 1,333,883	\$ 460,372	\$ 440,608	\$ 569,885	\$ 62,304	
19	Non-Residential	(12) * (16)	\$ 1,677,503	\$ 1,675,101	\$ 540,437	\$ 550,860	\$ 719,448	\$ 79,975	
20	<u>R(m)</u>								
21	Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)	ES Form 3.00	\$ 13,456,112	\$ 13,593,772	\$ 13,978,747	\$ 14,200,838	\$ 14,537,828	\$ 14,650,960	
22	Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue)	ES Form 3.00	\$ 10,155,496	\$ 9,976,457	\$ 9,451,001	\$ 10,038,423	\$ 10,197,467	\$ 10,259,794	
23	<u>Environmental Surcharge Billing Factor</u>								
24	Residential	(18) / (21)	9.87%	9.81%	3.29%	3.10%	3.92%	0.43%	
25	Non-Residential	(19) / (22)	16.52%	16.79%	5.72%	5.49%	7.06%	0.78%	

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

Summary of Environmental Compliance Plans

Line No.	E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery	Source	Expense Month						
			October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	
1	Environmental Compliance Rate Base (RB)	ES Form 2.00	\$ 57,161,054	\$ 56,986,036	\$ 56,811,006	\$ 56,642,150	\$ 56,472,491	\$ 56,302,831	
2	RB ÷ 12 months	(1) ÷ 12	\$ 4,763,421	\$ 4,748,836	\$ 4,734,251	\$ 4,720,179	\$ 4,706,041	\$ 4,691,903	
3	Pretax Rate of Return (ROR)	ES Form 1.20	7.905%	7.905%	7.905%	7.905%	7.905%	7.905%	
4	Return on the Environmental Compliance Rate Base (RORB)	(2) x (3)	\$ 376,548	\$ 375,395	\$ 374,243	\$ 373,130	\$ 372,013	\$ 370,895	
5	Environmental Operating Expenses (OE)	ES Form 2.00	\$ 2,183,393	\$ 3,384,845	\$ 3,977,862	\$ 4,490,045	\$ 3,131,898	\$ 1,232,394	
6	Less: Proceeds from Emission Allowance Sales (EAS)	ES Form 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	Sub-Total E(m)	(4) + (5) - (6)	\$ 2,559,941	\$ 3,760,240	\$ 4,352,105	\$ 4,863,175	\$ 3,503,911	\$ 1,603,289	
8	Jurisdictional Allocation Ratio for Expense Month	Line 18	97.11%	96.98%	94.23%	94.46%	94.45%	94.59%	
9	Jurisdictional E(m)	(7) x (8)	\$ 2,485,959	\$ 3,646,681	\$ 4,100,989	\$ 4,593,755	\$ 3,309,444	\$ 1,516,551	
10	Prior Period Adjustment (if necessary)	(A)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	Adjustment for (Over)/Under Recovery	ES Form 2.00	\$ 88,311	\$ (63,459)	\$ (51,430)	\$ (336,536)	\$ 590,922	\$ 934,768	
12	Total Adjusted Jurisdictional E(m)	(9) + (10) + (11)	\$ 2,574,270	\$ 3,583,222	\$ 4,049,559	\$ 4,257,219	\$ 3,900,366	\$ 2,451,319	
13	Jurisdictional E(m) to be Recovered in Rider PSM	(7) - (9)	\$ 73,982	\$ 113,559	\$ 251,116	\$ 269,420	\$ 194,467	\$ 86,738	
14	<u>Revenues as a Percentage of 12 Month Average Total Revenues</u>								
15	Residential	ES Form 3.00	43.41%	43.37%	43.60%	43.27%	42.88%	42.77%	
16	Non-Residential	ES Form 3.00	56.59%	56.63%	56.40%	56.73%	57.12%	57.23%	
17	<u>Adjusted Jurisdictional E(m) - Allocated</u>								
18	Residential	(12) * (15)	\$ 1,117,491	\$ 1,554,043	\$ 1,765,608	\$ 1,842,099	\$ 1,672,477	\$ 1,048,429	
19	Non-Residential	(12) * (16)	\$ 1,456,779	\$ 2,029,179	\$ 2,283,951	\$ 2,415,120	\$ 2,227,889	\$ 1,402,890	
20	<u>R(m)</u>								
21	Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)	ES Form 3.00	\$ 14,966,852	\$ 15,023,029	\$ 15,486,991	\$ 15,347,351	\$ 14,823,942	\$ 14,756,845	
22	Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue)	ES Form 3.00	\$ 10,186,744	\$ 10,070,279	\$ 10,028,818	\$ 10,037,668	\$ 9,928,525	\$ 9,889,774	
23	<u>Environmental Surcharge Billing Factor</u>								
24	Residential	(18) / (21)	7.47%	10.34%	11.40%	12.00%	11.28%	7.10%	
25	Non-Residential	(19) / (22)	14.30%	20.15%	22.77%	24.06%	22.44%	14.19%	

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

Summary of Environmental Compliance Plans

Line No.	E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery	Source	Expense Month						
			April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	
1	Environmental Compliance Rate Base (RB)	ES Form 2.00	\$ 56,133,157	\$ 55,963,471	\$ 55,788,505	\$ 55,624,077	\$ 55,454,385	\$ 55,284,710	
2	RB ÷ 12 months	(1) ÷ 12	\$ 4,677,763	\$ 4,663,623	\$ 4,649,042	\$ 4,635,340	\$ 4,621,199	\$ 4,607,059	
3	Pretax Rate of Return (ROR)	ES Form 1.20	7.905%	7.905%	7.905%	7.905%	7.905%	8.822%	
4	Return on the Environmental Compliance Rate Base (RORB)	(2) x (3)	\$ 369,777	\$ 368,659	\$ 367,507	\$ 366,424	\$ 365,306	\$ 406,435	
5	Environmental Operating Expenses (OE)	ES Form 2.00	\$ 2,264,060	\$ 2,415,156	\$ 3,140,274	\$ 3,626,621	\$ 3,267,500	\$ 3,974,606	
6	Less: Proceeds from Emission Allowance Sales (EAS)	ES Form 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	Sub-Total E(m)	(4) + (5) - (6)	\$ 2,633,837	\$ 2,783,815	\$ 3,507,781	\$ 3,993,045	\$ 3,632,806	\$ 4,381,041	
8	Jurisdictional Allocation Ratio for Expense Month	Line 18	94.68%	95.16%	95.93%	95.71%	95.66%	95.67%	
9	Jurisdictional E(m)	(7) x (8)	\$ 2,493,717	\$ 2,649,078	\$ 3,365,014	\$ 3,821,743	\$ 3,475,142	\$ 4,191,342	
10	Prior Period Adjustment (if necessary)	(A)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	Adjustment for (Over)/Under Recovery	ES Form 2.00	\$ 1,557,328	\$ (29,808)	\$ 215,811	\$ (166,350)	\$ (267,445)	\$ (790,476)	
12	Total Adjusted Jurisdictional E(m)	(9) + (10) + (11)	\$ 4,051,045	\$ 2,619,270	\$ 3,580,825	\$ 3,655,393	\$ 3,207,697	\$ 3,400,866	
13	Jurisdictional E(m) to be Recovered in Rider PSM	(7) - (9)	\$ 140,120	\$ 134,737	\$ 142,767	\$ 171,302	\$ 157,664	\$ 189,699	
14	<u>Revenues as a Percentage of 12 Month Average Total Revenues</u>								
15	Residential	ES Form 3.00	42.80%	41.80%	40.38%	41.38%	41.49%	41.72%	
16	Non-Residential	ES Form 3.00	57.20%	58.20%	59.62%	58.62%	58.51%	58.28%	
17	<u>Adjusted Jurisdictional E(m) - Allocated</u>								
18	Residential	(12) * (15)	\$ 1,733,847	\$ 1,094,855	\$ 1,445,937	\$ 1,512,602	\$ 1,330,873	\$ 1,418,841	
19	Non-Residential	(12) * (16)	\$ 2,317,198	\$ 1,524,415	\$ 2,134,888	\$ 2,142,791	\$ 1,876,824	\$ 1,982,025	
20	<u>R(m)</u>								
21	Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)	ES Form 3.00	\$ 14,605,838	\$ 14,469,260	\$ 14,203,259	\$ 13,882,056	\$ 13,676,882	\$ 13,651,312	
22	Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue)	ES Form 3.00	\$ 9,774,292	\$ 10,199,452	\$ 10,634,253	\$ 9,952,425	\$ 9,771,430	\$ 9,810,477	
23	<u>Environmental Surcharge Billing Factor</u>								
24	Residential	(18) / (21)	11.87%	7.57%	10.18%	10.90%	9.73%	10.39%	
25	Non-Residential	(19) / (22)	23.71%	14.95%	20.08%	21.53%	19.21%	20.20%	

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Calculation of Current Month Environmental Surcharge Factors

Summary of Environmental Compliance Plans

Line No.	E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery	Source	Expense Month						
			October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	
1	Environmental Compliance Rate Base (RB)	ES Form 2.00	\$ 55,115,060	\$ 54,945,381	\$ 54,775,694	\$ 54,609,940	\$ 54,420,450	\$ 54,230,953	
2	RB ÷ 12 months	(1) ÷ 12	\$ 4,592,922	\$ 4,578,782	\$ 4,564,641	\$ 4,550,828	\$ 4,535,038	\$ 4,519,246	
3	Pretax Rate of Return (ROR)	ES Form 1.20	8.822%	8.822%	8.822%	8.822%	8.822%	8.822%	
4	Return on the Environmental Compliance Rate Base (RORB)	(2) x (3)	\$ 405,188	\$ 403,940	\$ 402,693	\$ 401,474	\$ 400,081	\$ 398,688	
5	Environmental Operating Expenses (OE)	ES Form 2.00	+ \$ 1,869,825	\$ 3,379,247	\$ 4,698,805	\$ 2,233,537	\$ 4,049,196	\$ 3,568,345	
6	Less: Proceeds from Emission Allowance Sales (EAS)	ES Form 2.00	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	Sub-Total E(m)	(4) + (5) - (6)	\$ 2,275,013	\$ 3,783,187	\$ 5,101,498	\$ 2,635,011	\$ 4,449,277	\$ 3,967,033	
8	Jurisdictional Allocation Ratio for Expense Month	Line 18	95.59%	95.59%	98.62%	98.55%	98.46%	98.35%	
9	Jurisdictional E(m)	(7) x (8)	\$ 2,174,685	\$ 3,616,348	\$ 5,031,097	\$ 2,596,803	\$ 4,380,758	\$ 3,901,577	
10	Prior Period Adjustment (if necessary)	(A)	+ \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	Adjustment for (Over)/Under Recovery	ES Form 2.00	+ \$ (231,829)	\$ (237,789)	\$ (798,169)	\$ (1,247,309)	\$ (1,392,875)	\$ (376,696)	
12	Total Adjusted Jurisdictional E(m)	(9) + (10) + (11)	\$ 1,942,856	\$ 3,378,559	\$ 4,232,928	\$ 1,349,494	\$ 2,987,883	\$ 3,524,881	
13	Jurisdictional E(m) to be Recovered in Rider PSM	(7) - (9)	\$ 100,328	\$ 166,839	\$ 70,401	\$ 38,208	\$ 68,519	\$ 65,456	
14	<u>Revenues as a Percentage of 12 Month Average Total Revenues</u>								
15	Residential	ES Form 3.00	41.86%	42.03%	41.72%	42.25%	42.34%	42.17%	
16	Non-Residential	ES Form 3.00	58.14%	57.97%	58.28%	57.75%	57.66%	57.83%	
17	<u>Adjusted Jurisdictional E(m) - Allocated</u>								
18	Residential	(12) * (15)	\$ 813,280	\$ 1,420,008	\$ 1,765,978	\$ 570,161	\$ 1,265,070	\$ 1,486,442	
19	Non-Residential	(12) * (16)	\$ 1,129,576	\$ 1,958,551	\$ 2,466,950	\$ 779,333	\$ 1,722,813	\$ 2,038,439	
20	<u>R(m)</u>								
21	Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)	ES Form 3.00	\$ 13,440,167	\$ 13,460,633	\$ 13,021,912	\$ 13,117,239	\$ 13,467,620	\$ 13,742,020	
22	Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue)	ES Form 3.00	\$ 10,008,044	\$ 10,279,365	\$ 10,632,135	\$ 10,891,517	\$ 11,336,559	\$ 11,705,010	
23	<u>Environmental Surcharge Billing Factor</u>								
24	Residential	(18) / (21)	6.05%	10.55%	13.56%	4.35%	9.39%	10.82%	
25	Non-Residential	(19) / (22)	11.29%	19.05%	23.20%	7.16%	15.20%	17.42%	

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Calculation of Current Month Environmental Surcharge Factors

Summary of Environmental Compliance Plans

Line No.	E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery	Source	Expense Month						
			April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	
1	Environmental Compliance Rate Base (RB)	ES Form 2.00	\$ 53,976,034	\$ 53,721,156	\$ 53,466,263	\$ 53,211,368	\$ 52,956,473	\$ 52,701,607	
2	RB ÷ 12 months	(1) ÷ 12	\$ 4,498,003	\$ 4,476,763	\$ 4,455,522	\$ 4,434,281	\$ 4,413,039	\$ 4,391,801	
3	Pretax Rate of Return (ROR)	ES Form 1.20	8.822%	8.822%	8.822%	8.822%	8.822%	8.822%	
4	Return on the Environmental Compliance Rate Base (RORB)	(2) x (3)	\$ 396,814	\$ 394,940	\$ 393,066	\$ 391,192	\$ 389,318	\$ 387,445	
5	Environmental Operating Expenses (OE)	ES Form 2.00	+ \$ 2,516,358	\$ 1,746,876	\$ 4,606,569	\$ 3,915,060	\$ 4,066,192	\$ 1,627,227	
6	Less: Proceeds from Emission Allowance Sales (EAS)	ES Form 2.00	- \$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	
7	Sub-Total E(m)	(4) + (5) - (6)	\$ 2,913,172	\$ 2,141,816	\$ 4,999,635	\$ 4,306,252	\$ 4,005,510	\$ 2,014,672	
8	Jurisdictional Allocation Ratio for Expense Month	Line 18	98.26%	98.40%	98.39%	98.35%	98.39%	98.42%	
9	Jurisdictional E(m)	(7) x (8)	\$ 2,862,483	\$ 2,107,547	\$ 4,919,141	\$ 4,235,199	\$ 3,941,021	\$ 1,982,840	
10	Prior Period Adjustment (if necessary)	(A)	+ \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	Adjustment for (Over)/Under Recovery	ES Form 2.00	+ \$ (92,740)	\$ (198,150)	\$ 56,976	\$ (847,497)	\$ (905,332)	\$ 218,432	
12	Total Adjusted Jurisdictional E(m)	(9) + (10) + (11)	\$ 2,769,743	\$ 1,909,397	\$ 4,976,117	\$ 3,387,702	\$ 3,035,689	\$ 2,201,272	
13	Jurisdictional E(m) to be Recovered in Rider PSM	(7) - (9)	\$ 50,689	\$ 34,269	\$ 80,494	\$ 71,053	\$ 64,489	\$ 31,832	
14	<u>Revenues as a Percentage of 12 Month Average Total Revenues</u>								
15	Residential	ES Form 3.00	41.23%	42.19%	42.42%	42.62%	42.52%	42.64%	
16	Non-Residential	ES Form 3.00	58.77%	57.81%	57.58%	57.38%	57.48%	57.36%	
17	<u>Adjusted Jurisdictional E(m) - Allocated</u>								
18	Residential	(12) * (15)	\$ 1,141,965	\$ 805,575	\$ 2,110,869	\$ 1,443,839	\$ 1,290,775	\$ 938,622	
19	Non-Residential	(12) * (16)	\$ 1,627,778	\$ 1,103,822	\$ 2,865,248	\$ 1,943,863	\$ 1,744,914	\$ 1,262,650	
20	<u>R(m)</u>								
21	Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Revenue)	ES Form 3.00	\$ 13,967,211	\$ 14,329,802	\$ 14,412,373	\$ 15,073,071	\$ 15,246,471	\$ 15,185,120	
22	Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue)	ES Form 3.00	\$ 12,448,078	\$ 12,468,011	\$ 12,577,407	\$ 13,042,698	\$ 13,365,149	\$ 13,244,593	
23	<u>Environmental Surcharge Billing Factor</u>								
24	Residential	(18) / (21)	8.18%	5.62%	14.65%	9.58%	8.47%	6.18%	
25	Non-Residential	(19) / (22)	13.08%	8.85%	22.78%	14.90%	13.06%	9.53%	

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of April 2022

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,328,775
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,456,112
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		9.87%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,677,503
Jurisdictional R(m)	ES Form 1.10, Line 16		\$	10,155,496
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		16.52%

Effective Date for Billing: June 1, 2022

Submitted by: /s/ Dana R. Patten

Title: Lead Rates & Regulatory Strategy Analyst

Date Submitted: May 20, 2022

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of May 2022

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,333,883
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,593,772
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		9.81%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,675,101
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	9,976,457
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		16.79%

Effective Date for Billing: July 1, 2022

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: June 21, 2022

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of June 2022

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	460,372
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,978,747
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		3.29%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	540,437
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	9,451,001
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		5.72%

Effective Date for Billing: August 2, 2022

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: July 22, 2022

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of July 2022

Residential - Kentucky Jurisdictional Revenues					
(1)	(2)	(3)	(4)	(5)	(6)
Month	Total Revenues			Environmental Surcharge Revenues	Total Excluding Environmental Surcharge
					(2) - (5)
Aug-21	\$ 15,008,156			\$ 1,219,521	\$ 13,788,635
Sep-21	14,902,237			1,012,999	13,889,238
Oct-21	10,769,498			595,584	10,173,914
Nov-21	11,587,106			375,740	11,211,366
Dec-21	16,001,721			510,096	15,491,625
Jan-22	21,318,327			611,393	20,706,934
Feb-22	19,751,655			604,732	19,146,923
Mar-22	11,607,297			541,161	11,066,136
Apr-22	12,082,416			1,006,766	11,075,650
May-22	11,615,289			956,257	10,659,032
Jun-22	17,910,941			1,614,789	16,296,152
Jul-22	\$ 18,563,570			\$ 1,659,116	\$ 16,904,454
Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 14,200,838
Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 31,953,316
Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month					44.44%

Non-Residential - Kentucky Jurisdictional Revenues						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Month	Total Revenues	Base Rate Fuel Component	Fuel Clause Revenues	Environmental Surcharge Revenues	Total Excluding Environmental Surcharge	Total Non-Fuel Revenue
					(2) - (5)	(6) - (3) - (4)
Aug-21	\$ 18,523,410	\$ 5,404,345	\$ (177,636)	\$ 1,506,300	\$ 17,017,110	\$ 11,790,401
Sep-21	19,327,541	5,885,205	345,938	1,254,161	18,073,380	11,842,237
Oct-21	16,177,896	5,136,292	(259,585)	888,473	15,289,423	10,412,716
Nov-21	18,281,877	4,737,949	3,266,165	482,562	17,799,315	9,795,201
Dec-21	20,902,282	5,194,127	5,087,696	488,554	20,413,728	10,131,905
Jan-22	23,718,760	5,133,317	7,974,524	455,146	23,263,614	10,155,773
Feb-22	21,218,594	4,675,522	5,624,922	492,009	20,726,585	10,426,141
Mar-22	14,758,559	4,840,248	(183,660)	760,990	13,997,569	9,340,981
Apr-22	9,200,787	2,373,083	559,030	832,346	8,368,441	5,436,328
May-22	17,061,583	6,907,083	1,042,516	1,480,087	15,581,496	7,631,897
Jun-22	9,290,552	1,390,573	2,437,838	808,874	8,481,678	4,653,267
Jul-22	\$ 37,009,503	\$ 10,084,818	\$ 5,088,354	\$ 2,992,108	\$ 34,017,395	\$ 18,844,223
Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 17,752,478	\$ 10,038,423
Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 31,953,316	
Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month					55.56%	

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of August 2022

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	569,885
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	14,537,828
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		3.92%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	719,448
Jurisdictional R(m)	ES Form 1.10, Line 16		\$	10,197,467
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		7.06%

Effective Date for Billing: October 3, 2022

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: September 23, 2022

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of September 2022

Residential - Kentucky Jurisdictional Revenues					
(1)	(2)	(3)	(4)	(5)	(6)
Month	Total Revenues			Environmental Surcharge Revenues	Total Excluding Environmental Surcharge
					(2) - (5)
Oct-21	\$ 10,769,498			\$ 595,584	\$ 10,173,914
Nov-21	11,587,106			375,740	11,211,366
Dec-21	16,001,721			510,096	15,491,625
Jan-22	21,318,327			611,393	20,706,934
Feb-22	19,751,655			604,732	19,146,923
Mar-22	11,607,297			541,161	11,066,136
Apr-22	12,082,416			1,006,766	11,075,650
May-22	11,615,289			956,257	10,659,032
Jun-22	17,910,941			1,614,789	16,296,152
Jul-22	18,563,570			1,659,116	16,904,454
Aug-22	18,473,401			640,890	17,832,511
Sep-22	\$ 15,720,676			\$ 473,849	\$ 15,246,827
Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 14,650,960
Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 33,456,734
Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month					43.79%

Non-Residential - Kentucky Jurisdictional Revenues						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Month	Total Revenues	Base Rate Fuel Component	Fuel Clause Revenues	Environmental Surcharge Revenues	Total Excluding Environmental Surcharge	Total Non-Fuel Revenue
					(2) - (5)	(6) - (3) - (4)
Oct-21	\$ 16,177,896	\$ 5,136,292	\$ (259,585)	\$ 888,473	\$ 15,289,423	\$ 10,412,716
Nov-21	18,281,877	4,737,949	3,266,165	482,562	17,799,315	9,795,201
Dec-21	20,902,282	5,194,127	5,087,696	488,554	20,413,728	10,131,905
Jan-22	23,718,760	5,133,317	7,974,524	455,146	23,263,614	10,155,773
Feb-22	21,218,594	4,675,522	5,624,922	492,009	20,726,585	10,426,141
Mar-22	14,758,559	4,840,248	(183,660)	760,990	13,997,569	9,340,981
Apr-22	9,200,787	2,373,083	559,030	832,346	8,368,441	5,436,328
May-22	17,061,583	6,907,083	1,042,516	1,480,087	15,581,496	7,631,897
Jun-22	9,290,552	1,390,573	2,437,838	808,874	8,481,678	4,653,267
Jul-22	37,009,503	10,084,818	5,088,354	2,992,108	34,017,395	18,844,223
Aug-22	25,443,793	6,923,013	3,607,722	1,214,128	24,229,665	13,698,930
Sep-22	\$ 24,299,737	\$ 6,716,720	\$ 4,193,497	\$ 799,356	\$ 23,500,381	\$ 12,590,164
Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 18,805,774	\$ 10,259,794
Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 33,456,734	
Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month					56.21%	

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of October 2022

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,117,491
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	14,966,852
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		7.47%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,456,779
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	10,186,744
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		14.30%

Effective Date for Billing: December 1, 2022

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: November 18, 2022

ES FORM 1.10

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Calculation of Current Month Environmental Surcharge Factors
 For the Expense Month of October 2022

Line No.	E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery	Source	Environmental Compliance Plans
1	Environmental Compliance Rate Base (RB)	ES Form 2.00	\$ 57,161,054
2	RB ÷ 12 months	(1) ÷ 12	\$ 4,763,421
3	Pretax Rate of Return (ROR)	ES Form 1.20	7.905%
4	Return on the Environmental Compliance Rate Base (RORB)	(2) x (3)	\$ 376,548
5	Environmental Operating Expenses (OE)	ES Form 2.00	+ \$ 2,183,393
6	Less: Proceeds from Emission Allowance Sales (EAS)	ES Form 2.00	- \$ -
7	Sub-Total E(m)	(4) + (5) - (6)	\$ 2,559,941
8	Jurisdictional Allocation Ratio for Expense Month	Line 18	97.11%
9	Jurisdictional E(m)	(7) x (8)	\$ 2,485,959
10	Prior Period Adjustment (if necessary)	(A)	+
11	Adjustment for (Over)/Under Recovery	ES Form 2.00	+ \$ 88,311
12	Total Adjusted Jurisdictional E(m)	(9) + (10) + (11)	\$ 2,574,270
13	Jurisdictional E(m) to be Recovered in Rider PSM	(7) - (9)	\$ 73,982

Calculation of Environmental Surcharge Billing Factors

		Residential (Total Revenue)	Non-Residential (Net Revenue)
14	Revenues as a Percentage of 12 Month Average Total Revenues	43.41%	56.59%
15	Adjusted Jurisdictional E(m) - Allocated	\$ 1,117,491	\$ 1,456,779
16	R(m) Residential R(m) = Average Total Revenue (Total Revenue excluding ESM Non-Residential R(m) = Average Net Revenue (Total Revenue excluding ESM Revenue, Base Fuel and FAC Revenue)	\$ 14,966,852	\$ 10,186,744
17	Jurisdictional E(m) / R(m)	7.47%	14.30%

Calculation of Jurisdictional Allocation Ratio - 12 Month Average

18	Retail Revenue	ES Form 3.00	\$ 34,477,496	97.11%
19	Sales for Resale	Company Records	\$ 1,025,788	2.89%
20	Total Revenue		\$ 35,503,284	100.00%

Note: (A) Amounts determined by the Commission during six-month and two-year reviews.

ES FORM 1.20

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Cost of Capital

Line No.	Capital Structure	Ratio	Cost	Weighted Cost (A)	Gross up for Tax Rate (B)	Pre-Tax Rate of Return (A)x(B)
1	Short-term Debt	5.835%	1.710%	0.100%		0.100%
2	Long-term Debt	45.931%	4.028%	1.850%		1.850%
3	Common Equity	48.234%	9.250%	4.462%	1.3346139	5.955%
4	Total	100.000%		6.412%		7.905%

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2019-00271. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

ES FORM 2.00

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Revenue Requirement of Environmental Compliance Costs

For the Expense Month of October 2022

Line No.	Determination of Environmental Compliance Rate Base (RB)	Source	Amount
1	Eligible Environmental Compliance Plant (Gross Plant) Excluding AFUDC	ES Form 2.10	\$ 67,432,275
2	Eligible Environmental Compliance CWIP Excluding AFUDC	ES Form 2.10	-
3	Subtotal		\$ 67,432,275
4	<u>Additions:</u>		
5	Inventory - Emission Allowances	ES Form 2.30	\$ 18,656
6	Subtotal		\$ 18,656
7	<u>Deductions:</u>		
8	Accumulated Depreciation on Eligible Environmental Compliance Plant	ES Form 2.10	\$ 5,452,086
9	Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant	ES Form 2.10	4,837,791
10	Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant	ES Form 2.10	-
11	Subtotal		\$ 10,289,877
12	Environmental Compliance Rate Base		\$ 57,161,054
13	<u>Determination of Environmental Compliance Operating Expenses (OE)</u>		
14	Monthly Depreciation Expense	ES Form 2.10	\$ 138,798
15	Monthly Taxes Other Than Income Taxes	ES Form 2.10	\$ 69,334
16	Monthly Amortization Expense	ES Form 2.20	\$ 1,712,722
17	Monthly Emission Allowance Expense	ES Form 2.30	\$ 2
18	Monthly Environmental Reagent Expense	ES Form 2.50	\$ 262,537
19	Total Environmental Compliance Operating Expense		\$ 2,183,393
20	<u>Proceeds from Emission Allowance Sales (EAS)</u>		
21	SO ₂ Allowance Sales		\$ -
22	NOx Allowances Sales		\$ -
23	Total Emission Allowance Sales		\$ -
24	<u>(Over) / Under Recovery</u>		
25	Adjusted Jurisdictional E(m) Authorized for Expense Month two Months Prior		\$ 1,289,333
26	Jurisdictional E(m) Revenue Recovered in Current Expense Month		1,201,022
27	(Over) / Under Recovery		\$ 88,311

Note: (Over) recovery will be deducted from Jurisdictional E(m)
 Under recovery will be added to Jurisdictional E(m)

ES FORM 2.10

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Plant, Accumulated Depreciation, CWIP, ITC, ADIT
 Depreciation Expense, Taxes Other Than Income Taxes

For the Expense Month of October 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Project		Gross Plant in-Service Excl. AFUDC as of October-22	Accumulated Depreciation as of October-22	Net Plant in-Service as of October-22	CWIP Excluding AFUDC as of October-22	Accumulated Deferred ITC as of October-22	Accumulated Deferred Tax Balance as of October-22	Monthly Depreciation Expense	Monthly Property Tax Expense
No.	Description			(2)-(3)					
1	EB020290 Lined Retention Basin West	\$ 10,324,588	\$ 994,352	\$ 9,330,236	\$ -	\$ -	\$ 1,237,514	\$ 21,251	\$ 10,437
2	EB020745 Lined Retention Basin East	\$ 10,280,726	\$ 715,917	\$ 9,564,809	\$ -	\$ -	\$ 382,648	\$ 21,161	\$ 10,700
3	EB020298 East Bend SW/PW Reroute	\$ 29,882,379	\$ 2,627,254	\$ 27,255,125	\$ -	\$ -	\$ 2,833,551	\$ 61,508	\$ 30,489
4	EB021281 East Bend Landfill Cell 2	\$ 16,944,582	\$ 1,114,563	\$ 15,830,019	\$ -	\$ -	\$ 384,078	\$ 34,878	\$ 17,708
5				\$ -					
6				\$ -					
7				\$ -					
8				\$ -					
9				\$ -					
10				\$ -					
11				\$ -					
12				\$ -					
13				\$ -					
14				\$ -					
15				\$ -					
		\$ 67,432,275	\$ 5,452,086	\$ 61,980,189	\$ -	\$ -	\$ 4,837,791	\$ 138,798	\$ 69,334

ES FORM 2.20

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Amortization of Coal Ash ARO and Landfill Closure

For the Expense Month of October 2022

Line No.	Period (1)	Coal Ash ARO					Coal Ash ARO and Landfill Closure		Landfill Closure		Total Recovery (11)=(5)+(8)+(10)
		Cash Spend (2)	COR Credit (3)	Carrying Cost (4)	Recovery: 10-Yr Amort. (5)	Ending Balance (6)	Cash Spend (7)	Recovery: 2-Month Cycle (8)	Cash Spend (9)	Recovery: 1-Yr Amort. (10)	
1	2015 Total	Actual \$ 3,858,084	\$ (856,412)	\$ 20,378	\$ -	\$ 3,022,050	\$ -	\$ -	\$ -	\$ -	\$ -
2	2016 Total	Actual 4,486,812	(107,052)	379,037	-	7,780,847	-	-	291,152	-	-
3	Jan-17	Actual 358,148	-	43,243	-	8,182,238	-	-	13,108	-	-
4	Feb-17	Actual 424,021	-	40,351	-	8,646,610	-	-	14,281	-	-
5	Mar-17	Actual 692,184	(26,763)	44,724	-	9,356,755	-	-	20,225	-	-
6	Apr-17	Actual 254,067	-	50,949	-	9,661,771	-	-	30,324	-	-
7	May-17	Actual 608,377	-	56,141	-	10,326,289	-	-	34,997	-	-
8	Jun-17	Actual 265,619	(26,763)	53,472	-	10,618,617	-	-	45,594	-	-
9	Jul-17	Actual 220,636	-	51,558	-	10,890,811	-	-	30,629	-	-
10	Aug-17	Actual 272,053	-	47,731	-	11,210,595	-	-	17,432	-	-
11	Sep-17	Actual 233,743	(26,763)	44,389	-	11,461,964	-	-	23,200	-	-
12	Oct-17	Actual 444,793	-	60,670	-	11,967,427	-	-	47,545	-	-
13	Nov-17	Actual 525,770	-	68,573	-	12,561,770	-	-	33,047	-	-
14	Dec-17	Actual 2,482,493	(26,763)	82,850	-	15,100,350	-	-	18,362	-	-
15	Jan-18	Actual 510,525	-	91,185	-	15,702,060	-	-	18,843	-	-
16	Feb-18	Actual 89,648	-	91,534	-	15,883,242	-	-	-	-	-
17	Mar-18	Actual 396,977	(26,763)	93,696	-	16,347,152	-	-	14,037	-	-
18	Apr-18	Actual 132,294	-	111,722	-	16,591,168	173,000	-	36,260	-	-
19	May-18	Actual -	-	112,480	-	16,703,648	100,234	-	88,888	-	-
20	Jun-18	Actual -	-	111,870	(202,486)	16,613,032	150,901	(173,000)	128,843	-	(375,486)
21	Jul-18	Actual -	-	111,255	(202,486)	16,521,801	196,585	(100,234)	16	-	(302,720)
22	Aug-18	Actual -	-	110,637	(202,486)	16,429,952	321,815	(150,901)	29,844	-	(353,387)
23	Sep-18	Actual -	-	110,014	(202,486)	16,337,480	275,135	(196,585)	-	-	(399,071)
24	Oct-18	Actual -	-	109,387	(202,486)	16,244,381	69,886	(321,815)	-	-	(524,301)
25	Nov-18	Actual -	-	108,756	(202,486)	16,150,651	238,428	(275,135)	(2,498)	-	(477,621)
26	Dec-18	Actual -	-	108,121	(202,486)	16,056,286	263,037	(69,886)	-	-	(272,372)
27	Jan-19	Actual -	-	107,481	(202,486)	15,961,281	177,996	(238,428)	-	-	(440,914)
28	Feb-19	Actual -	-	106,837	(202,486)	15,865,632	150,851	(263,037)	-	-	(465,523)
29	Mar-19	Actual -	-	106,188	(202,486)	15,769,334	408,609	(177,996)	-	-	(380,482)
30	Apr-19	Actual -	-	105,535	(202,486)	15,672,383	1,588,547	(150,851)	-	-	(353,337)
31	May-19	Actual -	-	104,878	(202,486)	15,574,775	1,641,055	(408,609)	-	-	(611,095)
32	Jun-19	Actual -	-	104,216	(202,486)	15,476,505	1,423,233	(1,588,547)	-	-	(1,791,033)
33	Jul-19	Actual -	-	103,550	(202,486)	15,377,569	1,368,585	(1,641,055)	-	-	(1,843,541)
34	Aug-19	Actual -	-	102,880	(202,486)	15,277,963	487,759	(1,423,233)	-	-	(1,625,719)
35	Sep-19	Actual -	-	102,204	(202,486)	15,177,681	47,477	(1,368,585)	-	-	(1,571,071)
36	Oct-19	Actual -	-	101,524	(202,486)	15,076,719	(18,595)	(487,759)	-	-	(690,245)
37	Nov-19	Actual -	-	100,840	(202,486)	14,975,073	330,375	(47,477)	-	-	(249,963)
38	Dec-19	Actual -	-	100,151	(202,486)	14,872,738	121,640	18,595	-	-	(183,891)
39	Jan-20	Actual -	-	99,457	(202,486)	14,769,709	77,416	(330,375)	-	-	(532,861)
40	Feb-20	Actual -	-	98,759	(202,486)	14,665,982	25,184	(121,640)	-	-	(324,126)
41	Mar-20	Actual -	-	98,055	(202,486)	14,561,551	27,631	(77,416)	-	-	(279,902)
42	Apr-20	Actual -	-	97,347	(202,486)	14,456,412	50,807	(25,184)	-	-	(227,670)
43	May-20	Actual -	-	96,635	(202,486)	14,350,561	82,538	(27,631)	-	-	(230,117)
44	Jun-20	Actual -	-	95,917	(202,486)	14,243,992	133,817	(50,807)	-	-	(253,293)
45	Jul-20	Actual -	-	95,194	(202,486)	14,136,700	127,493	(82,538)	-	-	(285,024)
46	Aug-20	Actual -	-	94,467	(202,486)	14,028,681	64,152	(133,817)	-	-	(336,303)
47	Sep-20	Actual -	-	93,735	(202,486)	13,919,930	127,860	(127,493)	-	-	(329,979)
48	Oct-20	Actual -	-	92,997	(202,486)	13,810,441	226,553	(64,152)	-	-	(266,638)
49	Nov-20	Actual -	-	92,255	(202,486)	13,700,210	423,320	(127,860)	5,465	-	(330,346)
50	Dec-20	Actual -	\$ -	\$ 91,508	\$ (202,486)	\$ 13,589,232	\$ 295,353	\$ (226,553)	\$ 17,705	\$ -	\$ (429,039)

ES FORM 2.20

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Amortization of Coal Ash ARO and Landfill Closure

For the Expense Month of October 2022

Line No.	Period (1)	Actual	Coal Ash ARO				Coal Ash ARO and Landfill Closure		Landfill Closure (a)		Total Recovery (11)=(5)+(8)+(10)	
			Cash Spend (2)	COR Credit (3)	Carrying Cost (4)	Recovery: 10-Yr Amort. (5)	Ending Balance (6)	Cash Spend (7)	Recovery: 2-Month Cycle (8)	Cash Spend (9)		Recovery: 1-Yr Amort. (10)
51	Jan-21	Actual		\$ -	\$ 90,756	\$ (202,486)	\$ 13,477,502	\$ 80,328	\$ (423,320)	\$ 19,334	\$ -	\$ (625,806)
52	Feb-21	Actual		-	89,998	(202,486)	13,365,014	86,810	(295,353)	4,714	-	(497,839)
53	Mar-21	Actual		-	89,235	(202,486)	13,251,763	71,335	(80,328)	20,845	-	(282,814)
54	Apr-21	Actual		-	88,468	(202,486)	13,137,745	90,503	(86,810)	23,069	-	(289,296)
55	May-21	Actual		-	87,695	(202,486)	13,022,954	208,821	(71,335)	11,618	-	(273,821)
56	Jun-21	Actual		-	86,916	(202,486)	12,907,384	245,017	(90,503)	10,988	-	(292,989)
57	Jul-21	Actual		-	86,133	(202,486)	12,791,031	102,270	(208,821)	-	-	(411,307)
58	Aug-21	Actual		-	85,344	(202,486)	12,673,889	-	(245,017)	144,042	-	(447,503)
59	Sep-21	Actual		-	84,550	(202,486)	12,555,953	-	(102,270)	309,800	-	(304,756)
60	Oct-21	Actual		-	83,750	(202,486)	12,437,217	-	-	411,865	-	(202,486)
61	Nov-21	Actual		-	82,945	(202,486)	12,317,676	-	-	388,963	-	(202,486)
62	Dec-21	Actual		-	82,135	(202,486)	12,197,325	-	-	194,124	-	(202,486)
63	Jan-22	Actual		-	81,319	(202,486)	12,076,158	-	-	105,294	-	(202,486)
64	Feb-22	Actual		-	80,498	(202,486)	11,954,170	103,920	-	27,183	-	(202,486)
65	Mar-22	Actual		-	79,671	(202,486)	11,831,355	131,221	-	-	-	(202,486)
66	Apr-22	Actual		-	78,838	(202,486)	11,707,707	137,219	(103,920)	-	(219,095)	(525,501)
67	May-22	Actual		-	78,000	(202,486)	11,583,221	354,133	(131,221)	-	(219,095)	(552,802)
68	Jun-22	Actual		-	77,156	(202,486)	11,457,891	173,833	(137,219)	-	(219,095)	(558,800)
69	Jul-22	Actual		-	76,306	(202,486)	11,331,711	163,275	(354,133)	-	(219,095)	(775,714)
70	Aug-22	Actual		-	75,451	(202,486)	11,204,676	504,873	(173,833)	-	(219,095)	(595,414)
71	Sep-22	Actual		-	74,589	(202,486)	11,076,779	5,755,078	(163,275)	-	(219,095)	(584,856)
72	Oct-22	Actual		-	73,722	(202,486)	10,948,015	1,659,808	(504,873)	-	(219,095)	(926,454)
73	Nov-22	Actual		-	72,849	(202,486)	10,818,378	-	(959,180)	-	(219,095)	(1,380,761)
74	Dec-22	Actual		-	71,971	(202,486)	10,687,863	-	(1,291,141)	-	(219,095)	(1,712,722)
75	Jan-23	Actual		-	71,086	(202,486)	10,556,463	-	(1,291,141)	-	(219,095)	(1,712,722)
76	Feb-23	Actual		-	70,195	(202,486)	10,424,172	-	(1,291,141)	-	(219,095)	(1,712,722)
77	Mar-23	Actual		-	69,298	(202,486)	10,290,984	-	(1,291,141)	-	(219,095)	(1,712,722)
78	Apr-23	Actual		-	68,395	(202,486)	10,156,893	-	(1,291,139)	-	-	(1,493,625)
79	May-23	Actual		-	67,486	(202,486)	10,021,893	-	-	-	-	(202,486)
80	Jun-23	Actual		-	66,571	(202,486)	9,885,978	-	-	-	-	(202,486)
81	Jul-23	Actual		-	65,649	(202,486)	9,749,141	-	-	-	-	(202,486)
82	Aug-23	Actual		-	64,722	(202,486)	9,611,377	-	-	-	-	(202,486)
83	Sep-23	Actual		-	63,788	(202,486)	9,472,679	-	-	-	-	(202,486)
84	Oct-23	Actual		-	62,847	(202,486)	9,333,040	-	-	-	-	(202,486)
85	Nov-23	Actual		-	61,901	(202,486)	9,192,455	-	-	-	-	(202,486)
86	Dec-23	Actual		-	60,948	(202,486)	9,050,917	-	-	-	-	(202,486)
87	Jan-24	Actual		-	59,988	(202,486)	8,908,419	-	-	-	-	(202,486)
88	Feb-24	Actual		-	59,022	(202,486)	8,764,955	-	-	-	-	(202,486)
89	Mar-24	Actual		-	58,049	(202,486)	8,620,518	-	-	-	-	(202,486)
90	Apr-24	Actual		-	57,070	(202,486)	8,475,102	-	-	-	-	(202,486)
91	May-24	Actual		-	56,084	(202,486)	8,328,700	-	-	-	-	(202,486)
92	Jun-24	Actual		-	55,092	(202,486)	8,181,306	-	-	-	-	(202,486)
93	Jul-24	Actual		-	54,093	(202,486)	8,032,913	-	-	-	-	(202,486)
94	Aug-24	Actual		-	53,087	(202,486)	7,883,514	-	-	-	-	(202,486)
95	Sep-24	Actual		-	52,074	(202,486)	7,733,102	-	-	-	-	(202,486)
96	Oct-24	Actual		-	51,054	(202,486)	7,581,670	-	-	-	-	(202,486)
97	Nov-24	Actual		-	50,027	(202,486)	7,429,211	-	-	-	-	(202,486)
98	Dec-24	Actual		-	48,994	(202,486)	7,275,719	-	-	-	-	(202,486)
99	Jan-25	Actual		\$ -	\$ 47,953	\$ (202,486)	\$ 7,121,186	\$ -	\$ -	\$ -	\$ -	\$ (202,486)

ES FORM 2.20

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Amortization of Coal Ash ARO and Landfill Closure

For the Expense Month of October 2022

Line No.	Period (1)	Coal Ash ARO					Coal Ash ARO and Landfill Closure		Landfill Closure		Total Recovery (11)=(5)+(8)+(10)
		Cash Spend (2)	COR Credit (3)	Carrying Cost (4)	Recovery: 10-Yr Amort. (5)	Ending Balance (6)	Cash Spend (7)	Recovery: 2-Month Cycle (8)	Cash Spend (9)	Recovery: 1-Yr Amort. (10)	
###	Feb-25	Actual	\$ -	\$ 46,906	\$ (202,486)	\$ 6,965,606	\$ -	\$ -	\$ -	\$ -	\$ (202,486)
###	Mar-25	Actual	-	45,851	(202,486)	6,808,971	-	-	-	-	(202,486)
###	Apr-25	Actual	-	44,789	(202,486)	6,651,274	-	-	-	-	(202,486)
###	May-25	Actual	-	43,720	(202,486)	6,492,508	-	-	-	-	(202,486)
###	Jun-25	Actual	-	42,643	(202,486)	6,332,665	-	-	-	-	(202,486)
###	Jul-25	Actual	-	41,560	(202,486)	6,171,739	-	-	-	-	(202,486)
###	Aug-25	Actual	-	40,469	(202,486)	6,009,722	-	-	-	-	(202,486)
###	Sep-25	Actual	-	39,370	(202,486)	5,846,606	-	-	-	-	(202,486)
###	Oct-25	Actual	-	38,265	(202,486)	5,682,385	-	-	-	-	(202,486)
###	Nov-25	Actual	-	37,151	(202,486)	5,517,050	-	-	-	-	(202,486)
###	Dec-25	Actual	-	36,030	(202,486)	5,350,594	-	-	-	-	(202,486)
###	Jan-26	Actual	-	34,902	(202,486)	5,183,010	-	-	-	-	(202,486)
###	Feb-26	Actual	-	33,766	(202,486)	5,014,290	-	-	-	-	(202,486)
###	Mar-26	Actual	-	32,622	(202,486)	4,844,426	-	-	-	-	(202,486)
###	Apr-26	Actual	-	31,470	(202,486)	4,673,410	-	-	-	-	(202,486)
###	May-26	Actual	-	30,311	(202,486)	4,501,235	-	-	-	-	(202,486)
###	Jun-26	Actual	-	29,144	(202,486)	4,327,893	-	-	-	-	(202,486)
###	Jul-26	Actual	-	27,968	(202,486)	4,153,375	-	-	-	-	(202,486)
###	Aug-26	Actual	-	26,785	(202,486)	3,977,674	-	-	-	-	(202,486)
###	Sep-26	Actual	-	25,594	(202,486)	3,800,782	-	-	-	-	(202,486)
###	Oct-26	Actual	-	24,395	(202,486)	3,622,691	-	-	-	-	(202,486)
###	Nov-26	Actual	-	23,188	(202,486)	3,443,393	-	-	-	-	(202,486)
###	Dec-26	Actual	-	21,972	(202,486)	3,262,879	-	-	-	-	(202,486)
###	Jan-27	Actual	-	20,748	(202,486)	3,081,141	-	-	-	-	(202,486)
###	Feb-27	Actual	-	19,516	(202,486)	2,898,171	-	-	-	-	(202,486)
###	Mar-27	Actual	-	18,276	(202,486)	2,713,961	-	-	-	-	(202,486)
###	Apr-27	Actual	-	17,027	(202,486)	2,528,502	-	-	-	-	(202,486)
###	May-27	Actual	-	15,769	(202,486)	2,341,785	-	-	-	-	(202,486)
###	Jun-27	Actual	-	14,504	(202,486)	2,153,803	-	-	-	-	(202,486)
###	Jul-27	Actual	-	13,229	(202,486)	1,964,546	-	-	-	-	(202,486)
###	Aug-27	Actual	-	11,946	(202,486)	1,774,006	-	-	-	-	(202,486)
###	Sep-27	Actual	-	10,654	(202,486)	1,582,174	-	-	-	-	(202,486)
###	Oct-27	Actual	-	9,354	(202,486)	1,389,042	-	-	-	-	(202,486)
###	Nov-27	Actual	-	8,045	(202,486)	1,194,601	-	-	-	-	(202,486)
###	Dec-27	Actual	-	6,726	(202,486)	998,841	-	-	-	-	(202,486)
###	Jan-28	Actual	-	5,399	(202,486)	801,754	-	-	-	-	(202,486)
###	Feb-28	Actual	-	4,063	(202,486)	603,331	-	-	-	-	(202,486)
###	Mar-28	Actual	-	2,718	(202,486)	403,563	-	-	-	-	(202,486)
###	Apr-28	Actual	-	1,409	(202,486)	202,486	-	-	-	-	(202,486)
###	May-28	Actual	\$ -	\$ -	\$ (202,486)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 16,256,244	\$ (1,097,279)	\$ 9,139,355	\$ (24,298,320)	\$ 21,047,122	\$ (21,047,120)	\$ 2,629,139	\$ (2,629,140)	\$ (47,974,580)

Monthly Amortization Amount

\$ (1,712,722)

(a) In Case No. 2021-00290, the Commission granted Duke Energy Kentucky's request to recover unrecovered construction, maintenance, closure, and post-closure maintenance costs of the East Landfill and unrecovered maintenance costs of the West Landfill at the East Bend Station through its Environmental Surcharge Mechanism. Beginning with the expense month of February 2022, ES FORM 2.20, will be revised to show the costs associated with the closure of the East Landfill. The amount shown as "Landfill Closure" cash spend in columns (9) and (10) of ES FORM 2.20, which is being amortized for recovery over a period of twelve months, includes \$1,110,406 of costs related to the closure of the East Landfill and \$1,518,734 of unrecovered maintenance costs related to the West Landfill.

ES FORM 2.30

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Inventory and Expense of Emission Allowances

For the Expense Month Ending October 2022

Total SO₂ and NOx Emission Allowances					
	Beginning Inventory	Allocations / Purchases	Utilized	Sold	Ending Inventory
SO₂ Allowances - Acid Rain Program (a)					
Quantity	203,489	-	-	-	203,489
Dollars	\$ 16,286.21	\$ -	\$ -	\$ -	\$ 16,286.21
\$/Allowance	\$ 0.080035	\$ -	\$ -	\$ -	\$ 0.080035
NOx Allowances - Annual					
Quantity	12,726	-	10	-	12,716
Dollars	\$ 2,209.78	\$ -	\$ 1.70	\$ -	\$ 2,208.08
\$/Allowance	\$ 0.173643	\$ -	\$ 0.170000	\$ -	\$ 0.173646
NOx Allowances - Seasonal					
Quantity	799	-	-	-	799
Dollars	\$ 162.09	\$ -	\$ -	\$ -	\$ 162.09
\$/Allowance	\$ 0.202861	\$ -	\$ -	\$ -	\$ 0.202861
Total Emission Allowances					
Quantity	217,014	-	10	-	217,004
Dollars	\$ 18,658.08	\$ -	\$ 1.70	\$ -	\$ 18,656.38

(a) Note: The SO₂ Allowances exclude the CSSO2G1 Program Allowances as there is no dollar value associated with this program inventory. Thus, there is no expense booked to the ledger as a result of the program.

ES FORM 2.50

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Environmental Reagent Expenses

For the Expense Month of October 2022

Line No.	Expense Type	Account Number	East Bend Unit 2	Total
1	Ammonia	502020	\$ 2,200	\$ 2,200
2	Lime	502040	259,810	259,810
3	Hydrated Lime	502040	527	527
4	Magnesium Hydroxide ^(Note 1)	502040	-	-
5	Total		\$ 262,537	\$ 262,537

Note 1: East Bend Station's Flue Gas Desulfurization is a Magnesium Oxide based technology. It is the only one of its kind within Duke Energy's current portfolio. The Magnesium Oxide based technology requires a particular chemical construct of lime to function properly, and as such, the scrubber utilizes a "quicklime" material versus the nominal limestone which is considered a Calcium Carbonate based technology. In March of 2020 the vendor's mining facility supplying the quicklime material to East Bend discontinued operations. This facility's quicklime product contained the proper constituents including the Magnesium required for East Bend's optimal scrubber performance. Upon learning of this facility's closure, Duke Energy Kentucky began exploring different solutions to obtain scrubber material with the correct chemical composition, including different mine sources and adding chemicals to produce the correct product. The vendor made the commitment to continue meeting contractual obligations by supplying East Bend with a blended product (Dolomitic Lime and Quicklime) from an alternate facility. Unfortunately, contractually meeting the specifications of the blended commodity, the reactivity of the substitute dolomitic lime is insufficient and as a result, East Bend found itself not able to meet its scrubber limit. In order for East Bend Station to meet its SO2 scrubbing limit, the Company must add an additional chemical reagent, Magnesium Hydroxide, to the substitute blended lime to produce the correct chemical reaction and achieve East Bend's SO2 limit.

ES FORM 3.00

DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of October 2022

Residential - Kentucky Jurisdictional Revenues					
(1)	(2)	(3)	(4)	(5)	(6)
Month	Total Revenues			Environmental Surcharge Revenues	Total Excluding Environmental Surcharge
					(2) - (5)
Nov-21	\$ 11,587,106			\$ 375,740	\$ 11,211,366
Dec-21	16,001,721			510,096	15,491,625
Jan-22	21,318,327			611,393	20,706,934
Feb-22	19,751,655			604,732	19,146,923
Mar-22	11,607,297			541,161	11,066,136
Apr-22	12,082,416			1,006,766	11,075,650
May-22	11,615,289			956,257	10,659,032
Jun-22	17,910,941			1,614,789	16,296,152
Jul-22	18,563,570			1,659,116	16,904,454
Aug-22	18,473,401			640,890	17,832,511
Sep-22	15,720,676			473,849	15,246,827
Oct-22	\$ 14,512,662			\$ 548,048	\$ 13,964,614
Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 14,966,852
Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 34,477,496
Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month					43.41%

Non-Residential - Kentucky Jurisdictional Revenues						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Month	Total Revenues	Base Rate Fuel Component	Fuel Clause Revenues	Environmental Surcharge Revenues	Total Excluding Environmental Surcharge	Total Non-Fuel Revenue
					(2) - (5)	(6) - (3) - (4)
Nov-21	\$ 18,281,877	\$ 4,737,949	\$ 3,266,165	\$ 482,562	\$ 17,799,315	\$ 9,795,201
Dec-21	20,902,282	5,194,127	5,087,696	488,554	20,413,728	10,131,905
Jan-22	23,718,760	5,133,317	7,974,524	455,146	23,263,614	10,155,773
Feb-22	21,218,594	4,675,522	5,624,922	492,009	20,726,585	10,426,141
Mar-22	14,758,559	4,840,248	(183,660)	760,990	13,997,569	9,340,981
Apr-22	9,200,787	2,373,083	559,030	832,346	8,368,441	5,436,328
May-22	17,061,583	6,907,083	1,042,516	1,480,087	15,581,496	7,631,897
Jun-22	9,290,552	1,390,573	2,437,838	808,874	8,481,678	4,653,267
Jul-22	37,009,503	10,084,818	5,088,354	2,992,108	34,017,395	18,844,223
Aug-22	25,443,793	6,923,013	3,607,722	1,214,128	24,229,665	13,698,930
Sep-22	24,299,737	6,716,720	4,193,497	799,356	23,500,381	12,590,164
Oct-22	\$ 24,400,829	\$ 4,890,802	\$ 9,320,939	\$ 652,974	\$ 23,747,855	\$ 9,536,114
Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 19,510,644	\$ 10,186,744
Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 34,477,496	
Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month					56.59%	

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of November 2022

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,554,043
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	15,023,029
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		10.34%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	2,029,179
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	10,070,279
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		20.15%

Effective Date for Billing: January 3, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: December 16, 2022

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of December 2022

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,765,608
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	15,486,991
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		11.40%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	2,283,951
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	10,028,818
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		22.77%

Effective Date for Billing: February 1, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: January 20, 2023

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of January 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,842,099
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	15,347,351
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		12.00%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	2,415,120
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	10,037,668
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		24.06%

Effective Date for Billing: March 2, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: February 17, 2023

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of February 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,672,477
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	14,823,942
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		11.28%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	2,227,889
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	9,928,525
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		22.44%

Effective Date for Billing: April 1, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: March 22, 2023

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of March 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,048,429
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	14,756,845
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		7.10%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,402,890
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	9,889,774
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		14.19%

Effective Date for Billing: May 1, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: April 21, 2023

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of April 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,733,847
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	14,605,838
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		11.87%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	2,317,198
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	9,774,292
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		23.71%

Effective Date for Billing: June 1, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: May 19, 2023

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of May 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,094,855
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	14,469,260
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		7.57%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,524,415
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	10,199,452
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		14.95%

Effective Date for Billing: July 1, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: June 21, 2023

ES FORM 3.00

**DUKE ENERGY KENTUCKY, INC.
 ENVIRONMENTAL SURCHARGE REPORT**

Monthly Average Revenue Computation of R(m) for Residential and Non-Residential Customers

For the Expense Month of June 2023

Residential - Kentucky Jurisdictional Revenues					
(1)	(2)	(3)	(4)	(5)	(6)
Month	Total Revenues			Environmental Surcharge Revenues	Total Excluding Environmental Surcharge
					(2) - (5)
Jul-22	\$ 18,563,570			\$ 1,659,116	\$ 16,904,454
Aug-22	18,473,401			640,890	17,832,511
Sep-22	15,720,676			473,849	15,246,827
Oct-22	14,512,662			548,048	13,964,614
Nov-22	11,938,112			52,623	11,885,489
Dec-22	22,578,516			1,519,344	21,059,172
Jan-23	20,997,982			1,966,732	19,031,250
Feb-23	14,334,759			1,468,748	12,866,011
Mar-23	11,491,838			1,230,864	10,260,974
Apr-23	10,311,974			1,048,407	9,263,567
May-23	9,665,165			645,062	9,020,103
Jun-23	\$ 14,661,353			\$ 1,557,220	\$ 13,104,133
Average Monthly Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 14,203,259
Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 35,171,797
Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month					40.38%

Non-Residential - Kentucky Jurisdictional Revenues						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Month	Total Revenues	Base Rate Fuel Component	Fuel Clause Revenues	Environmental Surcharge Revenues	Total Excluding Environmental Surcharge	Total Non-Fuel Revenue
					(2) - (5)	(6) - (3) - (4)
Jul-22	\$ 37,009,503	\$ 10,084,818	\$ 5,088,354	\$ 2,992,108	\$ 34,017,395	\$ 18,844,223
Aug-22	25,443,793	6,923,013	3,607,722	1,214,128	24,229,665	13,698,930
Sep-22	24,299,737	6,716,720	4,193,497	799,356	23,500,381	12,590,164
Oct-22	24,400,829	4,890,802	9,320,939	652,974	23,747,855	9,536,114
Nov-22	19,208,261	4,288,703	6,368,820	153,115	19,055,146	8,397,623
Dec-22	26,588,963	5,032,858	10,815,378	1,106,356	25,482,607	9,634,371
Jan-23	26,252,084	5,391,975	8,645,106	1,953,026	24,299,058	10,261,977
Feb-23	18,180,393	4,767,499	2,306,582	1,989,889	16,190,504	9,116,423
Mar-23	16,106,361	5,220,034	(81,232)	2,091,587	14,014,774	8,875,972
Apr-23	6,967,991	2,756,800	(1,133,984)	1,294,631	5,673,360	4,050,544
May-23	24,917,540	6,720,466	3,627,194	1,836,065	23,081,475	12,733,815
Jun-23	\$ 20,608,251	\$ 5,071,296	\$ 3,388,060	\$ 2,278,014	\$ 18,330,237	\$ 9,870,881
Average Monthly Non-Residential Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 20,968,538	\$ 10,634,253
Average Total Kentucky Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month					\$ 35,171,797	
Non-Residential Revenues as a Percentage of Total Revenues for 12 Months Ending with the Current Expense Month					59.62%	

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of July 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,512,602
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,882,056
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		10.90%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	2,142,791
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	9,952,425
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		21.53%

Effective Date for Billing: September 1, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: August 22, 2023

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of August 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,330,873
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,676,882
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		9.73%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,876,824
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	9,771,430
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		19.21%

Effective Date for Billing: October 2, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: September 22, 2023

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of September 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,418,841
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,651,312
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		10.39%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,982,025
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	9,810,477
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		20.20%

Effective Date for Billing: November 1, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: October 19, 2023

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of October 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	813,280
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,440,167
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		6.05%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,129,576
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	10,008,044
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		11.29%

Effective Date for Billing: December 1, 2023

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: November 17, 2023

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of November 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,420,008
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,460,633
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		10.55%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,958,551
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	10,279,365
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		19.05%

Effective Date for Billing: January 2, 2024

Submitted by: /s/ Libbie S. Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: December 15, 2023

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of December 2023

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,765,978
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,021,912
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		13.56%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	2,466,950
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	10,632,135
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		23.20%

Effective Date for Billing: February 1, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: January 22, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of January 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	570,161
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,117,239
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		4.35%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	779,333
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	10,891,517
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		7.16%

Effective Date for Billing: March 1, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: February 20, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of February 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,265,070
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,467,620
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		9.39%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,722,813
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	11,336,559
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		15.20%

Effective Date for Billing: April 1, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: March 22, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of March 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,486,442
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,742,020
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		10.82%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	2,038,439
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	11,705,010
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		17.42%

Effective Date for Billing: May 1, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: April 19, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of April 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,141,965
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,967,211
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		8.18%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,627,778
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	12,448,078
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		13.08%

Effective Date for Billing: June 3, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: May 24, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of May 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	805,575
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	14,329,802
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		5.62%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,103,822
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	12,468,011
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		8.85%

Effective Date for Billing: July 1, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: June 20, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of June 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	2,110,869
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	14,412,373
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		14.65%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	2,865,248
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	12,577,407
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		22.78%

Effective Date for Billing: August 1, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: July 22, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of July 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,443,839
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	15,073,071
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		9.58%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,943,863
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,042,698
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		14.90%

Effective Date for Billing: September 3, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: August 23, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of August 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,290,775
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	15,246,471
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		8.47%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,744,914
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,365,149
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		13.06%

Effective Date for Billing: October 1, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: September 19, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of September 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	938,622
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	15,185,120
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		6.18%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 15	=	\$	1,262,650
Jurisdictional R(m)	ES Form 1.10, Line 16	=	\$	13,244,593
Environmental Surcharge Billing Factor	ES Form 1.10, Line 17	=		9.53%

Effective Date for Billing: November 1, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: October 22, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of October 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 16	=	\$	(160,124)
Jurisdictional R(m)	ES Form 1.10, Line 17	=	\$	15,272,540
Environmental Surcharge Billing Factor	ES Form 1.10, Line 18	=		-1.05%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 16	=	\$	(214,347)
Jurisdictional R(m)	ES Form 1.10, Line 17	=	\$	13,309,527
Environmental Surcharge Billing Factor	ES Form 1.10, Line 18	=		-1.61%

Effective Date for Billing: December 2, 2024

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: November 22, 2024

ES FORM 1.00

**DUKE ENERGY KENTUCKY, INC.
ENVIRONMENTAL SURCHARGE REPORT**

Summary of Jurisdictional E(m), Jurisdictional R(m) and Environmental Surcharge Billing Factors

For the Expense Month of November 2024

Residential (Total Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 16	=	\$	480,803
Jurisdictional R(m)	ES Form 1.10, Line 17	=	\$	15,201,846
Environmental Surcharge Billing Factor	ES Form 1.10, Line 18	=		3.16%

Non-Residential (Net Revenue)

Jurisdictional E(m)	ES Form 1.10, Line 16	=	\$	651,032
Jurisdictional R(m)	ES Form 1.10, Line 17	=	\$	13,430,267
Environmental Surcharge Billing Factor	ES Form 1.10, Line 18	=		4.85%

Effective Date for Billing: January 2, 2025

Submitted by: /s/ Libbie Miller

Title: Rates & Regulatory Strategy Manager

Date Submitted: December 19, 2024

Duke Energy Kentucky
Case No. 2025-00024
STAFF First Set Data Requests
Date Received: February 20, 2025

STAFF-DR-01-002

REQUEST:

For the periods under review, provide a calculation of any additional over- or under-recovery amount Duke Kentucky believes needs to be recognized, and, if any, propose an amortization period. Provide the schedule and all supporting calculations and documentation in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

RESPONSE:

Duke Energy Kentucky does not have any additional over- or under-recovery amounts to be recognized for the period under review. As shown on the bottom of Form 2.00 of each monthly filing, any over-recovery of net jurisdictional E(m) is deducted from the current expense month net jurisdictional E(m) and any under-recovery of net jurisdictional E(m) is added to the current expense month net jurisdictional E(m). This over- or under- recovery is reflected on Line 11 of Form 1.10 of each monthly filing.

PERSON RESPONSIBLE: Libbie S. Miller

**Duke Energy Kentucky
Case No. 2025-00024
STAFF First Set Data Requests
Date Received: February 20, 2025**

STAFF-DR-01-003

REQUEST:

Provide the actual average residential customer's monthly usage as of November 30, 2024. Based on this usage amount, provide the dollar impact any additional over- or under-recovery will have on the average residential customer's monthly bill for the requested amortization period.

RESPONSE:

The average residential customer usage was 888 kWh per month for the 12 months ending November 30, 2024.

As indicated in the response to STAFF-DR-01-002, Duke Energy Kentucky is not proposing any additional over- or under-recovery for the periods under review.

PERSON RESPONSIBLE: Libbie S. Miller

Duke Energy Kentucky
Case No. 2025-00024
STAFF First Set Data Requests
Date Received: February 20, 2025

STAFF-DR-01-004

REQUEST:

Refer to ES Form 2.30, Inventory and Expense of Emission Allowances, for each of the expense months covered by the applicable billing periods.

a. For the sulfur dioxide emission allowance inventory, explain the reason(s) for any purchases of allowances reported during these expense months.

b. For the nitrogen oxide emission allowance inventory, explain the reason(s) for any purchases of allowances reported during these expense months.

c. For each month in the six-month review periods and the last six-month period of the two-year review periods, explain how any purchases of allowances comply with Duke Kentucky's emissions allowance strategy plan.

d. For each month in the six-month review periods and the last six-month period of the two-year review periods, provide the calculation that supports the total cost of allowances utilized that is then carried to ES Form 2.00. Provide the schedule and all supporting calculations and documentation in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

e. Provide an explanation for any fluctuations in the monthly average cost of allowances determined in 4.d.

RESPONSE:

a. Duke Energy Kentucky did not purchase any sulfur dioxide emission allowances during the expense months of the review period. The zero-cost emission

allowances allocated from the EPA are recorded in the “Allocations” column of STAFF-DR-01-004 Attachment.

b. Duke Energy Kentucky did not purchase any nitrogen oxide emission allowances during the expense months of the review period. The zero-cost emission allowances allocated from the EPA are recorded in the “Allocations” column of STAFF-DR-01-004 Attachment.

c. Duke Energy Kentucky did not purchase any allowances during the expense months of the review period.

d. Please see STAFF-DR-01-004 Attachment.

e. No major fluctuations in the monthly average cost of allowances determined in 4.d.

PERSON RESPONSIBLE: Krista Markel

2022

SO2 Allowances - Acid Rain Program

	Quantities Begin Bal	Quantities Locations	Quantities Utilized	Quantities Sold	Quantities End Bal	Dollars Begin Bal	Dollars Allocations	Dollars Utilized	Dollars Sold	Dollars End Bal	WACI
Jan	180,020	0	0	0	180,020	\$ 16,411.97	\$ -	\$ -	\$ -	\$ 16,411.97	\$ 0.09
Feb	180,020	25,041	(402)	0	204,659	\$ 16,411.97	\$ -	\$ (32.16)	\$ (15.00)	\$ 16,379.81	\$ 0.08
Mar	204,659	0	(191)	0	204,468	\$ 16,379.81	\$ -	\$ -	\$ -	\$ 16,364.81	\$ 0.08
Apr	204,468	0	0	0	204,468	\$ 16,364.81	\$ (0.28)	\$ -	\$ -	\$ 16,364.53	\$ 0.08
May	204,468	0	(194)	0	204,274	\$ 16,364.53	\$ -	\$ (15.52)	\$ -	\$ 16,349.01	\$ 0.08
Jun	204,274	(134)	(222)	0	203,918	\$ 16,349.01	\$ (10.72)	\$ (17.76)	\$ -	\$ 16,320.53	\$ 0.08
Jul	203,918	0	(223)	0	203,695	\$ 16,320.53	\$ -	\$ (17.84)	\$ -	\$ 16,302.69	\$ 0.08
Aug	203,695	0	(90)	0	203,605	\$ 16,302.69	\$ -	\$ (7.20)	\$ -	\$ 16,295.49	\$ 0.08
Sep	203,605	0	(116)	0	203,489	\$ 16,295.49	\$ -	\$ (9.28)	\$ -	\$ 16,286.21	\$ 0.08
Oct	203,489	0	0	0	203,489	\$ 16,286.21	\$ -	\$ -	\$ -	\$ 16,286.21	\$ 0.08
Nov	203,489	0	(117)	0	203,372	\$ 16,286.21	\$ -	\$ (9.36)	\$ -	\$ 16,276.85	\$ 0.08
Dec	203,372	0	(133)	0	203,239	\$ 16,276.85	\$ -	\$ (10.64)	\$ -	\$ 16,266.21	\$ 0.08
Total										1,688	\$ 134.76

Tons	\$
Utilized	Utilized
-	-
402	32.16
191	15.00
-	-
194	15.52
222	17.76
223	17.84
90	7.20
116	9.28
-	-
117	9.36
133	10.64
1,688	\$ 134.76

NOx Allowances - Annual

	Quantities Begin Bal	Quantities Locations	Quantities Utilized	Quantities Sold	Quantities End Bal	Dollars Begin Bal	Dollars Allocations	Dollars Utilized	Dollars Sold	Dollars End Bal	WACI
Jan	11,025	0	0	0	11,025	\$ 2,480.25	\$ -	\$ -	\$ -	\$ 2,480.25	\$ 0.22
Feb	11,025	3,292	(487)	0	13,830	\$ 2,480.25	\$ -	\$ (82.79)	\$ -	\$ 2,397.46	\$ 0.17
Mar	13,830	0	(198)	0	13,632	\$ 2,397.46	\$ -	\$ (33.66)	\$ -	\$ 2,363.80	\$ 0.17
Apr	13,632	0	0	0	13,632	\$ 2,363.80	\$ -	\$ -	\$ -	\$ 2,363.80	\$ 0.17
May	13,632	0	(126)	0	13,506	\$ 2,363.80	\$ -	\$ (21.42)	\$ -	\$ 2,342.38	\$ 0.17
Jun	13,506	(137)	(165)	0	13,204	\$ 2,342.38	\$ (23.29)	\$ (28.05)	\$ -	\$ 2,291.04	\$ 0.18
Jul	13,204	0	(243)	0	12,961	\$ 2,291.04	\$ -	\$ (41.31)	\$ -	\$ 2,249.73	\$ 0.17
Aug	12,961	0	(109)	0	12,852	\$ 2,249.73	\$ -	\$ (18.53)	\$ -	\$ 2,231.20	\$ 0.17
Sep	12,852	0	(126)	0	12,726	\$ 2,231.20	\$ -	\$ (21.42)	\$ -	\$ 2,209.78	\$ 0.17
Oct	12,726	0	(10)	0	12,716	\$ 2,209.78	\$ -	\$ (1.70)	\$ -	\$ 2,208.08	\$ 0.17
Nov	12,716	0	(325)	0	12,391	\$ 2,208.08	\$ -	\$ (55.25)	\$ -	\$ 2,152.83	\$ 0.17
Dec	12,391	0	(374)	0	12,017	\$ 2,152.83	\$ -	\$ (63.58)	\$ -	\$ 2,089.25	\$ 0.17
Total										2,163	\$ 367.71

Tons	\$
Utilized	Utilized
-	-
487	82.79
198	33.66
-	-
126	21.42
165	28.05
243	41.31
109	18.53
126	21.42
10	1.70
325	55.25
374	63.58
2,163	\$ 367.71

NOx Allowances - Seasonal

	Quantities Begin Bal	Quantities Locations	Quantities Utilized	Quantities Sold	Quantities End Bal	Dollars Begin Bal	Dollars Allocations	Dollars Utilized	Dollars Sold	Dollars End Bal	WACI
Jan	953	0	0	0	953	\$ 206.31	\$ -	\$ -	\$ -	\$ 206.31	\$ 0.22
Feb	953	0	0	0	953	\$ 206.31	\$ -	\$ -	\$ -	\$ 206.31	\$ 0.22
Mar	953	0	0	0	953	\$ 206.31	\$ -	\$ -	\$ -	\$ 206.31	\$ 0.22
Apr	953	0	0	0	953	\$ 206.31	\$ -	\$ -	\$ -	\$ 206.31	\$ 0.22
May	953	0	(126)	0	827	\$ 206.31	\$ -	\$ (27.72)	\$ -	\$ 178.59	\$ 0.22
Jun	827	0	(165)	(397)	265	\$ 178.59	\$ -	\$ (34.65)	\$ (86.65)	\$ 57.29	\$ 0.22
Jul	265	0	(243)	0	22	\$ 57.29	\$ -	\$ (53.46)	\$ -	\$ 3.83	\$ 0.22
Aug	22	1,061	(108)	0	975	\$ 3.83	\$ 206.32	\$ (18.36)	\$ -	\$ 191.79	\$ 0.19
Sep	975	0	(126)	(50)	799	\$ 191.79	\$ -	\$ (21.27)	\$ (8.43)	\$ 162.09	\$ 0.20
Oct	799	0	0	0	799	\$ 162.09	\$ -	\$ -	\$ -	\$ 162.09	\$ 0.20
Nov	799	0	0	0	799	\$ 162.09	\$ -	\$ -	\$ -	\$ 162.09	\$ 0.20
Dec	799	0	0	0	799	\$ 162.09	\$ -	\$ -	\$ -	\$ 162.09	\$ 0.20
Total										768	\$ 155.46

Tons	\$
Utilized	Utilized
-	-
-	-
-	-
-	-
126	27.72
165	34.65
243	53.46
108	18.36
126	21.27
-	-
-	-
-	-
768	\$ 155.46

Total Emission Allowances

	Quantities Begin Bal	Quantities Locations	Quantities Utilized	Quantities Sold	Quantities End Bal	Dollars Begin Bal	Dollars Allocations	Dollars Utilized	Dollars Sold	Dollars End Bal	
Jan	191,998	0	0	0	191,998	\$ 19,098.53	\$ -	\$ -	\$ -	\$ 19,098.53	
Feb	191,998	28,333	(889)	0	219,442	\$ 19,098.53	\$ -	\$ (114.95)	\$ -	\$ 18,983.58	
Mar	219,442	0	(389)	0	219,053	\$ 18,983.58	\$ -	\$ (48.66)	\$ -	\$ 18,934.92	
Apr	219,053	0	0	0	219,053	\$ 18,934.92	\$ (0.28)	\$ -	\$ -	\$ 18,934.64	
May	219,053	0	(446)	0	218,607	\$ 18,934.64	\$ -	\$ (64.66)	\$ -	\$ 18,869.98	
Jun	218,607	(271)	(552)	(397)	217,387	\$ 18,869.98	\$ (34.01)	\$ (80.46)	\$ (86.65)	\$ 18,668.86	
Jul	217,387	0	(709)	0	216,678	\$ 18,668.86	\$ -	\$ (112.61)	\$ -	\$ 18,556.25	
Aug	216,678	1,061	(307)	0	217,432	\$ 18,556.25	\$ 206.32	\$ (44.09)	\$ -	\$ 18,718.48	
Sep	217,432	0	(368)	(50)	217,014	\$ 18,718.48	\$ -	\$ (51.97)	\$ (8.43)	\$ 18,658.07	
Oct	217,014	0	(10)	0	217,004	\$ 18,658.07	\$ -	\$ (1.70)	\$ -	\$ 18,656.37	
Nov	217,004	0	(442)	0	216,562	\$ 18,656.37	\$ -	\$ (64.61)	\$ -	\$ 18,591.76	
Dec	216,562	0	(507)	0	216,055	\$ 18,591.76	\$ -	\$ (74.22)	\$ -	\$ 18,517.54	
Total										4,619	\$ 657.93

Tons	\$
Utilized	Utilized
-	-
889	114.95
389	48.66
-	-
446	64.66
552	80.46
709	112.61
307	44.09
368	51.97
10	1.70
442	64.61
507	74.22
4,619	\$ 657.93

Duke Energy Kentucky
Case No. 2025-00024
STAFF First Set Data Requests
Date Received: February 20, 2025

STAFF-DR-01-005

REQUEST:

KRS 278.183(3) provides that during the two-year review the Commission shall, to the extent appropriate, incorporate environmental surcharge amounts found just and reasonable into the existing base rates of the utility.

a. State whether Duke Kentucky believes any surcharge amounts need to be incorporated into its base rates in conjunction with these two-year reviews. If so, provide the surcharge amount that Duke Kentucky believes should be incorporated into its existing base rates.

b. For subpart a. above, explain how the surcharge amount should be incorporated into the base rates, including all supporting calculations, workpapers, and assumptions as well as any analysis that Duke Kentucky believes supports its position. Provide all supporting schedules in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns fully accessible.

c. Provide a schedule that reflects all environmental surcharge amounts previously incorporated into existing base rates and the amount determined in subpart b. above. Include all supporting calculations, workpapers, and assumptions. Provide all supporting schedules in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns fully accessible.

d. State whether Duke Kentucky believes that there will need to be modifications to either the surcharge mechanism or the monthly surcharge reports, other than a revision to Base Environmental Surcharge Factor, as a result of incorporating

environmental surcharge amounts into Duke Kentucky's existing base rates. If so, provide a detailed explanation of the modifications and provide updated monthly surcharge reports.

RESPONSE:

a. Yes, Duke Energy Kentucky requests to incorporate an additional surcharge amount into its base rates in conjunction with this two-year review based on the billing period ending May 31, 2024, expense month of March 31, 2024, equating to an incremental annual revenue requirement of \$13,489,347 resulting in total environmental surcharge revenues in base rates of \$36,024,979.

b. Please see STAFF-DR-01-005 Attachment for all supporting calculations, workpapers, and assumptions for the surcharge amount to be incorporated into base rates. The amount to be incorporated into base rates was calculated using the environmental compliance rate base as of the expense month of March 31, 2024, and environmental compliance operating expenses for the twelve-months ending March 31, 2024, except for the annual amortization expense. The Company used an annualized amortization based on the last month of the two-year audit review period, March 2024, due to higher amortization costs in the prior months that are not representative of more recent actual amortization costs and are not reflective of what should be rolled-into base rates. The annualized amortization is calculated as follows: March amortization expense times 12 months ($\$776,881 \times 12 \text{ months} = \$9,322,572$). The return on the environmental compliance rate base was calculated using the pre-tax rate of return approved in Case No. 2022-00372. The total environmental compliance revenue requirement is then multiplied by the jurisdictional allocation ratio from the filing for the May 2024 billing period, March 31, 2024, expense month to determine the jurisdictional environmental compliance revenue requirement to incorporate into base rates.

Duke Energy Kentucky is proposing a two-step roll-in methodology to roll the jurisdictional environmental compliance revenue requirement into base rates. First, the jurisdictional environmental compliance revenue requirement will be allocated to residential and non-residential customers based on the percentage of each group's total base revenue excluding base environmental surcharge revenue to the Company's total base revenues excluding base environmental surcharge revenue. Second, the residential amount will be allocated to the different residential rates based on each residential rate base revenues excluding base environmental surcharge revenues to the total residential base revenues excluding base environmental surcharge revenues. The non-residential amount will be allocated to the different non-residential rates based on each non-residential non-fuel base revenues excluding base environmental surcharge revenues to the total non-residential non-fuel base revenues excluding base environmental surcharge revenues.

c. Please see STAFF-DR-01-005 Attachment. The Summary Tab, page 1, of the Attachment shows the surcharge calculation that should be incorporated into base rates for this case, line 29, and the amount previously incorporated into existing base rates, line 28. The Support Schedule A Tab, page 2, gives more details on the cost of capital, operating expenses, and emission allowance proceeds used in the surcharge calculation requested to be incorporated into base rates on the Summary Tab. The Support Schedule B Tab, page 3, of the Attachment shows the calculation of the amount previously incorporated into base rates in Duke Energy's Kentucky's last 2-year review of the ESM, Case No. 2023-00374.

d. No modifications to either the surcharge mechanism or the monthly surcharge reports need to occur due to incorporating environmental surcharge amounts into existing base rates.

PERSON RESPONSIBLE: Libbie S. Miller

DUKE ENERGY KENTUCKY, INC.
 Calculation of ESM Roll-Into Base Rates At March 2024

Line No.	E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery	Source	Environmental Compliance Plans
1	Eligible Environmental Compliance Plant (Gross Plant) Excluding AFUDC	ES Form 2.00, March 2024	\$ 67,432,275
2	Eligible Environmental Compliance CWIP Excluding AFUDC	ES Form 2.00, March 2024	-
3	Subtotal		\$ 67,432,275
4	<u>Additions:</u>		
5	Inventory - Emission Allowances	ES Form 2.00, March 2024	\$ 18,024
6	Subtotal		\$ 18,024
7	<u>Deductions:</u>		
8	Accumulated Depreciation on Eligible Environmental Compliance Plant	ES Form 2.00, March 2024	\$ 7,811,662
9	Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant	ES Form 2.00, March 2024	5,407,684
10	Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant	ES Form 2.00, March 2024	-
11	Subtotal		\$ 13,219,346
12	Environmental Compliance Rate Base (RB)	ES Form 2.00, March 2024	\$ 54,230,953
13	Pretax Rate of Return (ROR)	See Supporting Schedule A, line 4	8.822%
14	Return on the Environmental Compliance Rate Base (RORB)	(12) x (13)	\$ 4,784,255
15	<u>Determination of Environmental Compliance Operating Expenses (OE)</u>		
16	Annual Depreciation Expense	See Supporting Schedule A, line 17	\$ 1,665,576
17	Annual Taxes Other Than Income Taxes	See Supporting Schedule A, line 17	\$ 771,574
18	Annual Amortization Expense	See Supporting Schedule A, line 18	\$ 9,322,572
19	Annual Emission Allowance Expense	See Supporting Schedule A, line 17	\$ 408
20	Annual Environmental Reagent Expense	See Supporting Schedule A, line 17	\$ 20,084,979
21	Total Environmental Compliance Operating Expense	(16) +(17) + (18) + (19) + (20)	\$ 31,845,109
22	Less: Annual Proceeds from Emission Allowance Sales (EAS)	See Supporting Schedule A, line 31	\$ -
23	Sub-Total E(m)	(14) + (21) - (22)	\$ 36,629,364
24	Jurisdictional Allocation Ratio for Expense Month	Line 30	98.35%
25	Total Jurisdictional E(m)	(23) x (24)	\$ 36,024,979
26	Jurisdictional E(m) to be Recovered in Rider PSM	(23) - (25)	\$ 604,385
27	Jurisdictional Environmental Surcharge Gross Revenue Requirement -- Gross Roll In Amount	(25)	\$ 36,024,979
28	Less Jurisdictional Environmental Revenue Previously Rolled In	See Supporting Schedule B, line 29	\$ 22,535,632
29	Jurisdictional Environmental Surcharge Gross Revenue Requirement -- Net Roll In Amount	(27) - (28)	\$ 13,489,347

Calculation of Jurisdictional Allocation Ratio - 12-Month Average

30	Retail Revenue	ES Form 3.00, March 2024	\$ 32,584,399	98.35%
31	Sales for Resale	Company Records	\$ 546,117	1.65%
32	Total Revenue	(30) + (31)	\$ 33,130,516	100.00%

Supporting Schedule A

DUKE ENERGY KENTUCKY, INC.
Calculation of ESM Roll-Into Base Rates At March 2024

Cost of Capital						
Line No.	Capital Structure	Ratio	Cost	Weighted Cost (A)	Gross up for Tax Rate (B)	Pre-Tax Rate of Return (A) x (B)
1	Short-term Debt	3.780%	4.739%	0.179%		0.179%
2	Long-term Debt	44.075%	4.377%	1.929%		1.929%
3	Common Equity	52.145%	9.650%	5.032%	1.3342383	6.714%
4	Total	100.000%		7.140%		8.822%

Note: Capital structure, cost of debt and tax rate gross-up factor as approved in Case No. 2022-00372. These rates are to remain constant until the Commission sets base rates in Duke Kentucky's next base rate case proceeding.

12-Month Balances for Selected Compliance Operating Expenses

Line No.	Expense Month	Depreciation	Taxes Other than Income	Amortization	Emission Allowance Expense	Environmental Reagent Expense	Total
5	Apr-23	\$ 138,798	\$ 65,393	\$ 1,379,067	\$ 28	\$ 680,774	\$ 2,264,060
6	May-23	138,798	65,245	1,603,839	41	607,233	2,415,156
7	Jun-23	138,798	65,096	1,325,660	47	1,610,673	3,140,274
8	Jul-23	138,798	64,948	1,467,915	54	1,954,906	3,626,621
9	Aug-23	138,798	64,800	1,287,981	48	1,775,873	3,267,500
10	Sep-23	138,798	64,651	2,230,262	28	1,540,867	3,974,606
11	Oct-23	138,798	64,502	1,666,521	4	-	1,869,825
12	Nov-23	138,798	64,354	1,801,724	33	1,374,338	3,379,247
13	Dec-23	138,798	64,206	910,795	33	3,584,973	4,698,805
14	Jan-24	138,798	62,939	862,084	24	1,169,692	2,233,537
15	Feb-24	138,798	62,793	651,906	31	3,195,668	4,049,196
16	Mar-24	138,798	62,647	776,881	37	2,589,982	3,568,345
17	Total	\$ 1,665,576	\$ 771,574	\$ 15,964,635	\$ 408	\$ 20,084,979	\$ 38,487,172
18	Annualized Amortization March 2024 ^(a)			\$ 9,322,572			

Note (a): Annualized amortization for March 2024 has been used in the calculation of the gross revenue requirement roll-in amount instead of the summation of the 12-months ended March 2024 because this is more representative of what is occurring in recent months in the actual ESM filings.

12-Month Balances for Proceeds of Emission Allowances

Line No.	Expense Month	Emission Allowance Proceeds
19	Apr-23	\$ -
20	May-23	-
21	Jun-23	-
22	Jul-23	-
23	Aug-23	-
24	Sep-23	-
25	Oct-23	-
26	Nov-23	-
27	Dec-23	-
28	Jan-24	-
29	Feb-24	-
30	Mar-24	-
31	Total	\$ -

Supporting Schedule B
 (Approved in Case No. 2023-00374)

DUKE ENERGY KENTUCKY, INC.
 Calculation of ESM Roll-into Base Rates At March 2022

Line No.	E(m) = RORB + OE - EAS + Prior Period Adjustment + (Over)/Under Recovery	Source	Environmental Compliance Plans
1	Eligible Environmental Compliance Plant (Gross Plant) Excluding AFUDC	ES Form 2.00, March 2022	\$ 67,432,275
2	Eligible Environmental Compliance CWIP Excluding AFUDC	ES Form 2.00, March 2022	-
3	Subtotal		\$ 67,432,275
4	<u>Additions:</u>		
5	Inventory - Emission Allowances	ES Form 2.00, March 2022	\$ 18,935
6	Subtotal		\$ 18,935
7	<u>Deductions:</u>		
8	Accumulated Depreciation on Eligible Environmental Compliance Plant	ES Form 2.00, March 2022	\$ 4,480,372
9	Accumulated Deferred Income Taxes on Eligible Environmental Compliance Plant	ES Form 2.00, March 2022	4,584,733
10	Accumulated Deferred Investment Tax Credits (ITC) on Eligible Environmental Compliance Plant	ES Form 2.00, March 2022	-
11	Subtotal		\$ 9,065,105
12	Environmental Compliance Rate Base (RB)	ES Form 2.00, March 2022	\$ 58,386,105
13	Pretax Rate of Return (ROR)		8.822%
14	Return on the Environmental Compliance Rate Base (RORB)	(12) x (13)	\$ 5,150,822
15	<u>Determination of Environmental Compliance Operating Expenses (OE)</u>		
16	Annual Depreciation Expense		\$ 1,665,492
17	Annual Taxes Other Than Income Taxes		\$ 855,261
18	Annual Amortization Expense		\$ 3,749,774
19	Annual Emission Allowance Expense		\$ 663
20	Annual Environmental Reagent Expense		\$ 11,618,201
21	Total Environmental Compliance Operating Expense	(16) +(17) + (18) + (19) + (20)	\$ 17,889,391
22	Less: Annual Proceeds from Emission Allowance Sales (EAS)		\$ -
23	Sub-Total E(m)	(14) + (21) - (22)	\$ 23,040,213
24	Jurisdictional Allocation Ratio for Expense Month	Line 30	97.81%
25	Total Jurisdictional E(m)	(23) x (24)	\$ 22,535,632
26	Jurisdictional E(m) to be Recovered in Rider PSM	(23) - (25)	\$ 504,581
27	Jurisdictional Environmental Surcharge Gross Revenue Requirement -- Gross Roll In Amount	(25)	\$ 22,535,632
28	Less Jurisdictional Environmental Revenue Previously Rolled In		-
29	Jurisdictional Environmental Surcharge Gross Revenue Requirement -- Net Roll In Amount	(27) - (28)	\$ 22,535,632

Calculation of Jurisdictional Allocation Ratio - 12 Month Average

30	Retail Revenue	ES Form 3.00, March 2022	\$ 30,814,215	97.81%
31	Sales for Resale	ES Form 3.00, March 2022	\$ 689,648	2.19%
32	Total Revenue	(30) + (31)	\$ 31,503,863	100.00%