

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

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

CASE NO. 2025-00125

FILING REQUIREMENTS

VOLUME 14

Duke Energy Kentucky, Inc.
Case No. 2025-00125
Forecasted Test Period Filing Requirements
Table of Contents

Vol. #	Tab #	Filing Requirement	Description	Sponsoring Witness
1	1	KRS 278.180	30 days' notice of rates to PSC.	Amy B. Spiller
1	2	807 KAR 5:001 Section 7(1)	The original and 10 copies of application plus copy for anyone named as interested party.	Amy B. Spiller
1	3	807 KAR 5:001 Section 12(2)	(a) Amount and kinds of stock authorized. (b) Amount and kinds of stock issued and outstanding. (c) Terms of preference of preferred stock whether cumulative or participating, or on dividends or assets or otherwise. (d) Brief description of each mortgage on property of applicant, giving date of execution, name of mortgagor, name of mortgagee, or trustee, amount of indebtedness authorized to be secured thereby, and the amount of indebtedness actually secured, together with any sinking fund provisions. (e) Amount of bonds authorized, and amount issued, giving the name of the public utility which issued the same, describing each class separately, and giving date of issue, face value, rate of interest, date of maturity and how secured, together with amount of interest paid thereon during the last fiscal year. (f) Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid thereon during the last fiscal year. (g) Other indebtedness, giving same by classes and describing security, if any, with a brief statement of the devolution or assumption of any portion of such indebtedness upon or by person or corporation if the original liability has been transferred, together with amount of interest paid thereon during the last fiscal year. (h) Rate and amount of dividends paid during the five (5) previous fiscal years, and the amount of capital stock on which dividends were paid each year. (i) Detailed income statement and balance sheet.	Thomas J. Heath, Jr. Linda L. Miller
1	4	807 KAR 5:001 Section 14(1)	Full name, mailing address, and electronic mail address of applicant and reference to the particular provision of law requiring PSC approval.	Amy B. Spiller
1	5	807 KAR 5:001 Section 14(2)	If a corporation, the applicant shall identify in the application the state in which it is incorporated and the date of its incorporation, attest that it is currently in good standing in the state in which it is incorporated, and, if it is not a Kentucky corporation, state if it is authorized to transact business in Kentucky.	Amy B. Spiller

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

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

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

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

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

9	59	807 KAR 5:001 Section 16(10)	A request for a waiver from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility. In determining if good cause has been shown, the commission shall consider: 1. if other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application; 2. if the information that is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information that it maintains; and 3. the expense to the utility in providing the information that is the subject of the waiver request.	Not Applicable
9	60	807 KAR 5:001 Section (17)(1)	(1) Public postings. (a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission. (b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites: 1. A copy of the public notice; and 2. A hyperlink to the location on the commission's Web site where the case documents are available. (c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.	Amy B. Spiller
9	61	807 KAR 5:001 Section 17(2)	(2) Customer Notice. (a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission. (b) If a utility has more than twenty (20) customers, it shall provide notice by: 1. Including notice with customer bills mailed no later than the date the application is submitted to the commission; 2. Mailing a written notice to each customer no later than the date the application is submitted to the commission; 3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or 4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission. (c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.	Amy B. Spiller

9	62	807 KAR 5:001 Section 17(3)	(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission: (a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing; (b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or (c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.	Amy B. Spiller

9	63	807 KAR 5:001 Section 17(4)	(4) Notice Content. Each notice issued in accordance with this section shall contain: (a) The proposed effective date and the date the proposed rates are expected to be filed with the commission; (b) The present rates and proposed rates for each customer classification to which the proposed rates will apply; (c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply; (d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service; (e) A statement that a person may examine this application at the offices of (utility name) located at (utility address); (f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at http://psc.ky.gov; (g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602; (h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice; (i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and (j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.	Bruce L. Sailors
9	64	807 KAR 5:001 Section 17(5)	(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all the required information.	Not Applicable

10	-	807 KAR 5:001 Section 16(8)(a) through (k)	Schedule Book (Schedules A-K)	Various
11	-	807 KAR 5:001 Section 16(8)(l) through (n)	Schedules L-N	Bruce L. Sailors
12	-	-	Workpapers	Various
13	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 1 of 3)	Various
14	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 2 of 3)	Various
15	-	807 KAR 5:001 Section 16(7)(a)	Testimony (Volume 3 of 3)	Various
16-17	-	KRS 278.2205(6)	Cost Allocation Manual	Rebekah E. Buck

TESTIMONY

VOLUME 2 OF 3

**DANIEL S. DANE
THOMAS J. HEATH, JR.
DOUGLAS J. HEITKAMP
CLAIRE C. HUDSON
SARAH E. LAWLER
ADAM LONG
LINDA L. MILLER
SHARIF S. MITCHELL**

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF DUKE	)	
ENERGY KENTUCKY, INC., FOR: 1) AN	)	
ADJUSTMENT OF THE NATURAL GAS RATES;	)	CASE NO.
2) APPROVAL OF NEW TARIFFS; AND 3) ALL	)	2025-00125
OTHER REQUIRED APPROVALS, WAIVERS,	)	
AND RELIEF.	)	

DIRECT TESTIMONY OF

DANIEL S. DANE

ON BEHALF OF

DUKE ENERGY KENTUCKY

June 2, 2025

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ATTACHMENTS:

- Attachment DSD-1 Resume of Daniel S. Dane
Attachment DSD-2 Cash Working Capital Study

I. INTRODUCTION AND QUALIFICATIONS

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Daniel S. Dane. My business address is 293 Boston Post Road West,
3 Suite 500, Marlborough, Massachusetts 01752. My resume is attached as
4 Attachment DSD-1.

5 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT POSITION?**

6 A. I am the President of Concentric Energy Advisors, Inc. (“Concentric”).

7 **Q. PLEASE DESCRIBE YOUR EDUCATION.**

8 A. I have a Master of Business Administration from Boston College in Chestnut Hill,
9 Massachusetts, and a Bachelor of Arts in Economics from Colgate University in
10 Hamilton, New York. I am a Certified Public Accountant licensed in the
11 Commonwealth of Massachusetts.

12 **Q. PLEASE DESCRIBE YOUR EXPERIENCE AND QUALIFICATIONS.**

13 A. I have over 20 years of experience in the energy, utility, and financial services
14 industries providing advisory services to electric, gas, and water utilities, power
15 generators, and natural gas pipelines in the areas of regulation and ratemaking,
16 litigation support, mergers and acquisitions, valuation, financial statement audits
17 and analysis, and the examination of financial reporting systems and controls. I
18 also provide expert testimony on regulated ratemaking matters and merger approval
19 applications for investor- and provincially-owned utilities, including on the cost of
20 capital, merger impacts, revenue requirements, lead-lag studies/cash working
21 capital, regulatory lag and rate base development, earnings sharing mechanisms,
22 and rate adjustment mechanisms.

1 **Q. HAVE YOU EVER TESTIFIED IN A REGULATORY PROCEEDING?**

2 A. Yes. I have testified or presented evidence in proceedings before numerous state
3 and provincial regulators, including the Regulatory Commission of Alaska, the
4 Arkansas Public Service Commission, the Connecticut Public Utilities Regulatory
5 Authority, the Illinois Commerce Commission, the Maine Public Utilities
6 Commission, the Massachusetts Department of Public Utilities, the Missouri Public
7 Service Commission, the New Hampshire Public Utilities Commission, the New
8 Mexico Public Regulation Commission, the Oklahoma Corporation Commission,
9 the Rhode Island Division of Public Utilities and Carriers, the South Dakota Public
10 Utilities Commission, the Public Utility Commission of Texas, the Railroad
11 Commission of Texas, the Vermont Public Utility Commission, the Nova Scotia
12 Utility Board, and the Ontario Energy Board.

13 **Q. ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?**

14 A. I am appearing on behalf of Duke Energy Kentucky, Inc. (Duke Energy Kentucky
15 or the Company), a subsidiary of Duke Energy Corporation (Duke Energy).

16 **Q. ARE YOU SPONSORING ANY ATTACHMENTS TO YOUR DIRECT**
17 **TESTIMONY?**

18 A. Yes. I am sponsoring Attachments DSD-1 and DSD-2. Attachment DSD-2 shows
19 the revenue lags and expense leads that resulted from Concentric's lead-lag study,
20 as well as Duke Energy Kentucky's requested level of cash working capital (CWC)
21 for the twelve months ended December 31, 2026 (the Forecast Period). The
22 Forecast Period expense amounts to which the revenue lags and expense leads are

1 applied have been provided by Company witness Jefferson (Jay) P. Brown.
2 Attachment DSD-2 contains the CWC requirement for Duke Energy Kentucky.

II. PURPOSE OF TESTIMONY AND SUMMARY OF FINDINGS

3 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

4 A. My testimony presents the results of a lead-lag study prepared by Concentric that
5 was used to develop CWC factors and ultimately to calculate the CWC requirement
6 of Duke Energy Kentucky's natural gas business.

7 **Q. WHAT IS A "CASH WORKING CAPITAL" REQUIREMENT?**

8 A. A CWC requirement is the amount of funds the Company needs to keep on hand to
9 finance its day-to-day operations.

10 **Q. WHAT IS A LEAD-LAG STUDY?**

11 A. A lead-lag study measures the funds needed due to net timing differences between
12 when a utility expends cash for the costs required to provide utility service and
13 when it receives payment from customers for that service. Specifically, a lead-lag
14 study measures "revenue lags," which are the number of days between when a
15 utility provides service and when its customers pay for that service, and "expense
16 leads," which are the number of days between when a utility incurs expenses and
17 when it must pay for those expenses. The net of the revenue lags and expense leads,
18 when multiplied by the Company's average daily Forecast Period expenses, results
19 in the CWC requirement.

20 **Q. HOW SHOULD THE RESULTS OF THE CWC ANALYSIS BE TREATED**
21 **FOR RATEMAKING PURPOSES?**

22 A. The CWC requirement should be included as part of the Company's rate base for

1 ratemaking purposes.

2 **Q. FOR WHAT PERIOD WAS THE LEAD-LAG STUDY PERFORMED?**

3 A. The lead-lag study analyzed Duke Energy Kentucky's cash transactions and
4 invoices for the calendar year 2023 (the Study Period). The calculated revenue lag
5 and expense leads were then applied to Forecast Period expenses supported by
6 Company witness Brown.

7 **Q. WHY DID YOU STUDY HISTORICAL DATA TO APPLY TO FORECAST**
8 **PERIOD EXPENSES?**

9 A. A lead-lag study involves an analysis of actual revenue receipt and expense
10 payment timing patterns. As such, I analyzed actual historical revenues and
11 expenses from 2023 to develop CWC factors to be applied to Forecast Period
12 expenses.

13 **Q. IS IT APPROPRIATE TO APPLY THE REVENUE LAG AND EXPENSE**
14 **LEADS CALCULATED BASED UPON HISTORICAL PERIODS TO**
15 **FORECAST PERIOD EXPENSES?**

16 A. If there are no known and measurable changes to the processes related to the
17 existing billing, collection and remittance processes, it is appropriate to utilize
18 historical revenue lags and expense leads and apply those factors to forecasted test
19 year expense levels. I am not aware of any material changes to the Company's
20 processes that affect payment patterns differently between the Study Period and the
21 Forecast Period.

1 **Q. HAS THE COMMISSION PREVIOUSLY PROVIDED FINDINGS**
2 **REGARDING THE PROVISION OF A LEAD-LAG STUDY IN A RATE**
3 **CASE?**

4 A. Yes. In Case No. Case No. 2022-00372, the Commission stated that “Duke
5 [Energy] Kentucky is a utility of sufficient size and sophistication that use of the
6 1/8th methodology to determine cash working capital should not be relied on in the
7 future. Duke [Energy] Kentucky should prepare a lead/lag study in subsequent
8 proceedings to justify a positive cash working capital.”¹

9 **Q. PLEASE SUMMARIZE YOUR FINDINGS REGARDING AN**
10 **APPROPRIATE CWC ALLOWANCE FOR THE COMPANY’S NATURAL**
11 **GAS OPERATIONS.**

12 A. The lead-lag study resulted in a total CWC allowance for the Company of \$31,851,
13 which results in an increase to rate base. That result is provided in Attachment
14 DSD-2.

III. APPROACH OVERVIEW

15 **Q. PLEASE PROVIDE AN OVERVIEW OF YOUR APPROACH TO**
16 **DETERMINING THE COMPANY’S CWC REQUIREMENT.**

17 A. I analyzed the significant cash inflows and outflows of the natural gas operations
18 of the Company to develop lead-lag factors for the Company’s revenues and
19 expenses to derive a CWC allowance.

¹ *In the Matter of Electronic Application of Duke Energy Kentucky, Inc. for 1) An Adjustment of the Electric Rates; 2) Approval of New Tariffs; 3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and (4) All Other Required Approvals, Waivers, and Relief, Case No. 2022-00372, Order, p. 10 (Ky. P.S.C. Oct. 12, 2023).*

1 **Q. WHAT ARE THE VARIOUS LAGS AND LEADS THAT SHOULD BE**
2 **CONSIDERED IN A CWC ANALYSIS?**

3 A. Two broad categories of lags and leads should be considered: (1) lag times
4 associated with the collection of revenues owed to a company (i.e., revenue lags);
5 and (2) lead times associated with the payments for goods and services received by
6 a company (i.e., expense leads).

7 **Q. WHAT IS A REVENUE LAG?**

8 A. A revenue lag refers to the elapsed time between the delivery of a company's
9 products and services (i.e., transportation and storage of natural gas) and its ability
10 to use the funds received as payment for the delivery of those products and services.
11 In other words, the revenue lag measures the number of days from the date service
12 was rendered until the date payments were received from customers and the funds
13 were deposited and available to Duke Energy Kentucky.

14 **Q. WHAT IS AN EXPENSE LEAD?**

15 A. The expense lead refers to the elapsed time from when a good or service is provided
16 to a company to the point in time when the company pays for the good or service
17 and the funds are no longer available to the company.

18 **Q. WHAT WAS THE SOURCE OF INFORMATION YOU USED TO**
19 **DETERMINE THE LEADS AND LAGS IN THE CWC ANALYSIS?**

20 A. The Company provided the accounting and financial data necessary for me to
21 complete the study. The information provided, together with analytical procedures
22 that my team and I performed, led to the determination of the appropriate number
23 of lead-lag days.

1 **Q. DO THE RESULTS OF THE LEAD-LAG STUDY REPRESENT AN**
2 **ACCURATE ASSESSMENT OF THE COMPANY'S CWC**
3 **REQUIREMENT?**

4 A. Yes. The lead-lag study represents an accurate assessment of the actual CWC needs
5 during the Forecast Period.

IV. **SUMMARY OF THE CWC ANALYSIS**

6 A. **Revenue Lag**

7 **Q. DESCRIBE YOUR CALCULATION OF THE REVENUE LAG FOR**
8 **CUSTOMERS.**

9 A. The revenue lag for customers was divided into four distinct components: (1) a
10 service lag, (2) a billing lag, (3) a collections lag, and (4) a payment processing, or
11 bank lag. Considered together, these components of the revenue lag totaled
12 53.2 lag days. An explanation of each component of the revenue lag follows, and
13 the calculation of the revenue lag is provided in Workpaper (WP) A.

14 **Q. WHAT IS THE SERVICE LAG?**

15 A. The service lag refers to the number of days from the mid-point of the service period
16 to the end of the service period. Using the mid-point methodology, which assumes
17 that service is provided evenly throughout the service period, the average lag
18 associated with the provisioning of service was 15.21 days (365 days in the year
19 divided by 12 months divided by 2).

20 **Q. WHAT IS THE BILLING LAG?**

21 A. The billing lag refers to the average number of days from the date on which the
22 service was provided until the customer was billed. This lag reflects the time

1 needed to send and process meter reading data in the Customer Information System,
2 prepare bills, and deliver bills. To calculate the billing lag, I compared the billing
3 date to the meter read date, based on information provided by the Company. The
4 billing lag is 3.1 days.

5 **Q. WHAT IS THE COLLECTION LAG?**

6 A. The collection lag reflects the average amount of time from the date when bills are
7 issued to the date that the Company receives payment from its customers.

8 **Q. WHAT APPROACH DID CONCENTRIC USE TO CALCULATE THE**
9 **COLLECTION LAG?**

10 A. The lead-lag study calculated the collection lag by analyzing accounts receivables
11 aging. This analysis considered each accounts receivable “bucket” (e.g., current,
12 0-30 days past due, 31-60 days past due, etc.) over the course of the Study Period
13 to determine a weighted-average lag measurement of the time between when
14 customers are billed for service and when bills are paid. This resulted in a collection
15 lag of 34.0 days.

16 **Q. WHAT IS THE PAYMENT PROCESSING LAG?**

17 A. The payment processing lag is the lag between receiving payment and having funds
18 available to draw at the bank. Customer accounts receivable balances are credited
19 when payment is received. Based on information provided by the Company,
20 approximately 17 percent of payments are deposited on the same day as received,
21 and the remainder are deposited the following day. On a weighted basis, this
22 resulted in a payment processing lag of 0.8 days.

1 **Q. PLEASE SUMMARIZE THE CALCULATION OF REVENUE LAG DAYS.**

2 A. The following figure provides the revenue lag, by lag component.

Component	Lag Days
Service Lag	15.2
Billing Lag	3.1
Collections Lag	34.0
Payment Processing Lag	0.8
Total Revenue Lag	53.2

B. Expense Leads

3 **Q. WHAT EXPENSE-RELATED LEADS WERE CONSIDERED IN THE**
4 **LEAD-LAG ANALYSIS?**

5 A. Lead times associated with the following broad expense categories were considered
6 in the lead-lag study: (a) purchased gas costs; (b) operating and maintenance
7 (O&M) expenses related to labor; (c) O&M expenses related to benefits; (d) other
8 O&M expenses not related to labor or benefits; (e) regulatory fees; (f) shared
9 services expenses; (g) federal and state income taxes; (h) taxes other than income
10 taxes; and (i) interest on customer deposits.

11 **Q. PROVIDE AN EXPLANATION OF THE EXPENSE LEAD ASSOCIATED**
12 **WITH PURCHASED GAS COSTS.**

13 A. The analysis of purchased gas costs measured the difference between the monthly
14 purchases of gas and the payment dates for those purchases. The purchase gas cost
15 average lag was calculated using actual payments for all twelve months of 2023, as
16 shown in WP B.

1 **Q. PROVIDE AN EXPLANATION OF THE EXPENSE LEADS ASSOCIATED**
2 **WITH THE COMPANY’S LABOR-RELATED O&M EXPENSES.**

3 A. Payroll leads for both Duke Energy Kentucky and its service company affiliate,
4 Duke Energy Business Services (DEBS), were analyzed, and the leads from those
5 two labor pools were combined on a weighted basis to calculate a weighted average
6 payroll lead. Employees paid on a biweekly basis are generally paid on Friday
7 following biweekly payroll periods ending either on Saturday or Sunday.
8 Employees paid on a semi-monthly basis are generally paid on the 15th and the last
9 day of the month, except if those days fall on a weekend, in which case the payment
10 is accelerated to Friday. The expense lead for payroll taxes and withholdings was
11 calculated separately based on the remittance date for those payments. The net lag
12 for labor-related costs, including deductions and withholding taxes, was 9.2 days.

13 **Q. WHAT APPROACH DID YOU USE TO ESTIMATE THE EXPENSES**
14 **LEADS RELATED TO BENEFITS EXPENSES?**

15 A. The lead times associated with the Company’s contributions to the following broad
16 categories of the Company’s employee benefit programs were considered: (a)
17 healthcare (including medical and dental); (b) worker’s compensation insurance;
18 (c) contributions to the Company’s pension plan; and (d) 401k costs. The dollar-
19 weighted lead time for this category of expenses was 13.6 days.

20 **Q. WHAT CALCULATIONS DID YOU PERFORM RELATED TO**
21 **INCENTIVE COMPENSATION PAYMENTS?**

22 A. During the Study Period, the Company made incentive compensation payments to
23 its employees. Incentive compensation payments are made in March in the year

1 following the year of service, resulting in an average expense lead of 182.5 days
2 (i.e., the midpoint of the incentive compensation year) plus the period between the
3 end of the incentive compensation year and when payments are made, which was
4 approximately 70 days after the incentive compensation year. The overall expense
5 lead for incentive compensation, including payroll taxes and withholdings, was
6 255.9 days, as shown in WPs C and C-4.

7 **Q. WHAT DO “OTHER O&M” EXPENSES INCLUDE, AND WHAT**
8 **APPROACH DID CONCENTRIC USE TO CALCULATE THE**
9 **ASSOCIATED EXPENSE LEAD?**

10 A. Other O&M expenses include all payments made by the Company for O&M
11 expenses that otherwise were not analyzed as part of my review of labor and
12 benefits-related O&M expenses. The lead-lag study reflects the analysis of a
13 random sample of approximately 350 invoices to determine the relevant payment
14 terms. This sampling analysis resulted in a dollar-weighted expense lead of 66.2
15 days.

16 **Q. WHAT ANALYSIS DID YOU PERFORM RELATED TO THE EXPENSE**
17 **LEAD ON REGULATORY FEES?**

18 A. The Company is assessed a regulatory fee for the twelve months ending June 30th
19 each year, and remits payment at the beginning of that assessment period, resulting
20 in an expense lead of (172.0) days, as detailed in WP F.

21 **Q. DOES THE LEAD-LAG STUDY REFLECT EXPENSE LEADS RELATED**
22 **TO SHARED SERVICES EXPENSE?**

23 A. Yes. Duke Energy Kentucky receives various services from DEBS and other

1 affiliated companies. Duke Energy Kentucky pays its affiliates for those services,
2 as well as when an affiliate pays an invoice on its behalf. Billing for affiliate
3 services is performed monthly, with payment occurring through a settlement
4 process by the end of the month following the month of service. Affiliate payments
5 are made electronically. The lead-lag study analyzed Study Period shared services
6 charges, with a resulting expense lead of 41.6 days.

7 **Q. HOW DID YOUR STUDY ADDRESS FEDERAL AND STATE INCOME**
8 **TAXES?**

9 A. The expense lead attributable to federal and state income tax liability for the Test
10 Year was calculated based on quarterly payment dates on April 17, June 15,
11 September 15, and December 15. Based on the quarterly payment dates and an
12 estimate of equal payments made in each quarter, I calculated an expense lead of
13 38.5 days as shown in WPs E-1 and E-2.

14 **Q. WHAT TAXES OTHER THAN INCOME TAXES WERE CONSIDERED IN**
15 **CONCENTRIC'S ANALYSIS?**

16 A. The lead-lag study also considered property taxes. The Company provided
17 accounting and payment data related to property taxes paid in the Study Period, the
18 analysis of which resulted in an expense lead of 249.5 days. That analysis is
19 provided in WP I.

20 **Q. DID THE LEAD-LAG STUDY INCLUDE INTEREST ON CUSTOMER**
21 **DEPOSITS?**

22 A. Yes. The expense lead on interest on customer deposits reflects the median holding
23 period on customer deposits.

V. CONCLUSION

1 **Q. HAVE YOU PREPARED AN ATTACHMENT THAT SUMMARIZES THE**
2 **LEADS AND LAGS RESULTING FROM THE CASH WORKING**
3 **CAPITAL ANALYSIS?**

4 A. Yes. Attachment DSD-2 summarizes the leads and lags derived from the cash
5 working capital study prepared by Concentric.

6 **Q. HOW SHOULD THE RESULTS OF THE CWC STUDY BE REFLECTED**
7 **IN THE COMPANY’S RATE FILING?**

8 A. The CWC requirement determined by the lead-lag study should be included as a
9 component of the Company’s rate base.

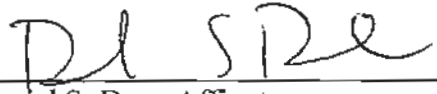
10 **Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?**

11 A. Yes, it does.

VERIFICATION

STATE OF Massachusetts)
)
COUNTY OF Middlesex) SS:

The undersigned, Daniel S. Dane, President, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing testimony and that it is true and correct to the best of his knowledge, information and belief.



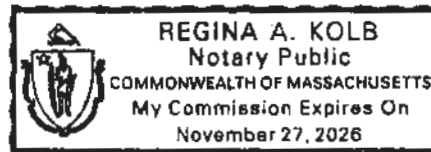
Daniel S. Dane Affiant

Subscribed and sworn to before me by Daniel S. Dane on this 6th day of May,
2025.



NOTARY PUBLIC

My Commission Expires: November 27, 2026





RESUME OF DANIEL S. DANE

DANIEL S. DANE, CPA

PRESIDENT

Daniel S. Dane has more than 20 years of experience in the energy, utility, and financial services industries advising electric, gas, and water utilities, power generators, and natural gas pipelines in the areas of regulation and ratemaking, litigation, mergers and acquisitions, valuation, and regulatory accounting matters. Mr. Dane also provides expert testimony on regulated ratemaking matters and merger approval applications for investor- and provincially-owned utilities, including on multi-year rate plans and earnings sharing mechanisms, corporate finance matters such as the cost of capital and capitalization, merger impacts, revenue requirements, lead-lag studies/cash working capital, and regulatory policy. Mr. Dane has an MBA from Boston College in Chestnut Hill, Massachusetts, and a BA in Economics from Colgate University in Hamilton, New York. Mr. Dane is also a certified public accountant.

REPRESENTATIVE PROJECT EXPERIENCE*Ratemaking and Utility Regulation Assignments***Expert Testimony**

- Submitted expert testimony on behalf of utilities and other stakeholders in state and provincial administrative rate setting and merger approval proceedings regarding multi-year rate plans and earnings sharing mechanisms, corporate finance matters such as the cost of capital and capitalization, valuation of energy and utility assets, merger impacts, revenue requirements, lead-lag studies/cash working capital, and regulatory policy.

Regulatory Advisory

- Provided financial modeling, development of expert reports, and preparation of multiple rounds of testimony on behalf of U.S. and Canadian investor-owned electric, natural gas, and water utilities related to multiple aspects of the ratemaking process, including: performance-based ratemaking; cost of capital; ring fencing; revenue requirements and lead-lag studies/cash working capital; decoupling; prudence and cost recovery; capital tracker tariff mechanisms; cost allocation and shared services; merger approval; securitization and ratemaking policy.
- Consulting assignments have included utility clients across the U.S. and Canada.

*Financial Advisory Assignments***Competitive Solicitations & Asset Divestitures**

- Sell-side support for approximately \$2 billion in generating asset transactions, including nuclear, natural gas, and coal generating facilities.
- Buy-side due diligence support for U.S., Canadian, and international investors in electric and natural gas LDC utility operations, wind generation, natural gas pipeline facilities, and water/wastewater utilities.



RESUME OF DANIEL S. DANE

- Regulatory policy, ring-fencing, and merger impacts advisory services including expert testimony, provided to U.S. and Canadian investor-owned utilities.

Valuation Services

- Developed Fairness Opinions issued by CE Capital Advisors, Inc. to Boards of Directors of companies entering into asset purchases and sales. Led valuation modeling on multiple energy-related valuation assignments using the Income Approach, Cost Approach, and Sales Comparison Approach.

Litigation Advisory Assignments

- Prepared economic and valuation analyses and expert reports in proceedings related to contract disputes, takings claims, and bankruptcy proceedings. Clients include international diversified energy companies, regulated utilities, and bondholders.

Management and Operations Consulting Assignments

- Performed prudence reviews, including contracting strategy reviews and assessments of project controls and oversight for developers of nuclear-generating capacity uprates and new nuclear facilities.
- Performed operations and financial performance benchmarking and studies of productivity programs.

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2004 – Present)

President and Vice Chair

CE Capital Advisors, Inc. (2004 – 2023)

A FINRA-Member broker-dealer subsidiary of Concentric Energy Advisors, Inc.

Ernst & Young (2000 – 2001, 2003 – 2004)

Staff Auditor and Database Management Associate

ZIA Information Analysis Group (1997 – 2000)

EDUCATION

Boston College

M.B.A., 2003

Colgate University

B.A., Economics, 1996



RESUME OF DANIEL S. DANE

DESIGNATIONS AND PROFESSIONAL AFFILIATIONS

Certified Public Accountant, 2004

Massachusetts Society of Certified Public Accountants, 2004

American Institute of Certified Public Accountants, 2011

PRESENTATIONS

"Regulatory Treatment of Timing Differences Related to Pension and OPEB Costs." Presented to the Ontario Energy Board, July 2016 (Docket No. EB-2015-0040).

"Financial Management and Capital Markets." University of Idaho Utility Executive Course, 2018.

"Increasing Shareholder Value through the Capital Markets." University of Idaho Utility Executive Course, 2015, 2016 and 2017.

"A Comparative Analysis of Return on Equity of Natural Gas Utilities" (with Jim Coyne and Julie Lieberman), presented to the Ontario Energy Association, June 2007.



EXPERT TESTIMONY OF DANIEL S. DANE

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Arkansas Public Service Commission				
Liberty Utilities	02/23	The Empire District Electric Company	Docket 22-085-U	Return on Equity Capital Structure
Connecticut Public Utilities Regulatory Authority				
SJW Group and Connecticut Water Service, Inc.	12/18	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 18-07-10	Merger Impacts Cost of Debt and Credit Quality
SJW Group and Connecticut Water Service, Inc.	04/19	Application of SJW Group and Connecticut Water Service, Inc. for Approval of Change of Control	Docket No. 19-04-02	Merger Impacts Cost of Debt and Credit Quality
The United Illuminating Company	09/22	The United Illuminating Company	Docket No. 22-08-08	Multi-Year Rate Plan Revenue Requirements
The Southern Connecticut Gas Company and Connecticut Natural Gas Company	11/23	The Southern Connecticut Gas Company and Connecticut Natural Gas Company	Docket No. 23-11-02	Revenue Requirements
The United Illuminating Company	11/24	The United Illuminating Company	Docket No. 24-10-04	Revenue Requirements
Illinois Commerce Commission				
The Ameren Illinois Utilities	07/10	Central Illinois Light Company; Central Illinois Public Service Company; Illinois Power Company	Docket No.	Rate Base Adjustments Earnings Attrition



EXPERT TESTIMONY OF DANIEL S. DANE

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Maine Public Utilities Commission				
The Maine Water Company	07/19	Application for Approval of Reorganization Pursuant to 35-A M.R.S. § 708	Docket No. 2019-00096	Merger Impacts, Customer Benefits, Public Interest
Unitil Corporation, Northern Utilities, Inc.	07/24	Request for Regulatory Approvals Related to a Merger of Bangor Natural Gas Company Into Unitil Corporation and Related Debt and Affiliate Arrangements (35-A M.R.S. §§ 707, 708, 901 & 902)	Docket No. 2024-00174	Utility valuation; Merger commitments; Rate base Valuation
Massachusetts Department of Public Utilities				
National Grid	11/17	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Performance-Based Rate Plan Revenue Requirement
National Grid	04/18	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170	Impact of the Tax Cuts and Jobs Act of 2017 Administrative and General Expense Allocations
The Berkshire Gas Company	05/18	The Berkshire Gas Company	D.P.U. 18-40	Revenue Requirement
National Grid	11/20	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 20-120	Performance-Based Rate Plan Revenue Requirement
National Grid	11/23	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 23-150	Performance-Based Rate Plan Revenue Requirement



EXPERT TESTIMONY OF DANIEL S. DANE

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Missouri Public Service Commission				
Liberty Utilities (Empire District Electric Company)	11/24	Liberty Utilities (Empire District Electric Company)	Case No. ER-2024- 0261	Return on Equity Cost of Debt Capital Structure
New Hampshire Public Utilities Commission				
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Temporary Rates
Liberty Utilities (EnergyNorth Natural Gas) Corp.	04/17	Liberty Utilities (EnergyNorth Natural Gas) Corp.	Docket No. DG 17-048	Revenue Requirement Step Adjustments
Liberty Utilities (Granite State Electric) Corp.	05/23	Liberty Utilities (Granite State Electric) Corp.	Docket No. DG 23-039	Temporary Rates
Liberty Utilities (Granite State Electric) Corp.	05/23	Liberty Utilities (Granite State Electric) Corp.	Docket No. DG 23-039	Multi-Year Rate Plan Revenue Requirement
Nova Scotia Utility Board				
Nova Scotia Power, Inc.	01/22	Nova Scotia Power, Inc.	M10431	Earnings Sharing Mechanism, Storm Rider, and Demand Side Management Rider
Oklahoma Corporate Commission				
Liberty Utilities Co.	02/22	Liberty-Empire	Cause No. PUD 202100163	Return on Equity Capital Structure
Liberty Utilities Co.	06/22	Liberty-Empire	Cause No. PUD 202100050	Winter Storm Funding and Cost Recovery
Ontario Energy Board				
Ontario Power Generation	05/16	Ontario Power Generation	EB 2016-0152	Cost of Capital: Equity Thickness



EXPERT TESTIMONY OF DANIEL S. DANE

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Ontario Power Generation	12/20	Ontario Power Generation	EB 2020-0290	Cost of Capital: Equity Thickness
Hydro One Networks Inc.	08/21	Hydro One Networks Inc.	EB 2021-0110	Productivity Framework Review
Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	10/22	Enbridge Gas Inc. (Operating as Enbridge Gas Distribution Inc.)	EB-2022-0200	Cost of Capital: Equity Thickness
Ontario Energy Association, Coalition of Large Distributors and Ontario Power Generation	07/24	Generic proceeding commenced by the Ontario Energy Board to consider the cost of capital parameters and deemed capital structure to be used to set rates	EB-2024-0063	Cost of Capital (ROE, Cost of Debt, and Capital Structure); Carrying Costs on Regulatory Deferrals; Carrying Costs on Cloud Computing Deferrals
Rhode Island Division of Public Utilities and Carriers				
PPL Corporation	11/21	PPL Corporation and PPL Rhode Island Holdings, LLC	D-21-09	Merger Impacts
South Dakota Public Utilities Commission				
Northern States Power Company-MN	06/11	Northern States Power Company-MN	EL 11-019	Return on Equity Capital Structure



EXPERT TESTIMONY OF DANIEL S. DANE

SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.	SUBJECT
Vermont Public Utility Commission				
Vermont Department of Public Service	08/17	Joint Petition of NorthStar Decommissioning Holdings, LLC, NorthStar Nuclear Decommissioning Company, LLC, NorthStar Group Services, Inc., LVI Parent Corp., NorthStar Group Holdings, LLC, Entergy Nuclear Vermont Investment Company, LLC, and Entergy Nuclear Operations, Inc., to transfer ownership of Entergy Nuclear Vermont Yankee, LLC, and for certain ancillary approvals, pursuant to 30 V.S.A. §§ 107, 231, and 232	Docket No. 8880	Nuclear Facility Transfer Financial Capability and Credit Quality



EXPERT TESTIMONY OF DANIEL S. DANE

LEAD-LAG AND CASH WORKING CAPITAL STUDIES

JURISDICTION	SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.
Regulatory Commission of Alaska	Golden Heart Utilities, Inc. and College Utilities Corporation	08/21	Golden Heart Utilities, Inc. and College Utilities Corporation	U-21-070 U-21-071
Regulatory Commission of Alaska	Golden Heart Utilities, Inc. and College Utilities Corporation	08/24	Golden Heart Utilities, Inc. and College Utilities Corporation	U-24-030 U-24-031
Connecticut Public Utilities Regulatory Authority	The United Illuminating Company	07/16	The United Illuminating Company	Docket No. 16-06-04
Connecticut Public Utilities Regulatory Authority	The Southern Connecticut Gas Company	06/17	The Southern Connecticut Gas Company	Docket No. 17-05-42
Connecticut Public Utilities Regulatory Authority	Connecticut Natural Gas Corporation	06/18	Connecticut Natural Gas Corporation	Docket No. 18-05-16
Massachusetts Department of Public Utilities	National Grid	11/17	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 17-170
Massachusetts Department of Public Utilities	National Grid	11/20	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 20-120
Massachusetts Department of Public Utilities	National Grid	11/23	Boston Gas Company and Colonial Gas Company (each d/b/a National Grid)	D.P.U. 23-150
New Mexico Public Regulation Commission	El Paso Electric Company	05/20	El Paso Electric Company	Case No. 20-00104-UT
Public Utility Commission of Texas	El Paso Electric Company	02/17	El Paso Electric Company	Docket No. 46831
Public Utility Commission of Texas	El Paso Electric Company	06/21	El Paso Electric Company	Docket No. 52195



EXPERT TESTIMONY OF DANIEL S. DANE

JURISDICTION	SPONSOR	DATE	CASE/APPLICANT	DOCKET /CASE NO.
Railroad Commission of Texas	Atmos Pipeline – Texas (APT), a division of Atmos Energy Corporation	05/23	Atmos Pipeline – Texas (APT), a division of Atmos Energy Corporation	Case No. 00013758
Railroad Commission of Texas	Atmos Energy Corporation, West Texas Division	10/24	Atmos Energy Corporation, West Texas Division	Docket No. OS-24-00018879 (West Texas)

**DUKE ENERGY KENTUCKY
STATEMENT OF INTENT ("SOI")
CASH WORKING CAPITAL STUDY ("CWC")
STUDY PERIOD ENDING DECEMBER 31, 2023**

FILE DATE: June 2, 2025

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL STUDY ("CWC")
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STUDY PERIOD ENDING DECEMBER 31, 2023

LINE NO.	DESCRIPTION	REFERENCE TAB
1	LEAD SHEET	DSD-2
2	WORK PAPER A - REVENUE LAG SUMMARY	A
3	WORK PAPER A-1 - BILLING LAG	A-1
4	WORK PAPER A-2 - ACCOUNTS RECEIVABLE AGING/COLLECTIONS LAG	A-2
5	WORK PAPER A-3 - PAYMENT PROCESSING LAG	A-3
6	WORK PAPER B - PURCHASED GAS COST	B
7	WORK PAPER C - PAYROLL SUMMARY	C
8	WORK PAPER C-1 - PAYROLL DAYS DEK	C-1 DEK
9	WORK PAPER C-1 - PAYROLL DAYS DEBS	C-1 DEBS
10	WORK PAPER C-2 - PAYROLL TAXES DEK	C-2 DEK
11	WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly	C-2 DEBS BW
12	WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly	C-2 DEBS SM
13	WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK	C-3 DEK
14	WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS	C-3 DEBS
15	WORK PAPER C-4 - INCENTIVE COMPENSATION DEK	C-4 DEK
16	WORK PAPER C-4 - INCENTIVE COMPENSATION DEBS	C-4 DEBS
17	WORK PAPER C-5 - PENSIONS & BENEFITS	C-5
18	WORK PAPER D - OTHER O&M	D
19	WORK PAPER E-1 - FEDERAL INCOME TAXES	E-1 FIT
20	WORK PAPER E-2 - STATE INCOME TAXES	E-2 SIT
21	WORK PAPER F - KENTUCKY REGULATORY FEES	F
22	WORK PAPER G - INTERCOMPANY TRANSACTIONS	G
23	WORK PAPER H - INTEREST ON CUSTOMER DEPOSITS	H
24	WORK PAPER I - PROPERTY TAXES	I

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
BASE PERIOD

Line No.	Description	Total Company Revenue Requirement	Average Daily Expense Amount	Revenue Lag Days	Reference	Expense Lead Days	Reference	Net (Lead)/Lag	Working Capital Requirement
	(A)	(B)	(C)=(B)/365	(D)	(E)	(F)	(G)	(H)=(D)-(F)	(I)=(C)x(H)
1	Gas Supply Expenses:								
2	Purchased Gas	56,979,326	\$ 156,108	53.2	A	39.8	B	13.4	\$ 2,090,135
3									
4	Operation and Maintenance Expenses:								
5	Labor	6,667,237.00	18,266	53.2	A	9.2	C	44.0	804,269
6	Pensions & Benefits	1,511,748.00	4,142	53.2	A	13.6	C-5	39.6	163,881
7	Short-term Incentive Pay	802,167.00	2,198	53.2	A	255.9	C	(202.7)	(445,434)
8	Other O&M	6,522,412.33	17,870	53.2	A	66.2	D	(13.0)	(232,302)
9	KY PSC Reg Fees	94,448.00	259	53.2	A	(172.0)	F	225.2	58,276
10									
11	Intercompany Transactions	2,749,054	7,532	53.2	A	41.6	G	11.6	87,555
12									
13	Income Taxes								
14	Federal Income Taxes	8,742,147	23,951	53.2	A	38.5	E-1	14.7	352,354
15	State Income Taxes	608,384	1,667	53.2	A	38.5	E-2	14.7	24,521
16									
17	Taxes Other Than Income Taxes								
18	Property Taxes	3,335,968	9,140	53.2	A	249.5	I	(196.3)	(1,794,248)
19									
20	Interest on Customer Deposits	299,226	820	53.2	A	843.8	H	(790.6)	(648,146)
21									
22	Total Company Working Capital	<u>\$ 88,312,117</u>	<u>\$ 241,951</u>						<u>\$ 460,861</u>

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FORECAST PERIOD

Line No.	Description	Total Company Revenue Requirement	Average Daily Expense Amount	Revenue Lag Days	Reference	Expense Lead Days	Reference	Net (Lead)/Lag	Working Capital Requirement
	(A)	(B)	(C)=(B)/365	(D)	(E)	(F)	(G)	(H)=(D)-(F)	(I)=(C)x(H)
1	Gas Supply Expenses:								
2	Purchased Gas	\$ 63,937,918	\$ 175,172	53.2	A	39.8	B	13.4	\$ 2,345,392
3									
4	Operation and Maintenance Expenses:								
5	Labor	6,929,918	18,986	53.2	A	9.2	C	44.0	835,956
6	Pensions & Benefits	2,149,369	5,889	53.2	A	13.6	C-5	39.6	233,002
7	Short-term Incentive Pay	328,991	901	53.2	A	255.9	C	(202.7)	(182,685)
8	Other O&M	8,227,797	22,542	53.2	A	66.2	D	(13.0)	(293,040)
9	KY PSC Reg Fees	180,612	495	53.2	A	(172.0)	F	225.2	111,440
10									
11	Intercompany Transactions	2,749,054	7,532	53.2	A	41.6	G	11.6	87,555
12									
13	Income Taxes								
14	Federal Income Taxes	2,113,487	5,790	53.2	A	38.5	E-1	14.7	85,185
15	State Income Taxes	526,185	1,442	53.2	A	38.5	E-2	14.7	21,208
16									
17	Taxes Other Than Income Taxes								
18	Property Taxes	4,767,165	13,061	53.2	A	249.5	I	(196.3)	(2,564,016)
19									
20	Interest on Customer Deposits	299,226	820	53.2	A	843.8	H	(790.6)	(648,146)
21									
22	Total Company Working Capital	<u>\$ 92,209,722</u>	<u>\$ 252,629</u>						<u>\$ 31,851</u>

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER A - REVENUE LAG SUMMARY

Line
No.

	<u>Lag Days</u>	<u>Work Paper Reference</u>
1 <u>Revenue Lag</u>		
2 Service Lag	15.2	N/A
3 Billing Lag	3.1	A-1
4 Collection Lag	34.0	A-2
5 <u>Payment Processing Lag</u>	0.8	A-3
6 Total	53.2	

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Commercial Sales	1/1/2023	1/3/2023	1/3/2023	2.00	1,291.58	0.0%	0.0
2	Commercial Sales	1/1/2023	1/6/2023	1/6/2023	5.00	271.01	0.0%	0.0
3	Commercial Sales	1/1/2023	1/4/2023	1/4/2023	3.00	40.93	0.0%	0.0
4	Commercial Sales	1/1/2023	1/12/2023	1/12/2023	11.00	13.14	0.0%	0.0
5	Commercial Sales	1/2/2023	1/3/2023	1/3/2023	1.00	425.83	0.0%	0.0
6	Commercial Sales	1/2/2023	1/11/2023	1/11/2023	9.00	43.19	0.0%	0.0
7	Commercial Sales	1/2/2023	1/5/2023	1/5/2023	3.00	183.62	0.0%	0.0
8	Commercial Sales	1/2/2023	10/23/2023	10/23/2023	294.00	126.20	0.0%	0.0
9	Commercial Sales	1/3/2023	1/4/2023	1/4/2023	1.00	92,107.11	0.1%	0.0
10	Commercial Sales	1/3/2023	1/13/2023	1/13/2023	10.00	3,519.40	0.0%	0.0
11	Commercial Sales	1/3/2023	1/12/2023	1/12/2023	9.00	85,034.28	0.1%	0.0
12	Commercial Sales	1/3/2023	1/5/2023	1/5/2023	2.00	25,672.74	0.0%	0.0
13	Commercial Sales	1/3/2023	1/6/2023	1/6/2023	3.00	6,024.96	0.0%	0.0
14	Commercial Sales	1/3/2023	1/11/2023	1/11/2023	8.00	18,236.21	0.0%	0.0
15	Commercial Sales	1/3/2023	1/9/2023	1/9/2023	6.00	551.15	0.0%	0.0
16	Commercial Sales	1/3/2023	3/7/2023	3/7/2023	63.00	163.41	0.0%	0.0
17	Commercial Sales	1/3/2023	2/23/2023	2/23/2023	51.00	7,517.24	0.0%	0.0
18	Commercial Sales	1/3/2023	1/10/2023	1/10/2023	7.00	156.81	0.0%	0.0
19	Commercial Sales	1/3/2023	9/1/2023	9/1/2023	241.00	185.35	0.0%	0.0
20	Commercial Sales	1/3/2023	4/14/2023	4/14/2023	101.00	1,843.58	0.0%	0.0
21	Commercial Sales	1/4/2023	1/6/2023	1/6/2023	2.00	13,413.21	0.0%	0.0
22	Commercial Sales	1/4/2023	1/5/2023	1/5/2023	1.00	64,947.30	0.1%	0.0
23	Commercial Sales	1/4/2023	1/4/2023	1/4/2023	-	2,953.00	0.0%	-
24	Commercial Sales	1/4/2023	1/13/2023	1/13/2023	9.00	837.55	0.0%	0.0
25	Commercial Sales	1/4/2023	1/12/2023	1/12/2023	8.00	46,772.50	0.0%	0.0
26	Commercial Sales	1/4/2023	1/11/2023	1/11/2023	7.00	4,010.61	0.0%	0.0
27	Commercial Sales	1/4/2023	2/1/2023	2/1/2023	28.00	276.10	0.0%	0.0
28	Commercial Sales	1/5/2023	1/9/2023	1/9/2023	4.00	32,451.30	0.0%	0.0
29	Commercial Sales	1/5/2023	1/6/2023	1/6/2023	1.00	55,933.11	0.0%	0.0
30	Commercial Sales	1/5/2023	1/12/2023	1/12/2023	7.00	65.93	0.0%	0.0
31	Commercial Sales	1/5/2023	1/13/2023	1/13/2023	8.00	5,772.38	0.0%	0.0
32	Commercial Sales	1/5/2023	1/11/2023	1/11/2023	6.00	764.23	0.0%	0.0
33	Commercial Sales	1/5/2023	10/31/2023	10/31/2023	299.00	221.24	0.0%	0.0
34	Commercial Sales	1/6/2023	1/13/2023	1/13/2023	7.00	40,890.89	0.0%	0.0
35	Commercial Sales	1/6/2023	1/9/2023	1/9/2023	3.00	79,939.72	0.1%	0.0
36	Commercial Sales	1/6/2023	1/11/2023	1/11/2023	5.00	14,767.93	0.0%	0.0
37	Commercial Sales	1/6/2023	11/3/2023	11/3/2023	301.00	427.95	0.0%	0.0
38	Commercial Sales	1/6/2023	11/2/2023	11/2/2023	300.00	133.73	0.0%	0.0
39	Commercial Sales	1/6/2023	11/6/2023	11/6/2023	304.00	526.65	0.0%	0.0
40	Commercial Sales	1/6/2023	1/16/2023	1/16/2023	10.00	651.91	0.0%	0.0
41	Commercial Sales	1/6/2023	2/8/2023	2/8/2023	33.00	355.62	0.0%	0.0
42	Commercial Sales	1/6/2023	1/6/2023	1/6/2023	-	1,177.89	0.0%	-
43	Commercial Sales	1/6/2023	1/10/2023	1/10/2023	4.00	2,399.51	0.0%	0.0
44	Commercial Sales	1/8/2023	1/9/2023	1/9/2023	1.00	4,898.05	0.0%	0.0
45	Commercial Sales	1/8/2023	1/16/2023	1/16/2023	8.00	196.14	0.0%	0.0
46	Commercial Sales	1/8/2023	1/11/2023	1/11/2023	3.00	1,192.23	0.0%	0.0
47	Commercial Sales	1/9/2023	1/9/2023	1/9/2023	-	105,398.88	0.1%	-
48	Commercial Sales	1/9/2023	1/10/2023	1/10/2023	1.00	149,315.68	0.1%	0.0
49	Commercial Sales	1/9/2023	1/11/2023	1/11/2023	2.00	73,465.62	0.1%	0.0
50	Commercial Sales	1/9/2023	3/25/2024	3/25/2024	441.00	1,739.84	0.0%	0.0
51	Commercial Sales	1/9/2023	1/16/2023	1/16/2023	7.00	14,765.18	0.0%	0.0
52	Commercial Sales	1/9/2023	3/7/2023	3/7/2023	57.00	32.40	0.0%	0.0
53	Commercial Sales	1/9/2023	1/17/2023	1/17/2023	8.00	37,870.00	0.0%	0.0
54	Commercial Sales	1/9/2023	1/25/2023	1/25/2023	16.00	170.95	0.0%	0.0
55	Commercial Sales	1/9/2023	1/13/2023	1/13/2023	4.00	51,792.12	0.0%	0.0
56	Commercial Sales	1/9/2023	2/20/2023	2/20/2023	42.00	150.82	0.0%	0.0
57	Commercial Sales	1/9/2023	11/2/2023	11/2/2023	297.00	468.63	0.0%	0.0
58	Commercial Sales	1/9/2023	2/8/2023	2/8/2023	30.00	1,657.89	0.0%	0.0
59	Commercial Sales	1/9/2023	1/12/2023	1/12/2023	3.00	21,013.10	0.0%	0.0
60	Commercial Sales	1/9/2023	1/20/2023	1/20/2023	11.00	3,193.68	0.0%	0.0
61	Commercial Sales	1/9/2023	3/23/2023	3/23/2023	73.00	1,452.45	0.0%	0.0
62	Commercial Sales	1/9/2023	2/1/2023	2/1/2023	23.00	39.25	0.0%	0.0
63	Commercial Sales	1/10/2023	1/11/2023	1/11/2023	1.00	97,783.86	0.1%	0.0
64	Commercial Sales	1/10/2023	1/12/2023	1/12/2023	2.00	14,956.93	0.0%	0.0
65	Commercial Sales	1/10/2023	1/10/2023	1/10/2023	-	3,041.97	0.0%	-
66	Commercial Sales	1/10/2023	1/16/2023	1/16/2023	6.00	18,348.58	0.0%	0.0
67	Commercial Sales	1/10/2023	1/17/2023	1/17/2023	7.00	19,678.38	0.0%	0.0
68	Commercial Sales	1/10/2023	1/13/2023	1/13/2023	3.00	6,161.05	0.0%	0.0
69	Commercial Sales	1/10/2023	1/23/2023	1/23/2023	13.00	7,512.96	0.0%	0.0
70	Commercial Sales	1/10/2023	1/18/2023	1/18/2023	8.00	16,804.79	0.0%	0.0
71	Commercial Sales	1/10/2023	10/4/2023	10/4/2023	267.00	542.05	0.0%	0.0
72	Commercial Sales	1/10/2023	1/25/2023	1/25/2023	15.00	5,737.09	0.0%	0.0
73	Commercial Sales	1/11/2023	1/18/2023	1/18/2023	7.00	45,886.51	0.0%	0.0
74	Commercial Sales	1/11/2023	1/12/2023	1/12/2023	1.00	85,251.02	0.1%	0.0
75	Commercial Sales	1/11/2023	1/16/2023	1/16/2023	5.00	85,476.14	0.1%	0.0
76	Commercial Sales	1/11/2023	1/17/2023	1/17/2023	6.00	222,059.91	0.2%	0.0
77	Commercial Sales	1/11/2023	1/23/2023	1/23/2023	12.00	646.12	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
78	Commercial Sales	1/11/2023	1/13/2023	1/13/2023	2.00	20,664.76	0.0%	0.0
79	Commercial Sales	1/11/2023	1/19/2023	1/19/2023	8.00	9,361.88	0.0%	0.0
80	Commercial Sales	1/11/2023	1/11/2023	1/11/2023	-	7,870.94	0.0%	-
81	Commercial Sales	1/11/2023	1/25/2023	1/25/2023	14.00	11,996.13	0.0%	0.0
82	Commercial Sales	1/12/2023	1/13/2023	1/13/2023	1.00	91,285.77	0.1%	0.0
83	Commercial Sales	1/12/2023	1/12/2023	1/12/2023	-	72,511.86	0.1%	-
84	Commercial Sales	1/12/2023	1/18/2023	1/18/2023	6.00	94,796.57	0.1%	0.0
85	Commercial Sales	1/12/2023	1/17/2023	1/17/2023	5.00	125,908.06	0.1%	0.0
86	Commercial Sales	1/12/2023	1/31/2023	1/31/2023	19.00	2,415.89	0.0%	0.0
87	Commercial Sales	1/12/2023	1/16/2023	1/16/2023	4.00	60,915.46	0.0%	0.0
88	Commercial Sales	1/12/2023	3/27/2023	3/27/2023	74.00	1,672.88	0.0%	0.0
89	Commercial Sales	1/12/2023	1/25/2023	1/25/2023	13.00	1,186.72	0.0%	0.0
90	Commercial Sales	1/12/2023	10/6/2023	10/6/2023	267.00	858.59	0.0%	0.0
91	Commercial Sales	1/12/2023	2/16/2023	2/16/2023	35.00	169.17	0.0%	0.0
92	Commercial Sales	1/12/2023	2/2/2023	2/2/2023	21.00	120.22	0.0%	0.0
93	Commercial Sales	1/12/2023	2/17/2023	2/17/2023	36.00	58.00	0.0%	0.0
94	Commercial Sales	1/12/2023	1/23/2023	1/23/2023	11.00	58.00	0.0%	0.0
95	Commercial Sales	1/12/2023	1/19/2023	1/19/2023	7.00	4,507.28	0.0%	0.0
96	Commercial Sales	1/12/2023	3/14/2023	3/14/2023	61.00	270.24	0.0%	0.0
97	Commercial Sales	1/13/2023	1/16/2023	1/16/2023	3.00	180,147.61	0.1%	0.0
98	Commercial Sales	1/13/2023	2/8/2023	2/8/2023	26.00	423.20	0.0%	0.0
99	Commercial Sales	1/13/2023	1/17/2023	1/17/2023	4.00	143,926.82	0.1%	0.0
100	Commercial Sales	1/13/2023	1/18/2023	1/18/2023	5.00	36,362.74	0.0%	0.0
101	Commercial Sales	1/13/2023	1/19/2023	1/19/2023	6.00	42,978.47	0.0%	0.0
102	Commercial Sales	1/13/2023	9/15/2023	9/15/2023	245.00	392.34	0.0%	0.0
103	Commercial Sales	1/13/2023	1/13/2023	1/13/2023	-	4,928.59	0.0%	-
104	Commercial Sales	1/13/2023	3/14/2023	3/14/2023	60.00	1,560.57	0.0%	0.0
105	Commercial Sales	1/13/2023	10/6/2023	10/6/2023	266.00	209.79	0.0%	0.0
106	Commercial Sales	1/13/2023	2/1/2023	2/1/2023	19.00	155.19	0.0%	0.0
107	Commercial Sales	1/13/2023	1/25/2023	1/25/2023	12.00	1,034.23	0.0%	0.0
108	Commercial Sales	1/13/2023	1/23/2023	1/23/2023	10.00	119.27	0.0%	0.0
109	Commercial Sales	1/13/2023	3/16/2023	3/16/2023	62.00	12,000.91	0.0%	0.0
110	Commercial Sales	1/13/2023	1/30/2023	1/30/2023	17.00	535.20	0.0%	0.0
111	Commercial Sales	1/14/2023	1/16/2023	1/16/2023	2.00	5,758.75	0.0%	0.0
112	Commercial Sales	1/14/2023	1/17/2023	1/17/2023	3.00	239.43	0.0%	0.0
113	Commercial Sales	1/14/2023	1/18/2023	1/18/2023	4.00	311.44	0.0%	0.0
114	Commercial Sales	1/15/2023	1/16/2023	1/16/2023	1.00	1,188.98	0.0%	0.0
115	Commercial Sales	1/16/2023	1/18/2023	1/18/2023	2.00	8,732.54	0.0%	0.0
116	Commercial Sales	1/16/2023	1/17/2023	1/17/2023	1.00	105,274.36	0.1%	0.0
117	Commercial Sales	1/16/2023	1/19/2023	1/19/2023	3.00	33,851.77	0.0%	0.0
118	Commercial Sales	1/16/2023	2/10/2023	2/10/2023	25.00	55.06	0.0%	0.0
119	Commercial Sales	1/16/2023	1/23/2023	1/23/2023	7.00	157.22	0.0%	0.0
120	Commercial Sales	1/16/2023	2/8/2023	2/8/2023	23.00	116.43	0.0%	0.0
121	Commercial Sales	1/16/2023	1/16/2023	1/16/2023	-	7,962.83	0.0%	-
122	Commercial Sales	1/16/2023	1/20/2023	1/20/2023	4.00	2,347.22	0.0%	0.0
123	Commercial Sales	1/16/2023	1/25/2023	1/25/2023	9.00	58.00	0.0%	0.0
124	Commercial Sales	1/17/2023	1/18/2023	1/18/2023	1.00	64,656.66	0.1%	0.0
125	Commercial Sales	1/17/2023	1/19/2023	1/19/2023	2.00	90,434.88	0.1%	0.0
126	Commercial Sales	1/17/2023	1/17/2023	1/17/2023	-	14,389.07	0.0%	-
127	Commercial Sales	1/17/2023	1/23/2023	1/23/2023	6.00	7,352.73	0.0%	0.0
128	Commercial Sales	1/17/2023	1/27/2023	1/27/2023	10.00	85,429.12	0.1%	0.0
129	Commercial Sales	1/17/2023	1/20/2023	1/20/2023	3.00	2,029.52	0.0%	0.0
130	Commercial Sales	1/17/2023	1/26/2023	1/26/2023	9.00	243.92	0.0%	0.0
131	Commercial Sales	1/17/2023	2/8/2023	2/8/2023	22.00	179.75	0.0%	0.0
132	Commercial Sales	1/17/2023	1/24/2023	1/24/2023	7.00	15,163.78	0.0%	0.0
133	Commercial Sales	1/17/2023	2/22/2023	2/22/2023	36.00	138.78	0.0%	0.0
134	Commercial Sales	1/18/2023	1/20/2023	1/20/2023	2.00	14,351.55	0.0%	0.0
135	Commercial Sales	1/18/2023	1/19/2023	1/19/2023	1.00	60,079.93	0.0%	0.0
136	Commercial Sales	1/18/2023	1/24/2023	1/24/2023	6.00	4,627.52	0.0%	0.0
137	Commercial Sales	1/18/2023	1/23/2023	1/23/2023	5.00	37,609.63	0.0%	0.0
138	Commercial Sales	1/18/2023	1/31/2023	1/31/2023	13.00	116.11	0.0%	0.0
139	Commercial Sales	1/18/2023	1/25/2023	1/25/2023	7.00	913.97	0.0%	0.0
140	Commercial Sales	1/18/2023	10/13/2023	10/13/2023	268.00	801.25	0.0%	0.0
141	Commercial Sales	1/19/2023	1/20/2023	1/20/2023	1.00	94,183.19	0.1%	0.0
142	Commercial Sales	1/19/2023	1/25/2023	1/25/2023	6.00	25,125.60	0.0%	0.0
143	Commercial Sales	1/19/2023	1/23/2023	1/23/2023	4.00	37,582.30	0.0%	0.0
144	Commercial Sales	1/19/2023	1/24/2023	1/24/2023	5.00	45,448.20	0.0%	0.0
145	Commercial Sales	1/19/2023	1/19/2023	1/19/2023	-	11,281.75	0.0%	-
146	Commercial Sales	1/19/2023	1/26/2023	1/26/2023	7.00	92.29	0.0%	0.0
147	Commercial Sales	1/19/2023	10/17/2023	10/17/2023	271.00	4,727.88	0.0%	0.0
148	Commercial Sales	1/19/2023	1/31/2023	1/31/2023	12.00	748.18	0.0%	0.0
149	Commercial Sales	1/19/2023	11/21/2023	11/21/2023	306.00	62.57	0.0%	0.0
150	Commercial Sales	1/19/2023	10/13/2023	10/13/2023	267.00	277.97	0.0%	0.0
151	Commercial Sales	1/20/2023	1/23/2023	1/23/2023	3.00	53,906.40	0.0%	0.0
152	Commercial Sales	1/20/2023	1/20/2023	1/20/2023	-	16,833.54	0.0%	-
153	Commercial Sales	1/20/2023	1/24/2023	1/24/2023	4.00	25,431.91	0.0%	0.0
154	Commercial Sales	1/20/2023	11/22/2023	11/22/2023	306.00	177.98	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
155	Commercial Sales	1/20/2023	11/28/2023	11/28/2023	312.00	415.96	0.0%	0.0
156	Commercial Sales	1/20/2023	1/25/2023	1/25/2023	5.00	16,221.96	0.0%	0.0
157	Commercial Sales	1/20/2023	2/16/2023	2/16/2023	27.00	1.93	0.0%	0.0
158	Commercial Sales	1/21/2023	1/23/2023	1/23/2023	2.00	2,708.89	0.0%	0.0
159	Commercial Sales	1/21/2023	1/24/2023	1/24/2023	3.00	142.61	0.0%	0.0
160	Commercial Sales	1/22/2023	1/26/2023	1/26/2023	4.00	215.30	0.0%	0.0
161	Commercial Sales	1/23/2023	1/24/2023	1/24/2023	1.00	101,907.16	0.1%	0.0
162	Commercial Sales	1/23/2023	1/23/2023	1/23/2023	-	7,136.30	0.0%	-
163	Commercial Sales	1/23/2023	1/25/2023	1/25/2023	2.00	49,909.82	0.0%	0.0
164	Commercial Sales	1/23/2023	1/26/2023	1/26/2023	3.00	17,299.79	0.0%	0.0
165	Commercial Sales	1/23/2023	11/27/2023	11/27/2023	308.00	1,193.01	0.0%	0.0
166	Commercial Sales	1/24/2023	1/25/2023	1/25/2023	1.00	200,747.76	0.2%	0.0
167	Commercial Sales	1/24/2023	1/26/2023	1/26/2023	2.00	104,907.84	0.1%	0.0
168	Commercial Sales	1/24/2023	1/24/2023	1/24/2023	-	14,081.33	0.0%	-
169	Commercial Sales	1/24/2023	2/8/2023	2/8/2023	15.00	1,225.33	0.0%	0.0
170	Commercial Sales	1/24/2023	1/27/2023	1/27/2023	3.00	25,358.12	0.0%	0.0
171	Commercial Sales	1/24/2023	1/31/2023	1/31/2023	7.00	902.24	0.0%	0.0
172	Commercial Sales	1/24/2023	1/30/2023	1/30/2023	6.00	10,028.89	0.0%	0.0
173	Commercial Sales	1/24/2023	2/2/2023	2/2/2023	9.00	393.88	0.0%	0.0
174	Commercial Sales	1/24/2023	11/9/2023	11/9/2023	289.00	495.03	0.0%	0.0
175	Commercial Sales	1/24/2023	2/1/2023	2/1/2023	8.00	183.57	0.0%	0.0
176	Commercial Sales	1/25/2023	1/27/2023	1/27/2023	2.00	99,863.33	0.1%	0.0
177	Commercial Sales	1/25/2023	1/26/2023	1/26/2023	1.00	228,181.98	0.2%	0.0
178	Commercial Sales	1/25/2023	1/31/2023	1/31/2023	6.00	15,511.73	0.0%	0.0
179	Commercial Sales	1/25/2023	1/30/2023	1/30/2023	5.00	34,618.23	0.0%	0.0
180	Commercial Sales	1/25/2023	11/9/2023	11/9/2023	288.00	484.30	0.0%	0.0
181	Commercial Sales	1/25/2023	1/25/2023	1/25/2023	-	5,830.97	0.0%	-
182	Commercial Sales	1/25/2023	4/4/2023	4/4/2023	69.00	829.72	0.0%	0.0
183	Commercial Sales	1/25/2023	2/8/2023	2/8/2023	14.00	380.55	0.0%	0.0
184	Commercial Sales	1/25/2023	3/8/2023	3/8/2023	42.00	170.54	0.0%	0.0
185	Commercial Sales	1/25/2023	2/1/2023	2/1/2023	7.00	70.37	0.0%	0.0
186	Commercial Sales	1/25/2023	3/13/2023	3/13/2023	47.00	500.76	0.0%	0.0
187	Commercial Sales	1/26/2023	1/27/2023	1/27/2023	1.00	134,449.09	0.1%	0.0
188	Commercial Sales	1/26/2023	1/26/2023	1/26/2023	-	61,296.03	0.0%	-
189	Commercial Sales	1/26/2023	1/30/2023	1/30/2023	4.00	39,745.59	0.0%	0.0
190	Commercial Sales	1/26/2023	1/31/2023	1/31/2023	5.00	104,687.72	0.1%	0.0
191	Commercial Sales	1/26/2023	3/21/2023	3/21/2023	54.00	1,393.74	0.0%	0.0
192	Commercial Sales	1/26/2023	10/23/2023	10/23/2023	270.00	241.51	0.0%	0.0
193	Commercial Sales	1/26/2023	2/2/2023	2/2/2023	7.00	342.91	0.0%	0.0
194	Commercial Sales	1/26/2023	2/1/2023	2/1/2023	6.00	4,933.56	0.0%	0.0
195	Commercial Sales	1/27/2023	1/30/2023	1/30/2023	3.00	91,519.91	0.1%	0.0
196	Commercial Sales	1/27/2023	1/31/2023	1/31/2023	4.00	93,293.37	0.1%	0.0
197	Commercial Sales	1/27/2023	3/1/2023	3/1/2023	33.00	143.39	0.0%	0.0
198	Commercial Sales	1/27/2023	2/1/2023	2/1/2023	5.00	20,187.70	0.0%	0.0
199	Commercial Sales	1/27/2023	1/27/2023	1/27/2023	-	9,141.58	0.0%	-
200	Commercial Sales	1/27/2023	2/20/2023	2/20/2023	24.00	224.49	0.0%	0.0
201	Commercial Sales	1/27/2023	3/22/2023	3/22/2023	54.00	194.13	0.0%	0.0
202	Commercial Sales	1/27/2023	2/2/2023	2/2/2023	6.00	1,231.51	0.0%	0.0
203	Commercial Sales	1/27/2023	2/6/2023	2/6/2023	10.00	13,719.13	0.0%	0.0
204	Commercial Sales	1/27/2023	2/7/2023	2/7/2023	11.00	116.00	0.0%	0.0
205	Commercial Sales	1/27/2023	3/23/2023	3/23/2023	55.00	58.00	0.0%	0.0
206	Commercial Sales	1/27/2023	2/3/2023	2/3/2023	7.00	2,152.67	0.0%	0.0
207	Commercial Sales	1/28/2023	1/30/2023	1/30/2023	2.00	1,383.49	0.0%	0.0
208	Commercial Sales	1/28/2023	1/31/2023	1/31/2023	3.00	469.56	0.0%	0.0
209	Commercial Sales	1/28/2023	11/28/2023	11/28/2023	304.00	89.75	0.0%	0.0
210	Commercial Sales	1/29/2023	2/24/2023	2/24/2023	26.00	77.98	0.0%	0.0
211	Commercial Sales	1/29/2023	1/30/2023	1/30/2023	1.00	119.85	0.0%	0.0
212	Commercial Sales	1/29/2023	1/31/2023	1/31/2023	2.00	1,444.30	0.0%	0.0
213	Commercial Sales	1/30/2023	1/31/2023	1/31/2023	1.00	79,534.54	0.1%	0.0
214	Commercial Sales	1/30/2023	2/1/2023	2/1/2023	2.00	36,166.12	0.0%	0.0
215	Commercial Sales	1/30/2023	3/6/2023	3/6/2023	35.00	269.38	0.0%	0.0
216	Commercial Sales	1/30/2023	10/23/2023	10/23/2023	266.00	210.88	0.0%	0.0
217	Commercial Sales	1/30/2023	2/2/2023	2/2/2023	3.00	2,140.78	0.0%	0.0
218	Commercial Sales	1/30/2023	3/3/2023	3/3/2023	32.00	386.52	0.0%	0.0
219	Commercial Sales	1/30/2023	3/1/2023	3/1/2023	30.00	239.94	0.0%	0.0
220	Commercial Sales	1/30/2023	4/10/2023	4/10/2023	70.00	335.75	0.0%	0.0
221	Commercial Sales	1/30/2023	1/30/2023	1/30/2023	-	364.34	0.0%	-
222	Commercial Sales	1/30/2023	5/4/2023	5/4/2023	94.00	838.38	0.0%	0.0
223	Commercial Sales	1/31/2023	2/1/2023	2/1/2023	1.00	26,923.28	0.0%	0.0
224	Commercial Sales	1/31/2023	2/7/2023	2/7/2023	7.00	14.91	0.0%	0.0
225	Commercial Sales	1/31/2023	1/31/2023	1/31/2023	-	9,662.05	0.0%	-
226	Commercial Sales	1/31/2023	2/2/2023	2/2/2023	2.00	45,142.88	0.0%	0.0
227	Commercial Sales	1/31/2023	2/8/2023	2/8/2023	8.00	90.94	0.0%	0.0
228	Commercial Sales	1/31/2023	2/3/2023	2/3/2023	3.00	146.08	0.0%	0.0
229	Commercial Sales	1/31/2023	3/28/2023	3/28/2023	56.00	1,972.75	0.0%	0.0
230	Commercial Sales	1/31/2023	2/21/2023	2/21/2023	21.00	11,186.90	0.0%	0.0
231	Commercial Sales	2/1/2023	2/2/2023	2/2/2023	1.00	85,322.42	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
232	Commercial Sales	2/1/2023	2/3/2023	2/3/2023	2.00	20,971.30	0.0%	0.0
233	Commercial Sales	2/1/2023	2/8/2023	2/8/2023	7.00	1,986.14	0.0%	0.0
234	Commercial Sales	2/1/2023	2/7/2023	2/7/2023	6.00	457.16	0.0%	0.0
235	Commercial Sales	2/1/2023	4/14/2023	4/14/2023	72.00	1,899.78	0.0%	0.0
236	Commercial Sales	2/1/2023	6/22/2023	6/22/2023	141.00	443.29	0.0%	0.0
237	Commercial Sales	2/1/2023	2/9/2023	2/9/2023	8.00	218.09	0.0%	0.0
238	Commercial Sales	2/1/2023	2/6/2023	2/6/2023	5.00	9,839.41	0.0%	0.0
239	Commercial Sales	2/1/2023	3/1/2023	3/1/2023	28.00	2,330.51	0.0%	0.0
240	Commercial Sales	2/1/2023	2/23/2023	2/23/2023	22.00	7,660.10	0.0%	0.0
241	Commercial Sales	2/1/2023	9/1/2023	9/1/2023	212.00	177.28	0.0%	0.0
242	Commercial Sales	2/1/2023	3/7/2023	3/7/2023	34.00	160.58	0.0%	0.0
243	Commercial Sales	2/2/2023	2/6/2023	2/6/2023	4.00	39,025.02	0.0%	0.0
244	Commercial Sales	2/2/2023	2/3/2023	2/3/2023	1.00	68,155.93	0.1%	0.0
245	Commercial Sales	2/2/2023	2/7/2023	2/7/2023	5.00	27,327.16	0.0%	0.0
246	Commercial Sales	2/2/2023	2/2/2023	2/2/2023	-	3,593.15	0.0%	-
247	Commercial Sales	2/2/2023	2/8/2023	2/8/2023	6.00	128.36	0.0%	0.0
248	Commercial Sales	2/3/2023	2/7/2023	2/7/2023	4.00	28,896.74	0.0%	0.0
249	Commercial Sales	2/3/2023	2/6/2023	2/6/2023	3.00	59,620.65	0.0%	0.0
250	Commercial Sales	2/3/2023	2/8/2023	2/8/2023	5.00	171.87	0.0%	0.0
251	Commercial Sales	2/3/2023	2/15/2023	2/15/2023	12.00	4,894.25	0.0%	0.0
252	Commercial Sales	2/3/2023	10/31/2023	10/31/2023	270.00	236.42	0.0%	0.0
253	Commercial Sales	2/4/2023	2/6/2023	2/6/2023	2.00	4,759.90	0.0%	0.0
254	Commercial Sales	2/4/2023	2/7/2023	2/7/2023	3.00	203.67	0.0%	0.0
255	Commercial Sales	2/5/2023	2/7/2023	2/7/2023	2.00	204.56	0.0%	0.0
256	Commercial Sales	2/5/2023	2/6/2023	2/6/2023	1.00	2,056.40	0.0%	0.0
257	Commercial Sales	2/5/2023	2/8/2023	2/8/2023	3.00	39.45	0.0%	0.0
258	Commercial Sales	2/6/2023	2/7/2023	2/7/2023	1.00	84,881.45	0.1%	0.0
259	Commercial Sales	2/6/2023	2/9/2023	2/9/2023	3.00	25,299.35	0.0%	0.0
260	Commercial Sales	2/6/2023	2/8/2023	2/8/2023	2.00	33,905.18	0.0%	0.0
261	Commercial Sales	2/6/2023	2/6/2023	2/6/2023	-	1,256.23	0.0%	-
262	Commercial Sales	2/6/2023	2/13/2023	2/13/2023	7.00	1,772.70	0.0%	0.0
263	Commercial Sales	2/6/2023	3/1/2023	3/1/2023	23.00	303.23	0.0%	0.0
264	Commercial Sales	2/6/2023	11/6/2023	11/6/2023	273.00	503.70	0.0%	0.0
265	Commercial Sales	2/6/2023	11/3/2023	11/3/2023	270.00	364.74	0.0%	0.0
266	Commercial Sales	2/6/2023	2/16/2023	2/16/2023	10.00	3,460.58	0.0%	0.0
267	Commercial Sales	2/6/2023	3/8/2023	3/8/2023	30.00	111.19	0.0%	0.0
268	Commercial Sales	2/6/2023	2/17/2023	2/17/2023	11.00	3,319.77	0.0%	0.0
269	Commercial Sales	2/7/2023	2/8/2023	2/8/2023	1.00	171,558.38	0.1%	0.0
270	Commercial Sales	2/7/2023	2/10/2023	2/10/2023	3.00	34,107.47	0.0%	0.0
271	Commercial Sales	2/7/2023	2/9/2023	2/9/2023	2.00	69,933.78	0.1%	0.0
272	Commercial Sales	2/7/2023	2/28/2023	2/28/2023	21.00	676.42	0.0%	0.0
273	Commercial Sales	2/7/2023	2/7/2023	2/7/2023	-	3,558.98	0.0%	-
274	Commercial Sales	2/7/2023	11/2/2023	11/2/2023	268.00	434.09	0.0%	0.0
275	Commercial Sales	2/7/2023	3/25/2024	3/25/2024	412.00	1,002.78	0.0%	0.0
276	Commercial Sales	2/7/2023	2/16/2023	2/16/2023	9.00	16,917.30	0.0%	0.0
277	Commercial Sales	2/7/2023	2/17/2023	2/17/2023	10.00	61.16	0.0%	0.0
278	Commercial Sales	2/7/2023	2/13/2023	2/13/2023	6.00	269.66	0.0%	0.0
279	Commercial Sales	2/7/2023	3/23/2023	3/23/2023	44.00	1,291.31	0.0%	0.0
280	Commercial Sales	2/7/2023	2/24/2023	2/24/2023	17.00	145.50	0.0%	0.0
281	Commercial Sales	2/7/2023	2/20/2023	2/20/2023	13.00	167.97	0.0%	0.0
282	Commercial Sales	2/7/2023	3/7/2023	3/7/2023	28.00	186.89	0.0%	0.0
283	Commercial Sales	2/7/2023	2/14/2023	2/14/2023	7.00	2,517.51	0.0%	0.0
284	Commercial Sales	2/8/2023	2/9/2023	2/9/2023	1.00	129,913.83	0.1%	0.0
285	Commercial Sales	2/8/2023	2/10/2023	2/10/2023	2.00	35,547.60	0.0%	0.0
286	Commercial Sales	2/8/2023	2/8/2023	2/8/2023	-	102,713.61	0.1%	-
287	Commercial Sales	2/8/2023	2/16/2023	2/16/2023	8.00	48,505.07	0.0%	0.0
288	Commercial Sales	2/8/2023	2/13/2023	2/13/2023	5.00	31,541.25	0.0%	0.0
289	Commercial Sales	2/8/2023	2/24/2023	2/24/2023	16.00	304.83	0.0%	0.0
290	Commercial Sales	2/8/2023	10/4/2023	10/4/2023	238.00	340.67	0.0%	0.0
291	Commercial Sales	2/8/2023	2/14/2023	2/14/2023	6.00	13,762.80	0.0%	0.0
292	Commercial Sales	2/8/2023	3/3/2023	3/3/2023	23.00	216.34	0.0%	0.0
293	Commercial Sales	2/8/2023	2/17/2023	2/17/2023	9.00	3,060.22	0.0%	0.0
294	Commercial Sales	2/9/2023	2/10/2023	2/10/2023	1.00	79,457.49	0.1%	0.0
295	Commercial Sales	2/9/2023	2/13/2023	2/13/2023	4.00	188,318.71	0.1%	0.0
296	Commercial Sales	2/9/2023	2/14/2023	2/14/2023	5.00	110,873.23	0.1%	0.0
297	Commercial Sales	2/9/2023	2/20/2023	2/20/2023	11.00	4,423.96	0.0%	0.0
298	Commercial Sales	2/9/2023	2/15/2023	2/15/2023	6.00	42,667.21	0.0%	0.0
299	Commercial Sales	2/9/2023	2/9/2023	2/9/2023	-	5,346.14	0.0%	-
300	Commercial Sales	2/9/2023	3/3/2023	3/3/2023	22.00	755.52	0.0%	0.0
301	Commercial Sales	2/9/2023	2/16/2023	2/16/2023	7.00	11,790.66	0.0%	0.0
302	Commercial Sales	2/9/2023	2/27/2023	2/27/2023	18.00	11,235.38	0.0%	0.0
303	Commercial Sales	2/9/2023	2/17/2023	2/17/2023	8.00	6,267.66	0.0%	0.0
304	Commercial Sales	2/10/2023	2/13/2023	2/13/2023	3.00	107,286.29	0.1%	0.0
305	Commercial Sales	2/10/2023	2/14/2023	2/14/2023	4.00	144,917.21	0.1%	0.0
306	Commercial Sales	2/10/2023	2/27/2023	2/27/2023	17.00	179.23	0.0%	0.0
307	Commercial Sales	2/10/2023	2/20/2023	2/20/2023	10.00	24,254.47	0.0%	0.0
308	Commercial Sales	2/10/2023	2/15/2023	2/15/2023	5.00	53,311.55	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
309	Commercial Sales	2/10/2023	2/16/2023	2/16/2023	6.00	22,957.76	0.0%	0.0
310	Commercial Sales	2/10/2023	2/10/2023	2/10/2023	-	29,576.09	0.0%	-
311	Commercial Sales	2/10/2023	10/6/2023	10/6/2023	238.00	834.50	0.0%	0.0
312	Commercial Sales	2/10/2023	2/22/2023	2/22/2023	12.00	121.68	0.0%	0.0
313	Commercial Sales	2/10/2023	2/23/2023	2/23/2023	13.00	8,435.95	0.0%	0.0
314	Commercial Sales	2/10/2023	2/17/2023	2/17/2023	7.00	14,727.07	0.0%	0.0
315	Commercial Sales	2/10/2023	11/2/2023	11/2/2023	265.00	83.25	0.0%	0.0
316	Commercial Sales	2/10/2023	3/28/2023	3/28/2023	46.00	5,751.05	0.0%	0.0
317	Commercial Sales	2/11/2023	2/13/2023	2/13/2023	2.00	782.00	0.0%	0.0
318	Commercial Sales	2/11/2023	2/14/2023	2/14/2023	3.00	163.77	0.0%	0.0
319	Commercial Sales	2/12/2023	3/28/2023	3/28/2023	44.00	111.95	0.0%	0.0
320	Commercial Sales	2/12/2023	2/13/2023	2/13/2023	1.00	940.21	0.0%	0.0
321	Commercial Sales	2/12/2023	2/16/2023	2/16/2023	4.00	2,382.67	0.0%	0.0
322	Commercial Sales	2/12/2023	2/15/2023	2/15/2023	3.00	12.85	0.0%	0.0
323	Commercial Sales	2/13/2023	2/14/2023	2/14/2023	1.00	175,117.17	0.1%	0.0
324	Commercial Sales	2/13/2023	2/15/2023	2/15/2023	2.00	116,857.95	0.1%	0.0
325	Commercial Sales	2/13/2023	2/16/2023	2/16/2023	3.00	65,431.45	0.1%	0.0
326	Commercial Sales	2/13/2023	3/16/2023	3/16/2023	31.00	13,497.31	0.0%	0.0
327	Commercial Sales	2/13/2023	2/17/2023	2/17/2023	4.00	11,561.27	0.0%	0.0
328	Commercial Sales	2/13/2023	3/20/2023	3/20/2023	35.00	127.36	0.0%	0.0
329	Commercial Sales	2/13/2023	2/13/2023	2/13/2023	-	3,990.12	0.0%	-
330	Commercial Sales	2/13/2023	10/6/2023	10/6/2023	235.00	309.44	0.0%	0.0
331	Commercial Sales	2/13/2023	3/21/2023	3/21/2023	36.00	6,154.56	0.0%	0.0
332	Commercial Sales	2/13/2023	2/22/2023	2/22/2023	9.00	272.28	0.0%	0.0
333	Commercial Sales	2/13/2023	3/7/2023	3/7/2023	22.00	5,440.96	0.0%	0.0
334	Commercial Sales	2/13/2023	2/24/2023	2/24/2023	11.00	7,801.64	0.0%	0.0
335	Commercial Sales	2/13/2023	2/27/2023	2/27/2023	14.00	4,927.17	0.0%	0.0
336	Commercial Sales	2/13/2023	11/10/2023	11/10/2023	270.00	82.17	0.0%	0.0
337	Commercial Sales	2/13/2023	8/17/2023	8/17/2023	185.00	48.19	0.0%	0.0
338	Commercial Sales	2/13/2023	9/15/2023	9/15/2023	214.00	442.76	0.0%	0.0
339	Commercial Sales	2/13/2023	3/14/2023	3/14/2023	29.00	1,762.37	0.0%	0.0
340	Commercial Sales	2/13/2023	2/12/2024	2/12/2024	364.00	4,035.19	0.0%	0.0
341	Commercial Sales	2/14/2023	2/14/2023	2/14/2023	-	49,498.89	0.0%	-
342	Commercial Sales	2/14/2023	2/15/2023	2/15/2023	1.00	91,495.95	0.1%	0.0
343	Commercial Sales	2/14/2023	2/17/2023	2/17/2023	3.00	34,089.89	0.0%	0.0
344	Commercial Sales	2/14/2023	2/16/2023	2/16/2023	2.00	15,352.87	0.0%	0.0
345	Commercial Sales	2/14/2023	2/27/2023	2/27/2023	13.00	302.77	0.0%	0.0
346	Commercial Sales	2/14/2023	2/20/2023	2/20/2023	6.00	23,182.43	0.0%	0.0
347	Commercial Sales	2/14/2023	3/14/2023	3/14/2023	28.00	293.93	0.0%	0.0
348	Commercial Sales	2/14/2023	2/24/2023	2/24/2023	10.00	3,452.43	0.0%	0.0
349	Commercial Sales	2/14/2023	3/2/2023	3/2/2023	16.00	4,482.69	0.0%	0.0
350	Commercial Sales	2/14/2023	2/23/2023	2/23/2023	9.00	44.64	0.0%	0.0
351	Commercial Sales	2/14/2023	3/7/2023	3/7/2023	21.00	168.97	0.0%	0.0
352	Commercial Sales	2/15/2023	2/16/2023	2/16/2023	1.00	101,401.62	0.1%	0.0
353	Commercial Sales	2/15/2023	2/17/2023	2/17/2023	2.00	41,919.13	0.0%	0.0
354	Commercial Sales	2/15/2023	2/20/2023	2/20/2023	5.00	83,188.29	0.1%	0.0
355	Commercial Sales	2/15/2023	2/27/2023	2/27/2023	12.00	48,786.74	0.0%	0.0
356	Commercial Sales	2/15/2023	2/15/2023	2/15/2023	-	5,101.02	0.0%	-
357	Commercial Sales	2/15/2023	2/21/2023	2/21/2023	6.00	28,192.13	0.0%	0.0
358	Commercial Sales	2/15/2023	2/22/2023	2/22/2023	7.00	121.71	0.0%	0.0
359	Commercial Sales	2/15/2023	2/23/2023	2/23/2023	8.00	206.66	0.0%	0.0
360	Commercial Sales	2/16/2023	2/17/2023	2/17/2023	1.00	63,199.84	0.0%	0.0
361	Commercial Sales	2/16/2023	2/23/2023	2/23/2023	7.00	9,838.64	0.0%	0.0
362	Commercial Sales	2/16/2023	2/20/2023	2/20/2023	4.00	19,529.65	0.0%	0.0
363	Commercial Sales	2/16/2023	10/13/2023	10/13/2023	239.00	1,029.71	0.0%	0.0
364	Commercial Sales	2/16/2023	3/1/2023	3/1/2023	13.00	58.00	0.0%	0.0
365	Commercial Sales	2/16/2023	2/21/2023	2/21/2023	5.00	6,029.62	0.0%	0.0
366	Commercial Sales	2/16/2023	2/27/2023	2/27/2023	11.00	3,555.24	0.0%	0.0
367	Commercial Sales	2/16/2023	3/3/2023	3/3/2023	15.00	78.21	0.0%	0.0
368	Commercial Sales	2/17/2023	2/20/2023	2/20/2023	3.00	93,367.24	0.1%	0.0
369	Commercial Sales	2/17/2023	2/21/2023	2/21/2023	4.00	47,105.20	0.0%	0.0
370	Commercial Sales	2/17/2023	2/22/2023	2/22/2023	5.00	34,068.64	0.0%	0.0
371	Commercial Sales	2/17/2023	4/3/2023	4/3/2023	45.00	948.69	0.0%	0.0
372	Commercial Sales	2/17/2023	2/27/2023	2/27/2023	10.00	20,988.17	0.0%	0.0
373	Commercial Sales	2/17/2023	2/23/2023	2/23/2023	6.00	16,781.50	0.0%	0.0
374	Commercial Sales	2/17/2023	11/21/2023	11/21/2023	277.00	61.70	0.0%	0.0
375	Commercial Sales	2/17/2023	2/17/2023	2/17/2023	-	6,313.25	0.0%	-
376	Commercial Sales	2/17/2023	10/17/2023	10/17/2023	242.00	3,516.29	0.0%	0.0
377	Commercial Sales	2/17/2023	3/1/2023	3/1/2023	12.00	404.08	0.0%	0.0
378	Commercial Sales	2/17/2023	3/9/2023	3/9/2023	20.00	489.52	0.0%	0.0
379	Commercial Sales	2/17/2023	2/24/2023	2/24/2023	7.00	2,618.77	0.0%	0.0
380	Commercial Sales	2/18/2023	2/20/2023	2/20/2023	2.00	2,006.91	0.0%	0.0
381	Commercial Sales	2/18/2023	2/21/2023	2/21/2023	3.00	543.81	0.0%	0.0
382	Commercial Sales	2/18/2023	2/22/2023	2/22/2023	4.00	173.23	0.0%	0.0
383	Commercial Sales	2/19/2023	2/21/2023	2/21/2023	2.00	126.41	0.0%	0.0
384	Commercial Sales	2/20/2023	2/21/2023	2/21/2023	1.00	41,958.38	0.0%	0.0
385	Commercial Sales	2/20/2023	11/28/2023	11/28/2023	281.00	431.09	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
386	Commercial Sales	2/20/2023	2/22/2023	2/22/2023	2.00	28,545.40	0.0%	0.0
387	Commercial Sales	2/20/2023	2/20/2023	2/20/2023	-	13,340.71	0.0%	-
388	Commercial Sales	2/20/2023	2/23/2023	2/23/2023	3.00	5,448.14	0.0%	0.0
389	Commercial Sales	2/20/2023	2/24/2023	2/24/2023	4.00	90.72	0.0%	0.0
390	Commercial Sales	2/20/2023	2/27/2023	2/27/2023	7.00	4,267.79	0.0%	0.0
391	Commercial Sales	2/20/2023	3/1/2023	3/1/2023	9.00	249.59	0.0%	0.0
392	Commercial Sales	2/20/2023	3/15/2023	3/15/2023	23.00	211.26	0.0%	0.0
393	Commercial Sales	2/20/2023	11/22/2023	11/22/2023	275.00	260.38	0.0%	0.0
394	Commercial Sales	2/21/2023	2/28/2023	2/28/2023	7.00	8,905.85	0.0%	0.0
395	Commercial Sales	2/21/2023	2/21/2023	2/21/2023	-	13,809.01	0.0%	-
396	Commercial Sales	2/21/2023	2/24/2023	2/24/2023	3.00	23,280.87	0.0%	0.0
397	Commercial Sales	2/21/2023	2/23/2023	2/23/2023	2.00	19,184.02	0.0%	0.0
398	Commercial Sales	2/21/2023	2/22/2023	2/22/2023	1.00	87,295.70	0.1%	0.0
399	Commercial Sales	2/21/2023	2/27/2023	2/27/2023	6.00	1,826.91	0.0%	0.0
400	Commercial Sales	2/21/2023	3/22/2023	3/22/2023	29.00	220.59	0.0%	0.0
401	Commercial Sales	2/21/2023	11/27/2023	11/27/2023	279.00	752.81	0.0%	0.0
402	Commercial Sales	2/21/2023	3/2/2023	3/2/2023	9.00	6,210.37	0.0%	0.0
403	Commercial Sales	2/21/2023	3/8/2023	3/8/2023	15.00	152.65	0.0%	0.0
404	Commercial Sales	2/21/2023	3/13/2023	3/13/2023	20.00	170.85	0.0%	0.0
405	Commercial Sales	2/21/2023	3/1/2023	3/1/2023	8.00	397.76	0.0%	0.0
406	Commercial Sales	2/22/2023	2/23/2023	2/23/2023	1.00	149,516.04	0.1%	0.0
407	Commercial Sales	2/22/2023	2/24/2023	2/24/2023	2.00	50,848.81	0.0%	0.0
408	Commercial Sales	2/22/2023	2/28/2023	2/28/2023	6.00	10,881.27	0.0%	0.0
409	Commercial Sales	2/22/2023	2/22/2023	2/22/2023	-	11,025.25	0.0%	-
410	Commercial Sales	2/22/2023	2/27/2023	2/27/2023	5.00	16,423.38	0.0%	0.0
411	Commercial Sales	2/22/2023	3/2/2023	3/2/2023	8.00	5,073.54	0.0%	0.0
412	Commercial Sales	2/22/2023	3/1/2023	3/1/2023	7.00	44,924.62	0.0%	0.0
413	Commercial Sales	2/22/2023	3/14/2023	3/14/2023	20.00	662.62	0.0%	0.0
414	Commercial Sales	2/22/2023	11/9/2023	11/9/2023	260.00	337.89	0.0%	0.0
415	Commercial Sales	2/23/2023	2/24/2023	2/24/2023	1.00	218,201.06	0.2%	0.0
416	Commercial Sales	2/23/2023	2/27/2023	2/27/2023	4.00	37,196.92	0.0%	0.0
417	Commercial Sales	2/23/2023	2/28/2023	2/28/2023	5.00	85,609.89	0.1%	0.0
418	Commercial Sales	2/23/2023	3/1/2023	3/1/2023	6.00	10,886.72	0.0%	0.0
419	Commercial Sales	2/23/2023	4/4/2023	4/4/2023	40.00	815.63	0.0%	0.0
420	Commercial Sales	2/23/2023	3/2/2023	3/2/2023	7.00	7,793.38	0.0%	0.0
421	Commercial Sales	2/23/2023	3/8/2023	3/8/2023	13.00	163.46	0.0%	0.0
422	Commercial Sales	2/23/2023	3/3/2023	3/3/2023	8.00	5,079.95	0.0%	0.0
423	Commercial Sales	2/23/2023	11/9/2023	11/9/2023	259.00	354.62	0.0%	0.0
424	Commercial Sales	2/23/2023	3/13/2023	3/13/2023	18.00	569.54	0.0%	0.0
425	Commercial Sales	2/23/2023	2/23/2023	2/23/2023	-	4,598.02	0.0%	-
426	Commercial Sales	2/23/2023	3/6/2023	3/6/2023	11.00	102.85	0.0%	0.0
427	Commercial Sales	2/23/2023	5/26/2023	5/26/2023	92.00	939.27	0.0%	0.0
428	Commercial Sales	2/23/2023	11/27/2023	11/27/2023	277.00	263.63	0.0%	0.0
429	Commercial Sales	2/23/2023	3/9/2023	3/9/2023	14.00	82.24	0.0%	0.0
430	Commercial Sales	2/24/2023	2/24/2023	2/24/2023	-	60,487.41	0.0%	-
431	Commercial Sales	2/24/2023	2/27/2023	2/27/2023	3.00	146,866.40	0.1%	0.0
432	Commercial Sales	2/24/2023	2/28/2023	2/28/2023	4.00	87,831.37	0.1%	0.0
433	Commercial Sales	2/24/2023	3/3/2023	3/3/2023	7.00	37,149.59	0.0%	0.0
434	Commercial Sales	2/24/2023	3/1/2023	3/1/2023	5.00	79,432.38	0.1%	0.0
435	Commercial Sales	2/24/2023	3/21/2023	3/21/2023	25.00	1,260.22	0.0%	0.0
436	Commercial Sales	2/24/2023	3/2/2023	3/2/2023	6.00	7,301.44	0.0%	0.0
437	Commercial Sales	2/24/2023	11/9/2023	11/9/2023	258.00	107.89	0.0%	0.0
438	Commercial Sales	2/24/2023	3/7/2023	3/7/2023	11.00	3,802.70	0.0%	0.0
439	Commercial Sales	2/24/2023	3/10/2023	3/10/2023	14.00	9,000.06	0.0%	0.0
440	Commercial Sales	2/24/2023	10/23/2023	10/23/2023	241.00	221.44	0.0%	0.0
441	Commercial Sales	2/24/2023	3/8/2023	3/8/2023	12.00	3,625.92	0.0%	0.0
442	Commercial Sales	2/25/2023	2/27/2023	2/27/2023	2.00	3,293.14	0.0%	0.0
443	Commercial Sales	2/25/2023	3/6/2023	3/6/2023	9.00	11,975.94	0.0%	0.0
444	Commercial Sales	2/25/2023	11/9/2023	11/9/2023	257.00	94.14	0.0%	0.0
445	Commercial Sales	2/25/2023	2/28/2023	2/28/2023	3.00	58.00	0.0%	0.0
446	Commercial Sales	2/26/2023	3/2/2023	3/2/2023	4.00	2,818.26	0.0%	0.0
447	Commercial Sales	2/27/2023	2/28/2023	2/28/2023	1.00	64,028.42	0.1%	0.0
448	Commercial Sales	2/27/2023	3/23/2023	3/23/2023	24.00	177.59	0.0%	0.0
449	Commercial Sales	2/27/2023	3/1/2023	3/1/2023	2.00	63,373.77	0.0%	0.0
450	Commercial Sales	2/27/2023	3/2/2023	3/2/2023	3.00	11,452.33	0.0%	0.0
451	Commercial Sales	2/27/2023	2/27/2023	2/27/2023	-	11,128.36	0.0%	-
452	Commercial Sales	2/27/2023	3/3/2023	3/3/2023	4.00	18,992.13	0.0%	0.0
453	Commercial Sales	2/27/2023	3/6/2023	3/6/2023	7.00	22,183.16	0.0%	0.0
454	Commercial Sales	2/27/2023	3/8/2023	3/8/2023	9.00	4,632.63	0.0%	0.0
455	Commercial Sales	2/27/2023	11/28/2023	11/28/2023	274.00	90.64	0.0%	0.0
456	Commercial Sales	2/28/2023	3/3/2023	3/3/2023	3.00	14,416.98	0.0%	0.0
457	Commercial Sales	2/28/2023	3/1/2023	3/1/2023	1.00	73,001.35	0.1%	0.0
458	Commercial Sales	2/28/2023	3/2/2023	3/2/2023	2.00	23,536.96	0.0%	0.0
459	Commercial Sales	2/28/2023	3/6/2023	3/6/2023	6.00	719.30	0.0%	0.0
460	Commercial Sales	2/28/2023	2/28/2023	2/28/2023	-	4,054.54	0.0%	-
461	Commercial Sales	2/28/2023	3/7/2023	3/7/2023	7.00	1,198.26	0.0%	0.0
462	Commercial Sales	2/28/2023	3/28/2023	3/28/2023	28.00	1,860.87	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
463	Commercial Sales	2/28/2023	3/15/2023	3/15/2023	15.00	551.75	0.0%	0.0
464	Commercial Sales	2/28/2023	4/10/2023	4/10/2023	41.00	243.20	0.0%	0.0
465	Commercial Sales	2/28/2023	5/4/2023	5/4/2023	65.00	692.28	0.0%	0.0
466	Commercial Sales	3/1/2023	3/1/2023	3/1/2023	-	16,847.97	0.0%	-
467	Commercial Sales	3/1/2023	3/2/2023	3/2/2023	1.00	9,005.22	0.0%	0.0
468	Commercial Sales	3/1/2023	3/29/2023	3/29/2023	28.00	38.86	0.0%	0.0
469	Commercial Sales	3/1/2023	3/13/2023	3/13/2023	12.00	162.99	0.0%	0.0
470	Commercial Sales	3/1/2023	3/3/2023	3/3/2023	2.00	41,507.88	0.0%	0.0
471	Commercial Sales	3/1/2023	10/23/2023	10/23/2023	236.00	85.97	0.0%	0.0
472	Commercial Sales	3/1/2023	3/7/2023	3/7/2023	6.00	7,836.85	0.0%	0.0
473	Commercial Sales	3/2/2023	3/3/2023	3/3/2023	1.00	67,082.58	0.1%	0.0
474	Commercial Sales	3/2/2023	3/6/2023	3/6/2023	4.00	15,531.12	0.0%	0.0
475	Commercial Sales	3/2/2023	3/7/2023	3/7/2023	5.00	12,115.75	0.0%	0.0
476	Commercial Sales	3/2/2023	3/8/2023	3/8/2023	6.00	6,309.96	0.0%	0.0
477	Commercial Sales	3/2/2023	4/11/2023	4/11/2023	40.00	100.79	0.0%	0.0
478	Commercial Sales	3/2/2023	6/22/2023	6/22/2023	112.00	301.50	0.0%	0.0
479	Commercial Sales	3/2/2023	9/1/2023	9/1/2023	183.00	125.93	0.0%	0.0
480	Commercial Sales	3/2/2023	3/9/2023	3/9/2023	7.00	387.36	0.0%	0.0
481	Commercial Sales	3/2/2023	3/14/2023	3/14/2023	12.00	431.09	0.0%	0.0
482	Commercial Sales	3/2/2023	3/15/2023	3/15/2023	13.00	93.53	0.0%	0.0
483	Commercial Sales	3/2/2023	4/14/2023	4/14/2023	43.00	1,084.25	0.0%	0.0
484	Commercial Sales	3/3/2023	3/6/2023	3/6/2023	3.00	49,531.71	0.0%	0.0
485	Commercial Sales	3/3/2023	3/7/2023	3/7/2023	4.00	11,053.57	0.0%	0.0
486	Commercial Sales	3/3/2023	3/3/2023	3/3/2023	-	1,661.08	0.0%	-
487	Commercial Sales	3/3/2023	3/13/2023	3/13/2023	10.00	23,915.91	0.0%	0.0
488	Commercial Sales	3/3/2023	3/17/2023	3/17/2023	14.00	132.84	0.0%	0.0
489	Commercial Sales	3/3/2023	3/28/2023	3/28/2023	25.00	81.53	0.0%	0.0
490	Commercial Sales	3/3/2023	3/8/2023	3/8/2023	5.00	3,100.96	0.0%	0.0
491	Commercial Sales	3/4/2023	3/6/2023	3/6/2023	2.00	3,122.42	0.0%	0.0
492	Commercial Sales	3/4/2023	3/7/2023	3/7/2023	3.00	398.60	0.0%	0.0
493	Commercial Sales	3/6/2023	3/7/2023	3/7/2023	1.00	42,059.17	0.0%	0.0
494	Commercial Sales	3/6/2023	3/8/2023	3/8/2023	2.00	17,180.91	0.0%	0.0
495	Commercial Sales	3/6/2023	10/23/2023	10/23/2023	231.00	97.92	0.0%	0.0
496	Commercial Sales	3/6/2023	3/14/2023	3/14/2023	8.00	5,287.07	0.0%	0.0
497	Commercial Sales	3/6/2023	3/9/2023	3/9/2023	3.00	1,492.53	0.0%	0.0
498	Commercial Sales	3/6/2023	3/15/2023	3/15/2023	9.00	38.67	0.0%	0.0
499	Commercial Sales	3/6/2023	3/22/2023	3/22/2023	16.00	84.28	0.0%	0.0
500	Commercial Sales	3/7/2023	3/8/2023	3/8/2023	1.00	57,237.23	0.0%	0.0
501	Commercial Sales	3/7/2023	3/21/2023	3/21/2023	14.00	14,946.27	0.0%	0.0
502	Commercial Sales	3/7/2023	1/16/2024	1/16/2024	315.00	40.10	0.0%	0.0
503	Commercial Sales	3/7/2023	3/20/2023	3/20/2023	13.00	1,163.33	0.0%	0.0
504	Commercial Sales	3/7/2023	3/22/2023	3/22/2023	15.00	235.32	0.0%	0.0
505	Commercial Sales	3/7/2023	3/7/2023	3/7/2023	-	2,147.54	0.0%	-
506	Commercial Sales	3/7/2023	3/14/2023	3/14/2023	7.00	17,357.46	0.0%	0.0
507	Commercial Sales	3/7/2023	11/3/2023	11/3/2023	241.00	301.20	0.0%	0.0
508	Commercial Sales	3/7/2023	3/9/2023	3/9/2023	2.00	3,715.47	0.0%	0.0
509	Commercial Sales	3/7/2023	3/13/2023	3/13/2023	6.00	146.09	0.0%	0.0
510	Commercial Sales	3/7/2023	11/6/2023	11/6/2023	244.00	294.84	0.0%	0.0
511	Commercial Sales	3/7/2023	10/31/2023	10/31/2023	238.00	125.43	0.0%	0.0
512	Commercial Sales	3/7/2023	8/1/2024	8/1/2024	513.00	118.97	0.0%	0.0
513	Commercial Sales	3/7/2023	3/10/2023	3/10/2023	3.00	313.64	0.0%	0.0
514	Commercial Sales	3/8/2023	3/10/2023	3/10/2023	2.00	36,007.96	0.0%	0.0
515	Commercial Sales	3/8/2023	3/9/2023	3/9/2023	1.00	128,654.49	0.1%	0.0
516	Commercial Sales	3/8/2023	3/14/2023	3/14/2023	6.00	10,100.26	0.0%	0.0
517	Commercial Sales	3/8/2023	3/8/2023	3/8/2023	-	1,250.97	0.0%	-
518	Commercial Sales	3/8/2023	3/28/2023	3/28/2023	20.00	2,595.32	0.0%	0.0
519	Commercial Sales	3/8/2023	11/2/2023	11/2/2023	239.00	287.94	0.0%	0.0
520	Commercial Sales	3/8/2023	3/23/2023	3/23/2023	15.00	616.49	0.0%	0.0
521	Commercial Sales	3/8/2023	3/25/2024	3/25/2024	383.00	726.62	0.0%	0.0
522	Commercial Sales	3/8/2023	3/13/2023	3/13/2023	5.00	12,575.42	0.0%	0.0
523	Commercial Sales	3/8/2023	11/6/2023	11/6/2023	243.00	423.21	0.0%	0.0
524	Commercial Sales	3/8/2023	3/22/2023	3/22/2023	14.00	273.86	0.0%	0.0
525	Commercial Sales	3/8/2023	3/21/2023	3/21/2023	13.00	1,843.39	0.0%	0.0
526	Commercial Sales	3/9/2023	3/10/2023	3/10/2023	1.00	76,351.56	0.1%	0.0
527	Commercial Sales	3/9/2023	3/9/2023	3/9/2023	-	81,321.95	0.1%	-
528	Commercial Sales	3/9/2023	3/21/2023	3/21/2023	12.00	5,514.90	0.0%	0.0
529	Commercial Sales	3/9/2023	3/13/2023	3/13/2023	4.00	13,766.29	0.0%	0.0
530	Commercial Sales	3/9/2023	10/4/2023	10/4/2023	209.00	211.01	0.0%	0.0
531	Commercial Sales	3/9/2023	3/27/2023	3/27/2023	18.00	9.87	0.0%	0.0
532	Commercial Sales	3/9/2023	3/14/2023	3/14/2023	5.00	38,376.03	0.0%	0.0
533	Commercial Sales	3/9/2023	3/15/2023	3/15/2023	6.00	1,516.42	0.0%	0.0
534	Commercial Sales	3/9/2023	3/20/2023	3/20/2023	11.00	1,562.83	0.0%	0.0
535	Commercial Sales	3/10/2023	3/13/2023	3/13/2023	3.00	82,088.77	0.1%	0.0
536	Commercial Sales	3/10/2023	3/14/2023	3/14/2023	4.00	141,045.27	0.1%	0.0
537	Commercial Sales	3/10/2023	3/17/2023	3/17/2023	7.00	78.67	0.0%	0.0
538	Commercial Sales	3/10/2023	3/10/2023	3/10/2023	-	10,224.87	0.0%	-
539	Commercial Sales	3/10/2023	3/15/2023	3/15/2023	5.00	38,918.05	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
540	Commercial Sales	3/10/2023	5/4/2023	5/4/2023	55.00	569.44	0.0%	0.0
541	Commercial Sales	3/10/2023	3/21/2023	3/21/2023	11.00	173.30	0.0%	0.0
542	Commercial Sales	3/11/2023	3/14/2023	3/14/2023	3.00	16,526.94	0.0%	0.0
543	Commercial Sales	3/11/2023	3/13/2023	3/13/2023	2.00	582.61	0.0%	0.0
544	Commercial Sales	3/12/2023	3/14/2023	3/14/2023	2.00	164.43	0.0%	0.0
545	Commercial Sales	3/12/2023	11/2/2023	11/2/2023	235.00	58.00	0.0%	0.0
546	Commercial Sales	3/12/2023	3/13/2023	3/13/2023	1.00	32.66	0.0%	0.0
547	Commercial Sales	3/13/2023	3/14/2023	3/14/2023	1.00	138,310.94	0.1%	0.0
548	Commercial Sales	3/13/2023	3/15/2023	3/15/2023	2.00	62,381.93	0.0%	0.0
549	Commercial Sales	3/13/2023	3/13/2023	3/13/2023	-	31,755.19	0.0%	-
550	Commercial Sales	3/13/2023	3/29/2023	3/29/2023	16.00	116.00	0.0%	0.0
551	Commercial Sales	3/13/2023	3/21/2023	3/21/2023	8.00	2,754.51	0.0%	0.0
552	Commercial Sales	3/13/2023	3/28/2023	3/28/2023	15.00	3,473.40	0.0%	0.0
553	Commercial Sales	3/13/2023	10/6/2023	10/6/2023	207.00	492.37	0.0%	0.0
554	Commercial Sales	3/13/2023	3/22/2023	3/22/2023	9.00	192.09	0.0%	0.0
555	Commercial Sales	3/13/2023	3/24/2023	3/24/2023	11.00	88.57	0.0%	0.0
556	Commercial Sales	3/13/2023	10/24/2024	10/24/2024	591.00	3,943.65	0.0%	0.0
557	Commercial Sales	3/14/2023	3/16/2023	3/16/2023	2.00	86,930.21	0.1%	0.0
558	Commercial Sales	3/14/2023	3/15/2023	3/15/2023	1.00	122,778.44	0.1%	0.0
559	Commercial Sales	3/14/2023	3/17/2023	3/17/2023	3.00	17,268.81	0.0%	0.0
560	Commercial Sales	3/14/2023	3/20/2023	3/20/2023	6.00	243.79	0.0%	0.0
561	Commercial Sales	3/14/2023	3/14/2023	3/14/2023	-	29,733.29	0.0%	-
562	Commercial Sales	3/14/2023	8/17/2023	8/17/2023	156.00	89.82	0.0%	0.0
563	Commercial Sales	3/14/2023	3/29/2023	3/29/2023	15.00	49.37	0.0%	0.0
564	Commercial Sales	3/14/2023	5/8/2023	5/8/2023	55.00	4,345.46	0.0%	0.0
565	Commercial Sales	3/14/2023	2/12/2024	2/12/2024	335.00	4,001.28	0.0%	0.0
566	Commercial Sales	3/14/2023	10/6/2023	10/6/2023	206.00	132.93	0.0%	0.0
567	Commercial Sales	3/14/2023	9/15/2023	9/15/2023	185.00	242.00	0.0%	0.0
568	Commercial Sales	3/14/2023	3/28/2023	3/28/2023	14.00	93.29	0.0%	0.0
569	Commercial Sales	3/14/2023	4/8/2024	4/8/2024	391.00	479.93	0.0%	0.0
570	Commercial Sales	3/14/2023	3/21/2023	3/21/2023	7.00	388.01	0.0%	0.0
571	Commercial Sales	3/14/2023	11/10/2023	11/10/2023	241.00	59.02	0.0%	0.0
572	Commercial Sales	3/15/2023	3/17/2023	3/17/2023	2.00	37,673.77	0.0%	0.0
573	Commercial Sales	3/15/2023	3/16/2023	3/16/2023	1.00	61,293.58	0.0%	0.0
574	Commercial Sales	3/15/2023	3/23/2023	3/23/2023	8.00	137.25	0.0%	0.0
575	Commercial Sales	3/15/2023	3/20/2023	3/20/2023	5.00	13,399.71	0.0%	0.0
576	Commercial Sales	3/15/2023	3/24/2023	3/24/2023	9.00	94.12	0.0%	0.0
577	Commercial Sales	3/15/2023	3/15/2023	3/15/2023	-	498.59	0.0%	-
578	Commercial Sales	3/15/2023	3/22/2023	3/22/2023	7.00	58.00	0.0%	0.0
579	Commercial Sales	3/15/2023	3/21/2023	3/21/2023	6.00	133.24	0.0%	0.0
580	Commercial Sales	3/15/2023	4/18/2023	4/18/2023	34.00	25.13	0.0%	0.0
581	Commercial Sales	3/16/2023	3/17/2023	3/17/2023	1.00	54,338.95	0.0%	0.0
582	Commercial Sales	3/16/2023	3/20/2023	3/20/2023	4.00	20,109.88	0.0%	0.0
583	Commercial Sales	3/16/2023	3/16/2023	3/16/2023	-	32,895.19	0.0%	-
584	Commercial Sales	3/16/2023	3/21/2023	3/21/2023	5.00	13,645.75	0.0%	0.0
585	Commercial Sales	3/16/2023	3/28/2023	3/28/2023	12.00	201.43	0.0%	0.0
586	Commercial Sales	3/16/2023	3/24/2023	3/24/2023	8.00	77.64	0.0%	0.0
587	Commercial Sales	3/16/2023	5/16/2023	5/16/2023	61.00	94.27	0.0%	0.0
588	Commercial Sales	3/17/2023	3/20/2023	3/20/2023	3.00	99,658.88	0.1%	0.0
589	Commercial Sales	3/17/2023	3/17/2023	3/17/2023	-	4,232.54	0.0%	-
590	Commercial Sales	3/17/2023	3/21/2023	3/21/2023	4.00	9,786.36	0.0%	0.0
591	Commercial Sales	3/17/2023	3/27/2023	3/27/2023	10.00	85.84	0.0%	0.0
592	Commercial Sales	3/17/2023	3/22/2023	3/22/2023	5.00	4,571.84	0.0%	0.0
593	Commercial Sales	3/17/2023	10/13/2023	10/13/2023	210.00	435.08	0.0%	0.0
594	Commercial Sales	3/17/2023	3/23/2023	3/23/2023	6.00	162.43	0.0%	0.0
595	Commercial Sales	3/17/2023	4/11/2023	4/11/2023	25.00	174.99	0.0%	0.0
596	Commercial Sales	3/17/2023	3/24/2023	3/24/2023	7.00	58.00	0.0%	0.0
597	Commercial Sales	3/18/2023	10/13/2023	10/13/2023	209.00	117.15	0.0%	0.0
598	Commercial Sales	3/18/2023	3/20/2023	3/20/2023	2.00	251.68	0.0%	0.0
599	Commercial Sales	3/19/2023	3/21/2023	3/21/2023	2.00	252.86	0.0%	0.0
600	Commercial Sales	3/19/2023	4/10/2023	4/10/2023	22.00	54.76	0.0%	0.0
601	Commercial Sales	3/19/2023	3/20/2023	3/20/2023	1.00	728.01	0.0%	0.0
602	Commercial Sales	3/20/2023	3/21/2023	3/21/2023	1.00	20,392.20	0.0%	0.0
603	Commercial Sales	3/20/2023	3/20/2023	3/20/2023	-	18,625.06	0.0%	-
604	Commercial Sales	3/20/2023	3/22/2023	3/22/2023	2.00	2,956.33	0.0%	0.0
605	Commercial Sales	3/21/2023	3/24/2023	3/24/2023	3.00	1,830.73	0.0%	0.0
606	Commercial Sales	3/21/2023	3/23/2023	3/23/2023	2.00	14,212.73	0.0%	0.0
607	Commercial Sales	3/21/2023	3/22/2023	3/22/2023	1.00	61,890.62	0.0%	0.0
608	Commercial Sales	3/21/2023	3/31/2023	3/31/2023	10.00	179.81	0.0%	0.0
609	Commercial Sales	3/21/2023	4/5/2023	4/5/2023	15.00	467.62	0.0%	0.0
610	Commercial Sales	3/21/2023	4/11/2023	4/11/2023	21.00	258.37	0.0%	0.0
611	Commercial Sales	3/21/2023	10/17/2023	10/17/2023	210.00	2,674.55	0.0%	0.0
612	Commercial Sales	3/21/2023	3/30/2023	3/30/2023	9.00	11,042.99	0.0%	0.0
613	Commercial Sales	3/21/2023	3/29/2023	3/29/2023	8.00	139.21	0.0%	0.0
614	Commercial Sales	3/21/2023	3/28/2023	3/28/2023	7.00	576.44	0.0%	0.0
615	Commercial Sales	3/21/2023	11/21/2023	11/21/2023	245.00	61.61	0.0%	0.0
616	Commercial Sales	3/22/2023	3/23/2023	3/23/2023	1.00	37,079.27	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
617	Commercial Sales	3/22/2023	3/24/2023	3/24/2023	2.00	10,138.52	0.0%	0.0
618	Commercial Sales	3/22/2023	3/30/2023	3/30/2023	8.00	4,772.43	0.0%	0.0
619	Commercial Sales	3/22/2023	3/28/2023	3/28/2023	6.00	2,292.61	0.0%	0.0
620	Commercial Sales	3/22/2023	11/28/2023	11/28/2023	251.00	252.24	0.0%	0.0
621	Commercial Sales	3/22/2023	3/29/2023	3/29/2023	7.00	884.87	0.0%	0.0
622	Commercial Sales	3/22/2023	4/10/2023	4/10/2023	19.00	413.57	0.0%	0.0
623	Commercial Sales	3/22/2023	3/22/2023	3/22/2023	-	1,135.12	0.0%	-
624	Commercial Sales	3/22/2023	5/4/2023	5/4/2023	43.00	27.07	0.0%	0.0
625	Commercial Sales	3/22/2023	3/27/2023	3/27/2023	5.00	81.55	0.0%	0.0
626	Commercial Sales	3/23/2023	3/27/2023	3/27/2023	4.00	19,154.18	0.0%	0.0
627	Commercial Sales	3/23/2023	3/24/2023	3/24/2023	1.00	58,835.61	0.0%	0.0
628	Commercial Sales	3/23/2023	3/23/2023	3/23/2023	-	2,780.55	0.0%	-
629	Commercial Sales	3/23/2023	11/27/2023	11/27/2023	249.00	508.69	0.0%	0.0
630	Commercial Sales	3/23/2023	4/3/2023	4/3/2023	11.00	825.09	0.0%	0.0
631	Commercial Sales	3/23/2023	3/28/2023	3/28/2023	5.00	1,563.30	0.0%	0.0
632	Commercial Sales	3/23/2023	4/17/2023	4/17/2023	25.00	174.21	0.0%	0.0
633	Commercial Sales	3/23/2023	5/22/2023	5/22/2023	60.00	4,737.34	0.0%	0.0
634	Commercial Sales	3/24/2023	3/27/2023	3/27/2023	3.00	129,207.71	0.1%	0.0
635	Commercial Sales	3/24/2023	3/28/2023	3/28/2023	4.00	42,193.80	0.0%	0.0
636	Commercial Sales	3/24/2023	5/5/2023	5/5/2023	42.00	61.27	0.0%	0.0
637	Commercial Sales	3/24/2023	3/24/2023	3/24/2023	-	4,933.21	0.0%	-
638	Commercial Sales	3/24/2023	3/30/2023	3/30/2023	6.00	5,676.37	0.0%	0.0
639	Commercial Sales	3/24/2023	4/10/2023	4/10/2023	17.00	238.97	0.0%	0.0
640	Commercial Sales	3/24/2023	3/29/2023	3/29/2023	5.00	33,787.94	0.0%	0.0
641	Commercial Sales	3/24/2023	11/9/2023	11/9/2023	230.00	243.86	0.0%	0.0
642	Commercial Sales	3/24/2023	3/31/2023	3/31/2023	7.00	437.11	0.0%	0.0
643	Commercial Sales	3/25/2023	3/27/2023	3/27/2023	2.00	1,749.29	0.0%	0.0
644	Commercial Sales	3/25/2023	2/6/2024	2/6/2024	318.00	82.37	0.0%	0.0
645	Commercial Sales	3/25/2023	3/28/2023	3/28/2023	3.00	89.29	0.0%	0.0
646	Commercial Sales	3/25/2023	3/30/2023	3/30/2023	5.00	3,055.69	0.0%	0.0
647	Commercial Sales	3/26/2023	11/27/2023	11/27/2023	246.00	112.88	0.0%	0.0
648	Commercial Sales	3/26/2023	3/27/2023	3/27/2023	1.00	495.52	0.0%	0.0
649	Commercial Sales	3/27/2023	3/28/2023	3/28/2023	1.00	161,815.81	0.1%	0.0
650	Commercial Sales	3/27/2023	3/29/2023	3/29/2023	2.00	68,975.16	0.1%	0.0
651	Commercial Sales	3/27/2023	3/27/2023	3/27/2023	-	2,609.44	0.0%	-
652	Commercial Sales	3/27/2023	4/5/2023	4/5/2023	9.00	5,796.30	0.0%	0.0
653	Commercial Sales	3/27/2023	3/30/2023	3/30/2023	3.00	51,674.68	0.0%	0.0
654	Commercial Sales	3/27/2023	11/9/2023	11/9/2023	227.00	447.06	0.0%	0.0
655	Commercial Sales	3/27/2023	4/4/2023	4/4/2023	8.00	4,760.64	0.0%	0.0
656	Commercial Sales	3/27/2023	4/10/2023	4/10/2023	14.00	86.14	0.0%	0.0
657	Commercial Sales	3/27/2023	4/3/2023	4/3/2023	7.00	1,594.46	0.0%	0.0
658	Commercial Sales	3/27/2023	4/6/2023	4/6/2023	10.00	983.18	0.0%	0.0
659	Commercial Sales	3/27/2023	3/31/2023	3/31/2023	4.00	84.33	0.0%	0.0
660	Commercial Sales	3/27/2023	5/26/2023	5/26/2023	60.00	786.83	0.0%	0.0
661	Commercial Sales	3/28/2023	3/30/2023	3/30/2023	2.00	87,962.79	0.1%	0.0
662	Commercial Sales	3/28/2023	3/29/2023	3/29/2023	1.00	140,110.99	0.1%	0.0
663	Commercial Sales	3/28/2023	3/28/2023	3/28/2023	-	52,102.10	0.0%	-
664	Commercial Sales	3/28/2023	4/6/2023	4/6/2023	9.00	12,752.04	0.0%	0.0
665	Commercial Sales	3/28/2023	3/31/2023	3/31/2023	3.00	12,219.72	0.0%	0.0
666	Commercial Sales	3/28/2023	10/23/2023	10/23/2023	209.00	174.72	0.0%	0.0
667	Commercial Sales	3/28/2023	4/10/2023	4/10/2023	13.00	13,560.63	0.0%	0.0
668	Commercial Sales	3/28/2023	4/3/2023	4/3/2023	6.00	1,544.73	0.0%	0.0
669	Commercial Sales	3/29/2023	3/30/2023	3/30/2023	1.00	81,018.13	0.1%	0.0
670	Commercial Sales	3/29/2023	3/31/2023	3/31/2023	2.00	18,462.15	0.0%	0.0
671	Commercial Sales	3/29/2023	4/5/2023	4/5/2023	7.00	713.06	0.0%	0.0
672	Commercial Sales	3/29/2023	3/29/2023	3/29/2023	-	13,748.84	0.0%	-
673	Commercial Sales	3/29/2023	4/10/2023	4/10/2023	12.00	543.36	0.0%	0.0
674	Commercial Sales	3/29/2023	4/3/2023	4/3/2023	5.00	9,379.20	0.0%	0.0
675	Commercial Sales	3/29/2023	4/4/2023	4/4/2023	6.00	156.53	0.0%	0.0
676	Commercial Sales	3/29/2023	11/28/2023	11/28/2023	244.00	63.34	0.0%	0.0
677	Commercial Sales	3/30/2023	3/31/2023	3/31/2023	1.00	82,269.12	0.1%	0.0
678	Commercial Sales	3/30/2023	4/3/2023	4/3/2023	4.00	37,351.76	0.0%	0.0
679	Commercial Sales	3/30/2023	4/10/2023	4/10/2023	11.00	348.36	0.0%	0.0
680	Commercial Sales	3/30/2023	4/4/2023	4/4/2023	5.00	7,481.99	0.0%	0.0
681	Commercial Sales	3/30/2023	3/30/2023	3/30/2023	-	19,755.39	0.0%	-
682	Commercial Sales	3/30/2023	10/23/2023	10/23/2023	207.00	70.92	0.0%	0.0
683	Commercial Sales	3/30/2023	5/4/2023	5/4/2023	35.00	592.35	0.0%	0.0
684	Commercial Sales	3/30/2023	4/6/2023	4/6/2023	7.00	129.36	0.0%	0.0
685	Commercial Sales	3/30/2023	4/5/2023	4/5/2023	6.00	296.46	0.0%	0.0
686	Commercial Sales	3/31/2023	4/4/2023	4/4/2023	4.00	331.02	0.0%	0.0
687	Commercial Sales	3/31/2023	3/31/2023	3/31/2023	-	65.29	0.0%	-
688	Commercial Sales	3/31/2023	5/23/2023	5/23/2023	53.00	50.58	0.0%	0.0
689	Commercial Sales	3/31/2023	4/5/2023	4/5/2023	5.00	3,004.46	0.0%	0.0
690	Commercial Sales	3/31/2023	4/3/2023	4/3/2023	3.00	428.89	0.0%	0.0
691	Commercial Sales	3/31/2023	5/3/2023	5/3/2023	33.00	25.23	0.0%	0.0
692	Commercial Sales	3/31/2023	4/19/2023	4/19/2023	19.00	674.81	0.0%	0.0
693	Commercial Sales	3/31/2023	4/10/2023	4/10/2023	10.00	1,699.80	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
694	Commercial Sales	4/1/2023	4/3/2023	4/3/2023	2.00	57,099.42	0.0%	0.0
695	Commercial Sales	4/1/2023	4/14/2023	4/14/2023	13.00	852.94	0.0%	0.0
696	Commercial Sales	4/1/2023	4/4/2023	4/4/2023	3.00	12,019.76	0.0%	0.0
697	Commercial Sales	4/1/2023	4/5/2023	4/5/2023	4.00	9,504.79	0.0%	0.0
698	Commercial Sales	4/1/2023	4/6/2023	4/6/2023	5.00	1,041.71	0.0%	0.0
699	Commercial Sales	4/1/2023	4/11/2023	4/11/2023	10.00	91.75	0.0%	0.0
700	Commercial Sales	4/1/2023	6/22/2023	6/22/2023	82.00	252.93	0.0%	0.0
701	Commercial Sales	4/1/2023	4/13/2023	4/13/2023	12.00	402.93	0.0%	0.0
702	Commercial Sales	4/1/2023	4/26/2023	4/26/2023	25.00	104.61	0.0%	0.0
703	Commercial Sales	4/1/2023	4/10/2023	4/10/2023	9.00	3,725.20	0.0%	0.0
704	Commercial Sales	4/1/2023	9/1/2023	9/1/2023	153.00	111.40	0.0%	0.0
705	Commercial Sales	4/2/2023	4/3/2023	4/3/2023	1.00	1,116.37	0.0%	0.0
706	Commercial Sales	4/2/2023	4/17/2023	4/17/2023	15.00	64.04	0.0%	0.0
707	Commercial Sales	4/2/2023	4/4/2023	4/4/2023	2.00	284.99	0.0%	0.0
708	Commercial Sales	4/3/2023	4/5/2023	4/5/2023	2.00	10,408.12	0.0%	0.0
709	Commercial Sales	4/3/2023	4/4/2023	4/4/2023	1.00	42,943.60	0.0%	0.0
710	Commercial Sales	4/3/2023	4/6/2023	4/6/2023	3.00	15,094.66	0.0%	0.0
711	Commercial Sales	4/3/2023	4/3/2023	4/3/2023	-	3,217.03	0.0%	-
712	Commercial Sales	4/3/2023	5/3/2023	5/3/2023	30.00	9.69	0.0%	0.0
713	Commercial Sales	4/3/2023	4/10/2023	4/10/2023	7.00	444.58	0.0%	0.0
714	Commercial Sales	4/4/2023	4/5/2023	4/5/2023	1.00	33,886.25	0.0%	0.0
715	Commercial Sales	4/4/2023	4/6/2023	4/6/2023	2.00	14,766.08	0.0%	0.0
716	Commercial Sales	4/4/2023	4/14/2023	4/14/2023	10.00	19,568.47	0.0%	0.0
717	Commercial Sales	4/4/2023	4/10/2023	4/10/2023	6.00	341.86	0.0%	0.0
718	Commercial Sales	4/4/2023	4/11/2023	4/11/2023	7.00	748.71	0.0%	0.0
719	Commercial Sales	4/5/2023	4/6/2023	4/6/2023	1.00	48,127.02	0.0%	0.0
720	Commercial Sales	4/5/2023	4/10/2023	4/10/2023	5.00	14,700.60	0.0%	0.0
721	Commercial Sales	4/5/2023	4/5/2023	4/5/2023	-	1,855.11	0.0%	-
722	Commercial Sales	4/5/2023	4/20/2023	4/20/2023	15.00	453.95	0.0%	0.0
723	Commercial Sales	4/5/2023	4/11/2023	4/11/2023	6.00	8,058.96	0.0%	0.0
724	Commercial Sales	4/5/2023	11/6/2023	11/6/2023	215.00	277.12	0.0%	0.0
725	Commercial Sales	4/5/2023	4/12/2023	4/12/2023	7.00	6,480.21	0.0%	0.0
726	Commercial Sales	4/5/2023	4/26/2023	4/26/2023	21.00	137.46	0.0%	0.0
727	Commercial Sales	4/5/2023	11/3/2023	11/3/2023	212.00	223.16	0.0%	0.0
728	Commercial Sales	4/5/2023	10/31/2023	10/31/2023	209.00	106.71	0.0%	0.0
729	Commercial Sales	4/5/2023	10/23/2023	10/23/2023	201.00	70.36	0.0%	0.0
730	Commercial Sales	4/5/2023	1/16/2024	1/16/2024	286.00	49.53	0.0%	0.0
731	Commercial Sales	4/5/2023	4/18/2023	4/18/2023	13.00	64.68	0.0%	0.0
732	Commercial Sales	4/5/2023	8/1/2024	8/1/2024	484.00	89.28	0.0%	0.0
733	Commercial Sales	4/6/2023	4/10/2023	4/10/2023	4.00	105,640.05	0.1%	0.0
734	Commercial Sales	4/6/2023	4/11/2023	4/11/2023	5.00	30,325.86	0.0%	0.0
735	Commercial Sales	4/6/2023	4/17/2023	4/17/2023	11.00	1,889.03	0.0%	0.0
736	Commercial Sales	4/6/2023	11/2/2023	11/2/2023	210.00	218.50	0.0%	0.0
737	Commercial Sales	4/6/2023	4/12/2023	4/12/2023	6.00	5,723.03	0.0%	0.0
738	Commercial Sales	4/6/2023	4/6/2023	4/6/2023	-	1,835.38	0.0%	-
739	Commercial Sales	4/6/2023	4/25/2023	4/25/2023	19.00	252.19	0.0%	0.0
740	Commercial Sales	4/6/2023	3/25/2024	3/25/2024	354.00	571.32	0.0%	0.0
741	Commercial Sales	4/6/2023	4/26/2023	4/26/2023	20.00	176.76	0.0%	0.0
742	Commercial Sales	4/7/2023	11/6/2023	11/6/2023	213.00	431.56	0.0%	0.0
743	Commercial Sales	4/7/2023	4/10/2023	4/10/2023	3.00	5,994.69	0.0%	0.0
744	Commercial Sales	4/7/2023	4/18/2023	4/18/2023	11.00	4,990.37	0.0%	0.0
745	Commercial Sales	4/7/2023	4/11/2023	4/11/2023	4.00	1,262.49	0.0%	0.0
746	Commercial Sales	4/7/2023	11/2/2023	11/2/2023	209.00	79.61	0.0%	0.0
747	Commercial Sales	4/9/2023	4/10/2023	4/10/2023	1.00	184.97	0.0%	0.0
748	Commercial Sales	4/9/2023	4/11/2023	4/11/2023	2.00	49.94	0.0%	0.0
749	Commercial Sales	4/9/2023	4/21/2023	4/21/2023	12.00	38.67	0.0%	0.0
750	Commercial Sales	4/10/2023	4/11/2023	4/11/2023	1.00	53,883.08	0.0%	0.0
751	Commercial Sales	4/10/2023	4/10/2023	4/10/2023	-	71,619.49	0.1%	-
752	Commercial Sales	4/10/2023	4/17/2023	4/17/2023	7.00	3,728.20	0.0%	0.0
753	Commercial Sales	4/10/2023	4/13/2023	4/13/2023	3.00	22,017.77	0.0%	0.0
754	Commercial Sales	4/10/2023	4/21/2023	4/21/2023	11.00	86.68	0.0%	0.0
755	Commercial Sales	4/10/2023	4/12/2023	4/12/2023	2.00	20,265.94	0.0%	0.0
756	Commercial Sales	4/10/2023	5/1/2023	5/1/2023	21.00	189.85	0.0%	0.0
757	Commercial Sales	4/10/2023	4/18/2023	4/18/2023	8.00	117.57	0.0%	0.0
758	Commercial Sales	4/10/2023	4/19/2023	4/19/2023	9.00	4,199.96	0.0%	0.0
759	Commercial Sales	4/10/2023	4/20/2023	4/20/2023	10.00	3,023.27	0.0%	0.0
760	Commercial Sales	4/10/2023	5/8/2023	5/8/2023	28.00	70.71	0.0%	0.0
761	Commercial Sales	4/10/2023	4/28/2023	4/28/2023	18.00	13.53	0.0%	0.0
762	Commercial Sales	4/10/2023	10/4/2023	10/4/2023	177.00	104.08	0.0%	0.0
763	Commercial Sales	4/10/2023	5/15/2023	5/15/2023	35.00	116.09	0.0%	0.0
764	Commercial Sales	4/11/2023	4/12/2023	4/12/2023	1.00	69,329.16	0.1%	0.0
765	Commercial Sales	4/11/2023	4/13/2023	4/13/2023	2.00	66,483.49	0.1%	0.0
766	Commercial Sales	4/11/2023	4/14/2023	4/14/2023	3.00	67,240.33	0.1%	0.0
767	Commercial Sales	4/11/2023	10/4/2023	10/4/2023	176.00	104.85	0.0%	0.0
768	Commercial Sales	4/11/2023	4/19/2023	4/19/2023	8.00	3,567.14	0.0%	0.0
769	Commercial Sales	4/11/2023	4/17/2023	4/17/2023	6.00	7,483.17	0.0%	0.0
770	Commercial Sales	4/11/2023	4/11/2023	4/11/2023	-	9,183.83	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
771	Commercial Sales	4/11/2023	5/4/2023	5/4/2023	23.00	499.42	0.0%	0.0
772	Commercial Sales	4/11/2023	4/20/2023	4/20/2023	9.00	2,739.48	0.0%	0.0
773	Commercial Sales	4/11/2023	5/3/2023	5/3/2023	22.00	111.50	0.0%	0.0
774	Commercial Sales	4/11/2023	5/9/2023	5/9/2023	28.00	1,279.89	0.0%	0.0
775	Commercial Sales	4/11/2023	4/18/2023	4/18/2023	7.00	180.92	0.0%	0.0
776	Commercial Sales	4/12/2023	4/13/2023	4/13/2023	1.00	71,962.38	0.1%	0.0
777	Commercial Sales	4/12/2023	4/12/2023	4/12/2023	-	40,991.29	0.0%	-
778	Commercial Sales	4/12/2023	4/14/2023	4/14/2023	2.00	36,067.76	0.0%	0.0
779	Commercial Sales	4/12/2023	5/17/2023	5/17/2023	35.00	647.73	0.0%	0.0
780	Commercial Sales	4/12/2023	4/20/2023	4/20/2023	8.00	376.20	0.0%	0.0
781	Commercial Sales	4/12/2023	4/24/2023	4/24/2023	12.00	83.71	0.0%	0.0
782	Commercial Sales	4/12/2023	4/17/2023	4/17/2023	5.00	102.41	0.0%	0.0
783	Commercial Sales	4/12/2023	5/2/2023	5/2/2023	20.00	974.92	0.0%	0.0
784	Commercial Sales	4/12/2023	5/3/2023	5/3/2023	21.00	112.53	0.0%	0.0
785	Commercial Sales	4/12/2023	10/24/2024	10/24/2024	561.00	668.37	0.0%	0.0
786	Commercial Sales	4/12/2023	4/19/2023	4/19/2023	7.00	356.37	0.0%	0.0
787	Commercial Sales	4/12/2023	10/6/2023	10/6/2023	177.00	94.62	0.0%	0.0
788	Commercial Sales	4/13/2023	4/14/2023	4/14/2023	1.00	91,105.48	0.1%	0.0
789	Commercial Sales	4/13/2023	4/13/2023	4/13/2023	-	30,075.43	0.0%	-
790	Commercial Sales	4/13/2023	4/17/2023	4/17/2023	4.00	16,665.83	0.0%	0.0
791	Commercial Sales	4/13/2023	2/12/2024	2/12/2024	305.00	3,341.21	0.0%	0.0
792	Commercial Sales	4/13/2023	4/20/2023	4/20/2023	7.00	5,765.76	0.0%	0.0
793	Commercial Sales	4/13/2023	4/18/2023	4/18/2023	5.00	6,776.36	0.0%	0.0
794	Commercial Sales	4/13/2023	9/15/2023	9/15/2023	155.00	173.92	0.0%	0.0
795	Commercial Sales	4/13/2023	4/24/2023	4/24/2023	11.00	583.79	0.0%	0.0
796	Commercial Sales	4/13/2023	5/12/2023	5/12/2023	29.00	46.43	0.0%	0.0
797	Commercial Sales	4/13/2023	4/29/2023	4/29/2023	16.00	29.00	0.0%	0.0
798	Commercial Sales	4/13/2023	8/17/2023	8/17/2023	126.00	85.27	0.0%	0.0
799	Commercial Sales	4/13/2023	4/21/2023	4/21/2023	8.00	4,554.50	0.0%	0.0
800	Commercial Sales	4/14/2023	4/14/2023	4/14/2023	-	25,560.10	0.0%	-
801	Commercial Sales	4/14/2023	4/17/2023	4/17/2023	3.00	48,560.84	0.0%	0.0
802	Commercial Sales	4/14/2023	4/18/2023	4/18/2023	4.00	19,680.35	0.0%	0.0
803	Commercial Sales	4/14/2023	4/21/2023	4/21/2023	7.00	557.51	0.0%	0.0
804	Commercial Sales	4/14/2023	10/13/2023	10/13/2023	182.00	376.04	0.0%	0.0
805	Commercial Sales	4/14/2023	11/3/2023	11/3/2023	203.00	50.87	0.0%	0.0
806	Commercial Sales	4/14/2023	11/27/2023	11/27/2023	227.00	289.51	0.0%	0.0
807	Commercial Sales	4/14/2023	10/4/2023	10/4/2023	173.00	15.38	0.0%	0.0
808	Commercial Sales	4/14/2023	10/6/2023	10/6/2023	175.00	394.65	0.0%	0.0
809	Commercial Sales	4/14/2023	11/9/2023	11/9/2023	209.00	314.88	0.0%	0.0
810	Commercial Sales	4/14/2023	11/28/2023	11/28/2023	228.00	154.20	0.0%	0.0
811	Commercial Sales	4/14/2023	4/20/2023	4/20/2023	6.00	1,522.09	0.0%	0.0
812	Commercial Sales	4/14/2023	9/1/2023	9/1/2023	140.00	33.24	0.0%	0.0
813	Commercial Sales	4/14/2023	11/22/2023	11/22/2023	222.00	1,877.78	0.0%	0.0
814	Commercial Sales	4/14/2023	11/6/2023	11/6/2023	206.00	74.89	0.0%	0.0
815	Commercial Sales	4/14/2023	10/23/2023	10/23/2023	192.00	120.03	0.0%	0.0
816	Commercial Sales	4/14/2023	4/27/2023	4/27/2023	13.00	402.93	0.0%	0.0
817	Commercial Sales	4/14/2023	4/19/2023	4/19/2023	5.00	77.77	0.0%	0.0
818	Commercial Sales	4/14/2023	11/29/2023	11/29/2023	229.00	424.85	0.0%	0.0
819	Commercial Sales	4/15/2023	4/17/2023	4/17/2023	2.00	684.12	0.0%	0.0
820	Commercial Sales	4/15/2023	4/18/2023	4/18/2023	3.00	165.59	0.0%	0.0
821	Commercial Sales	4/15/2023	5/1/2023	5/1/2023	16.00	61.14	0.0%	0.0
822	Commercial Sales	4/15/2023	4/8/2024	4/8/2024	359.00	215.07	0.0%	0.0
823	Commercial Sales	4/16/2023	4/17/2023	4/17/2023	1.00	11.60	0.0%	0.0
824	Commercial Sales	4/17/2023	4/18/2023	4/18/2023	1.00	45,305.40	0.0%	0.0
825	Commercial Sales	4/17/2023	4/19/2023	4/19/2023	2.00	43,034.43	0.0%	0.0
826	Commercial Sales	4/17/2023	4/26/2023	4/26/2023	9.00	4,598.48	0.0%	0.0
827	Commercial Sales	4/17/2023	4/21/2023	4/21/2023	4.00	840.96	0.0%	0.0
828	Commercial Sales	4/17/2023	4/17/2023	4/17/2023	-	4,312.15	0.0%	-
829	Commercial Sales	4/17/2023	4/25/2023	4/25/2023	8.00	90.51	0.0%	0.0
830	Commercial Sales	4/17/2023	4/20/2023	4/20/2023	3.00	539.34	0.0%	0.0
831	Commercial Sales	4/17/2023	5/8/2023	5/8/2023	21.00	25.78	0.0%	0.0
832	Commercial Sales	4/17/2023	7/10/2023	7/10/2023	84.00	21.27	0.0%	0.0
833	Commercial Sales	4/17/2023	5/2/2023	5/2/2023	15.00	880.60	0.0%	0.0
834	Commercial Sales	4/17/2023	5/16/2023	5/16/2023	29.00	123.81	0.0%	0.0
835	Commercial Sales	4/17/2023	4/24/2023	4/24/2023	7.00	886.61	0.0%	0.0
836	Commercial Sales	4/18/2023	4/19/2023	4/19/2023	1.00	33,471.05	0.0%	0.0
837	Commercial Sales	4/18/2023	4/20/2023	4/20/2023	2.00	6,309.73	0.0%	0.0
838	Commercial Sales	4/18/2023	4/18/2023	4/18/2023	-	808.96	0.0%	-
839	Commercial Sales	4/18/2023	4/21/2023	4/21/2023	3.00	2,747.21	0.0%	0.0
840	Commercial Sales	4/18/2023	5/2/2023	5/2/2023	14.00	1,647.46	0.0%	0.0
841	Commercial Sales	4/18/2023	5/11/2023	5/11/2023	23.00	106.74	0.0%	0.0
842	Commercial Sales	4/18/2023	4/26/2023	4/26/2023	8.00	42.53	0.0%	0.0
843	Commercial Sales	4/18/2023	4/25/2023	4/25/2023	7.00	176.94	0.0%	0.0
844	Commercial Sales	4/18/2023	8/11/2023	8/11/2023	115.00	186.58	0.0%	0.0
845	Commercial Sales	4/19/2023	4/20/2023	4/20/2023	1.00	35,669.90	0.0%	0.0
846	Commercial Sales	4/19/2023	4/27/2023	4/27/2023	8.00	369.32	0.0%	0.0
847	Commercial Sales	4/19/2023	4/21/2023	4/21/2023	2.00	17,478.09	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
848	Commercial Sales	4/19/2023	4/19/2023	4/19/2023	-	11,017.82	0.0%	-
849	Commercial Sales	4/19/2023	4/25/2023	4/25/2023	6.00	314.24	0.0%	0.0
850	Commercial Sales	4/19/2023	4/24/2023	4/24/2023	5.00	336.83	0.0%	0.0
851	Commercial Sales	4/19/2023	8/14/2023	8/14/2023	117.00	920.15	0.0%	0.0
852	Commercial Sales	4/19/2023	4/26/2023	4/26/2023	7.00	7,069.13	0.0%	0.0
853	Commercial Sales	4/19/2023	10/17/2023	10/17/2023	181.00	1,173.05	0.0%	0.0
854	Commercial Sales	4/19/2023	11/21/2023	11/21/2023	216.00	61.54	0.0%	0.0
855	Commercial Sales	4/19/2023	5/1/2023	5/1/2023	12.00	98.71	0.0%	0.0
856	Commercial Sales	4/20/2023	4/24/2023	4/24/2023	4.00	6,667.39	0.0%	0.0
857	Commercial Sales	4/20/2023	4/20/2023	4/20/2023	-	3,060.48	0.0%	-
858	Commercial Sales	4/20/2023	4/21/2023	4/21/2023	1.00	21,811.81	0.0%	0.0
859	Commercial Sales	4/20/2023	4/25/2023	4/25/2023	5.00	218.59	0.0%	0.0
860	Commercial Sales	4/20/2023	4/27/2023	4/27/2023	7.00	3,429.11	0.0%	0.0
861	Commercial Sales	4/20/2023	4/26/2023	4/26/2023	6.00	226.72	0.0%	0.0
862	Commercial Sales	4/20/2023	5/1/2023	5/1/2023	11.00	79.42	0.0%	0.0
863	Commercial Sales	4/20/2023	5/5/2023	5/5/2023	15.00	58.13	0.0%	0.0
864	Commercial Sales	4/21/2023	4/24/2023	4/24/2023	3.00	33,503.85	0.0%	0.0
865	Commercial Sales	4/21/2023	4/25/2023	4/25/2023	4.00	18,656.35	0.0%	0.0
866	Commercial Sales	4/21/2023	4/27/2023	4/27/2023	6.00	1,062.89	0.0%	0.0
867	Commercial Sales	4/21/2023	4/21/2023	4/21/2023	-	1,259.47	0.0%	-
868	Commercial Sales	4/21/2023	5/23/2023	5/23/2023	32.00	147.22	0.0%	0.0
869	Commercial Sales	4/21/2023	4/26/2023	4/26/2023	5.00	260.89	0.0%	0.0
870	Commercial Sales	4/21/2023	4/28/2023	4/28/2023	7.00	659.55	0.0%	0.0
871	Commercial Sales	4/22/2023	4/25/2023	4/25/2023	3.00	98.23	0.0%	0.0
872	Commercial Sales	4/22/2023	4/24/2023	4/24/2023	2.00	99.56	0.0%	0.0
873	Commercial Sales	4/23/2023	4/24/2023	4/24/2023	1.00	627.04	0.0%	0.0
874	Commercial Sales	4/23/2023	4/25/2023	4/25/2023	2.00	649.99	0.0%	0.0
875	Commercial Sales	4/24/2023	4/26/2023	4/26/2023	2.00	37,856.61	0.0%	0.0
876	Commercial Sales	4/24/2023	4/25/2023	4/25/2023	1.00	63,999.21	0.1%	0.0
877	Commercial Sales	4/24/2023	4/24/2023	4/24/2023	-	4,122.90	0.0%	-
878	Commercial Sales	4/24/2023	4/27/2023	4/27/2023	3.00	4,054.16	0.0%	0.0
879	Commercial Sales	4/24/2023	4/29/2023	4/29/2023	5.00	613.73	0.0%	0.0
880	Commercial Sales	4/24/2023	4/28/2023	4/28/2023	4.00	1,273.49	0.0%	0.0
881	Commercial Sales	4/24/2023	5/12/2023	5/12/2023	18.00	129.81	0.0%	0.0
882	Commercial Sales	4/24/2023	6/9/2023	6/9/2023	46.00	173.06	0.0%	0.0
883	Commercial Sales	4/25/2023	4/26/2023	4/26/2023	1.00	114,939.90	0.1%	0.0
884	Commercial Sales	4/25/2023	4/27/2023	4/27/2023	2.00	44,837.22	0.0%	0.0
885	Commercial Sales	4/25/2023	4/25/2023	4/25/2023	-	26,955.18	0.0%	-
886	Commercial Sales	4/25/2023	5/2/2023	5/2/2023	7.00	2,196.49	0.0%	0.0
887	Commercial Sales	4/25/2023	4/28/2023	4/28/2023	3.00	7,589.30	0.0%	0.0
888	Commercial Sales	4/25/2023	11/6/2023	11/6/2023	195.00	23.46	0.0%	0.0
889	Commercial Sales	4/25/2023	5/5/2023	5/5/2023	10.00	50.74	0.0%	0.0
890	Commercial Sales	4/25/2023	5/3/2023	5/3/2023	8.00	1,941.14	0.0%	0.0
891	Commercial Sales	4/25/2023	4/29/2023	4/29/2023	4.00	122.70	0.0%	0.0
892	Commercial Sales	4/25/2023	7/24/2024	7/24/2024	456.00	37.59	0.0%	0.0
893	Commercial Sales	4/25/2023	5/26/2023	5/26/2023	31.00	658.87	0.0%	0.0
894	Commercial Sales	4/25/2023	5/10/2023	5/10/2023	15.00	61.30	0.0%	0.0
895	Commercial Sales	4/26/2023	4/27/2023	4/27/2023	1.00	57,776.75	0.0%	0.0
896	Commercial Sales	4/26/2023	4/28/2023	4/28/2023	2.00	32,687.16	0.0%	0.0
897	Commercial Sales	4/26/2023	4/26/2023	4/26/2023	-	8,929.49	0.0%	-
898	Commercial Sales	4/26/2023	5/1/2023	5/1/2023	5.00	6,894.82	0.0%	0.0
899	Commercial Sales	4/26/2023	4/29/2023	4/29/2023	3.00	1,050.82	0.0%	0.0
900	Commercial Sales	4/26/2023	5/2/2023	5/2/2023	6.00	135.81	0.0%	0.0
901	Commercial Sales	4/26/2023	5/25/2023	5/25/2023	29.00	5.60	0.0%	0.0
902	Commercial Sales	4/27/2023	4/29/2023	4/29/2023	2.00	5,158.82	0.0%	0.0
903	Commercial Sales	4/27/2023	4/28/2023	4/28/2023	1.00	49,996.32	0.0%	0.0
904	Commercial Sales	4/27/2023	5/1/2023	5/1/2023	4.00	9,982.49	0.0%	0.0
905	Commercial Sales	4/27/2023	4/27/2023	4/27/2023	-	8,865.30	0.0%	-
906	Commercial Sales	4/27/2023	5/2/2023	5/2/2023	5.00	412.75	0.0%	0.0
907	Commercial Sales	4/27/2023	5/8/2023	5/8/2023	11.00	560.19	0.0%	0.0
908	Commercial Sales	4/27/2023	5/3/2023	5/3/2023	6.00	135.98	0.0%	0.0
909	Commercial Sales	4/27/2023	5/10/2023	5/10/2023	13.00	129.13	0.0%	0.0
910	Commercial Sales	4/28/2023	4/29/2023	4/29/2023	1.00	30,584.43	0.0%	0.0
911	Commercial Sales	4/28/2023	5/1/2023	5/1/2023	3.00	19,064.79	0.0%	0.0
912	Commercial Sales	4/28/2023	4/28/2023	4/28/2023	-	17,858.22	0.0%	-
913	Commercial Sales	4/28/2023	5/4/2023	5/4/2023	6.00	312.76	0.0%	0.0
914	Commercial Sales	4/28/2023	5/26/2023	5/26/2023	28.00	116.87	0.0%	0.0
915	Commercial Sales	4/28/2023	5/8/2023	5/8/2023	10.00	190.40	0.0%	0.0
916	Commercial Sales	4/28/2023	5/2/2023	5/2/2023	4.00	3,322.74	0.0%	0.0
917	Commercial Sales	4/28/2023	5/3/2023	5/3/2023	5.00	1,230.44	0.0%	0.0
918	Commercial Sales	4/29/2023	5/1/2023	5/1/2023	2.00	1,028.99	0.0%	0.0
919	Commercial Sales	4/29/2023	5/2/2023	5/2/2023	3.00	305.11	0.0%	0.0
920	Commercial Sales	4/30/2023	5/2/2023	5/2/2023	2.00	333.92	0.0%	0.0
921	Commercial Sales	4/30/2023	5/1/2023	5/1/2023	1.00	145.81	0.0%	0.0
922	Commercial Sales	4/30/2023	5/22/2023	5/22/2023	22.00	573.92	0.0%	0.0
923	Commercial Sales	4/30/2023	5/10/2023	5/10/2023	10.00	1,424.37	0.0%	0.0
924	Commercial Sales	4/30/2023	5/4/2023	5/4/2023	4.00	91.53	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
925	Commercial Sales	4/30/2023	8/1/2024	8/1/2024	459.00	31.97	0.0%	0.0
926	Commercial Sales	5/1/2023	5/2/2023	5/2/2023	1.00	27,319.12	0.0%	0.0
927	Commercial Sales	5/1/2023	5/3/2023	5/3/2023	2.00	15,625.51	0.0%	0.0
928	Commercial Sales	5/1/2023	5/10/2023	5/10/2023	9.00	104.58	0.0%	0.0
929	Commercial Sales	5/1/2023	5/11/2023	5/11/2023	10.00	159.79	0.0%	0.0
930	Commercial Sales	5/1/2023	5/4/2023	5/4/2023	3.00	8,224.45	0.0%	0.0
931	Commercial Sales	5/1/2023	5/26/2023	5/26/2023	25.00	5,098.59	0.0%	0.0
932	Commercial Sales	5/1/2023	5/1/2023	5/1/2023	-	63.27	0.0%	-
933	Commercial Sales	5/1/2023	5/5/2023	5/5/2023	4.00	199.47	0.0%	0.0
934	Commercial Sales	5/1/2023	5/25/2023	5/25/2023	24.00	480.69	0.0%	0.0
935	Commercial Sales	5/1/2023	6/6/2023	6/6/2023	36.00	175.32	0.0%	0.0
936	Commercial Sales	5/1/2023	6/22/2023	6/22/2023	52.00	120.11	0.0%	0.0
937	Commercial Sales	5/2/2023	5/5/2023	5/5/2023	3.00	702.05	0.0%	0.0
938	Commercial Sales	5/2/2023	6/12/2023	6/12/2023	41.00	630.78	0.0%	0.0
939	Commercial Sales	5/2/2023	5/3/2023	5/3/2023	1.00	24,807.73	0.0%	0.0
940	Commercial Sales	5/2/2023	5/4/2023	5/4/2023	2.00	17,175.94	0.0%	0.0
941	Commercial Sales	5/2/2023	5/9/2023	5/9/2023	7.00	698.93	0.0%	0.0
942	Commercial Sales	5/2/2023	5/2/2023	5/2/2023	-	2,990.31	0.0%	-
943	Commercial Sales	5/3/2023	5/5/2023	5/5/2023	2.00	6,198.80	0.0%	0.0
944	Commercial Sales	5/3/2023	5/8/2023	5/8/2023	5.00	5,339.90	0.0%	0.0
945	Commercial Sales	5/3/2023	5/4/2023	5/4/2023	1.00	21,965.35	0.0%	0.0
946	Commercial Sales	5/3/2023	6/2/2023	6/2/2023	30.00	3.87	0.0%	0.0
947	Commercial Sales	5/3/2023	10/31/2023	10/31/2023	181.00	70.94	0.0%	0.0
948	Commercial Sales	5/3/2023	6/12/2023	6/12/2023	40.00	32.96	0.0%	0.0
949	Commercial Sales	5/4/2023	5/9/2023	5/9/2023	5.00	5,839.99	0.0%	0.0
950	Commercial Sales	5/4/2023	5/5/2023	5/5/2023	1.00	29,014.55	0.0%	0.0
951	Commercial Sales	5/4/2023	5/8/2023	5/8/2023	4.00	14,798.54	0.0%	0.0
952	Commercial Sales	5/4/2023	5/4/2023	5/4/2023	-	2,969.12	0.0%	-
953	Commercial Sales	5/4/2023	1/16/2024	1/16/2024	257.00	23.85	0.0%	0.0
954	Commercial Sales	5/4/2023	5/25/2023	5/25/2023	21.00	353.02	0.0%	0.0
955	Commercial Sales	5/4/2023	8/14/2023	8/14/2023	102.00	65.76	0.0%	0.0
956	Commercial Sales	5/4/2023	11/2/2023	11/2/2023	182.00	58.00	0.0%	0.0
957	Commercial Sales	5/4/2023	11/7/2023	11/7/2023	187.00	38.67	0.0%	0.0
958	Commercial Sales	5/5/2023	5/8/2023	5/8/2023	3.00	72,420.65	0.1%	0.0
959	Commercial Sales	5/5/2023	5/9/2023	5/9/2023	4.00	13,673.66	0.0%	0.0
960	Commercial Sales	5/5/2023	5/10/2023	5/10/2023	5.00	6,272.58	0.0%	0.0
961	Commercial Sales	5/5/2023	5/12/2023	5/12/2023	7.00	101.13	0.0%	0.0
962	Commercial Sales	5/5/2023	11/6/2023	11/6/2023	185.00	252.95	0.0%	0.0
963	Commercial Sales	5/5/2023	3/25/2024	3/25/2024	325.00	514.33	0.0%	0.0
964	Commercial Sales	5/5/2023	5/25/2023	5/25/2023	20.00	314.05	0.0%	0.0
965	Commercial Sales	5/5/2023	11/2/2023	11/2/2023	181.00	127.20	0.0%	0.0
966	Commercial Sales	5/5/2023	5/5/2023	5/5/2023	-	34.80	0.0%	-
967	Commercial Sales	5/5/2023	7/5/2023	7/5/2023	61.00	23.19	0.0%	0.0
968	Commercial Sales	5/5/2023	6/7/2023	6/7/2023	33.00	12.04	0.0%	0.0
969	Commercial Sales	5/5/2023	5/22/2023	5/22/2023	17.00	313.44	0.0%	0.0
970	Commercial Sales	5/5/2023	5/15/2023	5/15/2023	10.00	228.14	0.0%	0.0
971	Commercial Sales	5/5/2023	5/19/2023	5/19/2023	14.00	826.61	0.0%	0.0
972	Commercial Sales	5/6/2023	5/8/2023	5/8/2023	2.00	947.72	0.0%	0.0
973	Commercial Sales	5/6/2023	5/19/2023	5/19/2023	13.00	45.15	0.0%	0.0
974	Commercial Sales	5/6/2023	5/9/2023	5/9/2023	3.00	184.92	0.0%	0.0
975	Commercial Sales	5/6/2023	5/10/2023	5/10/2023	4.00	120.31	0.0%	0.0
976	Commercial Sales	5/7/2023	5/10/2023	5/10/2023	3.00	23.20	0.0%	0.0
977	Commercial Sales	5/8/2023	5/8/2023	5/8/2023	-	35,330.74	0.0%	-
978	Commercial Sales	5/8/2023	5/9/2023	5/9/2023	1.00	23,847.91	0.0%	0.0
979	Commercial Sales	5/8/2023	5/10/2023	5/10/2023	2.00	12,471.10	0.0%	0.0
980	Commercial Sales	5/8/2023	5/11/2023	5/11/2023	3.00	10,448.22	0.0%	0.0
981	Commercial Sales	5/8/2023	5/12/2023	5/12/2023	4.00	2,360.76	0.0%	0.0
982	Commercial Sales	5/8/2023	5/19/2023	5/19/2023	11.00	1,159.99	0.0%	0.0
983	Commercial Sales	5/8/2023	5/15/2023	5/15/2023	7.00	162.38	0.0%	0.0
984	Commercial Sales	5/8/2023	5/25/2023	5/25/2023	17.00	75.25	0.0%	0.0
985	Commercial Sales	5/8/2023	10/3/2023	10/3/2023	148.00	467.75	0.0%	0.0
986	Commercial Sales	5/9/2023	5/11/2023	5/11/2023	2.00	29,768.12	0.0%	0.0
987	Commercial Sales	5/9/2023	5/10/2023	5/10/2023	1.00	51,009.30	0.0%	0.0
988	Commercial Sales	5/9/2023	5/9/2023	5/9/2023	-	13,438.88	0.0%	-
989	Commercial Sales	5/9/2023	5/26/2023	5/26/2023	17.00	28.80	0.0%	0.0
990	Commercial Sales	5/9/2023	5/22/2023	5/22/2023	13.00	1,812.59	0.0%	0.0
991	Commercial Sales	5/9/2023	5/12/2023	5/12/2023	3.00	9,939.46	0.0%	0.0
992	Commercial Sales	5/9/2023	5/15/2023	5/15/2023	6.00	226.21	0.0%	0.0
993	Commercial Sales	5/9/2023	5/19/2023	5/19/2023	10.00	656.02	0.0%	0.0
994	Commercial Sales	5/9/2023	6/29/2023	6/29/2023	51.00	16.33	0.0%	0.0
995	Commercial Sales	5/9/2023	5/25/2023	5/25/2023	16.00	36.76	0.0%	0.0
996	Commercial Sales	5/10/2023	5/12/2023	5/12/2023	2.00	17,495.39	0.0%	0.0
997	Commercial Sales	5/10/2023	5/11/2023	5/11/2023	1.00	36,686.14	0.0%	0.0
998	Commercial Sales	5/10/2023	5/10/2023	5/10/2023	-	26,367.61	0.0%	-
999	Commercial Sales	5/10/2023	5/15/2023	5/15/2023	5.00	2,157.80	0.0%	0.0
1000	Commercial Sales	5/10/2023	5/23/2023	5/23/2023	13.00	78.71	0.0%	0.0
1001	Commercial Sales	5/10/2023	5/17/2023	5/17/2023	7.00	737.96	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1002	Commercial Sales	5/10/2023	10/24/2024	10/24/2024	533.00	472.07	0.0%	0.0
1003	Commercial Sales	5/10/2023	8/1/2023	8/1/2023	83.00	30.73	0.0%	0.0
1004	Commercial Sales	5/11/2023	5/12/2023	5/12/2023	1.00	60,867.57	0.0%	0.0
1005	Commercial Sales	5/11/2023	5/26/2023	5/26/2023	15.00	40.42	0.0%	0.0
1006	Commercial Sales	5/11/2023	5/15/2023	5/15/2023	4.00	11,463.09	0.0%	0.0
1007	Commercial Sales	5/11/2023	5/11/2023	5/11/2023	-	5,843.36	0.0%	-
1008	Commercial Sales	5/11/2023	6/19/2023	6/19/2023	39.00	133.87	0.0%	0.0
1009	Commercial Sales	5/11/2023	5/17/2023	5/17/2023	6.00	327.14	0.0%	0.0
1010	Commercial Sales	5/11/2023	9/15/2023	9/15/2023	127.00	89.70	0.0%	0.0
1011	Commercial Sales	5/11/2023	5/16/2023	5/16/2023	5.00	1,215.59	0.0%	0.0
1012	Commercial Sales	5/11/2023	5/18/2023	5/18/2023	7.00	244.04	0.0%	0.0
1013	Commercial Sales	5/11/2023	7/27/2023	7/27/2023	77.00	21.91	0.0%	0.0
1014	Commercial Sales	5/11/2023	2/12/2024	2/12/2024	277.00	3,257.21	0.0%	0.0
1015	Commercial Sales	5/11/2023	6/7/2023	6/7/2023	27.00	13.53	0.0%	0.0
1016	Commercial Sales	5/11/2023	6/2/2023	6/2/2023	22.00	339.21	0.0%	0.0
1017	Commercial Sales	5/11/2023	8/17/2023	8/17/2023	98.00	84.74	0.0%	0.0
1018	Commercial Sales	5/12/2023	5/15/2023	5/15/2023	3.00	12,929.44	0.0%	0.0
1019	Commercial Sales	5/12/2023	5/12/2023	5/12/2023	-	19,022.32	0.0%	-
1020	Commercial Sales	5/12/2023	5/25/2023	5/25/2023	13.00	109.76	0.0%	0.0
1021	Commercial Sales	5/12/2023	5/17/2023	5/17/2023	5.00	7,462.06	0.0%	0.0
1022	Commercial Sales	5/12/2023	5/16/2023	5/16/2023	4.00	27,389.85	0.0%	0.0
1023	Commercial Sales	5/12/2023	6/8/2023	6/8/2023	27.00	127.01	0.0%	0.0
1024	Commercial Sales	5/12/2023	6/1/2023	6/1/2023	20.00	32.25	0.0%	0.0
1025	Commercial Sales	5/12/2023	5/18/2023	5/18/2023	6.00	58.00	0.0%	0.0
1026	Commercial Sales	5/13/2023	5/15/2023	5/15/2023	2.00	960.14	0.0%	0.0
1027	Commercial Sales	5/13/2023	5/16/2023	5/16/2023	3.00	75.25	0.0%	0.0
1028	Commercial Sales	5/14/2023	5/15/2023	5/15/2023	1.00	399.96	0.0%	0.0
1029	Commercial Sales	5/14/2023	8/29/2023	8/29/2023	107.00	72.39	0.0%	0.0
1030	Commercial Sales	5/14/2023	5/17/2023	5/17/2023	3.00	74.39	0.0%	0.0
1031	Commercial Sales	5/15/2023	5/16/2023	5/16/2023	1.00	13,179.72	0.0%	0.0
1032	Commercial Sales	5/15/2023	5/17/2023	5/17/2023	2.00	851.97	0.0%	0.0
1033	Commercial Sales	5/15/2023	5/18/2023	5/18/2023	3.00	58.00	0.0%	0.0
1034	Commercial Sales	5/15/2023	7/13/2023	7/13/2023	59.00	33.98	0.0%	0.0
1035	Commercial Sales	5/16/2023	5/17/2023	5/17/2023	1.00	36,155.80	0.0%	0.0
1036	Commercial Sales	5/16/2023	5/18/2023	5/18/2023	2.00	13,958.57	0.0%	0.0
1037	Commercial Sales	5/16/2023	5/30/2023	5/30/2023	14.00	171.86	0.0%	0.0
1038	Commercial Sales	5/16/2023	5/19/2023	5/19/2023	3.00	488.86	0.0%	0.0
1039	Commercial Sales	5/16/2023	5/16/2023	5/16/2023	-	6,437.29	0.0%	-
1040	Commercial Sales	5/16/2023	5/24/2023	5/24/2023	8.00	64.91	0.0%	0.0
1041	Commercial Sales	5/16/2023	5/22/2023	5/22/2023	6.00	328.86	0.0%	0.0
1042	Commercial Sales	5/16/2023	9/15/2023	9/15/2023	122.00	9.67	0.0%	0.0
1043	Commercial Sales	5/16/2023	6/22/2023	6/22/2023	37.00	28.80	0.0%	0.0
1044	Commercial Sales	5/17/2023	5/19/2023	5/19/2023	2.00	6,794.66	0.0%	0.0
1045	Commercial Sales	5/17/2023	5/18/2023	5/18/2023	1.00	23,498.38	0.0%	0.0
1046	Commercial Sales	5/17/2023	5/17/2023	5/17/2023	-	994.61	0.0%	-
1047	Commercial Sales	5/17/2023	7/11/2023	7/11/2023	55.00	25.13	0.0%	0.0
1048	Commercial Sales	5/17/2023	5/30/2023	5/30/2023	13.00	116.66	0.0%	0.0
1049	Commercial Sales	5/17/2023	4/8/2024	4/8/2024	327.00	164.97	0.0%	0.0
1050	Commercial Sales	5/17/2023	5/23/2023	5/23/2023	6.00	1,423.54	0.0%	0.0
1051	Commercial Sales	5/17/2023	5/22/2023	5/22/2023	5.00	72.67	0.0%	0.0
1052	Commercial Sales	5/17/2023	8/11/2023	8/11/2023	86.00	142.53	0.0%	0.0
1053	Commercial Sales	5/18/2023	5/18/2023	5/18/2023	-	6,963.34	0.0%	-
1054	Commercial Sales	5/18/2023	5/19/2023	5/19/2023	1.00	23,217.19	0.0%	0.0
1055	Commercial Sales	5/18/2023	5/22/2023	5/22/2023	4.00	17,377.95	0.0%	0.0
1056	Commercial Sales	5/18/2023	6/1/2023	6/1/2023	14.00	64.91	0.0%	0.0
1057	Commercial Sales	5/18/2023	5/31/2023	5/31/2023	13.00	73.53	0.0%	0.0
1058	Commercial Sales	5/18/2023	8/14/2023	8/14/2023	88.00	830.92	0.0%	0.0
1059	Commercial Sales	5/18/2023	5/25/2023	5/25/2023	7.00	1,576.90	0.0%	0.0
1060	Commercial Sales	5/18/2023	5/23/2023	5/23/2023	5.00	1,334.24	0.0%	0.0
1061	Commercial Sales	5/18/2023	5/24/2023	5/24/2023	6.00	176.38	0.0%	0.0
1062	Commercial Sales	5/18/2023	11/21/2023	11/21/2023	187.00	61.45	0.0%	0.0
1063	Commercial Sales	5/18/2023	6/19/2023	6/19/2023	32.00	38.25	0.0%	0.0
1064	Commercial Sales	5/18/2023	10/17/2023	10/17/2023	152.00	1,128.53	0.0%	0.0
1065	Commercial Sales	5/19/2023	5/23/2023	5/23/2023	4.00	3,683.15	0.0%	0.0
1066	Commercial Sales	5/19/2023	5/22/2023	5/22/2023	3.00	18,946.23	0.0%	0.0
1067	Commercial Sales	5/19/2023	5/19/2023	5/19/2023	-	4,747.51	0.0%	-
1068	Commercial Sales	5/19/2023	5/24/2023	5/24/2023	5.00	3,098.12	0.0%	0.0
1069	Commercial Sales	5/19/2023	5/25/2023	5/25/2023	6.00	68.35	0.0%	0.0
1070	Commercial Sales	5/19/2023	5/26/2023	5/26/2023	7.00	128.93	0.0%	0.0
1071	Commercial Sales	5/20/2023	5/22/2023	5/22/2023	2.00	72.67	0.0%	0.0
1072	Commercial Sales	5/20/2023	5/23/2023	5/23/2023	3.00	81.29	0.0%	0.0
1073	Commercial Sales	5/21/2023	5/22/2023	5/22/2023	1.00	204.13	0.0%	0.0
1074	Commercial Sales	5/22/2023	5/24/2023	5/24/2023	2.00	13,153.49	0.0%	0.0
1075	Commercial Sales	5/22/2023	5/23/2023	5/23/2023	1.00	29,136.90	0.0%	0.0
1076	Commercial Sales	5/22/2023	5/26/2023	5/26/2023	4.00	189.31	0.0%	0.0
1077	Commercial Sales	5/22/2023	5/22/2023	5/22/2023	-	1,214.75	0.0%	-
1078	Commercial Sales	5/22/2023	5/30/2023	5/30/2023	8.00	2,113.86	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1079	Commercial Sales	5/22/2023	5/25/2023	5/25/2023	3.00	530.47	0.0%	0.0
1080	Commercial Sales	5/22/2023	6/14/2023	6/14/2023	23.00	27.71	0.0%	0.0
1081	Commercial Sales	5/23/2023	5/25/2023	5/25/2023	2.00	23,783.51	0.0%	0.0
1082	Commercial Sales	5/23/2023	5/24/2023	5/24/2023	1.00	49,931.33	0.0%	0.0
1083	Commercial Sales	5/23/2023	5/26/2023	5/26/2023	3.00	1,866.26	0.0%	0.0
1084	Commercial Sales	5/23/2023	5/30/2023	5/30/2023	7.00	273.66	0.0%	0.0
1085	Commercial Sales	5/23/2023	6/6/2023	6/6/2023	14.00	1.93	0.0%	0.0
1086	Commercial Sales	5/23/2023	5/23/2023	5/23/2023	-	2,080.15	0.0%	-
1087	Commercial Sales	5/23/2023	6/9/2023	6/9/2023	17.00	106.31	0.0%	0.0
1088	Commercial Sales	5/24/2023	5/24/2023	5/24/2023	-	27,937.04	0.0%	-
1089	Commercial Sales	5/24/2023	5/25/2023	5/25/2023	1.00	93,268.35	0.1%	0.0
1090	Commercial Sales	5/24/2023	5/26/2023	5/26/2023	2.00	22,267.93	0.0%	0.0
1091	Commercial Sales	5/24/2023	6/1/2023	6/1/2023	8.00	1,267.82	0.0%	0.0
1092	Commercial Sales	5/24/2023	5/31/2023	5/31/2023	7.00	1,060.98	0.0%	0.0
1093	Commercial Sales	5/24/2023	6/2/2023	6/2/2023	9.00	2,528.72	0.0%	0.0
1094	Commercial Sales	5/24/2023	6/5/2023	6/5/2023	12.00	3,204.87	0.0%	0.0
1095	Commercial Sales	5/24/2023	5/30/2023	5/30/2023	6.00	5,698.42	0.0%	0.0
1096	Commercial Sales	5/24/2023	11/6/2023	11/6/2023	166.00	59.73	0.0%	0.0
1097	Commercial Sales	5/25/2023	5/26/2023	5/26/2023	1.00	41,644.02	0.0%	0.0
1098	Commercial Sales	5/25/2023	5/25/2023	5/25/2023	-	5,115.31	0.0%	-
1099	Commercial Sales	5/25/2023	5/31/2023	5/31/2023	6.00	7,097.59	0.0%	0.0
1100	Commercial Sales	5/25/2023	5/30/2023	5/30/2023	5.00	15,821.13	0.0%	0.0
1101	Commercial Sales	5/25/2023	6/28/2023	6/28/2023	34.00	21.27	0.0%	0.0
1102	Commercial Sales	5/25/2023	6/1/2023	6/1/2023	7.00	196.22	0.0%	0.0
1103	Commercial Sales	5/26/2023	5/31/2023	5/31/2023	5.00	9,184.20	0.0%	0.0
1104	Commercial Sales	5/26/2023	5/30/2023	5/30/2023	4.00	23,511.75	0.0%	0.0
1105	Commercial Sales	5/26/2023	5/26/2023	5/26/2023	-	10,071.31	0.0%	-
1106	Commercial Sales	5/26/2023	6/1/2023	6/1/2023	6.00	4,143.71	0.0%	0.0
1107	Commercial Sales	5/26/2023	6/2/2023	6/2/2023	7.00	511.24	0.0%	0.0
1108	Commercial Sales	5/26/2023	6/15/2023	6/15/2023	20.00	228.80	0.0%	0.0
1109	Commercial Sales	5/26/2023	6/9/2023	6/9/2023	14.00	88.20	0.0%	0.0
1110	Commercial Sales	5/26/2023	6/5/2023	6/5/2023	10.00	322.83	0.0%	0.0
1111	Commercial Sales	5/26/2023	6/7/2023	6/7/2023	12.00	58.00	0.0%	0.0
1112	Commercial Sales	5/26/2023	6/6/2023	6/6/2023	11.00	492.76	0.0%	0.0
1113	Commercial Sales	5/27/2023	5/31/2023	5/31/2023	4.00	170.34	0.0%	0.0
1114	Commercial Sales	5/27/2023	5/30/2023	5/30/2023	3.00	3,560.26	0.0%	0.0
1115	Commercial Sales	5/27/2023	6/1/2023	6/1/2023	5.00	1,251.88	0.0%	0.0
1116	Commercial Sales	5/28/2023	5/30/2023	5/30/2023	2.00	921.04	0.0%	0.0
1117	Commercial Sales	5/29/2023	6/1/2023	6/1/2023	3.00	1,039.56	0.0%	0.0
1118	Commercial Sales	5/30/2023	5/30/2023	5/30/2023	-	13,079.35	0.0%	-
1119	Commercial Sales	5/30/2023	6/1/2023	6/1/2023	2.00	15,978.38	0.0%	0.0
1120	Commercial Sales	5/30/2023	5/31/2023	5/31/2023	1.00	27,261.89	0.0%	0.0
1121	Commercial Sales	5/30/2023	6/2/2023	6/2/2023	3.00	7,063.53	0.0%	0.0
1122	Commercial Sales	5/30/2023	6/7/2023	6/7/2023	8.00	65.76	0.0%	0.0
1123	Commercial Sales	5/30/2023	6/5/2023	6/5/2023	6.00	116.00	0.0%	0.0
1124	Commercial Sales	5/31/2023	6/5/2023	6/5/2023	5.00	132.77	0.0%	0.0
1125	Commercial Sales	5/31/2023	6/2/2023	6/2/2023	2.00	610.09	0.0%	0.0
1126	Commercial Sales	5/31/2023	6/20/2023	6/20/2023	20.00	2,012.58	0.0%	0.0
1127	Commercial Sales	5/31/2023	8/1/2023	8/1/2023	62.00	17.40	0.0%	0.0
1128	Commercial Sales	6/1/2023	6/2/2023	6/2/2023	1.00	19,859.91	0.0%	0.0
1129	Commercial Sales	6/1/2023	6/5/2023	6/5/2023	4.00	7,300.07	0.0%	0.0
1130	Commercial Sales	6/1/2023	6/22/2023	6/22/2023	21.00	68.72	0.0%	0.0
1131	Commercial Sales	6/1/2023	6/8/2023	6/8/2023	7.00	290.97	0.0%	0.0
1132	Commercial Sales	6/1/2023	6/7/2023	6/7/2023	6.00	846.23	0.0%	0.0
1133	Commercial Sales	6/1/2023	9/26/2023	9/26/2023	117.00	37.48	0.0%	0.0
1134	Commercial Sales	6/1/2023	6/6/2023	6/6/2023	5.00	5,743.22	0.0%	0.0
1135	Commercial Sales	6/1/2023	6/16/2023	6/16/2023	15.00	30.93	0.0%	0.0
1136	Commercial Sales	6/2/2023	6/12/2023	6/12/2023	10.00	113.39	0.0%	0.0
1137	Commercial Sales	6/2/2023	6/6/2023	6/6/2023	4.00	7,305.94	0.0%	0.0
1138	Commercial Sales	6/2/2023	6/5/2023	6/5/2023	3.00	16,799.40	0.0%	0.0
1139	Commercial Sales	6/2/2023	6/2/2023	6/2/2023	-	3,265.98	0.0%	-
1140	Commercial Sales	6/2/2023	6/7/2023	6/7/2023	5.00	3,264.42	0.0%	0.0
1141	Commercial Sales	6/2/2023	6/20/2023	6/20/2023	18.00	32.87	0.0%	0.0
1142	Commercial Sales	6/3/2023	6/5/2023	6/5/2023	2.00	1,236.94	0.0%	0.0
1143	Commercial Sales	6/3/2023	6/6/2023	6/6/2023	3.00	155.31	0.0%	0.0
1144	Commercial Sales	6/4/2023	6/6/2023	6/6/2023	2.00	25.13	0.0%	0.0
1145	Commercial Sales	6/4/2023	6/5/2023	6/5/2023	1.00	126.56	0.0%	0.0
1146	Commercial Sales	6/5/2023	6/7/2023	6/7/2023	2.00	4,633.75	0.0%	0.0
1147	Commercial Sales	6/5/2023	6/6/2023	6/6/2023	1.00	21,226.34	0.0%	0.0
1148	Commercial Sales	6/5/2023	6/9/2023	6/9/2023	4.00	1,018.88	0.0%	0.0
1149	Commercial Sales	6/5/2023	6/8/2023	6/8/2023	3.00	286.23	0.0%	0.0
1150	Commercial Sales	6/5/2023	6/26/2023	6/26/2023	21.00	27.07	0.0%	0.0
1151	Commercial Sales	6/5/2023	6/22/2023	6/22/2023	17.00	34.80	0.0%	0.0
1152	Commercial Sales	6/6/2023	6/9/2023	6/9/2023	3.00	1,960.71	0.0%	0.0
1153	Commercial Sales	6/6/2023	6/8/2023	6/8/2023	2.00	7,496.26	0.0%	0.0
1154	Commercial Sales	6/6/2023	6/7/2023	6/7/2023	1.00	25,442.91	0.0%	0.0
1155	Commercial Sales	6/6/2023	6/6/2023	6/6/2023	-	1,986.99	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1156	Commercial Sales	6/6/2023	6/19/2023	6/19/2023	13.00	236.47	0.0%	0.0
1157	Commercial Sales	6/6/2023	6/15/2023	6/15/2023	9.00	58.00	0.0%	0.0
1158	Commercial Sales	6/6/2023	11/2/2023	11/2/2023	149.00	58.00	0.0%	0.0
1159	Commercial Sales	6/6/2023	8/14/2023	8/14/2023	69.00	66.04	0.0%	0.0
1160	Commercial Sales	6/6/2023	6/12/2023	6/12/2023	6.00	199.02	0.0%	0.0
1161	Commercial Sales	6/6/2023	6/13/2023	6/13/2023	7.00	500.95	0.0%	0.0
1162	Commercial Sales	6/6/2023	11/7/2023	11/7/2023	154.00	58.89	0.0%	0.0
1163	Commercial Sales	6/6/2023	1/16/2024	1/16/2024	224.00	17.80	0.0%	0.0
1164	Commercial Sales	6/7/2023	6/12/2023	6/12/2023	5.00	10,240.62	0.0%	0.0
1165	Commercial Sales	6/7/2023	6/7/2023	6/7/2023	-	4,191.91	0.0%	-
1166	Commercial Sales	6/7/2023	6/15/2023	6/15/2023	8.00	59.00	0.0%	0.0
1167	Commercial Sales	6/7/2023	6/9/2023	6/9/2023	2.00	49,768.27	0.0%	0.0
1168	Commercial Sales	6/7/2023	6/13/2023	6/13/2023	6.00	936.23	0.0%	0.0
1169	Commercial Sales	6/7/2023	11/6/2023	11/6/2023	152.00	58.00	0.0%	0.0
1170	Commercial Sales	6/7/2023	11/2/2023	11/2/2023	148.00	127.62	0.0%	0.0
1171	Commercial Sales	6/7/2023	6/14/2023	6/14/2023	7.00	776.48	0.0%	0.0
1172	Commercial Sales	6/7/2023	3/25/2024	3/25/2024	292.00	197.39	0.0%	0.0
1173	Commercial Sales	6/7/2023	6/8/2023	6/8/2023	1.00	82.06	0.0%	0.0
1174	Commercial Sales	6/7/2023	7/21/2023	7/21/2023	44.00	58.89	0.0%	0.0
1175	Commercial Sales	6/7/2023	7/5/2023	7/5/2023	28.00	58.00	0.0%	0.0
1176	Commercial Sales	6/7/2023	6/23/2023	6/23/2023	16.00	80.88	0.0%	0.0
1177	Commercial Sales	6/8/2023	6/9/2023	6/9/2023	1.00	36,656.08	0.0%	0.0
1178	Commercial Sales	6/8/2023	6/12/2023	6/12/2023	4.00	5,624.90	0.0%	0.0
1179	Commercial Sales	6/8/2023	6/13/2023	6/13/2023	5.00	3,523.48	0.0%	0.0
1180	Commercial Sales	6/8/2023	6/8/2023	6/8/2023	-	30.72	0.0%	-
1181	Commercial Sales	6/8/2023	6/14/2023	6/14/2023	6.00	3,240.38	0.0%	0.0
1182	Commercial Sales	6/8/2023	10/3/2023	10/3/2023	117.00	120.62	0.0%	0.0
1183	Commercial Sales	6/8/2023	6/28/2023	6/28/2023	20.00	57.93	0.0%	0.0
1184	Commercial Sales	6/8/2023	6/21/2023	6/21/2023	13.00	57.93	0.0%	0.0
1185	Commercial Sales	6/9/2023	6/12/2023	6/12/2023	3.00	22,945.23	0.0%	0.0
1186	Commercial Sales	6/9/2023	6/13/2023	6/13/2023	4.00	16,180.52	0.0%	0.0
1187	Commercial Sales	6/9/2023	8/3/2023	8/3/2023	55.00	109.70	0.0%	0.0
1188	Commercial Sales	6/9/2023	6/14/2023	6/14/2023	5.00	115.74	0.0%	0.0
1189	Commercial Sales	6/9/2023	6/9/2023	6/9/2023	-	5,865.09	0.0%	-
1190	Commercial Sales	6/9/2023	7/6/2023	7/6/2023	27.00	71.98	0.0%	0.0
1191	Commercial Sales	6/9/2023	6/20/2023	6/20/2023	11.00	156.65	0.0%	0.0
1192	Commercial Sales	6/9/2023	6/15/2023	6/15/2023	6.00	57.85	0.0%	0.0
1193	Commercial Sales	6/10/2023	6/12/2023	6/12/2023	2.00	513.60	0.0%	0.0
1194	Commercial Sales	6/10/2023	6/13/2023	6/13/2023	3.00	57.81	0.0%	0.0
1195	Commercial Sales	6/10/2023	7/6/2023	7/6/2023	26.00	32.66	0.0%	0.0
1196	Commercial Sales	6/11/2023	10/31/2023	10/31/2023	142.00	75.68	0.0%	0.0
1197	Commercial Sales	6/11/2023	6/13/2023	6/13/2023	2.00	172.00	0.0%	0.0
1198	Commercial Sales	6/11/2023	6/20/2023	6/20/2023	9.00	87.65	0.0%	0.0
1199	Commercial Sales	6/11/2023	6/12/2023	6/12/2023	1.00	22.92	0.0%	0.0
1200	Commercial Sales	6/12/2023	6/14/2023	6/14/2023	2.00	13,404.10	0.0%	0.0
1201	Commercial Sales	6/12/2023	6/12/2023	6/12/2023	-	5,886.98	0.0%	-
1202	Commercial Sales	6/12/2023	6/13/2023	6/13/2023	1.00	22,155.90	0.0%	0.0
1203	Commercial Sales	6/12/2023	7/11/2023	7/11/2023	29.00	49.56	0.0%	0.0
1204	Commercial Sales	6/12/2023	6/23/2023	6/23/2023	11.00	57.68	0.0%	0.0
1205	Commercial Sales	6/12/2023	6/15/2023	6/15/2023	3.00	2,401.90	0.0%	0.0
1206	Commercial Sales	6/12/2023	10/24/2024	10/24/2024	500.00	58.32	0.0%	0.0
1207	Commercial Sales	6/12/2023	6/16/2023	6/16/2023	4.00	2,084.43	0.0%	0.0
1208	Commercial Sales	6/12/2023	8/1/2023	8/1/2023	50.00	57.68	0.0%	0.0
1209	Commercial Sales	6/12/2023	6/22/2023	6/22/2023	10.00	57.68	0.0%	0.0
1210	Commercial Sales	6/13/2023	6/14/2023	6/14/2023	1.00	45,275.99	0.0%	0.0
1211	Commercial Sales	6/13/2023	6/13/2023	6/13/2023	-	12,357.40	0.0%	-
1212	Commercial Sales	6/13/2023	6/19/2023	6/19/2023	6.00	413.98	0.0%	0.0
1213	Commercial Sales	6/13/2023	6/15/2023	6/15/2023	2.00	3,293.41	0.0%	0.0
1214	Commercial Sales	6/13/2023	6/16/2023	6/16/2023	3.00	8,507.77	0.0%	0.0
1215	Commercial Sales	6/13/2023	6/20/2023	6/20/2023	7.00	1,652.54	0.0%	0.0
1216	Commercial Sales	6/13/2023	8/17/2023	8/17/2023	65.00	91.44	0.0%	0.0
1217	Commercial Sales	6/13/2023	6/30/2023	6/30/2023	17.00	3,263.60	0.0%	0.0
1218	Commercial Sales	6/13/2023	2/12/2024	2/12/2024	244.00	3,964.11	0.0%	0.0
1219	Commercial Sales	6/13/2023	6/23/2023	6/23/2023	10.00	58.46	0.0%	0.0
1220	Commercial Sales	6/13/2023	7/14/2023	7/14/2023	31.00	61.20	0.0%	0.0
1221	Commercial Sales	6/13/2023	8/29/2023	8/29/2023	77.00	59.31	0.0%	0.0
1222	Commercial Sales	6/14/2023	6/15/2023	6/15/2023	1.00	25,014.38	0.0%	0.0
1223	Commercial Sales	6/14/2023	6/20/2023	6/20/2023	6.00	8,459.22	0.0%	0.0
1224	Commercial Sales	6/14/2023	6/16/2023	6/16/2023	2.00	526.51	0.0%	0.0
1225	Commercial Sales	6/14/2023	6/19/2023	6/19/2023	5.00	1,031.21	0.0%	0.0
1226	Commercial Sales	6/14/2023	6/14/2023	6/14/2023	-	4,187.06	0.0%	-
1227	Commercial Sales	6/14/2023	7/21/2023	7/21/2023	37.00	193.36	0.0%	0.0
1228	Commercial Sales	6/14/2023	8/4/2023	8/4/2023	51.00	247.88	0.0%	0.0
1229	Commercial Sales	6/15/2023	6/20/2023	6/20/2023	5.00	16,652.50	0.0%	0.0
1230	Commercial Sales	6/15/2023	6/16/2023	6/16/2023	1.00	9,454.00	0.0%	0.0
1231	Commercial Sales	6/15/2023	6/19/2023	6/19/2023	4.00	136.69	0.0%	0.0
1232	Commercial Sales	6/15/2023	6/15/2023	6/15/2023	-	12,520.15	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1233	Commercial Sales	6/15/2023	6/21/2023	6/21/2023	6.00	391.63	0.0%	0.0
1234	Commercial Sales	6/15/2023	6/26/2023	6/26/2023	11.00	76.23	0.0%	0.0
1235	Commercial Sales	6/16/2023	6/20/2023	6/20/2023	4.00	57.40	0.0%	0.0
1236	Commercial Sales	6/16/2023	6/19/2023	6/19/2023	3.00	127.63	0.0%	0.0
1237	Commercial Sales	6/17/2023	6/19/2023	6/19/2023	2.00	148.68	0.0%	0.0
1238	Commercial Sales	6/18/2023	6/20/2023	6/20/2023	2.00	61.73	0.0%	0.0
1239	Commercial Sales	6/19/2023	6/20/2023	6/20/2023	1.00	19,675.62	0.0%	0.0
1240	Commercial Sales	6/19/2023	6/21/2023	6/21/2023	2.00	3,461.09	0.0%	0.0
1241	Commercial Sales	6/19/2023	6/28/2023	6/28/2023	9.00	126.99	0.0%	0.0
1242	Commercial Sales	6/19/2023	6/22/2023	6/22/2023	3.00	1,187.19	0.0%	0.0
1243	Commercial Sales	6/19/2023	6/19/2023	6/19/2023	-	135.03	0.0%	-
1244	Commercial Sales	6/19/2023	4/8/2024	4/8/2024	294.00	58.76	0.0%	0.0
1245	Commercial Sales	6/19/2023	9/27/2023	9/27/2023	100.00	59.03	0.0%	0.0
1246	Commercial Sales	6/19/2023	6/26/2023	6/26/2023	7.00	57.24	0.0%	0.0
1247	Commercial Sales	6/19/2023	6/23/2023	6/23/2023	4.00	57.24	0.0%	0.0
1248	Commercial Sales	6/20/2023	6/22/2023	6/22/2023	2.00	6,596.85	0.0%	0.0
1249	Commercial Sales	6/20/2023	6/21/2023	6/21/2023	1.00	24,031.52	0.0%	0.0
1250	Commercial Sales	6/20/2023	6/20/2023	6/20/2023	-	1,574.44	0.0%	-
1251	Commercial Sales	6/20/2023	6/26/2023	6/26/2023	6.00	2,236.99	0.0%	0.0
1252	Commercial Sales	6/20/2023	8/14/2023	8/14/2023	55.00	780.04	0.0%	0.0
1253	Commercial Sales	6/20/2023	6/23/2023	6/23/2023	3.00	2,345.04	0.0%	0.0
1254	Commercial Sales	6/20/2023	8/3/2023	8/3/2023	44.00	182.12	0.0%	0.0
1255	Commercial Sales	6/20/2023	6/27/2023	6/27/2023	7.00	76.43	0.0%	0.0
1256	Commercial Sales	6/20/2023	11/21/2023	11/21/2023	154.00	62.40	0.0%	0.0
1257	Commercial Sales	6/20/2023	7/3/2023	7/3/2023	13.00	4,506.96	0.0%	0.0
1258	Commercial Sales	6/20/2023	6/30/2023	6/30/2023	10.00	57.18	0.0%	0.0
1259	Commercial Sales	6/20/2023	6/28/2023	6/28/2023	8.00	60.51	0.0%	0.0
1260	Commercial Sales	6/20/2023	10/17/2023	10/17/2023	119.00	1,667.17	0.0%	0.0
1261	Commercial Sales	6/20/2023	8/4/2023	8/4/2023	45.00	28.10	0.0%	0.0
1262	Commercial Sales	6/21/2023	6/22/2023	6/22/2023	1.00	10,593.49	0.0%	0.0
1263	Commercial Sales	6/21/2023	6/23/2023	6/23/2023	2.00	6,317.74	0.0%	0.0
1264	Commercial Sales	6/21/2023	6/21/2023	6/21/2023	-	2,588.17	0.0%	-
1265	Commercial Sales	6/21/2023	6/26/2023	6/26/2023	5.00	2,549.18	0.0%	0.0
1266	Commercial Sales	6/21/2023	6/27/2023	6/27/2023	6.00	59.80	0.0%	0.0
1267	Commercial Sales	6/22/2023	6/23/2023	6/23/2023	1.00	21,233.39	0.0%	0.0
1268	Commercial Sales	6/22/2023	6/26/2023	6/26/2023	4.00	9,028.08	0.0%	0.0
1269	Commercial Sales	6/22/2023	7/14/2023	7/14/2023	22.00	347.39	0.0%	0.0
1270	Commercial Sales	6/22/2023	6/22/2023	6/22/2023	-	1,825.92	0.0%	-
1271	Commercial Sales	6/22/2023	7/7/2023	7/7/2023	15.00	26.10	0.0%	0.0
1272	Commercial Sales	6/22/2023	6/27/2023	6/27/2023	5.00	65.03	0.0%	0.0
1273	Commercial Sales	6/22/2023	7/13/2023	7/13/2023	21.00	60.57	0.0%	0.0
1274	Commercial Sales	6/23/2023	6/30/2023	6/30/2023	7.00	1,124.76	0.0%	0.0
1275	Commercial Sales	6/23/2023	6/27/2023	6/27/2023	4.00	9,393.24	0.0%	0.0
1276	Commercial Sales	6/23/2023	6/26/2023	6/26/2023	3.00	43,420.77	0.0%	0.0
1277	Commercial Sales	6/23/2023	6/29/2023	6/29/2023	6.00	135.45	0.0%	0.0
1278	Commercial Sales	6/23/2023	6/23/2023	6/23/2023	-	2,229.28	0.0%	-
1279	Commercial Sales	6/23/2023	6/28/2023	6/28/2023	5.00	715.77	0.0%	0.0
1280	Commercial Sales	6/23/2023	7/3/2023	7/3/2023	10.00	1,385.96	0.0%	0.0
1281	Commercial Sales	6/23/2023	7/11/2023	7/11/2023	18.00	70.28	0.0%	0.0
1282	Commercial Sales	6/25/2023	7/3/2023	7/3/2023	8.00	56.90	0.0%	0.0
1283	Commercial Sales	6/25/2023	6/27/2023	6/27/2023	2.00	199.52	0.0%	0.0
1284	Commercial Sales	6/25/2023	6/26/2023	6/26/2023	1.00	125.32	0.0%	0.0
1285	Commercial Sales	6/26/2023	6/27/2023	6/27/2023	1.00	78,104.63	0.1%	0.0
1286	Commercial Sales	6/26/2023	6/26/2023	6/26/2023	-	18,674.18	0.0%	-
1287	Commercial Sales	6/26/2023	6/28/2023	6/28/2023	2.00	13,177.68	0.0%	0.0
1288	Commercial Sales	6/26/2023	7/7/2023	7/7/2023	11.00	227.20	0.0%	0.0
1289	Commercial Sales	6/26/2023	6/30/2023	6/30/2023	4.00	6,708.76	0.0%	0.0
1290	Commercial Sales	6/26/2023	7/3/2023	7/3/2023	7.00	6,110.02	0.0%	0.0
1291	Commercial Sales	6/26/2023	7/6/2023	7/6/2023	10.00	486.53	0.0%	0.0
1292	Commercial Sales	6/26/2023	6/29/2023	6/29/2023	3.00	2,372.80	0.0%	0.0
1293	Commercial Sales	6/26/2023	7/31/2023	7/31/2023	35.00	24.23	0.0%	0.0
1294	Commercial Sales	6/26/2023	8/4/2023	8/4/2023	39.00	1,158.40	0.0%	0.0
1295	Commercial Sales	6/26/2023	11/6/2023	11/6/2023	133.00	59.20	0.0%	0.0
1296	Commercial Sales	6/26/2023	7/12/2023	7/12/2023	16.00	2,379.79	0.0%	0.0
1297	Commercial Sales	6/26/2023	9/7/2023	9/7/2023	73.00	78.25	0.0%	0.0
1298	Commercial Sales	6/26/2023	7/5/2023	7/5/2023	9.00	56.80	0.0%	0.0
1299	Commercial Sales	6/26/2023	8/14/2023	8/14/2023	49.00	69.03	0.0%	0.0
1300	Commercial Sales	6/26/2023	7/11/2023	7/11/2023	15.00	56.54	0.0%	0.0
1301	Commercial Sales	6/26/2023	7/10/2023	7/10/2023	14.00	1,761.65	0.0%	0.0
1302	Commercial Sales	6/27/2023	6/29/2023	6/29/2023	2.00	9,624.53	0.0%	0.0
1303	Commercial Sales	6/27/2023	6/28/2023	6/28/2023	1.00	23,909.50	0.0%	0.0
1304	Commercial Sales	6/27/2023	6/27/2023	6/27/2023	-	2,769.71	0.0%	-
1305	Commercial Sales	6/27/2023	6/30/2023	6/30/2023	3.00	12,467.50	0.0%	0.0
1306	Commercial Sales	6/27/2023	7/12/2023	7/12/2023	15.00	62.10	0.0%	0.0
1307	Commercial Sales	6/27/2023	7/6/2023	7/6/2023	9.00	845.29	0.0%	0.0
1308	Commercial Sales	6/27/2023	7/10/2023	7/10/2023	13.00	1,520.91	0.0%	0.0
1309	Commercial Sales	6/27/2023	7/5/2023	7/5/2023	8.00	500.88	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1310	Commercial Sales	6/27/2023	7/3/2023	7/3/2023	6.00	60.32	0.0%	0.0
1311	Commercial Sales	6/27/2023	7/27/2023	7/27/2023	30.00	56.74	0.0%	0.0
1312	Commercial Sales	6/28/2023	6/29/2023	6/29/2023	1.00	20,938.27	0.0%	0.0
1313	Commercial Sales	6/28/2023	6/28/2023	6/28/2023	-	6,415.50	0.0%	-
1314	Commercial Sales	6/28/2023	6/30/2023	6/30/2023	2.00	12,708.64	0.0%	0.0
1315	Commercial Sales	6/28/2023	7/5/2023	7/5/2023	7.00	5,661.79	0.0%	0.0
1316	Commercial Sales	6/28/2023	7/10/2023	7/10/2023	12.00	1,204.60	0.0%	0.0
1317	Commercial Sales	6/28/2023	7/7/2023	7/7/2023	9.00	751.44	0.0%	0.0
1318	Commercial Sales	6/28/2023	7/13/2023	7/13/2023	15.00	13.73	0.0%	0.0
1319	Commercial Sales	6/28/2023	7/6/2023	7/6/2023	8.00	280.95	0.0%	0.0
1320	Commercial Sales	6/28/2023	7/3/2023	7/3/2023	5.00	101.40	0.0%	0.0
1321	Commercial Sales	6/29/2023	6/30/2023	6/30/2023	1.00	21,345.40	0.0%	0.0
1322	Commercial Sales	6/29/2023	7/3/2023	7/3/2023	4.00	10,060.08	0.0%	0.0
1323	Commercial Sales	6/29/2023	7/6/2023	7/6/2023	7.00	5,126.61	0.0%	0.0
1324	Commercial Sales	6/29/2023	6/29/2023	6/29/2023	-	10,089.98	0.0%	-
1325	Commercial Sales	6/29/2023	7/5/2023	7/5/2023	6.00	592.23	0.0%	0.0
1326	Commercial Sales	6/29/2023	7/10/2023	7/10/2023	11.00	1,718.62	0.0%	0.0
1327	Commercial Sales	6/29/2023	7/12/2023	7/12/2023	13.00	355.00	0.0%	0.0
1328	Commercial Sales	6/29/2023	7/11/2023	7/11/2023	12.00	944.88	0.0%	0.0
1329	Commercial Sales	6/29/2023	7/31/2023	7/31/2023	32.00	39.14	0.0%	0.0
1330	Commercial Sales	6/29/2023	8/4/2023	8/4/2023	36.00	892.15	0.0%	0.0
1331	Commercial Sales	6/29/2023	7/7/2023	7/7/2023	8.00	89.53	0.0%	0.0
1332	Commercial Sales	6/30/2023	7/5/2023	7/5/2023	5.00	171.17	0.0%	0.0
1333	Commercial Sales	6/30/2023	7/3/2023	7/3/2023	3.00	345.34	0.0%	0.0
1334	Commercial Sales	6/30/2023	7/11/2023	7/11/2023	11.00	7.45	0.0%	0.0
1335	Commercial Sales	6/30/2023	8/7/2023	8/7/2023	38.00	1,997.38	0.0%	0.0
1336	Commercial Sales	6/30/2023	7/6/2023	7/6/2023	6.00	66.08	0.0%	0.0
1337	Commercial Sales	7/1/2023	7/5/2023	7/5/2023	4.00	14,649.88	0.0%	0.0
1338	Commercial Sales	7/1/2023	7/10/2023	7/10/2023	9.00	283.48	0.0%	0.0
1339	Commercial Sales	7/1/2023	7/3/2023	7/3/2023	2.00	6,342.54	0.0%	0.0
1340	Commercial Sales	7/1/2023	7/6/2023	7/6/2023	5.00	4,610.61	0.0%	0.0
1341	Commercial Sales	7/1/2023	7/12/2023	7/12/2023	11.00	1,316.99	0.0%	0.0
1342	Commercial Sales	7/1/2023	7/7/2023	7/7/2023	6.00	483.84	0.0%	0.0
1343	Commercial Sales	7/1/2023	7/28/2023	7/28/2023	27.00	81.11	0.0%	0.0
1344	Commercial Sales	7/1/2023	7/11/2023	7/11/2023	10.00	134.48	0.0%	0.0
1345	Commercial Sales	7/1/2023	7/17/2023	7/17/2023	16.00	597.54	0.0%	0.0
1346	Commercial Sales	7/1/2023	9/26/2023	9/26/2023	87.00	375.33	0.0%	0.0
1347	Commercial Sales	7/2/2023	7/5/2023	7/5/2023	3.00	673.27	0.0%	0.0
1348	Commercial Sales	7/2/2023	7/6/2023	7/6/2023	4.00	4,035.63	0.0%	0.0
1349	Commercial Sales	7/2/2023	7/19/2023	7/19/2023	17.00	41.75	0.0%	0.0
1350	Commercial Sales	7/2/2023	7/3/2023	7/3/2023	1.00	57.21	0.0%	0.0
1351	Commercial Sales	7/2/2023	7/27/2023	7/27/2023	25.00	20.02	0.0%	0.0
1352	Commercial Sales	7/3/2023	7/6/2023	7/6/2023	3.00	6,414.39	0.0%	0.0
1353	Commercial Sales	7/3/2023	7/12/2023	7/12/2023	9.00	2,533.08	0.0%	0.0
1354	Commercial Sales	7/3/2023	7/5/2023	7/5/2023	2.00	13,293.70	0.0%	0.0
1355	Commercial Sales	7/3/2023	7/3/2023	7/3/2023	-	2,476.77	0.0%	-
1356	Commercial Sales	7/3/2023	7/10/2023	7/10/2023	7.00	96.73	0.0%	0.0
1357	Commercial Sales	7/3/2023	7/7/2023	7/7/2023	4.00	168.78	0.0%	0.0
1358	Commercial Sales	7/4/2023	7/5/2023	7/5/2023	1.00	1,315.12	0.0%	0.0
1359	Commercial Sales	7/4/2023	7/7/2023	7/7/2023	3.00	92.04	0.0%	0.0
1360	Commercial Sales	7/5/2023	7/6/2023	7/6/2023	1.00	20,371.40	0.0%	0.0
1361	Commercial Sales	7/5/2023	7/7/2023	7/7/2023	2.00	3,208.08	0.0%	0.0
1362	Commercial Sales	7/5/2023	7/12/2023	7/12/2023	7.00	1,103.58	0.0%	0.0
1363	Commercial Sales	7/5/2023	7/10/2023	7/10/2023	5.00	231.38	0.0%	0.0
1364	Commercial Sales	7/5/2023	7/11/2023	7/11/2023	6.00	313.36	0.0%	0.0
1365	Commercial Sales	7/5/2023	7/26/2023	7/26/2023	21.00	26.91	0.0%	0.0
1366	Commercial Sales	7/5/2023	7/17/2023	7/17/2023	12.00	56.06	0.0%	0.0
1367	Commercial Sales	7/6/2023	7/7/2023	7/7/2023	1.00	24,917.94	0.0%	0.0
1368	Commercial Sales	7/6/2023	7/10/2023	7/10/2023	4.00	6,270.65	0.0%	0.0
1369	Commercial Sales	7/6/2023	7/17/2023	7/17/2023	11.00	1,500.75	0.0%	0.0
1370	Commercial Sales	7/6/2023	7/11/2023	7/11/2023	5.00	111.98	0.0%	0.0
1371	Commercial Sales	7/6/2023	7/12/2023	7/12/2023	6.00	117.34	0.0%	0.0
1372	Commercial Sales	7/6/2023	7/13/2023	7/13/2023	7.00	349.05	0.0%	0.0
1373	Commercial Sales	7/6/2023	7/6/2023	7/6/2023	-	1,275.78	0.0%	-
1374	Commercial Sales	7/6/2023	8/14/2023	8/14/2023	39.00	63.14	0.0%	0.0
1375	Commercial Sales	7/6/2023	7/27/2023	7/27/2023	21.00	16.78	0.0%	0.0
1376	Commercial Sales	7/6/2023	7/21/2023	7/21/2023	15.00	55.99	0.0%	0.0
1377	Commercial Sales	7/6/2023	1/16/2024	1/16/2024	194.00	18.91	0.0%	0.0
1378	Commercial Sales	7/6/2023	7/24/2023	7/24/2023	18.00	69.40	0.0%	0.0
1379	Commercial Sales	7/6/2023	7/18/2023	7/18/2023	12.00	385.76	0.0%	0.0
1380	Commercial Sales	7/6/2023	11/7/2023	11/7/2023	124.00	61.80	0.0%	0.0
1381	Commercial Sales	7/6/2023	11/2/2023	11/2/2023	119.00	60.01	0.0%	0.0
1382	Commercial Sales	7/7/2023	7/10/2023	7/10/2023	3.00	48,593.40	0.0%	0.0
1383	Commercial Sales	7/7/2023	7/7/2023	7/7/2023	-	14,926.13	0.0%	-
1384	Commercial Sales	7/7/2023	7/18/2023	7/18/2023	11.00	1,065.05	0.0%	0.0
1385	Commercial Sales	7/7/2023	7/11/2023	7/11/2023	4.00	8,085.19	0.0%	0.0
1386	Commercial Sales	7/7/2023	7/12/2023	7/12/2023	5.00	1,229.09	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1387	Commercial Sales	7/7/2023	7/19/2023	7/19/2023	12.00	846.86	0.0%	0.0
1388	Commercial Sales	7/7/2023	7/13/2023	7/13/2023	6.00	71.11	0.0%	0.0
1389	Commercial Sales	7/7/2023	7/27/2023	7/27/2023	20.00	22.22	0.0%	0.0
1390	Commercial Sales	7/7/2023	3/25/2024	3/25/2024	262.00	109.22	0.0%	0.0
1391	Commercial Sales	7/7/2023	11/6/2023	11/6/2023	122.00	63.96	0.0%	0.0
1392	Commercial Sales	7/7/2023	7/21/2023	7/21/2023	14.00	1,083.80	0.0%	0.0
1393	Commercial Sales	7/7/2023	11/2/2023	11/2/2023	118.00	123.74	0.0%	0.0
1394	Commercial Sales	7/7/2023	7/20/2023	7/20/2023	13.00	77.37	0.0%	0.0
1395	Commercial Sales	7/8/2023	7/10/2023	7/10/2023	2.00	451.88	0.0%	0.0
1396	Commercial Sales	7/8/2023	7/12/2023	7/12/2023	4.00	55.92	0.0%	0.0
1397	Commercial Sales	7/8/2023	7/18/2023	7/18/2023	10.00	291.81	0.0%	0.0
1398	Commercial Sales	7/8/2023	7/25/2023	7/25/2023	17.00	1.86	0.0%	0.0
1399	Commercial Sales	7/9/2023	7/10/2023	7/10/2023	1.00	68.49	0.0%	0.0
1400	Commercial Sales	7/9/2023	7/12/2023	7/12/2023	3.00	144.28	0.0%	0.0
1401	Commercial Sales	7/9/2023	10/4/2023	10/4/2023	87.00	38.05	0.0%	0.0
1402	Commercial Sales	7/10/2023	7/11/2023	7/11/2023	1.00	19,257.42	0.0%	0.0
1403	Commercial Sales	7/10/2023	7/13/2023	7/13/2023	3.00	2,672.86	0.0%	0.0
1404	Commercial Sales	7/10/2023	7/12/2023	7/12/2023	2.00	4,219.29	0.0%	0.0
1405	Commercial Sales	7/10/2023	7/10/2023	7/10/2023	-	1,740.81	0.0%	-
1406	Commercial Sales	7/10/2023	7/19/2023	7/19/2023	9.00	1,014.50	0.0%	0.0
1407	Commercial Sales	7/10/2023	10/3/2023	10/3/2023	85.00	66.33	0.0%	0.0
1408	Commercial Sales	7/10/2023	7/26/2023	7/26/2023	16.00	26.10	0.0%	0.0
1409	Commercial Sales	7/10/2023	7/24/2023	7/24/2023	14.00	1.86	0.0%	0.0
1410	Commercial Sales	7/10/2023	8/15/2023	8/15/2023	36.00	55.92	0.0%	0.0
1411	Commercial Sales	7/10/2023	7/18/2023	7/18/2023	8.00	910.14	0.0%	0.0
1412	Commercial Sales	7/11/2023	7/24/2023	7/24/2023	13.00	2,012.03	0.0%	0.0
1413	Commercial Sales	7/11/2023	7/21/2023	7/21/2023	10.00	22,518.89	0.0%	0.0
1414	Commercial Sales	7/11/2023	7/11/2023	7/11/2023	-	6,433.47	0.0%	-
1415	Commercial Sales	7/11/2023	7/26/2023	7/26/2023	15.00	265.04	0.0%	0.0
1416	Commercial Sales	7/11/2023	7/19/2023	7/19/2023	8.00	8,356.45	0.0%	0.0
1417	Commercial Sales	7/11/2023	8/3/2023	8/3/2023	23.00	111.01	0.0%	0.0
1418	Commercial Sales	7/11/2023	7/27/2023	7/27/2023	16.00	179.00	0.0%	0.0
1419	Commercial Sales	7/11/2023	10/31/2023	10/31/2023	112.00	60.08	0.0%	0.0
1420	Commercial Sales	7/11/2023	7/25/2023	7/25/2023	14.00	61.87	0.0%	0.0
1421	Commercial Sales	7/11/2023	7/12/2023	7/12/2023	1.00	256.88	0.0%	0.0
1422	Commercial Sales	7/12/2023	7/21/2023	7/21/2023	9.00	33,977.11	0.0%	0.0
1423	Commercial Sales	7/12/2023	7/24/2023	7/24/2023	12.00	6,350.11	0.0%	0.0
1424	Commercial Sales	7/12/2023	7/27/2023	7/27/2023	15.00	622.31	0.0%	0.0
1425	Commercial Sales	7/12/2023	8/16/2023	8/16/2023	35.00	10.26	0.0%	0.0
1426	Commercial Sales	7/12/2023	7/26/2023	7/26/2023	14.00	5,241.42	0.0%	0.0
1427	Commercial Sales	7/12/2023	8/21/2023	8/21/2023	40.00	2.00	0.0%	0.0
1428	Commercial Sales	7/12/2023	8/1/2023	8/1/2023	20.00	60.08	0.0%	0.0
1429	Commercial Sales	7/12/2023	10/24/2024	10/24/2024	470.00	60.08	0.0%	0.0
1430	Commercial Sales	7/13/2023	7/21/2023	7/21/2023	8.00	52,864.79	0.0%	0.0
1431	Commercial Sales	7/13/2023	7/24/2023	7/24/2023	11.00	12,679.12	0.0%	0.0
1432	Commercial Sales	7/13/2023	8/29/2023	8/29/2023	47.00	60.08	0.0%	0.0
1433	Commercial Sales	7/13/2023	7/27/2023	7/27/2023	14.00	2,964.99	0.0%	0.0
1434	Commercial Sales	7/13/2023	2/12/2024	2/12/2024	214.00	3,610.43	0.0%	0.0
1435	Commercial Sales	7/13/2023	7/26/2023	7/26/2023	13.00	5,941.04	0.0%	0.0
1436	Commercial Sales	7/13/2023	8/17/2023	8/17/2023	35.00	89.57	0.0%	0.0
1437	Commercial Sales	7/13/2023	8/1/2023	8/1/2023	19.00	127.09	0.0%	0.0
1438	Commercial Sales	7/14/2023	7/21/2023	7/21/2023	7.00	27,959.20	0.0%	0.0
1439	Commercial Sales	7/14/2023	8/31/2023	8/31/2023	48.00	303.12	0.0%	0.0
1440	Commercial Sales	7/14/2023	7/24/2023	7/24/2023	10.00	8,183.54	0.0%	0.0
1441	Commercial Sales	7/14/2023	7/27/2023	7/27/2023	13.00	503.63	0.0%	0.0
1442	Commercial Sales	7/14/2023	7/25/2023	7/25/2023	11.00	112.18	0.0%	0.0
1443	Commercial Sales	7/14/2023	7/26/2023	7/26/2023	12.00	480.21	0.0%	0.0
1444	Commercial Sales	7/14/2023	3/14/2024	3/14/2024	244.00	61.87	0.0%	0.0
1445	Commercial Sales	7/14/2023	8/2/2023	8/2/2023	19.00	173.56	0.0%	0.0
1446	Commercial Sales	7/15/2023	7/21/2023	7/21/2023	6.00	453.74	0.0%	0.0
1447	Commercial Sales	7/15/2023	7/24/2023	7/24/2023	9.00	64.55	0.0%	0.0
1448	Commercial Sales	7/15/2023	7/25/2023	7/25/2023	10.00	4,347.24	0.0%	0.0
1449	Commercial Sales	7/16/2023	7/24/2023	7/24/2023	8.00	129.99	0.0%	0.0
1450	Commercial Sales	7/16/2023	7/21/2023	7/21/2023	5.00	63.23	0.0%	0.0
1451	Commercial Sales	7/17/2023	7/24/2023	7/24/2023	7.00	5,607.39	0.0%	0.0
1452	Commercial Sales	7/17/2023	7/21/2023	7/21/2023	4.00	20,206.37	0.0%	0.0
1453	Commercial Sales	7/17/2023	7/27/2023	7/27/2023	10.00	5,983.87	0.0%	0.0
1454	Commercial Sales	7/17/2023	7/25/2023	7/25/2023	8.00	60.08	0.0%	0.0
1455	Commercial Sales	7/17/2023	8/1/2023	8/1/2023	15.00	69.01	0.0%	0.0
1456	Commercial Sales	7/17/2023	7/26/2023	7/26/2023	9.00	208.31	0.0%	0.0
1457	Commercial Sales	7/17/2023	11/14/2023	11/14/2023	120.00	63.36	0.0%	0.0
1458	Commercial Sales	7/18/2023	7/24/2023	7/24/2023	6.00	5,075.10	0.0%	0.0
1459	Commercial Sales	7/18/2023	7/21/2023	7/21/2023	3.00	16,148.74	0.0%	0.0
1460	Commercial Sales	7/18/2023	7/27/2023	7/27/2023	9.00	387.15	0.0%	0.0
1461	Commercial Sales	7/18/2023	7/26/2023	7/26/2023	8.00	266.61	0.0%	0.0
1462	Commercial Sales	7/18/2023	7/25/2023	7/25/2023	7.00	60.08	0.0%	0.0
1463	Commercial Sales	7/18/2023	9/27/2023	9/27/2023	71.00	60.08	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1464	Commercial Sales	7/18/2023	8/1/2023	8/1/2023	14.00	69.91	0.0%	0.0
1465	Commercial Sales	7/19/2023	7/21/2023	7/21/2023	2.00	21,201.45	0.0%	0.0
1466	Commercial Sales	7/19/2023	7/24/2023	7/24/2023	5.00	9,027.08	0.0%	0.0
1467	Commercial Sales	7/19/2023	7/27/2023	7/27/2023	8.00	399.80	0.0%	0.0
1468	Commercial Sales	7/19/2023	7/26/2023	7/26/2023	7.00	4,335.96	0.0%	0.0
1469	Commercial Sales	7/19/2023	7/28/2023	7/28/2023	9.00	60.08	0.0%	0.0
1470	Commercial Sales	7/19/2023	8/3/2023	8/3/2023	15.00	60.08	0.0%	0.0
1471	Commercial Sales	7/19/2023	8/14/2023	8/14/2023	26.00	697.17	0.0%	0.0
1472	Commercial Sales	7/19/2023	10/17/2023	10/17/2023	90.00	1,757.79	0.0%	0.0
1473	Commercial Sales	7/19/2023	4/8/2024	4/8/2024	264.00	60.08	0.0%	0.0
1474	Commercial Sales	7/19/2023	11/21/2023	11/21/2023	125.00	62.76	0.0%	0.0
1475	Commercial Sales	7/19/2023	7/25/2023	7/25/2023	6.00	60.08	0.0%	0.0
1476	Commercial Sales	7/20/2023	7/21/2023	7/21/2023	1.00	12,045.25	0.0%	0.0
1477	Commercial Sales	7/20/2023	7/26/2023	7/26/2023	6.00	2,695.42	0.0%	0.0
1478	Commercial Sales	7/20/2023	7/24/2023	7/24/2023	4.00	5,422.45	0.0%	0.0
1479	Commercial Sales	7/20/2023	7/27/2023	7/27/2023	7.00	877.18	0.0%	0.0
1480	Commercial Sales	7/20/2023	8/8/2023	8/8/2023	19.00	1,133.21	0.0%	0.0
1481	Commercial Sales	7/20/2023	8/7/2023	8/7/2023	18.00	28.04	0.0%	0.0
1482	Commercial Sales	7/20/2023	8/3/2023	8/3/2023	14.00	112.80	0.0%	0.0
1483	Commercial Sales	7/21/2023	7/25/2023	7/25/2023	4.00	8,550.79	0.0%	0.0
1484	Commercial Sales	7/21/2023	7/24/2023	7/24/2023	3.00	19,745.13	0.0%	0.0
1485	Commercial Sales	7/21/2023	7/21/2023	7/21/2023	-	651.37	0.0%	-
1486	Commercial Sales	7/21/2023	7/26/2023	7/26/2023	5.00	188.28	0.0%	0.0
1487	Commercial Sales	7/23/2023	7/25/2023	7/25/2023	2.00	121.05	0.0%	0.0
1488	Commercial Sales	7/23/2023	7/24/2023	7/24/2023	1.00	457.02	0.0%	0.0
1489	Commercial Sales	7/24/2023	7/25/2023	7/25/2023	1.00	43,329.08	0.0%	0.0
1490	Commercial Sales	7/24/2023	7/28/2023	7/28/2023	4.00	1,719.75	0.0%	0.0
1491	Commercial Sales	7/24/2023	7/26/2023	7/26/2023	2.00	10,761.86	0.0%	0.0
1492	Commercial Sales	7/24/2023	7/24/2023	7/24/2023	-	1,538.42	0.0%	-
1493	Commercial Sales	7/24/2023	7/27/2023	7/27/2023	3.00	2,223.87	0.0%	0.0
1494	Commercial Sales	7/24/2023	7/31/2023	7/31/2023	7.00	6,448.13	0.0%	0.0
1495	Commercial Sales	7/24/2023	8/4/2023	8/4/2023	11.00	190.07	0.0%	0.0
1496	Commercial Sales	7/24/2023	8/28/2023	8/28/2023	35.00	60.08	0.0%	0.0
1497	Commercial Sales	7/25/2023	7/26/2023	7/26/2023	1.00	67,890.08	0.1%	0.0
1498	Commercial Sales	7/25/2023	7/27/2023	7/27/2023	2.00	15,594.49	0.0%	0.0
1499	Commercial Sales	7/25/2023	7/25/2023	7/25/2023	-	12,674.77	0.0%	-
1500	Commercial Sales	7/25/2023	7/28/2023	7/28/2023	3.00	182.03	0.0%	0.0
1501	Commercial Sales	7/25/2023	7/31/2023	7/31/2023	6.00	5,745.52	0.0%	0.0
1502	Commercial Sales	7/25/2023	8/2/2023	8/2/2023	8.00	1,039.81	0.0%	0.0
1503	Commercial Sales	7/25/2023	8/4/2023	8/4/2023	10.00	287.38	0.0%	0.0
1504	Commercial Sales	7/25/2023	9/7/2023	9/7/2023	44.00	60.97	0.0%	0.0
1505	Commercial Sales	7/25/2023	8/10/2023	8/10/2023	16.00	1,318.58	0.0%	0.0
1506	Commercial Sales	7/25/2023	8/14/2023	8/14/2023	20.00	70.80	0.0%	0.0
1507	Commercial Sales	7/25/2023	8/1/2023	8/1/2023	7.00	60.08	0.0%	0.0
1508	Commercial Sales	7/25/2023	11/2/2023	11/2/2023	100.00	24.03	0.0%	0.0
1509	Commercial Sales	7/25/2023	8/3/2023	8/3/2023	9.00	2,153.84	0.0%	0.0
1510	Commercial Sales	7/25/2023	11/6/2023	11/6/2023	104.00	60.08	0.0%	0.0
1511	Commercial Sales	7/26/2023	7/27/2023	7/27/2023	1.00	24,545.76	0.0%	0.0
1512	Commercial Sales	7/26/2023	7/28/2023	7/28/2023	2.00	6,032.25	0.0%	0.0
1513	Commercial Sales	7/26/2023	7/31/2023	7/31/2023	5.00	11,997.41	0.0%	0.0
1514	Commercial Sales	7/26/2023	7/26/2023	7/26/2023	-	4,012.69	0.0%	-
1515	Commercial Sales	7/26/2023	8/4/2023	8/4/2023	9.00	188.28	0.0%	0.0
1516	Commercial Sales	7/26/2023	10/27/2023	10/27/2023	93.00	28.04	0.0%	0.0
1517	Commercial Sales	7/26/2023	8/1/2023	8/1/2023	6.00	137.15	0.0%	0.0
1518	Commercial Sales	7/26/2023	8/2/2023	8/2/2023	7.00	60.08	0.0%	0.0
1519	Commercial Sales	7/27/2023	7/28/2023	7/28/2023	1.00	23,142.70	0.0%	0.0
1520	Commercial Sales	7/27/2023	7/31/2023	7/31/2023	4.00	18,566.84	0.0%	0.0
1521	Commercial Sales	7/27/2023	7/27/2023	7/27/2023	-	2,917.02	0.0%	-
1522	Commercial Sales	7/27/2023	8/1/2023	8/1/2023	5.00	662.74	0.0%	0.0
1523	Commercial Sales	7/27/2023	8/4/2023	8/4/2023	8.00	120.16	0.0%	0.0
1524	Commercial Sales	7/27/2023	9/27/2023	9/27/2023	62.00	38.05	0.0%	0.0
1525	Commercial Sales	7/27/2023	8/2/2023	8/2/2023	6.00	60.08	0.0%	0.0
1526	Commercial Sales	7/28/2023	7/31/2023	7/31/2023	3.00	19,543.80	0.0%	0.0
1527	Commercial Sales	7/28/2023	7/28/2023	7/28/2023	-	5,505.11	0.0%	-
1528	Commercial Sales	7/28/2023	8/1/2023	8/1/2023	4.00	11,391.16	0.0%	0.0
1529	Commercial Sales	7/28/2023	8/3/2023	8/3/2023	6.00	2,460.85	0.0%	0.0
1530	Commercial Sales	7/28/2023	8/31/2023	8/31/2023	34.00	166.41	0.0%	0.0
1531	Commercial Sales	7/28/2023	8/2/2023	8/2/2023	5.00	4,664.28	0.0%	0.0
1532	Commercial Sales	7/28/2023	8/9/2023	8/9/2023	12.00	63.66	0.0%	0.0
1533	Commercial Sales	7/28/2023	8/4/2023	8/4/2023	7.00	74.38	0.0%	0.0
1534	Commercial Sales	7/28/2023	8/18/2023	8/18/2023	21.00	63.06	0.0%	0.0
1535	Commercial Sales	7/28/2023	8/16/2023	8/16/2023	19.00	644.06	0.0%	0.0
1536	Commercial Sales	7/29/2023	7/31/2023	7/31/2023	2.00	1,049.36	0.0%	0.0
1537	Commercial Sales	7/29/2023	8/1/2023	8/1/2023	3.00	240.32	0.0%	0.0
1538	Commercial Sales	7/29/2023	8/3/2023	8/3/2023	5.00	64.55	0.0%	0.0
1539	Commercial Sales	7/30/2023	7/31/2023	7/31/2023	1.00	221.81	0.0%	0.0
1540	Commercial Sales	7/31/2023	7/31/2023	7/31/2023	-	4,483.71	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1541	Commercial Sales	7/31/2023	8/2/2023	8/2/2023	2.00	936.03	0.0%	0.0
1542	Commercial Sales	7/31/2023	8/1/2023	8/1/2023	1.00	130.18	0.0%	0.0
1543	Commercial Sales	7/31/2023	8/9/2023	8/9/2023	9.00	1,918.28	0.0%	0.0
1544	Commercial Sales	7/31/2023	8/4/2023	8/4/2023	4.00	60.08	0.0%	0.0
1545	Commercial Sales	8/1/2023	8/3/2023	8/3/2023	2.00	12,101.79	0.0%	0.0
1546	Commercial Sales	8/1/2023	8/2/2023	8/2/2023	1.00	4,241.77	0.0%	0.0
1547	Commercial Sales	8/1/2023	8/4/2023	8/4/2023	3.00	10,471.12	0.0%	0.0
1548	Commercial Sales	8/1/2023	9/26/2023	9/26/2023	56.00	580.12	0.0%	0.0
1549	Commercial Sales	8/1/2023	8/7/2023	8/7/2023	6.00	4,183.74	0.0%	0.0
1550	Commercial Sales	8/1/2023	8/8/2023	8/8/2023	7.00	120.16	0.0%	0.0
1551	Commercial Sales	8/1/2023	8/10/2023	8/10/2023	9.00	133.35	0.0%	0.0
1552	Commercial Sales	8/1/2023	8/1/2023	8/1/2023	-	39.84	0.0%	-
1553	Commercial Sales	8/1/2023	8/16/2023	8/16/2023	15.00	60.08	0.0%	0.0
1554	Commercial Sales	8/1/2023	10/6/2023	10/6/2023	66.00	62.76	0.0%	0.0
1555	Commercial Sales	8/1/2023	9/6/2023	9/6/2023	36.00	65.44	0.0%	0.0
1556	Commercial Sales	8/1/2023	10/9/2023	10/9/2023	69.00	23.37	0.0%	0.0
1557	Commercial Sales	8/2/2023	8/3/2023	8/3/2023	1.00	13,875.52	0.0%	0.0
1558	Commercial Sales	8/2/2023	8/4/2023	8/4/2023	2.00	7,188.09	0.0%	0.0
1559	Commercial Sales	8/2/2023	8/7/2023	8/7/2023	5.00	1,575.65	0.0%	0.0
1560	Commercial Sales	8/2/2023	8/2/2023	8/2/2023	-	2,270.89	0.0%	-
1561	Commercial Sales	8/2/2023	8/16/2023	8/16/2023	14.00	76.16	0.0%	0.0
1562	Commercial Sales	8/2/2023	8/8/2023	8/8/2023	6.00	60.08	0.0%	0.0
1563	Commercial Sales	8/2/2023	8/17/2023	8/17/2023	15.00	60.97	0.0%	0.0
1564	Commercial Sales	8/3/2023	8/7/2023	8/7/2023	4.00	4,004.73	0.0%	0.0
1565	Commercial Sales	8/3/2023	8/4/2023	8/4/2023	1.00	20,590.16	0.0%	0.0
1566	Commercial Sales	8/3/2023	8/8/2023	8/8/2023	5.00	513.70	0.0%	0.0
1567	Commercial Sales	8/3/2023	8/14/2023	8/14/2023	11.00	42.06	0.0%	0.0
1568	Commercial Sales	8/3/2023	8/18/2023	8/18/2023	15.00	60.97	0.0%	0.0
1569	Commercial Sales	8/3/2023	8/9/2023	8/9/2023	6.00	28.04	0.0%	0.0
1570	Commercial Sales	8/4/2023	8/4/2023	8/4/2023	-	1,380.99	0.0%	-
1571	Commercial Sales	8/4/2023	8/7/2023	8/7/2023	3.00	24,947.63	0.0%	0.0
1572	Commercial Sales	8/4/2023	8/8/2023	8/8/2023	4.00	6,450.34	0.0%	0.0
1573	Commercial Sales	8/4/2023	8/9/2023	8/9/2023	5.00	395.46	0.0%	0.0
1574	Commercial Sales	8/4/2023	8/10/2023	8/10/2023	6.00	704.46	0.0%	0.0
1575	Commercial Sales	8/4/2023	11/2/2023	11/2/2023	90.00	60.08	0.0%	0.0
1576	Commercial Sales	8/4/2023	8/25/2023	8/25/2023	21.00	4.00	0.0%	0.0
1577	Commercial Sales	8/4/2023	8/16/2023	8/16/2023	12.00	60.08	0.0%	0.0
1578	Commercial Sales	8/4/2023	9/6/2023	9/6/2023	33.00	117.26	0.0%	0.0
1579	Commercial Sales	8/4/2023	8/14/2023	8/14/2023	10.00	67.23	0.0%	0.0
1580	Commercial Sales	8/4/2023	11/7/2023	11/7/2023	95.00	60.08	0.0%	0.0
1581	Commercial Sales	8/4/2023	1/16/2024	1/16/2024	165.00	18.95	0.0%	0.0
1582	Commercial Sales	8/5/2023	8/8/2023	8/8/2023	3.00	121.05	0.0%	0.0
1583	Commercial Sales	8/5/2023	8/10/2023	8/10/2023	5.00	192.33	0.0%	0.0
1584	Commercial Sales	8/7/2023	8/9/2023	8/9/2023	2.00	10,114.84	0.0%	0.0
1585	Commercial Sales	8/7/2023	8/10/2023	8/10/2023	3.00	1,627.72	0.0%	0.0
1586	Commercial Sales	8/7/2023	8/8/2023	8/8/2023	1.00	49,286.42	0.0%	0.0
1587	Commercial Sales	8/7/2023	11/2/2023	11/2/2023	87.00	123.74	0.0%	0.0
1588	Commercial Sales	8/7/2023	8/28/2023	8/28/2023	21.00	119.95	0.0%	0.0
1589	Commercial Sales	8/7/2023	8/7/2023	8/7/2023	-	182.92	0.0%	-
1590	Commercial Sales	8/7/2023	11/6/2023	11/6/2023	91.00	60.97	0.0%	0.0
1591	Commercial Sales	8/7/2023	8/15/2023	8/15/2023	8.00	980.63	0.0%	0.0
1592	Commercial Sales	8/7/2023	9/6/2023	9/6/2023	30.00	320.10	0.0%	0.0
1593	Commercial Sales	8/7/2023	8/16/2023	8/16/2023	9.00	60.08	0.0%	0.0
1594	Commercial Sales	8/7/2023	3/25/2024	3/25/2024	231.00	65.44	0.0%	0.0
1595	Commercial Sales	8/7/2023	8/11/2023	8/11/2023	4.00	60.08	0.0%	0.0
1596	Commercial Sales	8/8/2023	8/9/2023	8/9/2023	1.00	20,201.28	0.0%	0.0
1597	Commercial Sales	8/8/2023	8/10/2023	8/10/2023	2.00	5,943.52	0.0%	0.0
1598	Commercial Sales	8/8/2023	8/8/2023	8/8/2023	-	17,784.41	0.0%	-
1599	Commercial Sales	8/8/2023	8/15/2023	8/15/2023	7.00	256.41	0.0%	0.0
1600	Commercial Sales	8/8/2023	8/11/2023	8/11/2023	3.00	2,492.12	0.0%	0.0
1601	Commercial Sales	8/8/2023	8/14/2023	8/14/2023	6.00	63.13	0.0%	0.0
1602	Commercial Sales	8/8/2023	9/6/2023	9/6/2023	29.00	421.28	0.0%	0.0
1603	Commercial Sales	8/8/2023	10/3/2023	10/3/2023	56.00	65.44	0.0%	0.0
1604	Commercial Sales	8/8/2023	10/4/2023	10/4/2023	57.00	60.08	0.0%	0.0
1605	Commercial Sales	8/9/2023	8/10/2023	8/10/2023	1.00	18,862.77	0.0%	0.0
1606	Commercial Sales	8/9/2023	8/9/2023	8/9/2023	-	3,119.03	0.0%	-
1607	Commercial Sales	8/9/2023	8/11/2023	8/11/2023	2.00	8,629.43	0.0%	0.0
1608	Commercial Sales	8/9/2023	8/18/2023	8/18/2023	9.00	549.13	0.0%	0.0
1609	Commercial Sales	8/9/2023	8/16/2023	8/16/2023	7.00	3,253.94	0.0%	0.0
1610	Commercial Sales	8/9/2023	8/15/2023	8/15/2023	6.00	465.16	0.0%	0.0
1611	Commercial Sales	8/9/2023	10/31/2023	10/31/2023	83.00	60.08	0.0%	0.0
1612	Commercial Sales	8/10/2023	8/11/2023	8/11/2023	1.00	16,468.29	0.0%	0.0
1613	Commercial Sales	8/10/2023	8/10/2023	8/10/2023	-	8,101.32	0.0%	-
1614	Commercial Sales	8/10/2023	8/14/2023	8/14/2023	4.00	8,775.83	0.0%	0.0
1615	Commercial Sales	8/10/2023	8/15/2023	8/15/2023	5.00	1,745.68	0.0%	0.0
1616	Commercial Sales	8/10/2023	10/24/2024	10/24/2024	441.00	60.08	0.0%	0.0
1617	Commercial Sales	8/10/2023	8/23/2023	8/23/2023	13.00	60.08	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1618	Commercial Sales	8/10/2023	9/14/2023	9/14/2023	35.00	82.42	0.0%	0.0
1619	Commercial Sales	8/10/2023	8/30/2023	8/30/2023	20.00	34.05	0.0%	0.0
1620	Commercial Sales	8/10/2023	8/21/2023	8/21/2023	11.00	1,060.84	0.0%	0.0
1621	Commercial Sales	8/10/2023	8/22/2023	8/22/2023	12.00	62.76	0.0%	0.0
1622	Commercial Sales	8/10/2023	8/18/2023	8/18/2023	8.00	3,194.58	0.0%	0.0
1623	Commercial Sales	8/11/2023	8/11/2023	8/11/2023	-	9,949.00	0.0%	-
1624	Commercial Sales	8/11/2023	8/14/2023	8/14/2023	3.00	47,342.73	0.0%	0.0
1625	Commercial Sales	8/11/2023	8/15/2023	8/15/2023	4.00	13,892.93	0.0%	0.0
1626	Commercial Sales	8/11/2023	9/27/2023	9/27/2023	47.00	14.02	0.0%	0.0
1627	Commercial Sales	8/11/2023	8/16/2023	8/16/2023	5.00	2,946.72	0.0%	0.0
1628	Commercial Sales	8/11/2023	8/18/2023	8/18/2023	7.00	188.28	0.0%	0.0
1629	Commercial Sales	8/11/2023	8/22/2023	8/22/2023	11.00	60.08	0.0%	0.0
1630	Commercial Sales	8/11/2023	12/14/2023	12/14/2023	125.00	60.97	0.0%	0.0
1631	Commercial Sales	8/11/2023	9/6/2023	9/6/2023	26.00	182.23	0.0%	0.0
1632	Commercial Sales	8/11/2023	8/29/2023	8/29/2023	18.00	60.97	0.0%	0.0
1633	Commercial Sales	8/11/2023	8/17/2023	8/17/2023	6.00	227.59	0.0%	0.0
1634	Commercial Sales	8/11/2023	2/12/2024	2/12/2024	185.00	3,492.74	0.0%	0.0
1635	Commercial Sales	8/11/2023	8/23/2023	8/23/2023	12.00	111.91	0.0%	0.0
1636	Commercial Sales	8/11/2023	9/14/2023	9/14/2023	34.00	87.93	0.0%	0.0
1637	Commercial Sales	8/12/2023	8/14/2023	8/14/2023	2.00	1,466.90	0.0%	0.0
1638	Commercial Sales	8/12/2023	8/15/2023	8/15/2023	3.00	61.87	0.0%	0.0
1639	Commercial Sales	8/13/2023	8/15/2023	8/15/2023	2.00	66.09	0.0%	0.0
1640	Commercial Sales	8/13/2023	8/14/2023	8/14/2023	1.00	60.08	0.0%	0.0
1641	Commercial Sales	8/14/2023	8/16/2023	8/16/2023	2.00	5,556.59	0.0%	0.0
1642	Commercial Sales	8/14/2023	8/15/2023	8/15/2023	1.00	19,361.21	0.0%	0.0
1643	Commercial Sales	8/14/2023	8/21/2023	8/21/2023	7.00	1,198.50	0.0%	0.0
1644	Commercial Sales	8/14/2023	10/5/2023	10/5/2023	52.00	61.87	0.0%	0.0
1645	Commercial Sales	8/14/2023	8/14/2023	8/14/2023	-	1,854.88	0.0%	-
1646	Commercial Sales	8/14/2023	8/17/2023	8/17/2023	3.00	4,315.09	0.0%	0.0
1647	Commercial Sales	8/14/2023	8/22/2023	8/22/2023	8.00	827.85	0.0%	0.0
1648	Commercial Sales	8/14/2023	11/14/2023	11/14/2023	92.00	60.08	0.0%	0.0
1649	Commercial Sales	8/14/2023	3/14/2024	3/14/2024	213.00	60.97	0.0%	0.0
1650	Commercial Sales	8/14/2023	8/18/2023	8/18/2023	4.00	127.31	0.0%	0.0
1651	Commercial Sales	8/14/2023	8/31/2023	8/31/2023	17.00	137.82	0.0%	0.0
1652	Commercial Sales	8/15/2023	8/16/2023	8/16/2023	1.00	9,882.77	0.0%	0.0
1653	Commercial Sales	8/15/2023	8/17/2023	8/17/2023	2.00	4,272.97	0.0%	0.0
1654	Commercial Sales	8/15/2023	8/15/2023	8/15/2023	-	15,135.43	0.0%	-
1655	Commercial Sales	8/15/2023	8/22/2023	8/22/2023	7.00	261.95	0.0%	0.0
1656	Commercial Sales	8/15/2023	8/18/2023	8/18/2023	3.00	422.39	0.0%	0.0
1657	Commercial Sales	8/15/2023	8/21/2023	8/21/2023	6.00	3,572.61	0.0%	0.0
1658	Commercial Sales	8/15/2023	8/23/2023	8/23/2023	8.00	250.61	0.0%	0.0
1659	Commercial Sales	8/15/2023	8/24/2023	8/24/2023	9.00	60.08	0.0%	0.0
1660	Commercial Sales	8/15/2023	9/6/2023	9/6/2023	22.00	72.59	0.0%	0.0
1661	Commercial Sales	8/16/2023	8/18/2023	8/18/2023	2.00	95.70	0.0%	0.0
1662	Commercial Sales	8/16/2023	4/8/2024	4/8/2024	236.00	60.08	0.0%	0.0
1663	Commercial Sales	8/16/2023	9/7/2023	9/7/2023	22.00	24.03	0.0%	0.0
1664	Commercial Sales	8/16/2023	8/17/2023	8/17/2023	1.00	44.06	0.0%	0.0
1665	Commercial Sales	8/17/2023	8/18/2023	8/18/2023	1.00	16,496.30	0.0%	0.0
1666	Commercial Sales	8/17/2023	8/21/2023	8/21/2023	4.00	4,108.46	0.0%	0.0
1667	Commercial Sales	8/17/2023	8/22/2023	8/22/2023	5.00	1,023.49	0.0%	0.0
1668	Commercial Sales	8/17/2023	8/17/2023	8/17/2023	-	123.44	0.0%	-
1669	Commercial Sales	8/17/2023	8/29/2023	8/29/2023	12.00	60.08	0.0%	0.0
1670	Commercial Sales	8/17/2023	9/27/2023	9/27/2023	41.00	60.08	0.0%	0.0
1671	Commercial Sales	8/17/2023	9/6/2023	9/6/2023	20.00	206.62	0.0%	0.0
1672	Commercial Sales	8/18/2023	8/21/2023	8/21/2023	3.00	19,489.49	0.0%	0.0
1673	Commercial Sales	8/18/2023	8/22/2023	8/22/2023	4.00	7,777.71	0.0%	0.0
1674	Commercial Sales	8/18/2023	8/23/2023	8/23/2023	5.00	2,690.60	0.0%	0.0
1675	Commercial Sales	8/18/2023	8/24/2023	8/24/2023	6.00	1,250.78	0.0%	0.0
1676	Commercial Sales	8/18/2023	8/18/2023	8/18/2023	-	1,856.28	0.0%	-
1677	Commercial Sales	8/18/2023	10/6/2023	10/6/2023	49.00	707.89	0.0%	0.0
1678	Commercial Sales	8/18/2023	9/6/2023	9/6/2023	19.00	60.08	0.0%	0.0
1679	Commercial Sales	8/18/2023	8/29/2023	8/29/2023	11.00	60.08	0.0%	0.0
1680	Commercial Sales	8/18/2023	8/31/2023	8/31/2023	13.00	129.99	0.0%	0.0
1681	Commercial Sales	8/18/2023	11/21/2023	11/21/2023	95.00	63.66	0.0%	0.0
1682	Commercial Sales	8/18/2023	10/3/2023	10/3/2023	46.00	10.74	0.0%	0.0
1683	Commercial Sales	8/19/2023	10/17/2023	10/17/2023	59.00	2,234.04	0.0%	0.0
1684	Commercial Sales	8/20/2023	8/22/2023	8/22/2023	2.00	198.27	0.0%	0.0
1685	Commercial Sales	8/20/2023	8/21/2023	8/21/2023	1.00	1,377.25	0.0%	0.0
1686	Commercial Sales	8/21/2023	8/22/2023	8/22/2023	1.00	10,792.19	0.0%	0.0
1687	Commercial Sales	8/21/2023	8/23/2023	8/23/2023	2.00	5,001.65	0.0%	0.0
1688	Commercial Sales	8/21/2023	8/21/2023	8/21/2023	-	4,224.90	0.0%	-
1689	Commercial Sales	8/21/2023	8/24/2023	8/24/2023	3.00	1,842.32	0.0%	0.0
1690	Commercial Sales	8/21/2023	9/26/2023	9/26/2023	36.00	84.79	0.0%	0.0
1691	Commercial Sales	8/21/2023	8/28/2023	8/28/2023	7.00	60.08	0.0%	0.0
1692	Commercial Sales	8/21/2023	9/15/2023	9/15/2023	25.00	14.02	0.0%	0.0
1693	Commercial Sales	8/22/2023	8/23/2023	8/23/2023	1.00	21,424.82	0.0%	0.0
1694	Commercial Sales	8/22/2023	8/24/2023	8/24/2023	2.00	7,873.84	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1695	Commercial Sales	8/22/2023	8/22/2023	8/22/2023	-	359.83	0.0%	-
1696	Commercial Sales	8/22/2023	8/25/2023	8/25/2023	3.00	60.08	0.0%	0.0
1697	Commercial Sales	8/22/2023	9/6/2023	9/6/2023	15.00	61.87	0.0%	0.0
1698	Commercial Sales	8/22/2023	8/28/2023	8/28/2023	6.00	62.76	0.0%	0.0
1699	Commercial Sales	8/23/2023	8/23/2023	8/23/2023	-	702.45	0.0%	-
1700	Commercial Sales	8/23/2023	8/25/2023	8/25/2023	2.00	212.67	0.0%	0.0
1701	Commercial Sales	8/23/2023	8/24/2023	8/24/2023	1.00	184.50	0.0%	0.0
1702	Commercial Sales	8/24/2023	8/25/2023	8/25/2023	1.00	45,991.70	0.0%	0.0
1703	Commercial Sales	8/24/2023	8/28/2023	8/28/2023	4.00	15,073.78	0.0%	0.0
1704	Commercial Sales	8/24/2023	8/29/2023	8/29/2023	5.00	4,526.05	0.0%	0.0
1705	Commercial Sales	8/24/2023	8/24/2023	8/24/2023	-	1,142.30	0.0%	-
1706	Commercial Sales	8/24/2023	9/1/2023	9/1/2023	8.00	68.04	0.0%	0.0
1707	Commercial Sales	8/24/2023	8/30/2023	8/30/2023	6.00	255.51	0.0%	0.0
1708	Commercial Sales	8/24/2023	9/22/2023	9/22/2023	29.00	92.25	0.0%	0.0
1709	Commercial Sales	8/25/2023	8/28/2023	8/28/2023	3.00	78,340.08	0.1%	0.0
1710	Commercial Sales	8/25/2023	8/29/2023	8/29/2023	4.00	22,950.63	0.0%	0.0
1711	Commercial Sales	8/25/2023	8/30/2023	8/30/2023	5.00	1,970.14	0.0%	0.0
1712	Commercial Sales	8/25/2023	8/25/2023	8/25/2023	-	18,235.45	0.0%	-
1713	Commercial Sales	8/25/2023	11/6/2023	11/6/2023	73.00	60.08	0.0%	0.0
1714	Commercial Sales	8/25/2023	9/6/2023	9/6/2023	12.00	2,369.12	0.0%	0.0
1715	Commercial Sales	8/25/2023	9/7/2023	9/7/2023	13.00	130.88	0.0%	0.0
1716	Commercial Sales	8/25/2023	8/31/2023	8/31/2023	6.00	120.16	0.0%	0.0
1717	Commercial Sales	8/25/2023	9/13/2023	9/13/2023	19.00	2,241.80	0.0%	0.0
1718	Commercial Sales	8/25/2023	9/26/2023	9/26/2023	32.00	22.03	0.0%	0.0
1719	Commercial Sales	8/25/2023	11/2/2023	11/2/2023	69.00	60.08	0.0%	0.0
1720	Commercial Sales	8/26/2023	8/29/2023	8/29/2023	3.00	164.84	0.0%	0.0
1721	Commercial Sales	8/26/2023	8/28/2023	8/28/2023	2.00	255.51	0.0%	0.0
1722	Commercial Sales	8/27/2023	8/29/2023	8/29/2023	2.00	60.08	0.0%	0.0
1723	Commercial Sales	8/27/2023	9/27/2023	9/27/2023	31.00	60.08	0.0%	0.0
1724	Commercial Sales	8/27/2023	8/28/2023	8/28/2023	1.00	63.46	0.0%	0.0
1725	Commercial Sales	8/28/2023	8/29/2023	8/29/2023	1.00	23,159.11	0.0%	0.0
1726	Commercial Sales	8/28/2023	8/30/2023	8/30/2023	2.00	9,028.50	0.0%	0.0
1727	Commercial Sales	8/28/2023	8/28/2023	8/28/2023	-	3,717.27	0.0%	-
1728	Commercial Sales	8/28/2023	8/31/2023	8/31/2023	3.00	9,251.31	0.0%	0.0
1729	Commercial Sales	8/28/2023	9/11/2023	9/11/2023	14.00	128.61	0.0%	0.0
1730	Commercial Sales	8/28/2023	9/8/2023	9/8/2023	11.00	1,000.50	0.0%	0.0
1731	Commercial Sales	8/28/2023	9/1/2023	9/1/2023	4.00	750.32	0.0%	0.0
1732	Commercial Sales	8/28/2023	9/7/2023	9/7/2023	10.00	60.08	0.0%	0.0
1733	Commercial Sales	8/29/2023	8/30/2023	8/30/2023	1.00	25,096.78	0.0%	0.0
1734	Commercial Sales	8/29/2023	8/31/2023	8/31/2023	2.00	17,932.07	0.0%	0.0
1735	Commercial Sales	8/29/2023	8/29/2023	8/29/2023	-	4,982.38	0.0%	-
1736	Commercial Sales	8/29/2023	9/11/2023	9/11/2023	13.00	60.08	0.0%	0.0
1737	Commercial Sales	8/29/2023	9/5/2023	9/5/2023	7.00	205.26	0.0%	0.0
1738	Commercial Sales	8/29/2023	9/6/2023	9/6/2023	8.00	900.44	0.0%	0.0
1739	Commercial Sales	8/29/2023	9/1/2023	9/1/2023	3.00	734.84	0.0%	0.0
1740	Commercial Sales	8/29/2023	9/7/2023	9/7/2023	9.00	237.18	0.0%	0.0
1741	Commercial Sales	8/29/2023	9/28/2023	9/28/2023	30.00	120.77	0.0%	0.0
1742	Commercial Sales	8/30/2023	8/30/2023	8/30/2023	-	11,467.18	0.0%	-
1743	Commercial Sales	8/30/2023	8/31/2023	8/31/2023	1.00	20,647.90	0.0%	0.0
1744	Commercial Sales	8/30/2023	9/1/2023	9/1/2023	2.00	14,323.04	0.0%	0.0
1745	Commercial Sales	8/30/2023	9/13/2023	9/13/2023	14.00	177.00	0.0%	0.0
1746	Commercial Sales	8/30/2023	9/8/2023	9/8/2023	9.00	4,358.71	0.0%	0.0
1747	Commercial Sales	8/30/2023	9/5/2023	9/5/2023	6.00	200.79	0.0%	0.0
1748	Commercial Sales	8/30/2023	9/7/2023	9/7/2023	8.00	278.74	0.0%	0.0
1749	Commercial Sales	8/30/2023	9/2/2023	9/2/2023	3.00	388.90	0.0%	0.0
1750	Commercial Sales	8/30/2023	9/6/2023	9/6/2023	7.00	182.71	0.0%	0.0
1751	Commercial Sales	8/31/2023	9/1/2023	9/1/2023	1.00	130.18	0.0%	0.0
1752	Commercial Sales	8/31/2023	9/6/2023	9/6/2023	6.00	465.70	0.0%	0.0
1753	Commercial Sales	8/31/2023	9/12/2023	9/12/2023	12.00	1,984.08	0.0%	0.0
1754	Commercial Sales	8/31/2023	9/29/2023	9/29/2023	29.00	36.06	0.0%	0.0
1755	Commercial Sales	8/31/2023	9/7/2023	9/7/2023	7.00	396.68	0.0%	0.0
1756	Commercial Sales	8/31/2023	9/13/2023	9/13/2023	13.00	108.15	0.0%	0.0
1757	Commercial Sales	9/1/2023	9/7/2023	9/7/2023	6.00	5,912.57	0.0%	0.0
1758	Commercial Sales	9/1/2023	9/6/2023	9/6/2023	5.00	19,004.67	0.0%	0.0
1759	Commercial Sales	9/1/2023	10/9/2023	10/9/2023	38.00	18.95	0.0%	0.0
1760	Commercial Sales	9/1/2023	9/8/2023	9/8/2023	7.00	7,616.29	0.0%	0.0
1761	Commercial Sales	9/1/2023	9/13/2023	9/13/2023	12.00	108.14	0.0%	0.0
1762	Commercial Sales	9/1/2023	10/6/2023	10/6/2023	35.00	62.82	0.0%	0.0
1763	Commercial Sales	9/1/2023	9/26/2023	9/26/2023	25.00	541.75	0.0%	0.0
1764	Commercial Sales	9/1/2023	9/11/2023	9/11/2023	10.00	581.08	0.0%	0.0
1765	Commercial Sales	9/1/2023	9/14/2023	9/14/2023	13.00	63.75	0.0%	0.0
1766	Commercial Sales	9/2/2023	9/7/2023	9/7/2023	5.00	3,553.60	0.0%	0.0
1767	Commercial Sales	9/2/2023	9/6/2023	9/6/2023	4.00	12,603.64	0.0%	0.0
1768	Commercial Sales	9/2/2023	9/13/2023	9/13/2023	11.00	3,889.53	0.0%	0.0
1769	Commercial Sales	9/2/2023	9/8/2023	9/8/2023	6.00	1,993.18	0.0%	0.0
1770	Commercial Sales	9/3/2023	9/7/2023	9/7/2023	4.00	2,050.85	0.0%	0.0
1771	Commercial Sales	9/3/2023	9/6/2023	9/6/2023	3.00	1,979.07	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1772	Commercial Sales	9/3/2023	9/18/2023	9/18/2023	15.00	60.08	0.0%	0.0
1773	Commercial Sales	9/3/2023	9/25/2023	9/25/2023	22.00	60.08	0.0%	0.0
1774	Commercial Sales	9/3/2023	9/14/2023	9/14/2023	11.00	134.18	0.0%	0.0
1775	Commercial Sales	9/3/2023	9/8/2023	9/8/2023	5.00	180.24	0.0%	0.0
1776	Commercial Sales	9/3/2023	9/13/2023	9/13/2023	10.00	133.90	0.0%	0.0
1777	Commercial Sales	9/4/2023	9/7/2023	9/7/2023	3.00	60.08	0.0%	0.0
1778	Commercial Sales	9/4/2023	9/6/2023	9/6/2023	2.00	28.04	0.0%	0.0
1779	Commercial Sales	9/5/2023	9/6/2023	9/6/2023	1.00	22,095.83	0.0%	0.0
1780	Commercial Sales	9/5/2023	9/7/2023	9/7/2023	2.00	4,286.57	0.0%	0.0
1781	Commercial Sales	9/5/2023	9/13/2023	9/13/2023	8.00	423.01	0.0%	0.0
1782	Commercial Sales	9/5/2023	10/27/2023	10/27/2023	52.00	60.08	0.0%	0.0
1783	Commercial Sales	9/5/2023	9/8/2023	9/8/2023	3.00	464.70	0.0%	0.0
1784	Commercial Sales	9/5/2023	9/27/2023	9/27/2023	22.00	52.80	0.0%	0.0
1785	Commercial Sales	9/6/2023	9/8/2023	9/8/2023	2.00	6,761.34	0.0%	0.0
1786	Commercial Sales	9/6/2023	9/7/2023	9/7/2023	1.00	26,431.31	0.0%	0.0
1787	Commercial Sales	9/6/2023	9/13/2023	9/13/2023	7.00	1,770.52	0.0%	0.0
1788	Commercial Sales	9/6/2023	9/14/2023	9/14/2023	8.00	120.16	0.0%	0.0
1789	Commercial Sales	9/6/2023	11/7/2023	11/7/2023	62.00	60.08	0.0%	0.0
1790	Commercial Sales	9/6/2023	9/6/2023	9/6/2023	-	1,130.88	0.0%	-
1791	Commercial Sales	9/6/2023	9/11/2023	9/11/2023	5.00	566.85	0.0%	0.0
1792	Commercial Sales	9/6/2023	9/27/2023	9/27/2023	21.00	2.76	0.0%	0.0
1793	Commercial Sales	9/6/2023	1/16/2024	1/16/2024	132.00	18.95	0.0%	0.0
1794	Commercial Sales	9/6/2023	11/2/2023	11/2/2023	57.00	60.08	0.0%	0.0
1795	Commercial Sales	9/7/2023	9/11/2023	9/11/2023	4.00	9,638.10	0.0%	0.0
1796	Commercial Sales	9/7/2023	9/8/2023	9/8/2023	1.00	50,610.06	0.0%	0.0
1797	Commercial Sales	9/7/2023	11/2/2023	11/2/2023	56.00	123.83	0.0%	0.0
1798	Commercial Sales	9/7/2023	9/18/2023	9/18/2023	11.00	916.97	0.0%	0.0
1799	Commercial Sales	9/7/2023	9/12/2023	9/12/2023	5.00	1,291.16	0.0%	0.0
1800	Commercial Sales	9/7/2023	9/15/2023	9/15/2023	8.00	1,514.80	0.0%	0.0
1801	Commercial Sales	9/7/2023	9/7/2023	9/7/2023	-	599.89	0.0%	-
1802	Commercial Sales	9/7/2023	11/6/2023	11/6/2023	60.00	60.08	0.0%	0.0
1803	Commercial Sales	9/7/2023	10/4/2023	10/4/2023	27.00	60.08	0.0%	0.0
1804	Commercial Sales	9/7/2023	11/1/2023	11/1/2023	55.00	89.38	0.0%	0.0
1805	Commercial Sales	9/7/2023	3/25/2024	3/25/2024	200.00	124.18	0.0%	0.0
1806	Commercial Sales	9/8/2023	9/11/2023	9/11/2023	3.00	38,236.22	0.0%	0.0
1807	Commercial Sales	9/8/2023	9/12/2023	9/12/2023	4.00	3,637.57	0.0%	0.0
1808	Commercial Sales	9/8/2023	9/14/2023	9/14/2023	6.00	196.82	0.0%	0.0
1809	Commercial Sales	9/8/2023	9/8/2023	9/8/2023	-	4,704.51	0.0%	-
1810	Commercial Sales	9/8/2023	9/13/2023	9/13/2023	5.00	2,614.40	0.0%	0.0
1811	Commercial Sales	9/8/2023	9/28/2023	9/28/2023	20.00	63.50	0.0%	0.0
1812	Commercial Sales	9/8/2023	10/3/2023	10/3/2023	25.00	124.74	0.0%	0.0
1813	Commercial Sales	9/8/2023	9/22/2023	9/22/2023	14.00	2,343.91	0.0%	0.0
1814	Commercial Sales	9/8/2023	10/5/2023	10/5/2023	27.00	74.73	0.0%	0.0
1815	Commercial Sales	9/10/2023	9/11/2023	9/11/2023	1.00	65.58	0.0%	0.0
1816	Commercial Sales	9/10/2023	9/22/2023	9/22/2023	12.00	60.08	0.0%	0.0
1817	Commercial Sales	9/10/2023	9/14/2023	9/14/2023	4.00	60.08	0.0%	0.0
1818	Commercial Sales	9/11/2023	9/12/2023	9/12/2023	1.00	19,633.73	0.0%	0.0
1819	Commercial Sales	9/11/2023	9/13/2023	9/13/2023	2.00	9,749.75	0.0%	0.0
1820	Commercial Sales	9/11/2023	9/15/2023	9/15/2023	4.00	368.91	0.0%	0.0
1821	Commercial Sales	9/11/2023	9/14/2023	9/14/2023	3.00	2,248.51	0.0%	0.0
1822	Commercial Sales	9/11/2023	10/31/2023	10/31/2023	50.00	60.99	0.0%	0.0
1823	Commercial Sales	9/11/2023	9/19/2023	9/19/2023	8.00	904.29	0.0%	0.0
1824	Commercial Sales	9/11/2023	10/26/2023	10/26/2023	45.00	60.08	0.0%	0.0
1825	Commercial Sales	9/11/2023	9/11/2023	9/11/2023	-	6,748.98	0.0%	-
1826	Commercial Sales	9/11/2023	9/18/2023	9/18/2023	7.00	60.08	0.0%	0.0
1827	Commercial Sales	9/11/2023	9/22/2023	9/22/2023	11.00	60.08	0.0%	0.0
1828	Commercial Sales	9/11/2023	9/20/2023	9/20/2023	9.00	79.38	0.0%	0.0
1829	Commercial Sales	9/12/2023	9/14/2023	9/14/2023	2.00	12,965.23	0.0%	0.0
1830	Commercial Sales	9/12/2023	9/13/2023	9/13/2023	1.00	17,556.35	0.0%	0.0
1831	Commercial Sales	9/12/2023	9/12/2023	9/12/2023	-	6,783.34	0.0%	-
1832	Commercial Sales	9/12/2023	10/9/2023	10/9/2023	27.00	60.08	0.0%	0.0
1833	Commercial Sales	9/12/2023	9/18/2023	9/18/2023	6.00	837.02	0.0%	0.0
1834	Commercial Sales	9/12/2023	9/20/2023	9/20/2023	8.00	679.11	0.0%	0.0
1835	Commercial Sales	9/12/2023	9/22/2023	9/22/2023	10.00	656.78	0.0%	0.0
1836	Commercial Sales	9/12/2023	12/8/2023	12/8/2023	87.00	60.08	0.0%	0.0
1837	Commercial Sales	9/12/2023	9/15/2023	9/15/2023	3.00	61.91	0.0%	0.0
1838	Commercial Sales	9/13/2023	9/13/2023	9/13/2023	-	11,142.73	0.0%	-
1839	Commercial Sales	9/13/2023	9/14/2023	9/14/2023	1.00	49,961.71	0.0%	0.0
1840	Commercial Sales	9/13/2023	9/15/2023	9/15/2023	2.00	12,345.92	0.0%	0.0
1841	Commercial Sales	9/13/2023	9/19/2023	9/19/2023	6.00	342.52	0.0%	0.0
1842	Commercial Sales	9/13/2023	9/18/2023	9/18/2023	5.00	7,574.11	0.0%	0.0
1843	Commercial Sales	9/13/2023	10/6/2023	10/6/2023	23.00	131.15	0.0%	0.0
1844	Commercial Sales	9/13/2023	12/14/2023	12/14/2023	92.00	60.08	0.0%	0.0
1845	Commercial Sales	9/13/2023	9/25/2023	9/25/2023	12.00	60.08	0.0%	0.0
1846	Commercial Sales	9/13/2023	10/5/2023	10/5/2023	22.00	127.49	0.0%	0.0
1847	Commercial Sales	9/13/2023	10/26/2023	10/26/2023	43.00	70.15	0.0%	0.0
1848	Commercial Sales	9/13/2023	9/20/2023	9/20/2023	7.00	406.22	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1849	Commercial Sales	9/13/2023	10/30/2023	10/30/2023	47.00	351.28	0.0%	0.0
1850	Commercial Sales	9/13/2023	10/24/2024	10/24/2024	407.00	1,525.25	0.0%	0.0
1851	Commercial Sales	9/13/2023	2/12/2024	2/12/2024	152.00	4,062.85	0.0%	0.0
1852	Commercial Sales	9/13/2023	10/3/2023	10/3/2023	20.00	2,299.96	0.0%	0.0
1853	Commercial Sales	9/14/2023	9/15/2023	9/15/2023	1.00	18,387.32	0.0%	0.0
1854	Commercial Sales	9/14/2023	9/14/2023	9/14/2023	-	8,774.95	0.0%	-
1855	Commercial Sales	9/14/2023	9/18/2023	9/18/2023	4.00	7,637.86	0.0%	0.0
1856	Commercial Sales	9/14/2023	10/2/2023	10/2/2023	18.00	145.24	0.0%	0.0
1857	Commercial Sales	9/14/2023	9/25/2023	9/25/2023	11.00	64.66	0.0%	0.0
1858	Commercial Sales	9/14/2023	9/20/2023	9/20/2023	6.00	152.20	0.0%	0.0
1859	Commercial Sales	9/14/2023	3/14/2024	3/14/2024	182.00	60.08	0.0%	0.0
1860	Commercial Sales	9/14/2023	9/19/2023	9/19/2023	5.00	2,090.10	0.0%	0.0
1861	Commercial Sales	9/14/2023	9/21/2023	9/21/2023	7.00	4,639.64	0.0%	0.0
1862	Commercial Sales	9/14/2023	10/26/2023	10/26/2023	42.00	191.03	0.0%	0.0
1863	Commercial Sales	9/14/2023	11/14/2023	11/14/2023	61.00	60.08	0.0%	0.0
1864	Commercial Sales	9/14/2023	10/9/2023	10/9/2023	25.00	68.32	0.0%	0.0
1865	Commercial Sales	9/14/2023	10/6/2023	10/6/2023	22.00	123.83	0.0%	0.0
1866	Commercial Sales	9/14/2023	10/5/2023	10/5/2023	21.00	62.82	0.0%	0.0
1867	Commercial Sales	9/15/2023	9/18/2023	9/18/2023	3.00	9,357.54	0.0%	0.0
1868	Commercial Sales	9/15/2023	9/19/2023	9/19/2023	4.00	8,799.24	0.0%	0.0
1869	Commercial Sales	9/15/2023	9/20/2023	9/20/2023	5.00	127.99	0.0%	0.0
1870	Commercial Sales	9/15/2023	9/15/2023	9/15/2023	-	9,781.02	0.0%	-
1871	Commercial Sales	9/15/2023	11/2/2023	11/2/2023	48.00	131.51	0.0%	0.0
1872	Commercial Sales	9/15/2023	9/22/2023	9/22/2023	7.00	310.99	0.0%	0.0
1873	Commercial Sales	9/15/2023	9/21/2023	9/21/2023	6.00	556.04	0.0%	0.0
1874	Commercial Sales	9/15/2023	10/26/2023	10/26/2023	41.00	70.15	0.0%	0.0
1875	Commercial Sales	9/16/2023	9/18/2023	9/18/2023	2.00	139.51	0.0%	0.0
1876	Commercial Sales	9/16/2023	9/19/2023	9/19/2023	3.00	60.08	0.0%	0.0
1877	Commercial Sales	9/17/2023	9/18/2023	9/18/2023	1.00	186.83	0.0%	0.0
1878	Commercial Sales	9/17/2023	9/19/2023	9/19/2023	2.00	130.77	0.0%	0.0
1879	Commercial Sales	9/18/2023	9/19/2023	9/19/2023	1.00	16,652.86	0.0%	0.0
1880	Commercial Sales	9/18/2023	9/20/2023	9/20/2023	2.00	3,519.08	0.0%	0.0
1881	Commercial Sales	9/18/2023	10/5/2023	10/5/2023	17.00	63.75	0.0%	0.0
1882	Commercial Sales	9/18/2023	10/2/2023	10/2/2023	14.00	60.08	0.0%	0.0
1883	Commercial Sales	9/18/2023	9/25/2023	9/25/2023	7.00	60.08	0.0%	0.0
1884	Commercial Sales	9/18/2023	9/21/2023	9/21/2023	3.00	1,002.17	0.0%	0.0
1885	Commercial Sales	9/18/2023	10/6/2023	10/6/2023	18.00	70.15	0.0%	0.0
1886	Commercial Sales	9/18/2023	9/22/2023	9/22/2023	4.00	1,053.98	0.0%	0.0
1887	Commercial Sales	9/18/2023	9/18/2023	9/18/2023	-	191.23	0.0%	-
1888	Commercial Sales	9/19/2023	9/20/2023	9/20/2023	1.00	24,860.43	0.0%	0.0
1889	Commercial Sales	9/19/2023	9/21/2023	9/21/2023	2.00	6,571.19	0.0%	0.0
1890	Commercial Sales	9/19/2023	9/19/2023	9/19/2023	-	4,139.65	0.0%	-
1891	Commercial Sales	9/19/2023	9/27/2023	9/27/2023	8.00	366.76	0.0%	0.0
1892	Commercial Sales	9/19/2023	9/22/2023	9/22/2023	3.00	764.89	0.0%	0.0
1893	Commercial Sales	9/19/2023	10/6/2023	10/6/2023	17.00	765.19	0.0%	0.0
1894	Commercial Sales	9/19/2023	9/26/2023	9/26/2023	7.00	650.91	0.0%	0.0
1895	Commercial Sales	9/19/2023	10/3/2023	10/3/2023	14.00	18.95	0.0%	0.0
1896	Commercial Sales	9/19/2023	9/29/2023	9/29/2023	10.00	60.08	0.0%	0.0
1897	Commercial Sales	9/19/2023	11/21/2023	11/21/2023	63.00	63.75	0.0%	0.0
1898	Commercial Sales	9/19/2023	10/17/2023	10/17/2023	28.00	1,786.23	0.0%	0.0
1899	Commercial Sales	9/19/2023	4/8/2024	4/8/2024	202.00	60.08	0.0%	0.0
1900	Commercial Sales	9/20/2023	9/21/2023	9/21/2023	1.00	11,167.54	0.0%	0.0
1901	Commercial Sales	9/20/2023	9/22/2023	9/22/2023	2.00	4,169.31	0.0%	0.0
1902	Commercial Sales	9/20/2023	9/20/2023	9/20/2023	-	1,906.47	0.0%	-
1903	Commercial Sales	9/20/2023	9/28/2023	9/28/2023	8.00	388.83	0.0%	0.0
1904	Commercial Sales	9/20/2023	9/26/2023	9/26/2023	6.00	193.98	0.0%	0.0
1905	Commercial Sales	9/20/2023	10/4/2023	10/4/2023	14.00	60.08	0.0%	0.0
1906	Commercial Sales	9/20/2023	10/5/2023	10/5/2023	15.00	130.23	0.0%	0.0
1907	Commercial Sales	9/20/2023	9/25/2023	9/25/2023	5.00	100.13	0.0%	0.0
1908	Commercial Sales	9/21/2023	9/22/2023	9/22/2023	1.00	20,045.65	0.0%	0.0
1909	Commercial Sales	9/21/2023	9/26/2023	9/26/2023	5.00	228.58	0.0%	0.0
1910	Commercial Sales	9/21/2023	10/2/2023	10/2/2023	11.00	512.77	0.0%	0.0
1911	Commercial Sales	9/21/2023	9/21/2023	9/21/2023	-	1,103.02	0.0%	-
1912	Commercial Sales	9/21/2023	9/27/2023	9/27/2023	6.00	223.08	0.0%	0.0
1913	Commercial Sales	9/21/2023	9/25/2023	9/25/2023	4.00	304.78	0.0%	0.0
1914	Commercial Sales	9/21/2023	10/6/2023	10/6/2023	15.00	63.75	0.0%	0.0
1915	Commercial Sales	9/21/2023	10/9/2023	10/9/2023	18.00	60.08	0.0%	0.0
1916	Commercial Sales	9/22/2023	9/26/2023	9/26/2023	4.00	15,656.08	0.0%	0.0
1917	Commercial Sales	9/22/2023	9/25/2023	9/25/2023	3.00	47,056.85	0.0%	0.0
1918	Commercial Sales	9/22/2023	9/27/2023	9/27/2023	5.00	2,173.79	0.0%	0.0
1919	Commercial Sales	9/22/2023	9/29/2023	9/29/2023	7.00	62.82	0.0%	0.0
1920	Commercial Sales	9/22/2023	9/28/2023	9/28/2023	6.00	267.39	0.0%	0.0
1921	Commercial Sales	9/22/2023	10/4/2023	10/4/2023	12.00	60.08	0.0%	0.0
1922	Commercial Sales	9/22/2023	9/22/2023	9/22/2023	-	1,623.42	0.0%	-
1923	Commercial Sales	9/22/2023	11/1/2023	11/1/2023	40.00	60.08	0.0%	0.0
1924	Commercial Sales	9/22/2023	10/16/2023	10/16/2023	24.00	60.08	0.0%	0.0
1925	Commercial Sales	9/24/2023	9/25/2023	9/25/2023	1.00	119.31	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1926	Commercial Sales	9/24/2023	9/27/2023	9/27/2023	3.00	83.94	0.0%	0.0
1927	Commercial Sales	9/24/2023	9/26/2023	9/26/2023	2.00	121.99	0.0%	0.0
1928	Commercial Sales	9/25/2023	9/26/2023	9/26/2023	1.00	81,289.81	0.1%	0.0
1929	Commercial Sales	9/25/2023	9/25/2023	9/25/2023	-	19,348.66	0.0%	-
1930	Commercial Sales	9/25/2023	9/27/2023	9/27/2023	2.00	20,066.67	0.0%	0.0
1931	Commercial Sales	9/25/2023	10/5/2023	10/5/2023	10.00	300.40	0.0%	0.0
1932	Commercial Sales	9/25/2023	10/6/2023	10/6/2023	11.00	60.08	0.0%	0.0
1933	Commercial Sales	9/25/2023	9/28/2023	9/28/2023	3.00	2,983.89	0.0%	0.0
1934	Commercial Sales	9/25/2023	9/29/2023	9/29/2023	4.00	808.45	0.0%	0.0
1935	Commercial Sales	9/25/2023	10/4/2023	10/4/2023	9.00	60.08	0.0%	0.0
1936	Commercial Sales	9/25/2023	10/2/2023	10/2/2023	7.00	60.08	0.0%	0.0
1937	Commercial Sales	9/25/2023	10/3/2023	10/3/2023	8.00	845.42	0.0%	0.0
1938	Commercial Sales	9/25/2023	11/6/2023	11/6/2023	42.00	60.08	0.0%	0.0
1939	Commercial Sales	9/25/2023	11/2/2023	11/2/2023	38.00	60.08	0.0%	0.0
1940	Commercial Sales	9/26/2023	9/27/2023	9/27/2023	1.00	26,896.23	0.0%	0.0
1941	Commercial Sales	9/26/2023	9/28/2023	9/28/2023	2.00	9,313.53	0.0%	0.0
1942	Commercial Sales	9/26/2023	9/29/2023	9/29/2023	3.00	8,341.42	0.0%	0.0
1943	Commercial Sales	9/26/2023	10/3/2023	10/3/2023	7.00	740.15	0.0%	0.0
1944	Commercial Sales	9/26/2023	9/26/2023	9/26/2023	-	1,529.11	0.0%	-
1945	Commercial Sales	9/26/2023	10/2/2023	10/2/2023	6.00	761.53	0.0%	0.0
1946	Commercial Sales	9/26/2023	10/9/2023	10/9/2023	13.00	645.32	0.0%	0.0
1947	Commercial Sales	9/27/2023	9/28/2023	9/28/2023	1.00	22,416.29	0.0%	0.0
1948	Commercial Sales	9/27/2023	9/29/2023	9/29/2023	2.00	6,566.34	0.0%	0.0
1949	Commercial Sales	9/27/2023	10/3/2023	10/3/2023	6.00	9,000.93	0.0%	0.0
1950	Commercial Sales	9/27/2023	9/27/2023	9/27/2023	-	6,936.25	0.0%	-
1951	Commercial Sales	9/27/2023	10/9/2023	10/9/2023	12.00	1,866.10	0.0%	0.0
1952	Commercial Sales	9/27/2023	10/5/2023	10/5/2023	8.00	65.58	0.0%	0.0
1953	Commercial Sales	9/27/2023	10/2/2023	10/2/2023	5.00	29.58	0.0%	0.0
1954	Commercial Sales	9/27/2023	3/20/2024	3/20/2024	175.00	71.07	0.0%	0.0
1955	Commercial Sales	9/28/2023	10/11/2023	10/11/2023	13.00	831.74	0.0%	0.0
1956	Commercial Sales	9/28/2023	9/29/2023	9/29/2023	1.00	19,831.27	0.0%	0.0
1957	Commercial Sales	9/28/2023	9/28/2023	9/28/2023	-	10,920.24	0.0%	-
1958	Commercial Sales	9/28/2023	10/2/2023	10/2/2023	4.00	534.05	0.0%	0.0
1959	Commercial Sales	9/28/2023	10/12/2023	10/12/2023	14.00	60.08	0.0%	0.0
1960	Commercial Sales	9/28/2023	10/6/2023	10/6/2023	8.00	60.08	0.0%	0.0
1961	Commercial Sales	9/28/2023	10/3/2023	10/3/2023	5.00	7,810.37	0.0%	0.0
1962	Commercial Sales	9/28/2023	10/5/2023	10/5/2023	7.00	78.40	0.0%	0.0
1963	Commercial Sales	9/28/2023	10/4/2023	10/4/2023	6.00	385.16	0.0%	0.0
1964	Commercial Sales	9/28/2023	10/10/2023	10/10/2023	12.00	99.46	0.0%	0.0
1965	Commercial Sales	9/28/2023	10/9/2023	10/9/2023	11.00	136.09	0.0%	0.0
1966	Commercial Sales	9/29/2023	10/2/2023	10/2/2023	3.00	323.45	0.0%	0.0
1967	Commercial Sales	9/29/2023	10/3/2023	10/3/2023	4.00	60.08	0.0%	0.0
1968	Commercial Sales	9/29/2023	10/4/2023	10/4/2023	5.00	14.02	0.0%	0.0
1969	Commercial Sales	9/30/2023	10/10/2023	10/10/2023	10.00	2,137.91	0.0%	0.0
1970	Commercial Sales	9/30/2023	10/9/2023	10/9/2023	9.00	8.01	0.0%	0.0
1971	Commercial Sales	9/30/2023	10/2/2023	10/2/2023	2.00	46.06	0.0%	0.0
1972	Commercial Sales	9/30/2023	11/14/2023	11/14/2023	45.00	10.02	0.0%	0.0
1973	Commercial Sales	10/1/2023	10/2/2023	10/2/2023	1.00	63.36	0.0%	0.0
1974	Commercial Sales	10/2/2023	10/9/2023	10/9/2023	7.00	5,027.23	0.0%	0.0
1975	Commercial Sales	10/2/2023	10/6/2023	10/6/2023	4.00	12,130.16	0.0%	0.0
1976	Commercial Sales	10/2/2023	10/12/2023	10/12/2023	10.00	79.01	0.0%	0.0
1977	Commercial Sales	10/2/2023	10/3/2023	10/3/2023	1.00	4,949.52	0.0%	0.0
1978	Commercial Sales	10/2/2023	10/11/2023	10/11/2023	9.00	404.43	0.0%	0.0
1979	Commercial Sales	10/2/2023	10/10/2023	10/10/2023	8.00	81.14	0.0%	0.0
1980	Commercial Sales	10/2/2023	10/13/2023	10/13/2023	11.00	60.08	0.0%	0.0
1981	Commercial Sales	10/2/2023	10/5/2023	10/5/2023	3.00	8,510.86	0.0%	0.0
1982	Commercial Sales	10/2/2023	10/4/2023	10/4/2023	2.00	1,700.10	0.0%	0.0
1983	Commercial Sales	10/2/2023	10/16/2023	10/16/2023	14.00	1.51	0.0%	0.0
1984	Commercial Sales	10/2/2023	10/18/2023	10/18/2023	16.00	120.16	0.0%	0.0
1985	Commercial Sales	10/3/2023	10/6/2023	10/6/2023	3.00	11,303.72	0.0%	0.0
1986	Commercial Sales	10/3/2023	10/9/2023	10/9/2023	6.00	4,547.11	0.0%	0.0
1987	Commercial Sales	10/3/2023	10/4/2023	10/4/2023	1.00	4,819.67	0.0%	0.0
1988	Commercial Sales	10/3/2023	10/12/2023	10/12/2023	9.00	2,292.90	0.0%	0.0
1989	Commercial Sales	10/3/2023	10/3/2023	10/3/2023	-	2,760.41	0.0%	-
1990	Commercial Sales	10/3/2023	10/10/2023	10/10/2023	7.00	2,010.59	0.0%	0.0
1991	Commercial Sales	10/3/2023	10/11/2023	10/11/2023	8.00	60.08	0.0%	0.0
1992	Commercial Sales	10/3/2023	10/26/2023	10/26/2023	23.00	60.08	0.0%	0.0
1993	Commercial Sales	10/3/2023	10/13/2023	10/13/2023	10.00	184.82	0.0%	0.0
1994	Commercial Sales	10/3/2023	10/5/2023	10/5/2023	2.00	463.48	0.0%	0.0
1995	Commercial Sales	10/3/2023	10/24/2023	10/24/2023	21.00	49.21	0.0%	0.0
1996	Commercial Sales	10/4/2023	10/6/2023	10/6/2023	2.00	17,744.59	0.0%	0.0
1997	Commercial Sales	10/4/2023	10/9/2023	10/9/2023	5.00	3,077.69	0.0%	0.0
1998	Commercial Sales	10/4/2023	10/5/2023	10/5/2023	1.00	2,717.80	0.0%	0.0
1999	Commercial Sales	10/4/2023	10/12/2023	10/12/2023	8.00	933.37	0.0%	0.0
2000	Commercial Sales	10/4/2023	10/11/2023	10/11/2023	7.00	290.36	0.0%	0.0
2001	Commercial Sales	10/4/2023	10/13/2023	10/13/2023	9.00	420.72	0.0%	0.0
2002	Commercial Sales	10/4/2023	10/18/2023	10/18/2023	14.00	60.08	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2003	Commercial Sales	10/4/2023	10/23/2023	10/23/2023	19.00	46.06	0.0%	0.0
2004	Commercial Sales	10/4/2023	10/27/2023	10/27/2023	23.00	62.82	0.0%	0.0
2005	Commercial Sales	10/5/2023	10/6/2023	10/6/2023	1.00	21,813.27	0.0%	0.0
2006	Commercial Sales	10/5/2023	10/12/2023	10/12/2023	7.00	2,622.37	0.0%	0.0
2007	Commercial Sales	10/5/2023	10/9/2023	10/9/2023	4.00	6,275.95	0.0%	0.0
2008	Commercial Sales	10/5/2023	10/13/2023	10/13/2023	8.00	249.48	0.0%	0.0
2009	Commercial Sales	10/5/2023	10/26/2023	10/26/2023	21.00	2,139.00	0.0%	0.0
2010	Commercial Sales	10/5/2023	10/18/2023	10/18/2023	13.00	121.07	0.0%	0.0
2011	Commercial Sales	10/5/2023	10/11/2023	10/11/2023	6.00	859.22	0.0%	0.0
2012	Commercial Sales	10/5/2023	10/16/2023	10/16/2023	11.00	63.09	0.0%	0.0
2013	Commercial Sales	10/5/2023	11/7/2023	11/7/2023	33.00	60.08	0.0%	0.0
2014	Commercial Sales	10/5/2023	10/5/2023	10/5/2023	-	802.77	0.0%	-
2015	Commercial Sales	10/5/2023	11/6/2024	11/6/2024	103.00	18.95	0.0%	0.0
2016	Commercial Sales	10/5/2023	11/2/2023	11/2/2023	28.00	60.08	0.0%	0.0
2017	Commercial Sales	10/6/2023	10/17/2023	10/17/2023	11.00	2,689.72	0.0%	0.0
2018	Commercial Sales	10/6/2023	10/9/2023	10/9/2023	3.00	46,170.18	0.0%	0.0
2019	Commercial Sales	10/6/2023	10/6/2023	10/6/2023	-	16,140.70	0.0%	-
2020	Commercial Sales	10/6/2023	10/16/2023	10/16/2023	10.00	502.63	0.0%	0.0
2021	Commercial Sales	10/6/2023	10/12/2023	10/12/2023	6.00	4,820.19	0.0%	0.0
2022	Commercial Sales	10/6/2023	10/10/2023	10/10/2023	4.00	6,027.19	0.0%	0.0
2023	Commercial Sales	10/6/2023	10/26/2023	10/26/2023	20.00	248.03	0.0%	0.0
2024	Commercial Sales	10/6/2023	10/23/2023	10/23/2023	17.00	60.08	0.0%	0.0
2025	Commercial Sales	10/6/2023	10/13/2023	10/13/2023	7.00	893.44	0.0%	0.0
2026	Commercial Sales	10/6/2023	11/14/2023	11/14/2023	39.00	60.99	0.0%	0.0
2027	Commercial Sales	10/6/2023	10/11/2023	10/11/2023	5.00	1,213.65	0.0%	0.0
2028	Commercial Sales	10/6/2023	10/24/2023	10/24/2023	18.00	1,067.03	0.0%	0.0
2029	Commercial Sales	10/6/2023	10/31/2023	10/31/2023	25.00	50.06	0.0%	0.0
2030	Commercial Sales	10/6/2023	10/18/2023	10/18/2023	12.00	700.38	0.0%	0.0
2031	Commercial Sales	10/6/2023	11/1/2023	11/1/2023	26.00	87.55	0.0%	0.0
2032	Commercial Sales	10/6/2023	11/2/2023	11/2/2023	27.00	123.83	0.0%	0.0
2033	Commercial Sales	10/6/2023	10/27/2023	10/27/2023	21.00	63.75	0.0%	0.0
2034	Commercial Sales	10/6/2023	11/6/2023	11/6/2023	31.00	60.08	0.0%	0.0
2035	Commercial Sales	10/6/2023	3/25/2024	3/25/2024	171.00	117.77	0.0%	0.0
2036	Commercial Sales	10/8/2023	10/9/2023	10/9/2023	1.00	1,365.71	0.0%	0.0
2037	Commercial Sales	10/8/2023	10/17/2023	10/17/2023	9.00	87.94	0.0%	0.0
2038	Commercial Sales	10/8/2023	10/10/2023	10/10/2023	2.00	61.91	0.0%	0.0
2039	Commercial Sales	10/9/2023	10/10/2023	10/10/2023	1.00	23,323.87	0.0%	0.0
2040	Commercial Sales	10/9/2023	10/11/2023	10/11/2023	2.00	3,625.86	0.0%	0.0
2041	Commercial Sales	10/9/2023	10/18/2023	10/18/2023	9.00	531.75	0.0%	0.0
2042	Commercial Sales	10/9/2023	12/11/2023	12/11/2023	63.00	1,025.26	0.0%	0.0
2043	Commercial Sales	10/9/2023	10/9/2023	10/9/2023	-	1,643.44	0.0%	-
2044	Commercial Sales	10/9/2023	10/12/2023	10/12/2023	3.00	8,461.00	0.0%	0.0
2045	Commercial Sales	10/9/2023	10/13/2023	10/13/2023	4.00	1,071.60	0.0%	0.0
2046	Commercial Sales	10/9/2023	10/17/2023	10/17/2023	8.00	93.03	0.0%	0.0
2047	Commercial Sales	10/9/2023	10/26/2023	10/26/2023	17.00	198.30	0.0%	0.0
2048	Commercial Sales	10/9/2023	10/30/2023	10/30/2023	21.00	201.80	0.0%	0.0
2049	Commercial Sales	10/9/2023	10/16/2023	10/16/2023	7.00	256.60	0.0%	0.0
2050	Commercial Sales	10/10/2023	10/12/2023	10/12/2023	2.00	11,117.96	0.0%	0.0
2051	Commercial Sales	10/10/2023	10/11/2023	10/11/2023	1.00	26,552.08	0.0%	0.0
2052	Commercial Sales	10/10/2023	10/26/2023	10/26/2023	16.00	550.64	0.0%	0.0
2053	Commercial Sales	10/10/2023	10/10/2023	10/10/2023	-	6,298.70	0.0%	-
2054	Commercial Sales	10/10/2023	10/13/2023	10/13/2023	3.00	359.92	0.0%	0.0
2055	Commercial Sales	10/10/2023	10/18/2023	10/18/2023	8.00	85.72	0.0%	0.0
2056	Commercial Sales	10/10/2023	10/19/2023	10/19/2023	9.00	653.22	0.0%	0.0
2057	Commercial Sales	10/11/2023	10/12/2023	10/12/2023	1.00	21,363.67	0.0%	0.0
2058	Commercial Sales	10/11/2023	10/17/2023	10/17/2023	6.00	147.31	0.0%	0.0
2059	Commercial Sales	10/11/2023	10/26/2023	10/26/2023	15.00	1,316.29	0.0%	0.0
2060	Commercial Sales	10/11/2023	10/13/2023	10/13/2023	2.00	5,904.71	0.0%	0.0
2061	Commercial Sales	10/11/2023	10/11/2023	10/11/2023	-	18,005.16	0.0%	-
2062	Commercial Sales	10/11/2023	10/20/2023	10/20/2023	9.00	1,039.05	0.0%	0.0
2063	Commercial Sales	10/11/2023	10/24/2023	10/24/2023	13.00	6,671.84	0.0%	0.0
2064	Commercial Sales	10/11/2023	10/19/2023	10/19/2023	8.00	1,039.14	0.0%	0.0
2065	Commercial Sales	10/11/2023	12/8/2023	12/8/2023	58.00	60.08	0.0%	0.0
2066	Commercial Sales	10/12/2023	10/13/2023	10/13/2023	1.00	46,296.87	0.0%	0.0
2067	Commercial Sales	10/12/2023	10/16/2023	10/16/2023	4.00	499.35	0.0%	0.0
2068	Commercial Sales	10/12/2023	10/24/2023	10/24/2023	12.00	4,062.26	0.0%	0.0
2069	Commercial Sales	10/12/2023	10/30/2023	10/30/2023	18.00	299.09	0.0%	0.0
2070	Commercial Sales	10/12/2023	10/17/2023	10/17/2023	5.00	1,617.91	0.0%	0.0
2071	Commercial Sales	10/12/2023	10/12/2023	10/12/2023	-	1,945.43	0.0%	-
2072	Commercial Sales	10/12/2023	11/14/2023	11/14/2023	33.00	192.27	0.0%	0.0
2073	Commercial Sales	10/12/2023	10/20/2023	10/20/2023	8.00	441.58	0.0%	0.0
2074	Commercial Sales	10/12/2023	10/19/2023	10/19/2023	7.00	1,904.52	0.0%	0.0
2075	Commercial Sales	10/12/2023	11/10/2023	11/10/2023	29.00	60.08	0.0%	0.0
2076	Commercial Sales	10/12/2023	11/22/2023	11/22/2023	41.00	83.89	0.0%	0.0
2077	Commercial Sales	10/12/2023	10/27/2023	10/27/2023	15.00	2,171.76	0.0%	0.0
2078	Commercial Sales	10/12/2023	12/14/2023	12/14/2023	63.00	60.08	0.0%	0.0
2079	Commercial Sales	10/12/2023	10/24/2024	10/24/2024	378.00	60.08	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2080	Commercial Sales	10/12/2023	11/15/2023	11/15/2023	34.00	134.51	0.0%	0.0
2081	Commercial Sales	10/12/2023	2/12/2024	2/12/2024	123.00	3,578.03	0.0%	0.0
2082	Commercial Sales	10/12/2023	11/6/2023	11/6/2023	25.00	2.00	0.0%	0.0
2083	Commercial Sales	10/12/2023	10/18/2023	10/18/2023	6.00	1,767.55	0.0%	0.0
2084	Commercial Sales	10/12/2023	10/25/2023	10/25/2023	13.00	66.49	0.0%	0.0
2085	Commercial Sales	10/12/2023	10/26/2023	10/26/2023	14.00	70.15	0.0%	0.0
2086	Commercial Sales	10/13/2023	10/17/2023	10/17/2023	4.00	126.39	0.0%	0.0
2087	Commercial Sales	10/13/2023	10/30/2023	10/30/2023	17.00	1,186.47	0.0%	0.0
2088	Commercial Sales	10/13/2023	10/24/2023	10/24/2023	11.00	3,895.95	0.0%	0.0
2089	Commercial Sales	10/13/2023	10/23/2023	10/23/2023	10.00	14,423.54	0.0%	0.0
2090	Commercial Sales	10/13/2023	10/16/2023	10/16/2023	3.00	4,585.96	0.0%	0.0
2091	Commercial Sales	10/13/2023	11/14/2023	11/14/2023	32.00	6,409.66	0.0%	0.0
2092	Commercial Sales	10/13/2023	11/7/2023	11/7/2023	25.00	60.99	0.0%	0.0
2093	Commercial Sales	10/13/2023	10/26/2023	10/26/2023	13.00	196.52	0.0%	0.0
2094	Commercial Sales	10/13/2023	11/17/2023	11/17/2023	35.00	1,402.50	0.0%	0.0
2095	Commercial Sales	10/13/2023	10/25/2023	10/25/2023	12.00	327.93	0.0%	0.0
2096	Commercial Sales	10/13/2023	11/15/2023	11/15/2023	33.00	940.92	0.0%	0.0
2097	Commercial Sales	10/13/2023	3/14/2024	3/14/2024	153.00	60.08	0.0%	0.0
2098	Commercial Sales	10/13/2023	11/20/2023	11/20/2023	38.00	15,926.57	0.0%	0.0
2099	Commercial Sales	10/13/2023	10/18/2023	10/18/2023	5.00	5,107.22	0.0%	0.0
2100	Commercial Sales	10/14/2023	10/16/2023	10/16/2023	2.00	104.54	0.0%	0.0
2101	Commercial Sales	10/14/2023	10/25/2023	10/25/2023	11.00	60.08	0.0%	0.0
2102	Commercial Sales	10/14/2023	10/24/2023	10/24/2023	10.00	121.67	0.0%	0.0
2103	Commercial Sales	10/14/2023	10/23/2023	10/23/2023	9.00	122.57	0.0%	0.0
2104	Commercial Sales	10/15/2023	12/11/2023	12/11/2023	57.00	18.02	0.0%	0.0
2105	Commercial Sales	10/15/2023	10/16/2023	10/16/2023	1.00	78.10	0.0%	0.0
2106	Commercial Sales	10/15/2023	10/23/2023	10/23/2023	8.00	197.34	0.0%	0.0
2107	Commercial Sales	10/16/2023	10/16/2023	10/16/2023	-	8,347.02	0.0%	-
2108	Commercial Sales	10/16/2023	10/17/2023	10/17/2023	1.00	343.80	0.0%	0.0
2109	Commercial Sales	10/16/2023	11/2/2023	11/2/2023	17.00	60.08	0.0%	0.0
2110	Commercial Sales	10/16/2023	10/23/2023	10/23/2023	7.00	83.77	0.0%	0.0
2111	Commercial Sales	10/16/2023	10/30/2023	10/30/2023	14.00	38.05	0.0%	0.0
2112	Commercial Sales	10/17/2023	10/24/2023	10/24/2023	7.00	8,923.26	0.0%	0.0
2113	Commercial Sales	10/17/2023	10/23/2023	10/23/2023	6.00	9,918.18	0.0%	0.0
2114	Commercial Sales	10/17/2023	10/30/2023	10/30/2023	13.00	1,669.91	0.0%	0.0
2115	Commercial Sales	10/17/2023	10/18/2023	10/18/2023	1.00	2,147.08	0.0%	0.0
2116	Commercial Sales	10/17/2023	10/17/2023	10/17/2023	-	8,736.01	0.0%	-
2117	Commercial Sales	10/17/2023	11/2/2023	11/2/2023	16.00	129.68	0.0%	0.0
2118	Commercial Sales	10/17/2023	10/25/2023	10/25/2023	8.00	577.66	0.0%	0.0
2119	Commercial Sales	10/17/2023	10/26/2023	10/26/2023	9.00	2,607.68	0.0%	0.0
2120	Commercial Sales	10/17/2023	10/19/2023	10/19/2023	2.00	4,271.94	0.0%	0.0
2121	Commercial Sales	10/17/2023	2/7/2024	2/7/2024	113.00	60.99	0.0%	0.0
2122	Commercial Sales	10/17/2023	11/10/2023	11/10/2023	24.00	1,003.28	0.0%	0.0
2123	Commercial Sales	10/18/2023	10/30/2023	10/30/2023	12.00	1,595.32	0.0%	0.0
2124	Commercial Sales	10/18/2023	10/24/2023	10/24/2023	6.00	3,576.84	0.0%	0.0
2125	Commercial Sales	10/18/2023	10/23/2023	10/23/2023	5.00	16,169.88	0.0%	0.0
2126	Commercial Sales	10/18/2023	10/19/2023	10/19/2023	1.00	2,835.05	0.0%	0.0
2127	Commercial Sales	10/18/2023	4/8/2024	4/8/2024	173.00	60.08	0.0%	0.0
2128	Commercial Sales	10/18/2023	1/12/2024	1/12/2024	86.00	84.81	0.0%	0.0
2129	Commercial Sales	10/18/2023	10/25/2023	10/25/2023	7.00	1,065.38	0.0%	0.0
2130	Commercial Sales	10/19/2023	10/23/2023	10/23/2023	4.00	19,578.89	0.0%	0.0
2131	Commercial Sales	10/19/2023	10/24/2023	10/24/2023	5.00	7,640.90	0.0%	0.0
2132	Commercial Sales	10/19/2023	10/19/2023	10/19/2023	-	2,973.55	0.0%	-
2133	Commercial Sales	10/19/2023	10/20/2023	10/20/2023	1.00	3,849.31	0.0%	0.0
2134	Commercial Sales	10/19/2023	10/27/2023	10/27/2023	8.00	6,927.39	0.0%	0.0
2135	Commercial Sales	10/19/2023	10/30/2023	10/30/2023	11.00	4,754.70	0.0%	0.0
2136	Commercial Sales	10/19/2023	10/31/2023	10/31/2023	12.00	64.66	0.0%	0.0
2137	Commercial Sales	10/19/2023	1/2/2024	1/2/2024	75.00	844.86	0.0%	0.0
2138	Commercial Sales	10/19/2023	11/2/2023	11/2/2023	14.00	2.00	0.0%	0.0
2139	Commercial Sales	10/19/2023	11/20/2023	11/20/2023	32.00	129.31	0.0%	0.0
2140	Commercial Sales	10/19/2023	11/21/2023	11/21/2023	33.00	63.75	0.0%	0.0
2141	Commercial Sales	10/19/2023	10/25/2023	10/25/2023	6.00	60.99	0.0%	0.0
2142	Commercial Sales	10/19/2023	10/26/2023	10/26/2023	7.00	60.08	0.0%	0.0
2143	Commercial Sales	10/20/2023	10/23/2023	10/23/2023	3.00	18,620.50	0.0%	0.0
2144	Commercial Sales	10/20/2023	10/24/2023	10/24/2023	4.00	3,728.44	0.0%	0.0
2145	Commercial Sales	10/20/2023	10/20/2023	10/20/2023	-	3,781.65	0.0%	-
2146	Commercial Sales	10/20/2023	10/25/2023	10/25/2023	5.00	2,706.18	0.0%	0.0
2147	Commercial Sales	10/20/2023	10/30/2023	10/30/2023	10.00	993.45	0.0%	0.0
2148	Commercial Sales	10/20/2023	10/27/2023	10/27/2023	7.00	60.08	0.0%	0.0
2149	Commercial Sales	10/21/2023	10/24/2023	10/24/2023	3.00	66.49	0.0%	0.0
2150	Commercial Sales	10/22/2023	10/23/2023	10/23/2023	1.00	104.95	0.0%	0.0
2151	Commercial Sales	10/23/2023	10/25/2023	10/25/2023	2.00	7,549.40	0.0%	0.0
2152	Commercial Sales	10/23/2023	10/24/2023	10/24/2023	1.00	29,540.31	0.0%	0.0
2153	Commercial Sales	10/23/2023	10/30/2023	10/30/2023	7.00	1,479.41	0.0%	0.0
2154	Commercial Sales	10/23/2023	10/26/2023	10/26/2023	3.00	224.20	0.0%	0.0
2155	Commercial Sales	10/23/2023	10/23/2023	10/23/2023	-	1,782.04	0.0%	-
2156	Commercial Sales	10/23/2023	11/28/2023	11/28/2023	36.00	66.49	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
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WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2157	Commercial Sales	10/24/2023	10/26/2023	10/26/2023	2.00	15,834.59	0.0%	0.0
2158	Commercial Sales	10/24/2023	10/25/2023	10/25/2023	1.00	57,779.74	0.0%	0.0
2159	Commercial Sales	10/24/2023	10/31/2023	10/31/2023	7.00	2,719.26	0.0%	0.0
2160	Commercial Sales	10/24/2023	10/27/2023	10/27/2023	3.00	4,171.22	0.0%	0.0
2161	Commercial Sales	10/24/2023	10/30/2023	10/30/2023	6.00	3,548.46	0.0%	0.0
2162	Commercial Sales	10/24/2023	11/13/2023	11/13/2023	20.00	204.86	0.0%	0.0
2163	Commercial Sales	10/24/2023	10/24/2023	10/24/2023	-	2,685.50	0.0%	-
2164	Commercial Sales	10/24/2023	11/1/2023	11/1/2023	8.00	328.66	0.0%	0.0
2165	Commercial Sales	10/24/2023	11/14/2023	11/14/2023	21.00	521.61	0.0%	0.0
2166	Commercial Sales	10/25/2023	10/27/2023	10/27/2023	2.00	23,735.52	0.0%	0.0
2167	Commercial Sales	10/25/2023	10/25/2023	10/25/2023	-	23,970.07	0.0%	-
2168	Commercial Sales	10/25/2023	10/26/2023	10/26/2023	1.00	103,128.87	0.1%	0.0
2169	Commercial Sales	10/25/2023	11/1/2023	11/1/2023	7.00	3,334.58	0.0%	0.0
2170	Commercial Sales	10/25/2023	11/2/2023	11/2/2023	8.00	1,298.34	0.0%	0.0
2171	Commercial Sales	10/25/2023	10/31/2023	10/31/2023	6.00	3,111.43	0.0%	0.0
2172	Commercial Sales	10/25/2023	10/30/2023	10/30/2023	5.00	433.70	0.0%	0.0
2173	Commercial Sales	10/25/2023	11/13/2023	11/13/2023	19.00	138.83	0.0%	0.0
2174	Commercial Sales	10/26/2023	10/30/2023	10/30/2023	4.00	7,196.72	0.0%	0.0
2175	Commercial Sales	10/26/2023	10/27/2023	10/27/2023	1.00	32,276.18	0.0%	0.0
2176	Commercial Sales	10/26/2023	10/31/2023	10/31/2023	5.00	5,242.18	0.0%	0.0
2177	Commercial Sales	10/26/2023	11/2/2023	11/2/2023	7.00	1,838.72	0.0%	0.0
2178	Commercial Sales	10/26/2023	10/26/2023	10/26/2023	-	4,831.63	0.0%	-
2179	Commercial Sales	10/26/2023	11/13/2023	11/13/2023	18.00	115.94	0.0%	0.0
2180	Commercial Sales	10/26/2023	3/20/2024	3/20/2024	146.00	71.07	0.0%	0.0
2181	Commercial Sales	10/26/2023	1/2/2024	1/2/2024	68.00	84.69	0.0%	0.0
2182	Commercial Sales	10/26/2023	12/21/2023	12/21/2023	56.00	68.32	0.0%	0.0
2183	Commercial Sales	10/26/2023	11/3/2023	11/3/2023	8.00	6,000.92	0.0%	0.0
2184	Commercial Sales	10/26/2023	11/1/2023	11/1/2023	6.00	126.57	0.0%	0.0
2185	Commercial Sales	10/26/2023	11/17/2023	11/17/2023	22.00	101.29	0.0%	0.0
2186	Commercial Sales	10/27/2023	10/30/2023	10/30/2023	3.00	26,253.69	0.0%	0.0
2187	Commercial Sales	10/27/2023	10/31/2023	10/31/2023	4.00	20,413.72	0.0%	0.0
2188	Commercial Sales	10/27/2023	11/1/2023	11/1/2023	5.00	2,966.24	0.0%	0.0
2189	Commercial Sales	10/27/2023	10/27/2023	10/27/2023	-	13,549.22	0.0%	-
2190	Commercial Sales	10/27/2023	11/6/2023	11/6/2023	10.00	6,148.83	0.0%	0.0
2191	Commercial Sales	10/27/2023	11/3/2023	11/3/2023	7.00	421.29	0.0%	0.0
2192	Commercial Sales	10/27/2023	11/15/2023	11/15/2023	19.00	60.08	0.0%	0.0
2193	Commercial Sales	10/27/2023	11/10/2023	11/10/2023	14.00	933.00	0.0%	0.0
2194	Commercial Sales	10/27/2023	11/2/2023	11/2/2023	6.00	546.92	0.0%	0.0
2195	Commercial Sales	10/27/2023	3/14/2024	3/14/2024	139.00	61.91	0.0%	0.0
2196	Commercial Sales	10/28/2023	10/30/2023	10/30/2023	2.00	2,264.12	0.0%	0.0
2197	Commercial Sales	10/28/2023	10/31/2023	10/31/2023	3.00	454.16	0.0%	0.0
2198	Commercial Sales	10/29/2023	10/31/2023	10/31/2023	2.00	132.75	0.0%	0.0
2199	Commercial Sales	10/29/2023	10/30/2023	10/30/2023	1.00	701.72	0.0%	0.0
2200	Commercial Sales	10/29/2023	11/13/2023	11/13/2023	15.00	60.08	0.0%	0.0
2201	Commercial Sales	10/30/2023	10/30/2023	10/30/2023	-	1,841.27	0.0%	-
2202	Commercial Sales	10/30/2023	11/6/2023	11/6/2023	7.00	8,246.82	0.0%	0.0
2203	Commercial Sales	10/30/2023	11/13/2023	11/13/2023	14.00	345.08	0.0%	0.0
2204	Commercial Sales	10/30/2023	10/31/2023	10/31/2023	1.00	24,697.78	0.0%	0.0
2205	Commercial Sales	10/30/2023	11/1/2023	11/1/2023	2.00	10,329.86	0.0%	0.0
2206	Commercial Sales	10/30/2023	11/2/2023	11/2/2023	3.00	787.60	0.0%	0.0
2207	Commercial Sales	10/30/2023	11/14/2023	11/14/2023	15.00	185.18	0.0%	0.0
2208	Commercial Sales	10/30/2023	11/7/2023	11/7/2023	8.00	5,673.80	0.0%	0.0
2209	Commercial Sales	10/30/2023	11/17/2023	11/17/2023	18.00	284.99	0.0%	0.0
2210	Commercial Sales	10/30/2023	12/20/2023	12/20/2023	51.00	1,521.58	0.0%	0.0
2211	Commercial Sales	10/30/2023	4/10/2024	4/10/2024	163.00	60.08	0.0%	0.0
2212	Commercial Sales	10/30/2023	11/20/2023	11/20/2023	21.00	60.08	0.0%	0.0
2213	Commercial Sales	10/31/2023	10/31/2023	10/31/2023	-	6,858.76	0.0%	-
2214	Commercial Sales	10/31/2023	11/7/2023	11/7/2023	7.00	855.20	0.0%	0.0
2215	Commercial Sales	10/31/2023	11/2/2023	11/2/2023	2.00	4,037.76	0.0%	0.0
2216	Commercial Sales	10/31/2023	11/1/2023	11/1/2023	1.00	427.96	0.0%	0.0
2217	Commercial Sales	10/31/2023	11/3/2023	11/3/2023	3.00	40.06	0.0%	0.0
2218	Commercial Sales	10/31/2023	11/14/2023	11/14/2023	14.00	1,738.39	0.0%	0.0
2219	Commercial Sales	10/31/2023	11/9/2023	11/9/2023	9.00	72.10	0.0%	0.0
2220	Commercial Sales	11/1/2023	11/1/2023	11/1/2023	-	8,134.47	0.0%	-
2221	Commercial Sales	11/1/2023	11/2/2023	11/2/2023	1.00	6,932.56	0.0%	0.0
2222	Commercial Sales	11/1/2023	11/6/2023	11/6/2023	5.00	30,040.16	0.0%	0.0
2223	Commercial Sales	11/1/2023	11/3/2023	11/3/2023	2.00	1,733.09	0.0%	0.0
2224	Commercial Sales	11/1/2023	11/7/2023	11/7/2023	6.00	6,851.45	0.0%	0.0
2225	Commercial Sales	11/1/2023	11/9/2023	11/9/2023	8.00	2,331.04	0.0%	0.0
2226	Commercial Sales	11/1/2023	11/8/2023	11/8/2023	7.00	5,801.00	0.0%	0.0
2227	Commercial Sales	11/1/2023	1/17/2024	1/17/2024	77.00	65.65	0.0%	0.0
2228	Commercial Sales	11/1/2023	12/7/2023	12/7/2023	36.00	50.87	0.0%	0.0
2229	Commercial Sales	11/2/2023	11/6/2023	11/6/2023	4.00	17,655.12	0.0%	0.0
2230	Commercial Sales	11/2/2023	11/3/2023	11/3/2023	1.00	7,001.31	0.0%	0.0
2231	Commercial Sales	11/2/2023	11/7/2023	11/7/2023	5.00	5,151.79	0.0%	0.0
2232	Commercial Sales	11/2/2023	11/8/2023	11/8/2023	6.00	6,131.87	0.0%	0.0
2233	Commercial Sales	11/2/2023	11/2/2023	11/2/2023	-	2,543.18	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2234	Commercial Sales	11/2/2023	11/9/2023	11/9/2023	7.00	3,784.55	0.0%	0.0
2235	Commercial Sales	11/2/2023	11/17/2023	11/17/2023	15.00	4.54	0.0%	0.0
2236	Commercial Sales	11/2/2023	11/14/2023	11/14/2023	12.00	146.33	0.0%	0.0
2237	Commercial Sales	11/2/2023	11/10/2023	11/10/2023	8.00	61.88	0.0%	0.0
2238	Commercial Sales	11/2/2023	12/7/2023	12/7/2023	35.00	49.42	0.0%	0.0
2239	Commercial Sales	11/3/2023	11/6/2023	11/6/2023	3.00	23,445.80	0.0%	0.0
2240	Commercial Sales	11/3/2023	11/7/2023	11/7/2023	4.00	6,347.12	0.0%	0.0
2241	Commercial Sales	11/3/2023	11/8/2023	11/8/2023	5.00	5,481.34	0.0%	0.0
2242	Commercial Sales	11/3/2023	11/10/2023	11/10/2023	7.00	1,063.57	0.0%	0.0
2243	Commercial Sales	11/3/2023	11/9/2023	11/9/2023	6.00	2,058.79	0.0%	0.0
2244	Commercial Sales	11/3/2023	11/11/2024	11/11/2024	69.00	99.20	0.0%	0.0
2245	Commercial Sales	11/5/2023	11/6/2023	11/6/2023	1.00	518.71	0.0%	0.0
2246	Commercial Sales	11/5/2023	11/7/2023	11/7/2023	2.00	303.24	0.0%	0.0
2247	Commercial Sales	11/5/2023	11/9/2023	11/9/2023	4.00	34.05	0.0%	0.0
2248	Commercial Sales	11/6/2023	11/7/2023	11/7/2023	1.00	32,065.06	0.0%	0.0
2249	Commercial Sales	11/6/2023	11/9/2023	11/9/2023	3.00	3,259.98	0.0%	0.0
2250	Commercial Sales	11/6/2023	11/8/2023	11/8/2023	2.00	9,528.14	0.0%	0.0
2251	Commercial Sales	11/6/2023	11/10/2023	11/10/2023	4.00	7,020.89	0.0%	0.0
2252	Commercial Sales	11/6/2023	11/14/2023	11/14/2023	8.00	403.51	0.0%	0.0
2253	Commercial Sales	11/6/2023	11/13/2023	11/13/2023	7.00	1,253.37	0.0%	0.0
2254	Commercial Sales	11/6/2023	11/6/2023	11/6/2023	-	3,662.27	0.0%	-
2255	Commercial Sales	11/6/2023	11/6/2024	11/6/2024	71.00	43.90	0.0%	0.0
2256	Commercial Sales	11/6/2023	12/8/2023	12/8/2023	32.00	87.15	0.0%	0.0
2257	Commercial Sales	11/7/2023	11/8/2023	11/8/2023	1.00	74,050.56	0.1%	0.0
2258	Commercial Sales	11/7/2023	11/7/2023	11/7/2023	-	32,470.83	0.0%	-
2259	Commercial Sales	11/7/2023	11/13/2023	11/13/2023	6.00	10,850.04	0.0%	0.0
2260	Commercial Sales	11/7/2023	11/9/2023	11/9/2023	2.00	18,148.20	0.0%	0.0
2261	Commercial Sales	11/7/2023	11/10/2023	11/10/2023	3.00	2,902.06	0.0%	0.0
2262	Commercial Sales	11/7/2023	11/14/2023	11/14/2023	7.00	6,484.17	0.0%	0.0
2263	Commercial Sales	11/7/2023	7/24/2024	7/24/2024	260.00	50.82	0.0%	0.0
2264	Commercial Sales	11/7/2023	3/25/2024	3/25/2024	139.00	327.60	0.0%	0.0
2265	Commercial Sales	11/7/2023	5/24/2024	5/24/2024	199.00	60.08	0.0%	0.0
2266	Commercial Sales	11/7/2023	12/5/2023	12/5/2023	28.00	105.99	0.0%	0.0
2267	Commercial Sales	11/7/2023	11/30/2023	11/30/2023	23.00	16.02	0.0%	0.0
2268	Commercial Sales	11/7/2023	11/16/2023	11/16/2023	9.00	250.87	0.0%	0.0
2269	Commercial Sales	11/7/2023	12/11/2023	12/11/2023	34.00	58.21	0.0%	0.0
2270	Commercial Sales	11/7/2023	11/17/2023	11/17/2023	10.00	990.04	0.0%	0.0
2271	Commercial Sales	11/8/2023	11/10/2023	11/10/2023	2.00	9,757.84	0.0%	0.0
2272	Commercial Sales	11/8/2023	11/9/2023	11/9/2023	1.00	37,489.22	0.0%	0.0
2273	Commercial Sales	11/8/2023	11/14/2023	11/14/2023	6.00	3,790.45	0.0%	0.0
2274	Commercial Sales	11/8/2023	11/13/2023	11/13/2023	5.00	14,448.56	0.0%	0.0
2275	Commercial Sales	11/8/2023	11/8/2023	11/8/2023	-	4,132.04	0.0%	-
2276	Commercial Sales	11/8/2023	12/11/2023	12/11/2023	33.00	2,325.62	0.0%	0.0
2277	Commercial Sales	11/9/2023	11/13/2023	11/13/2023	4.00	24,894.02	0.0%	0.0
2278	Commercial Sales	11/9/2023	11/9/2023	11/9/2023	-	8,210.23	0.0%	-
2279	Commercial Sales	11/9/2023	11/10/2023	11/10/2023	1.00	38,722.21	0.0%	0.0
2280	Commercial Sales	11/9/2023	11/14/2023	11/14/2023	5.00	29,194.59	0.0%	0.0
2281	Commercial Sales	11/9/2023	11/15/2023	11/15/2023	6.00	7,908.66	0.0%	0.0
2282	Commercial Sales	11/9/2023	11/17/2023	11/17/2023	8.00	7,134.72	0.0%	0.0
2283	Commercial Sales	11/9/2023	12/13/2023	12/13/2023	34.00	208.28	0.0%	0.0
2284	Commercial Sales	11/9/2023	11/20/2023	11/20/2023	11.00	3,316.77	0.0%	0.0
2285	Commercial Sales	11/9/2023	3/25/2024	3/25/2024	137.00	350.22	0.0%	0.0
2286	Commercial Sales	11/9/2023	12/12/2023	12/12/2023	33.00	1,619.59	0.0%	0.0
2287	Commercial Sales	11/10/2023	1/18/2024	1/18/2024	69.00	63.87	0.0%	0.0
2288	Commercial Sales	11/10/2023	11/22/2023	11/22/2023	12.00	71.50	0.0%	0.0
2289	Commercial Sales	11/10/2023	11/16/2023	11/16/2023	6.00	6,768.50	0.0%	0.0
2290	Commercial Sales	11/10/2023	11/14/2023	11/14/2023	4.00	23,161.83	0.0%	0.0
2291	Commercial Sales	11/10/2023	11/17/2023	11/17/2023	7.00	8,415.18	0.0%	0.0
2292	Commercial Sales	11/10/2023	11/13/2023	11/13/2023	3.00	30,759.64	0.0%	0.0
2293	Commercial Sales	11/10/2023	11/10/2023	11/10/2023	-	27,861.81	0.0%	-
2294	Commercial Sales	11/10/2023	11/15/2023	11/15/2023	5.00	5,615.54	0.0%	0.0
2295	Commercial Sales	11/10/2023	11/21/2023	11/21/2023	11.00	2,954.84	0.0%	0.0
2296	Commercial Sales	11/10/2023	12/8/2023	12/8/2023	28.00	61.03	0.0%	0.0
2297	Commercial Sales	11/10/2023	12/11/2023	12/11/2023	31.00	72.39	0.0%	0.0
2298	Commercial Sales	11/10/2023	11/20/2023	11/20/2023	10.00	1,730.49	0.0%	0.0
2299	Commercial Sales	11/10/2023	12/14/2023	12/14/2023	34.00	123.51	0.0%	0.0
2300	Commercial Sales	11/11/2023	11/13/2023	11/13/2023	2.00	72.41	0.0%	0.0
2301	Commercial Sales	11/11/2023	11/14/2023	11/14/2023	3.00	101.88	0.0%	0.0
2302	Commercial Sales	11/12/2023	11/14/2023	11/14/2023	2.00	15.97	0.0%	0.0
2303	Commercial Sales	11/12/2023	12/13/2023	12/13/2023	31.00	71.44	0.0%	0.0
2304	Commercial Sales	11/12/2023	11/13/2023	11/13/2023	1.00	10.99	0.0%	0.0
2305	Commercial Sales	11/13/2023	11/15/2023	11/15/2023	2.00	28,378.68	0.0%	0.0
2306	Commercial Sales	11/13/2023	11/13/2023	11/13/2023	-	21,156.23	0.0%	-
2307	Commercial Sales	11/13/2023	11/14/2023	11/14/2023	1.00	76,801.74	0.1%	0.0
2308	Commercial Sales	11/13/2023	10/24/2024	10/24/2024	346.00	269.03	0.0%	0.0
2309	Commercial Sales	11/13/2023	11/22/2023	11/22/2023	9.00	1,032.90	0.0%	0.0
2310	Commercial Sales	11/13/2023	11/17/2023	11/17/2023	4.00	9,802.45	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2311	Commercial Sales	11/13/2023	11/20/2023	11/20/2023	7.00	6,850.03	0.0%	0.0
2312	Commercial Sales	11/13/2023	11/16/2023	11/16/2023	3.00	15,097.99	0.0%	0.0
2313	Commercial Sales	11/13/2023	11/21/2023	11/21/2023	8.00	4,514.55	0.0%	0.0
2314	Commercial Sales	11/13/2023	12/20/2023	12/20/2023	37.00	4,600.02	0.0%	0.0
2315	Commercial Sales	11/13/2023	12/14/2023	12/14/2023	31.00	109.47	0.0%	0.0
2316	Commercial Sales	11/13/2023	2/12/2024	2/12/2024	91.00	4,086.59	0.0%	0.0
2317	Commercial Sales	11/13/2023	12/15/2023	12/15/2023	32.00	201.61	0.0%	0.0
2318	Commercial Sales	11/14/2023	11/14/2023	11/14/2023	-	22,426.91	0.0%	-
2319	Commercial Sales	11/14/2023	11/15/2023	11/15/2023	1.00	37,373.47	0.0%	0.0
2320	Commercial Sales	11/14/2023	4/26/2024	4/26/2024	164.00	112.44	0.0%	0.0
2321	Commercial Sales	11/14/2023	11/17/2023	11/17/2023	3.00	13,222.96	0.0%	0.0
2322	Commercial Sales	11/14/2023	3/14/2024	3/14/2024	121.00	86.74	0.0%	0.0
2323	Commercial Sales	11/14/2023	11/16/2023	11/16/2023	2.00	9,840.86	0.0%	0.0
2324	Commercial Sales	11/14/2023	11/20/2023	11/20/2023	6.00	4,747.15	0.0%	0.0
2325	Commercial Sales	11/14/2023	1/15/2024	1/15/2024	62.00	343.29	0.0%	0.0
2326	Commercial Sales	11/14/2023	12/5/2023	12/5/2023	21.00	60.08	0.0%	0.0
2327	Commercial Sales	11/14/2023	5/28/2024	5/28/2024	196.00	79.13	0.0%	0.0
2328	Commercial Sales	11/15/2023	11/16/2023	11/16/2023	1.00	19,539.71	0.0%	0.0
2329	Commercial Sales	11/15/2023	11/20/2023	11/20/2023	5.00	12,215.51	0.0%	0.0
2330	Commercial Sales	11/15/2023	11/17/2023	11/17/2023	2.00	37,396.71	0.0%	0.0
2331	Commercial Sales	11/15/2023	11/15/2023	11/15/2023	-	10,774.54	0.0%	-
2332	Commercial Sales	11/15/2023	11/21/2023	11/21/2023	6.00	8,997.19	0.0%	0.0
2333	Commercial Sales	11/15/2023	4/8/2024	4/8/2024	145.00	60.08	0.0%	0.0
2334	Commercial Sales	11/15/2023	11/22/2023	11/22/2023	7.00	68.81	0.0%	0.0
2335	Commercial Sales	11/15/2023	2/7/2024	2/7/2024	84.00	67.85	0.0%	0.0
2336	Commercial Sales	11/16/2023	11/17/2023	11/17/2023	1.00	31,384.90	0.0%	0.0
2337	Commercial Sales	11/16/2023	11/22/2023	11/22/2023	6.00	185.94	0.0%	0.0
2338	Commercial Sales	11/16/2023	11/20/2023	11/20/2023	4.00	5,499.17	0.0%	0.0
2339	Commercial Sales	11/16/2023	1/12/2024	1/12/2024	57.00	144.20	0.0%	0.0
2340	Commercial Sales	11/16/2023	11/21/2023	11/21/2023	5.00	2,696.96	0.0%	0.0
2341	Commercial Sales	11/16/2023	11/16/2023	11/16/2023	-	272.56	0.0%	-
2342	Commercial Sales	11/16/2023	12/11/2023	12/11/2023	25.00	162.01	0.0%	0.0
2343	Commercial Sales	11/17/2023	11/20/2023	11/20/2023	3.00	41,155.33	0.0%	0.0
2344	Commercial Sales	11/17/2023	11/17/2023	11/17/2023	-	7,667.92	0.0%	-
2345	Commercial Sales	11/17/2023	11/21/2023	11/21/2023	4.00	8,210.46	0.0%	0.0
2346	Commercial Sales	11/17/2023	11/22/2023	11/22/2023	5.00	20,753.20	0.0%	0.0
2347	Commercial Sales	11/17/2023	11/27/2023	11/27/2023	10.00	1,614.19	0.0%	0.0
2348	Commercial Sales	11/17/2023	1/2/2024	1/2/2024	46.00	1,142.21	0.0%	0.0
2349	Commercial Sales	11/17/2023	11/28/2023	11/28/2023	11.00	60.08	0.0%	0.0
2350	Commercial Sales	11/17/2023	12/19/2023	12/19/2023	32.00	305.47	0.0%	0.0
2351	Commercial Sales	11/17/2023	2/22/2024	2/22/2024	97.00	115.39	0.0%	0.0
2352	Commercial Sales	11/17/2023	12/27/2023	12/27/2023	40.00	401.81	0.0%	0.0
2353	Commercial Sales	11/17/2023	12/1/2023	12/1/2023	14.00	98.30	0.0%	0.0
2354	Commercial Sales	11/17/2023	12/20/2023	12/20/2023	33.00	122.82	0.0%	0.0
2355	Commercial Sales	11/18/2023	11/21/2023	11/21/2023	3.00	68.15	0.0%	0.0
2356	Commercial Sales	11/19/2023	12/5/2023	12/5/2023	16.00	44.97	0.0%	0.0
2357	Commercial Sales	11/19/2023	12/6/2023	12/6/2023	17.00	116.48	0.0%	0.0
2358	Commercial Sales	11/19/2023	11/20/2023	11/20/2023	1.00	1,337.44	0.0%	0.0
2359	Commercial Sales	11/20/2023	11/20/2023	11/20/2023	-	10,119.74	0.0%	-
2360	Commercial Sales	11/20/2023	11/21/2023	11/21/2023	1.00	24,825.20	0.0%	0.0
2361	Commercial Sales	11/20/2023	11/22/2023	11/22/2023	2.00	7,142.85	0.0%	0.0
2362	Commercial Sales	11/20/2023	11/27/2023	11/27/2023	7.00	1,125.64	0.0%	0.0
2363	Commercial Sales	11/20/2023	5/28/2024	5/28/2024	190.00	386.74	0.0%	0.0
2364	Commercial Sales	11/21/2023	11/22/2023	11/22/2023	1.00	45,088.06	0.0%	0.0
2365	Commercial Sales	11/21/2023	11/27/2023	11/27/2023	6.00	8,844.29	0.0%	0.0
2366	Commercial Sales	11/21/2023	11/21/2023	11/21/2023	-	4,730.46	0.0%	-
2367	Commercial Sales	11/21/2023	11/28/2023	11/28/2023	7.00	1,600.38	0.0%	0.0
2368	Commercial Sales	11/21/2023	4/29/2024	4/29/2024	160.00	141.66	0.0%	0.0
2369	Commercial Sales	11/21/2023	3/14/2024	3/14/2024	114.00	174.38	0.0%	0.0
2370	Commercial Sales	11/21/2023	12/18/2023	12/18/2023	27.00	104.67	0.0%	0.0
2371	Commercial Sales	11/21/2023	11/29/2023	11/29/2023	8.00	186.40	0.0%	0.0
2372	Commercial Sales	11/21/2023	12/21/2023	12/21/2023	30.00	29.04	0.0%	0.0
2373	Commercial Sales	11/22/2023	11/27/2023	11/27/2023	5.00	86,372.10	0.1%	0.0
2374	Commercial Sales	11/22/2023	11/30/2023	11/30/2023	8.00	115.07	0.0%	0.0
2375	Commercial Sales	11/22/2023	11/29/2023	11/29/2023	7.00	14,076.72	0.0%	0.0
2376	Commercial Sales	11/22/2023	11/22/2023	11/22/2023	-	5,709.03	0.0%	-
2377	Commercial Sales	11/22/2023	11/28/2023	11/28/2023	6.00	25,535.52	0.0%	0.0
2378	Commercial Sales	11/22/2023	12/1/2023	12/1/2023	9.00	2,242.52	0.0%	0.0
2379	Commercial Sales	11/22/2023	12/27/2023	12/27/2023	35.00	419.33	0.0%	0.0
2380	Commercial Sales	11/22/2023	12/14/2023	12/14/2023	22.00	77.08	0.0%	0.0
2381	Commercial Sales	11/22/2023	12/15/2023	12/15/2023	23.00	11,820.00	0.0%	0.0
2382	Commercial Sales	11/23/2023	11/28/2023	11/28/2023	5.00	1,213.55	0.0%	0.0
2383	Commercial Sales	11/23/2023	11/27/2023	11/27/2023	4.00	995.24	0.0%	0.0
2384	Commercial Sales	11/23/2023	11/29/2023	11/29/2023	6.00	116.98	0.0%	0.0
2385	Commercial Sales	11/24/2023	11/27/2023	11/27/2023	3.00	271.85	0.0%	0.0
2386	Commercial Sales	11/25/2023	11/27/2023	11/27/2023	2.00	604.49	0.0%	0.0
2387	Commercial Sales	11/26/2023	11/28/2023	11/28/2023	2.00	192.58	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2388	Commercial Sales	11/26/2023	11/29/2023	11/29/2023	3.00	83.38	0.0%	0.0
2389	Commercial Sales	11/27/2023	11/28/2023	11/28/2023	1.00	197,504.33	0.2%	0.0
2390	Commercial Sales	11/27/2023	11/29/2023	11/29/2023	2.00	42,654.21	0.0%	0.0
2391	Commercial Sales	11/27/2023	11/30/2023	11/30/2023	3.00	36,963.98	0.0%	0.0
2392	Commercial Sales	11/27/2023	11/27/2023	11/27/2023	-	8,010.86	0.0%	-
2393	Commercial Sales	11/27/2023	12/5/2023	12/5/2023	8.00	1,355.11	0.0%	0.0
2394	Commercial Sales	11/27/2023	12/1/2023	12/1/2023	4.00	20,004.34	0.0%	0.0
2395	Commercial Sales	11/28/2023	11/29/2023	11/29/2023	1.00	93,842.57	0.1%	0.0
2396	Commercial Sales	11/28/2023	11/30/2023	11/30/2023	2.00	40,924.16	0.0%	0.0
2397	Commercial Sales	11/28/2023	11/28/2023	11/28/2023	-	6,006.40	0.0%	-
2398	Commercial Sales	11/28/2023	12/1/2023	12/1/2023	3.00	16,804.99	0.0%	0.0
2399	Commercial Sales	11/28/2023	12/5/2023	12/5/2023	7.00	4,486.06	0.0%	0.0
2400	Commercial Sales	11/28/2023	12/2/2023	12/2/2023	4.00	530.81	0.0%	0.0
2401	Commercial Sales	11/28/2023	1/18/2024	1/18/2024	51.00	3,934.83	0.0%	0.0
2402	Commercial Sales	11/28/2023	2/12/2024	2/12/2024	76.00	1,899.70	0.0%	0.0
2403	Commercial Sales	11/28/2023	12/21/2023	12/21/2023	23.00	127.57	0.0%	0.0
2404	Commercial Sales	11/28/2023	5/24/2024	5/24/2024	178.00	1,167.71	0.0%	0.0
2405	Commercial Sales	11/28/2023	12/7/2023	12/7/2023	9.00	166.69	0.0%	0.0
2406	Commercial Sales	11/28/2023	1/2/2024	1/2/2024	35.00	306.57	0.0%	0.0
2407	Commercial Sales	11/28/2023	12/6/2023	12/6/2023	8.00	8,578.39	0.0%	0.0
2408	Commercial Sales	11/28/2023	12/11/2023	12/11/2023	13.00	13,650.21	0.0%	0.0
2409	Commercial Sales	11/28/2023	3/20/2024	3/20/2024	113.00	73.77	0.0%	0.0
2410	Commercial Sales	11/29/2023	11/30/2023	11/30/2023	1.00	91,012.93	0.1%	0.0
2411	Commercial Sales	11/29/2023	12/1/2023	12/1/2023	2.00	33,485.71	0.0%	0.0
2412	Commercial Sales	11/29/2023	12/6/2023	12/6/2023	7.00	9,719.22	0.0%	0.0
2413	Commercial Sales	11/29/2023	12/2/2023	12/2/2023	3.00	9,889.43	0.0%	0.0
2414	Commercial Sales	11/29/2023	12/11/2023	12/11/2023	12.00	6,243.85	0.0%	0.0
2415	Commercial Sales	11/29/2023	12/5/2023	12/5/2023	6.00	5,138.73	0.0%	0.0
2416	Commercial Sales	11/29/2023	11/29/2023	11/29/2023	-	12,245.08	0.0%	-
2417	Commercial Sales	11/29/2023	3/14/2024	3/14/2024	106.00	95.39	0.0%	0.0
2418	Commercial Sales	11/30/2023	12/5/2023	12/5/2023	5.00	62,456.34	0.0%	0.0
2419	Commercial Sales	11/30/2023	12/6/2023	12/6/2023	6.00	16,028.70	0.0%	0.0
2420	Commercial Sales	11/30/2023	11/30/2023	11/30/2023	-	4,341.96	0.0%	-
2421	Commercial Sales	11/30/2023	12/7/2023	12/7/2023	7.00	2,053.12	0.0%	0.0
2422	Commercial Sales	11/30/2023	12/21/2023	12/21/2023	21.00	5,649.21	0.0%	0.0
2423	Commercial Sales	11/30/2023	12/20/2023	12/20/2023	20.00	4,166.12	0.0%	0.0
2424	Commercial Sales	11/30/2023	12/2/2023	12/2/2023	2.00	137.09	0.0%	0.0
2425	Commercial Sales	11/30/2023	3/14/2024	3/14/2024	105.00	368.17	0.0%	0.0
2426	Commercial Sales	11/30/2023	12/1/2023	12/1/2023	1.00	612.68	0.0%	0.0
2427	Commercial Sales	11/30/2023	12/11/2023	12/11/2023	11.00	2,058.74	0.0%	0.0
2428	Commercial Sales	11/30/2023	12/13/2023	12/13/2023	13.00	105.06	0.0%	0.0
2429	Commercial Sales	11/30/2023	12/8/2023	12/8/2023	8.00	8,355.51	0.0%	0.0
2430	Commercial Sales	11/30/2023	4/10/2024	4/10/2024	132.00	307.11	0.0%	0.0
2431	Commercial Sales	11/30/2023	4/1/2024	4/1/2024	123.00	29.38	0.0%	0.0
2432	Commercial Sales	12/1/2023	12/5/2023	12/5/2023	4.00	71,676.00	0.1%	0.0
2433	Commercial Sales	12/1/2023	12/6/2023	12/6/2023	5.00	44,985.90	0.0%	0.0
2434	Commercial Sales	12/1/2023	12/7/2023	12/7/2023	6.00	14,430.01	0.0%	0.0
2435	Commercial Sales	12/1/2023	1/18/2024	1/18/2024	48.00	1,628.13	0.0%	0.0
2436	Commercial Sales	12/1/2023	12/8/2023	12/8/2023	7.00	10,544.23	0.0%	0.0
2437	Commercial Sales	12/1/2023	1/11/2024	1/11/2024	41.00	254.67	0.0%	0.0
2438	Commercial Sales	12/1/2023	12/13/2023	12/13/2023	12.00	504.58	0.0%	0.0
2439	Commercial Sales	12/1/2023	1/17/2024	1/17/2024	47.00	99.21	0.0%	0.0
2440	Commercial Sales	12/1/2023	12/12/2023	12/12/2023	11.00	1,561.03	0.0%	0.0
2441	Commercial Sales	12/2/2023	12/7/2023	12/7/2023	5.00	565.81	0.0%	0.0
2442	Commercial Sales	12/2/2023	12/5/2023	12/5/2023	3.00	1,361.40	0.0%	0.0
2443	Commercial Sales	12/3/2023	12/5/2023	12/5/2023	2.00	37,557.74	0.0%	0.0
2444	Commercial Sales	12/3/2023	12/6/2023	12/6/2023	3.00	11,376.54	0.0%	0.0
2445	Commercial Sales	12/3/2023	12/7/2023	12/7/2023	4.00	16,925.57	0.0%	0.0
2446	Commercial Sales	12/3/2023	12/13/2023	12/13/2023	10.00	635.93	0.0%	0.0
2447	Commercial Sales	12/4/2023	12/6/2023	12/6/2023	2.00	15,168.56	0.0%	0.0
2448	Commercial Sales	12/4/2023	12/5/2023	12/5/2023	1.00	39,306.09	0.0%	0.0
2449	Commercial Sales	12/4/2023	12/8/2023	12/8/2023	4.00	12,851.32	0.0%	0.0
2450	Commercial Sales	12/4/2023	12/11/2023	12/11/2023	7.00	188.93	0.0%	0.0
2451	Commercial Sales	12/4/2023	12/7/2023	12/7/2023	3.00	6,301.30	0.0%	0.0
2452	Commercial Sales	12/4/2023	1/17/2024	1/17/2024	44.00	141.24	0.0%	0.0
2453	Commercial Sales	12/4/2023	1/18/2024	1/18/2024	45.00	2,037.47	0.0%	0.0
2454	Commercial Sales	12/5/2023	12/6/2023	12/6/2023	1.00	56,877.10	0.0%	0.0
2455	Commercial Sales	12/5/2023	12/7/2023	12/7/2023	2.00	19,139.49	0.0%	0.0
2456	Commercial Sales	12/5/2023	12/8/2023	12/8/2023	3.00	15,193.99	0.0%	0.0
2457	Commercial Sales	12/5/2023	1/16/2024	1/16/2024	42.00	84.55	0.0%	0.0
2458	Commercial Sales	12/5/2023	1/18/2024	1/18/2024	44.00	91.19	0.0%	0.0
2459	Commercial Sales	12/5/2023	12/5/2023	12/5/2023	-	2,250.03	0.0%	-
2460	Commercial Sales	12/5/2023	12/11/2023	12/11/2023	6.00	4,209.23	0.0%	0.0
2461	Commercial Sales	12/5/2023	12/13/2023	12/13/2023	8.00	94.41	0.0%	0.0
2462	Commercial Sales	12/6/2023	12/8/2023	12/8/2023	2.00	28,081.02	0.0%	0.0
2463	Commercial Sales	12/6/2023	12/7/2023	12/7/2023	1.00	121,952.57	0.1%	0.0
2464	Commercial Sales	12/6/2023	5/6/2024	5/6/2024	152.00	428.56	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2465	Commercial Sales	12/6/2023	12/11/2023	12/11/2023	5.00	26,871.56	0.0%	0.0
2466	Commercial Sales	12/6/2023	7/24/2024	7/24/2024	231.00	76.39	0.0%	0.0
2467	Commercial Sales	12/6/2023	3/25/2024	3/25/2024	110.00	1,054.21	0.0%	0.0
2468	Commercial Sales	12/6/2023	1/22/2024	1/22/2024	47.00	1,285.66	0.0%	0.0
2469	Commercial Sales	12/6/2023	12/6/2023	12/6/2023	-	3,837.55	0.0%	-
2470	Commercial Sales	12/6/2023	12/13/2023	12/13/2023	7.00	757.94	0.0%	0.0
2471	Commercial Sales	12/6/2023	12/28/2023	12/28/2023	22.00	927.78	0.0%	0.0
2472	Commercial Sales	12/6/2023	12/18/2023	12/18/2023	12.00	2,637.69	0.0%	0.0
2473	Commercial Sales	12/6/2023	12/12/2023	12/12/2023	6.00	194.59	0.0%	0.0
2474	Commercial Sales	12/6/2023	5/24/2024	5/24/2024	170.00	60.08	0.0%	0.0
2475	Commercial Sales	12/6/2023	1/18/2024	1/18/2024	43.00	568.87	0.0%	0.0
2476	Commercial Sales	12/7/2023	12/11/2023	12/11/2023	4.00	20,410.25	0.0%	0.0
2477	Commercial Sales	12/7/2023	12/8/2023	12/8/2023	1.00	68,940.09	0.1%	0.0
2478	Commercial Sales	12/7/2023	12/12/2023	12/12/2023	5.00	31,108.08	0.0%	0.0
2479	Commercial Sales	12/7/2023	12/7/2023	12/7/2023	-	76,705.49	0.1%	-
2480	Commercial Sales	12/7/2023	12/21/2023	12/21/2023	14.00	766.05	0.0%	0.0
2481	Commercial Sales	12/7/2023	12/13/2023	12/13/2023	6.00	23,196.97	0.0%	0.0
2482	Commercial Sales	12/7/2023	1/18/2024	1/18/2024	42.00	1,995.84	0.0%	0.0
2483	Commercial Sales	12/8/2023	12/8/2023	12/8/2023	-	6,117.72	0.0%	-
2484	Commercial Sales	12/8/2023	12/12/2023	12/12/2023	4.00	101,366.97	0.1%	0.0
2485	Commercial Sales	12/8/2023	12/11/2023	12/11/2023	3.00	68,534.39	0.1%	0.0
2486	Commercial Sales	12/8/2023	12/13/2023	12/13/2023	5.00	122,678.41	0.1%	0.0
2487	Commercial Sales	12/8/2023	12/15/2023	12/15/2023	7.00	17,114.90	0.0%	0.0
2488	Commercial Sales	12/8/2023	3/25/2024	3/25/2024	108.00	822.52	0.0%	0.0
2489	Commercial Sales	12/8/2023	12/14/2023	12/14/2023	6.00	7,379.02	0.0%	0.0
2490	Commercial Sales	12/9/2023	12/13/2023	12/13/2023	4.00	12,896.59	0.0%	0.0
2491	Commercial Sales	12/9/2023	12/11/2023	12/11/2023	2.00	1,134.56	0.0%	0.0
2492	Commercial Sales	12/11/2023	12/12/2023	12/12/2023	1.00	109,396.73	0.1%	0.0
2493	Commercial Sales	12/11/2023	12/11/2023	12/11/2023	-	39,808.07	0.0%	-
2494	Commercial Sales	12/11/2023	12/13/2023	12/13/2023	2.00	86,248.82	0.1%	0.0
2495	Commercial Sales	12/11/2023	12/14/2023	12/14/2023	3.00	10,932.73	0.0%	0.0
2496	Commercial Sales	12/11/2023	12/21/2023	12/21/2023	10.00	104.47	0.0%	0.0
2497	Commercial Sales	12/11/2023	12/15/2023	12/15/2023	4.00	29,203.68	0.0%	0.0
2498	Commercial Sales	12/11/2023	12/18/2023	12/18/2023	7.00	764.08	0.0%	0.0
2499	Commercial Sales	12/11/2023	12/29/2023	12/29/2023	18.00	1,957.38	0.0%	0.0
2500	Commercial Sales	12/12/2023	12/13/2023	12/13/2023	1.00	159,482.40	0.1%	0.0
2501	Commercial Sales	12/12/2023	12/18/2023	12/18/2023	6.00	13,392.14	0.0%	0.0
2502	Commercial Sales	12/12/2023	12/14/2023	12/14/2023	2.00	50,289.97	0.0%	0.0
2503	Commercial Sales	12/12/2023	12/12/2023	12/12/2023	-	38,861.64	0.0%	-
2504	Commercial Sales	12/12/2023	2/12/2024	2/12/2024	62.00	4,014.76	0.0%	0.0
2505	Commercial Sales	12/12/2023	12/15/2023	12/15/2023	3.00	38,634.21	0.0%	0.0
2506	Commercial Sales	12/12/2023	1/18/2024	1/18/2024	37.00	1,024.35	0.0%	0.0
2507	Commercial Sales	12/12/2023	12/19/2023	12/19/2023	7.00	93.18	0.0%	0.0
2508	Commercial Sales	12/12/2023	10/24/2024	10/24/2024	317.00	2,108.62	0.0%	0.0
2509	Commercial Sales	12/12/2023	4/8/2024	4/8/2024	118.00	223.96	0.0%	0.0
2510	Commercial Sales	12/12/2023	1/10/2024	1/10/2024	29.00	12.02	0.0%	0.0
2511	Commercial Sales	12/12/2023	12/20/2023	12/20/2023	8.00	5,557.15	0.0%	0.0
2512	Commercial Sales	12/13/2023	12/15/2023	12/15/2023	2.00	23,849.82	0.0%	0.0
2513	Commercial Sales	12/13/2023	12/13/2023	12/13/2023	-	40,752.03	0.0%	-
2514	Commercial Sales	12/13/2023	12/14/2023	12/14/2023	1.00	70,601.12	0.1%	0.0
2515	Commercial Sales	12/13/2023	12/18/2023	12/18/2023	5.00	23,967.71	0.0%	0.0
2516	Commercial Sales	12/13/2023	12/19/2023	12/19/2023	6.00	2,409.83	0.0%	0.0
2517	Commercial Sales	12/13/2023	1/15/2024	1/15/2024	33.00	647.38	0.0%	0.0
2518	Commercial Sales	12/13/2023	3/14/2024	3/14/2024	92.00	120.45	0.0%	0.0
2519	Commercial Sales	12/13/2023	5/28/2024	5/28/2024	167.00	160.35	0.0%	0.0
2520	Commercial Sales	12/13/2023	4/26/2024	4/26/2024	135.00	77.48	0.0%	0.0
2521	Commercial Sales	12/14/2023	12/15/2023	12/15/2023	1.00	64,558.55	0.1%	0.0
2522	Commercial Sales	12/14/2023	12/21/2023	12/21/2023	7.00	135.87	0.0%	0.0
2523	Commercial Sales	12/14/2023	12/18/2023	12/18/2023	4.00	98,498.62	0.1%	0.0
2524	Commercial Sales	12/14/2023	12/14/2023	12/14/2023	-	5,561.59	0.0%	-
2525	Commercial Sales	12/14/2023	12/19/2023	12/19/2023	5.00	5,841.29	0.0%	0.0
2526	Commercial Sales	12/14/2023	1/18/2024	1/18/2024	35.00	121.72	0.0%	0.0
2527	Commercial Sales	12/14/2023	12/20/2023	12/20/2023	6.00	18,364.75	0.0%	0.0
2528	Commercial Sales	12/14/2023	2/7/2024	2/7/2024	55.00	184.37	0.0%	0.0
2529	Commercial Sales	12/15/2023	12/18/2023	12/18/2023	3.00	48,747.17	0.0%	0.0
2530	Commercial Sales	12/15/2023	12/19/2023	12/19/2023	4.00	26,899.02	0.0%	0.0
2531	Commercial Sales	12/15/2023	12/20/2023	12/20/2023	5.00	15,671.27	0.0%	0.0
2532	Commercial Sales	12/15/2023	12/15/2023	12/15/2023	-	662.18	0.0%	-
2533	Commercial Sales	12/15/2023	12/21/2023	12/21/2023	6.00	20.02	0.0%	0.0
2534	Commercial Sales	12/15/2023	1/12/2024	1/12/2024	28.00	227.41	0.0%	0.0
2535	Commercial Sales	12/15/2023	1/18/2024	1/18/2024	34.00	341.59	0.0%	0.0
2536	Commercial Sales	12/15/2023	8/20/2024	8/20/2024	249.00	600.14	0.0%	0.0
2537	Commercial Sales	12/16/2023	12/18/2023	12/18/2023	2.00	199.41	0.0%	0.0
2538	Commercial Sales	12/16/2023	12/19/2023	12/19/2023	3.00	121.22	0.0%	0.0
2539	Commercial Sales	12/16/2023	12/22/2023	12/22/2023	6.00	1,239.25	0.0%	0.0
2540	Commercial Sales	12/17/2023	12/21/2023	12/21/2023	4.00	348.16	0.0%	0.0
2541	Commercial Sales	12/17/2023	12/18/2023	12/18/2023	1.00	20.02	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2542	Commercial Sales	12/18/2023	12/19/2023	12/19/2023	1.00	90,260.39	0.1%	0.0
2543	Commercial Sales	12/18/2023	12/20/2023	12/20/2023	2.00	22,448.85	0.0%	0.0
2544	Commercial Sales	12/18/2023	12/18/2023	12/18/2023	-	30,537.63	0.0%	-
2545	Commercial Sales	12/18/2023	12/21/2023	12/21/2023	3.00	23,545.61	0.0%	0.0
2546	Commercial Sales	12/18/2023	2/22/2024	2/22/2024	66.00	206.49	0.0%	0.0
2547	Commercial Sales	12/18/2023	12/28/2023	12/28/2023	10.00	3,982.49	0.0%	0.0
2548	Commercial Sales	12/18/2023	12/27/2023	12/27/2023	9.00	2,276.86	0.0%	0.0
2549	Commercial Sales	12/18/2023	1/23/2024	1/23/2024	36.00	77.36	0.0%	0.0
2550	Commercial Sales	12/18/2023	1/18/2024	1/18/2024	31.00	325.64	0.0%	0.0
2551	Commercial Sales	12/18/2023	12/22/2023	12/22/2023	4.00	9,489.83	0.0%	0.0
2552	Commercial Sales	12/18/2023	12/30/2023	12/30/2023	12.00	212.55	0.0%	0.0
2553	Commercial Sales	12/18/2023	1/15/2024	1/15/2024	28.00	200.44	0.0%	0.0
2554	Commercial Sales	12/18/2023	1/2/2024	1/2/2024	15.00	1,675.63	0.0%	0.0
2555	Commercial Sales	12/19/2023	12/20/2023	12/20/2023	1.00	37,484.97	0.0%	0.0
2556	Commercial Sales	12/19/2023	12/22/2023	12/22/2023	3.00	20,370.57	0.0%	0.0
2557	Commercial Sales	12/19/2023	12/21/2023	12/21/2023	2.00	10,921.03	0.0%	0.0
2558	Commercial Sales	12/19/2023	12/19/2023	12/19/2023	-	7,133.22	0.0%	-
2559	Commercial Sales	12/19/2023	12/27/2023	12/27/2023	8.00	298.17	0.0%	0.0
2560	Commercial Sales	12/19/2023	5/28/2024	5/28/2024	161.00	427.95	0.0%	0.0
2561	Commercial Sales	12/19/2023	3/18/2024	3/18/2024	90.00	1,461.85	0.0%	0.0
2562	Commercial Sales	12/20/2023	12/21/2023	12/21/2023	1.00	74,418.48	0.1%	0.0
2563	Commercial Sales	12/20/2023	12/22/2023	12/22/2023	2.00	17,547.35	0.0%	0.0
2564	Commercial Sales	12/20/2023	12/27/2023	12/27/2023	7.00	9,280.94	0.0%	0.0
2565	Commercial Sales	12/20/2023	4/29/2024	4/29/2024	131.00	380.04	0.0%	0.0
2566	Commercial Sales	12/20/2023	12/20/2023	12/20/2023	-	5,035.17	0.0%	-
2567	Commercial Sales	12/20/2023	1/18/2024	1/18/2024	29.00	733.32	0.0%	0.0
2568	Commercial Sales	12/20/2023	3/14/2024	3/14/2024	85.00	414.36	0.0%	0.0
2569	Commercial Sales	12/20/2023	3/15/2024	3/15/2024	86.00	5,491.98	0.0%	0.0
2570	Commercial Sales	12/21/2023	12/22/2023	12/22/2023	1.00	130,210.16	0.1%	0.0
2571	Commercial Sales	12/21/2023	12/27/2023	12/27/2023	6.00	78,450.80	0.1%	0.0
2572	Commercial Sales	12/21/2023	12/21/2023	12/21/2023	-	6,312.03	0.0%	-
2573	Commercial Sales	12/21/2023	1/18/2024	1/18/2024	28.00	1,065.34	0.0%	0.0
2574	Commercial Sales	12/21/2023	12/28/2023	12/28/2023	7.00	12,919.13	0.0%	0.0
2575	Commercial Sales	12/21/2023	1/22/2024	1/22/2024	32.00	2,183.86	0.0%	0.0
2576	Commercial Sales	12/21/2023	12/30/2023	12/30/2023	9.00	209.90	0.0%	0.0
2577	Commercial Sales	12/21/2023	2/27/2024	2/27/2024	68.00	1,572.38	0.0%	0.0
2578	Commercial Sales	12/21/2023	12/29/2023	12/29/2023	8.00	7,614.28	0.0%	0.0
2579	Commercial Sales	12/21/2023	1/25/2024	1/25/2024	35.00	113.29	0.0%	0.0
2580	Commercial Sales	12/22/2023	12/28/2023	12/28/2023	6.00	62,017.46	0.0%	0.0
2581	Commercial Sales	12/22/2023	12/27/2023	12/27/2023	5.00	211,908.42	0.2%	0.0
2582	Commercial Sales	12/22/2023	12/22/2023	12/22/2023	-	51,317.08	0.0%	-
2583	Commercial Sales	12/22/2023	12/29/2023	12/29/2023	7.00	36,502.87	0.0%	0.0
2584	Commercial Sales	12/22/2023	1/2/2024	1/2/2024	11.00	12,572.78	0.0%	0.0
2585	Commercial Sales	12/22/2023	12/30/2023	12/30/2023	8.00	716.64	0.0%	0.0
2586	Commercial Sales	12/22/2023	2/1/2024	2/1/2024	41.00	219.54	0.0%	0.0
2587	Commercial Sales	12/22/2023	1/18/2024	1/18/2024	27.00	626.28	0.0%	0.0
2588	Commercial Sales	12/23/2023	12/28/2023	12/28/2023	5.00	5,837.06	0.0%	0.0
2589	Commercial Sales	12/23/2023	12/27/2023	12/27/2023	4.00	7,998.73	0.0%	0.0
2590	Commercial Sales	12/24/2023	12/29/2023	12/29/2023	5.00	84.46	0.0%	0.0
2591	Commercial Sales	12/24/2023	12/27/2023	12/27/2023	3.00	172.83	0.0%	0.0
2592	Commercial Sales	12/24/2023	12/28/2023	12/28/2023	4.00	4,399.39	0.0%	0.0
2593	Commercial Sales	12/25/2023	12/29/2023	12/29/2023	4.00	60.08	0.0%	0.0
2594	Commercial Sales	12/27/2023	12/28/2023	12/28/2023	1.00	121,152.70	0.1%	0.0
2595	Commercial Sales	12/27/2023	12/29/2023	12/29/2023	2.00	66,533.56	0.1%	0.0
2596	Commercial Sales	12/27/2023	12/27/2023	12/27/2023	-	4,872.89	0.0%	-
2597	Commercial Sales	12/27/2023	12/30/2023	12/30/2023	3.00	43,597.67	0.0%	0.0
2598	Commercial Sales	12/27/2023	1/11/2024	1/11/2024	15.00	18,295.05	0.0%	0.0
2599	Commercial Sales	12/27/2023	2/12/2024	2/12/2024	47.00	2,713.63	0.0%	0.0
2600	Commercial Sales	12/27/2023	5/24/2024	5/24/2024	149.00	1,646.54	0.0%	0.0
2601	Commercial Sales	12/27/2023	1/18/2024	1/18/2024	22.00	6,722.64	0.0%	0.0
2602	Commercial Sales	12/27/2023	1/2/2024	1/2/2024	6.00	8,575.94	0.0%	0.0
2603	Commercial Sales	12/27/2023	3/20/2024	3/20/2024	84.00	72.89	0.0%	0.0
2604	Commercial Sales	12/27/2023	2/8/2024	2/8/2024	43.00	1,614.21	0.0%	0.0
2605	Commercial Sales	12/27/2023	1/23/2024	1/23/2024	27.00	4,922.78	0.0%	0.0
2606	Commercial Sales	12/28/2023	1/18/2024	1/18/2024	21.00	6,768.38	0.0%	0.0
2607	Commercial Sales	12/28/2023	12/30/2023	12/30/2023	2.00	45,965.62	0.0%	0.0
2608	Commercial Sales	12/28/2023	12/29/2023	12/29/2023	1.00	109,166.99	0.1%	0.0
2609	Commercial Sales	12/28/2023	12/28/2023	12/28/2023	-	12,263.27	0.0%	-
2610	Commercial Sales	12/28/2023	1/2/2024	1/2/2024	5.00	1,977.20	0.0%	0.0
2611	Commercial Sales	12/28/2023	1/11/2024	1/11/2024	14.00	18,515.91	0.0%	0.0
2612	Commercial Sales	12/28/2023	3/14/2024	3/14/2024	77.00	136.04	0.0%	0.0
2613	Commercial Sales	12/28/2023	1/17/2024	1/17/2024	20.00	3,558.35	0.0%	0.0
2614	Commercial Sales	12/28/2023	1/3/2024	1/3/2024	6.00	3,214.59	0.0%	0.0
2615	Commercial Sales	12/29/2023	12/30/2023	12/30/2023	1.00	72,111.71	0.1%	0.0
2616	Commercial Sales	12/29/2023	1/29/2024	1/29/2024	31.00	5,180.47	0.0%	0.0
2617	Commercial Sales	12/29/2023	1/2/2024	1/2/2024	4.00	71,618.12	0.1%	0.0
2618	Commercial Sales	12/29/2023	12/29/2023	12/29/2023	-	12,787.67	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
2619	Commercial Sales	12/29/2023	1/3/2024	1/3/2024	5.00	14,024.19	0.0%	0.0
2620	Commercial Sales	12/29/2023	3/14/2024	3/14/2024	76.00	670.79	0.0%	0.0
2621	Commercial Sales	12/29/2023	1/11/2024	1/11/2024	13.00	8,050.62	0.0%	0.0
2622	Commercial Sales	12/29/2023	1/18/2024	1/18/2024	20.00	320.87	0.0%	0.0
2623	Commercial Sales	12/29/2023	1/10/2024	1/10/2024	12.00	718.60	0.0%	0.0
2624	Commercial Sales	12/30/2023	1/16/2024	1/16/2024	17.00	1,152.70	0.0%	0.0
2625	Commercial Sales	12/30/2023	1/11/2024	1/11/2024	12.00	1,460.45	0.0%	0.0
2626	Commercial Sales	12/30/2023	4/10/2024	4/10/2024	102.00	461.87	0.0%	0.0
2627	Commercial Sales	12/30/2023	1/12/2024	1/12/2024	13.00	389.82	0.0%	0.0
2628	Commercial Sales	12/31/2023	1/2/2024	1/2/2024	2.00	189.21	0.0%	0.0
2629	Commercial Sales	12/31/2023	1/11/2024	1/11/2024	11.00	3,836.58	0.0%	0.0
2630	Commercial Sales	12/31/2023	1/3/2024	1/3/2024	3.00	233.71	0.0%	0.0
2631	Commercial Sales	12/31/2023	1/12/2024	1/12/2024	12.00	233.98	0.0%	0.0
2632	Commercial Sales	12/31/2023	1/31/2024	1/31/2024	31.00	208.23	0.0%	0.0
2633	Commercial Transportation Only	1/3/2023	1/12/2023	1/12/2023	9.00	19,109.03	0.0%	0.0
2634	Commercial Transportation Only	1/5/2023	1/13/2023	1/13/2023	8.00	4,347.55	0.0%	0.0
2635	Commercial Transportation Only	1/27/2023	1/31/2023	1/31/2023	4.00	7,928.15	0.0%	0.0
2636	Commercial Transportation Only	1/31/2023	2/9/2023	2/9/2023	9.00	68,658.28	0.1%	0.0
2637	Commercial Transportation Only	1/31/2023	2/8/2023	2/8/2023	8.00	163,394.28	0.1%	0.0
2638	Commercial Transportation Only	1/31/2023	3/28/2023	3/28/2023	56.00	19,188.34	0.0%	0.0
2639	Commercial Transportation Only	1/31/2023	2/14/2023	2/14/2023	14.00	4,150.71	0.0%	0.0
2640	Commercial Transportation Only	1/31/2023	2/2/2023	2/2/2023	2.00	17,168.99	0.0%	0.0
2641	Commercial Transportation Only	1/31/2023	3/3/2023	3/3/2023	31.00	16,865.10	0.0%	0.0
2642	Commercial Transportation Only	1/31/2023	3/23/2023	3/23/2023	51.00	6,368.20	0.0%	0.0
2643	Commercial Transportation Only	1/31/2023	3/20/2023	3/20/2023	48.00	3,006.96	0.0%	0.0
2644	Commercial Transportation Only	1/31/2023	2/10/2023	2/10/2023	10.00	3,282.40	0.0%	0.0
2645	Commercial Transportation Only	2/3/2023	2/8/2023	2/8/2023	5.00	4,184.07	0.0%	0.0
2646	Commercial Transportation Only	2/27/2023	3/1/2023	3/1/2023	2.00	7,654.20	0.0%	0.0
2647	Commercial Transportation Only	2/28/2023	3/8/2023	3/8/2023	8.00	141,715.39	0.1%	0.0
2648	Commercial Transportation Only	2/28/2023	3/13/2023	3/13/2023	13.00	73,799.69	0.1%	0.0
2649	Commercial Transportation Only	2/28/2023	3/28/2023	3/28/2023	28.00	15,070.81	0.0%	0.0
2650	Commercial Transportation Only	2/28/2023	3/20/2023	3/20/2023	20.00	3,242.71	0.0%	0.0
2651	Commercial Transportation Only	3/1/2023	3/3/2023	3/3/2023	2.00	15,802.53	0.0%	0.0
2652	Commercial Transportation Only	3/6/2023	3/21/2023	3/21/2023	15.00	3,514.86	0.0%	0.0
2653	Commercial Transportation Only	3/29/2023	3/31/2023	3/31/2023	2.00	4,724.67	0.0%	0.0
2654	Commercial Transportation Only	3/30/2023	4/3/2023	4/3/2023	4.00	10,875.27	0.0%	0.0
2655	Commercial Transportation Only	3/31/2023	4/17/2023	4/17/2023	17.00	9,634.76	0.0%	0.0
2656	Commercial Transportation Only	3/31/2023	4/11/2023	4/11/2023	11.00	69,042.49	0.1%	0.0
2657	Commercial Transportation Only	3/31/2023	4/10/2023	4/10/2023	10.00	164,918.49	0.1%	0.0
2658	Commercial Transportation Only	4/4/2023	4/5/2023	4/5/2023	1.00	2,337.85	0.0%	0.0
2659	Commercial Transportation Only	4/27/2023	4/27/2023	4/27/2023	-	2,029.01	0.0%	-
2660	Commercial Transportation Only	4/28/2023	5/1/2023	5/1/2023	3.00	3,831.11	0.0%	0.0
2661	Commercial Transportation Only	4/30/2023	5/9/2023	5/9/2023	9.00	35,318.09	0.0%	0.0
2662	Commercial Transportation Only	4/30/2023	5/10/2023	5/10/2023	10.00	32,764.14	0.0%	0.0
2663	Commercial Transportation Only	4/30/2023	5/8/2023	5/8/2023	8.00	92,436.01	0.1%	0.0
2664	Commercial Transportation Only	5/3/2023	5/4/2023	5/4/2023	1.00	1,916.10	0.0%	0.0
2665	Commercial Transportation Only	5/26/2023	5/26/2023	5/26/2023	-	1,351.95	0.0%	-
2666	Commercial Transportation Only	5/30/2023	5/31/2023	5/31/2023	1.00	8,332.34	0.0%	0.0
2667	Commercial Transportation Only	5/31/2023	6/9/2023	6/9/2023	9.00	85,964.97	0.1%	0.0
2668	Commercial Transportation Only	5/31/2023	6/12/2023	6/12/2023	12.00	40,637.55	0.0%	0.0
2669	Commercial Transportation Only	5/31/2023	6/20/2023	6/20/2023	20.00	16,382.01	0.0%	0.0
2670	Commercial Transportation Only	6/5/2023	6/6/2023	6/6/2023	1.00	1,123.09	0.0%	0.0
2671	Commercial Transportation Only	6/28/2023	6/28/2023	6/28/2023	-	700.02	0.0%	-
2672	Commercial Transportation Only	6/29/2023	7/6/2023	7/6/2023	7.00	3,182.93	0.0%	0.0
2673	Commercial Transportation Only	6/30/2023	8/2/2023	8/2/2023	33.00	24,565.02	0.0%	0.0
2674	Commercial Transportation Only	6/30/2023	8/4/2023	8/4/2023	35.00	20,043.03	0.0%	0.0
2675	Commercial Transportation Only	6/30/2023	8/3/2023	8/3/2023	34.00	19,348.33	0.0%	0.0
2676	Commercial Transportation Only	6/30/2023	8/7/2023	8/7/2023	38.00	25,053.04	0.0%	0.0
2677	Commercial Transportation Only	6/30/2023	7/12/2023	7/12/2023	12.00	4,314.02	0.0%	0.0
2678	Commercial Transportation Only	6/30/2023	8/15/2023	8/15/2023	46.00	7,230.09	0.0%	0.0
2679	Commercial Transportation Only	6/30/2023	9/5/2023	9/5/2023	67.00	21,423.70	0.0%	0.0
2680	Commercial Transportation Only	6/30/2023	10/2/2023	10/2/2023	94.00	1,339.83	0.0%	0.0
2681	Commercial Transportation Only	7/5/2023	7/6/2023	7/6/2023	1.00	734.25	0.0%	0.0
2682	Commercial Transportation Only	7/31/2023	8/8/2023	8/8/2023	8.00	66,611.52	0.1%	0.0
2683	Commercial Transportation Only	7/31/2023	1/18/2024	1/18/2024	171.00	76.72	0.0%	0.0
2684	Commercial Transportation Only	7/31/2023	8/15/2023	8/15/2023	15.00	8,361.62	0.0%	0.0
2685	Commercial Transportation Only	7/31/2023	8/9/2023	8/9/2023	9.00	20,416.43	0.0%	0.0
2686	Commercial Transportation Only	7/31/2023	10/2/2023	10/2/2023	63.00	1,274.79	0.0%	0.0
2687	Commercial Transportation Only	7/31/2023	9/5/2023	9/5/2023	36.00	15,798.71	0.0%	0.0
2688	Commercial Transportation Only	8/3/2023	8/4/2023	8/4/2023	1.00	334.39	0.0%	0.0
2689	Commercial Transportation Only	8/31/2023	9/12/2023	9/12/2023	12.00	38,392.61	0.0%	0.0
2690	Commercial Transportation Only	8/31/2023	9/11/2023	9/11/2023	11.00	87,778.05	0.1%	0.0
2691	Commercial Transportation Only	8/31/2023	9/18/2023	9/18/2023	18.00	3,187.26	0.0%	0.0
2692	Commercial Transportation Only	8/31/2023	10/2/2023	10/2/2023	32.00	1,399.76	0.0%	0.0
2693	Commercial Transportation Only	8/31/2023	1/18/2024	1/18/2024	140.00	468.03	0.0%	0.0
2694	Commercial Transportation Only	8/31/2023	9/21/2023	9/21/2023	21.00	682.62	0.0%	0.0
2695	Commercial Transportation Only	9/5/2023	9/6/2023	9/6/2023	1.00	539.01	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2696	Commercial Transportation Only	9/30/2023	10/10/2023	10/10/2023	10.00	62,887.98	0.0%	0.0
2697	Commercial Transportation Only	9/30/2023	10/11/2023	10/11/2023	11.00	10,598.27	0.0%	0.0
2698	Commercial Transportation Only	9/30/2023	10/9/2023	10/9/2023	9.00	52,820.49	0.0%	0.0
2699	Commercial Transportation Only	10/4/2023	10/5/2023	10/5/2023	1.00	1,111.34	0.0%	0.0
2700	Commercial Transportation Only	10/31/2023	11/8/2023	11/8/2023	8.00	92,233.16	0.1%	0.0
2701	Commercial Transportation Only	10/31/2023	11/9/2023	11/9/2023	9.00	45,848.50	0.0%	0.0
2702	Commercial Transportation Only	10/31/2023	11/14/2023	11/14/2023	14.00	15,802.93	0.0%	0.0
2703	Commercial Transportation Only	10/31/2023	11/15/2023	11/15/2023	15.00	1,474.46	0.0%	0.0
2704	Commercial Transportation Only	11/3/2023	11/6/2023	11/6/2023	3.00	2,009.84	0.0%	0.0
2705	Commercial Transportation Only	11/13/2023	12/18/2023	12/18/2023	35.00	712.62	0.0%	0.0
2706	Commercial Transportation Only	11/30/2023	12/11/2023	12/11/2023	11.00	49,711.71	0.0%	0.0
2707	Commercial Transportation Only	11/30/2023	12/12/2023	12/12/2023	12.00	22,351.13	0.0%	0.0
2708	Commercial Transportation Only	11/30/2023	12/8/2023	12/8/2023	8.00	132,775.44	0.1%	0.0
2709	Commercial Transportation Only	11/30/2023	12/13/2023	12/13/2023	13.00	2,495.37	0.0%	0.0
2710	Commercial Transportation Only	12/31/2023	1/11/2024	1/11/2024	11.00	14,572.33	0.0%	0.0
2711	Commercial Transportation Only	12/31/2023	1/9/2024	1/9/2024	9.00	147,857.65	0.1%	0.0
2712	Commercial Transportation Only	12/31/2023	1/24/2024	1/24/2024	24.00	1,153,713.18	0.9%	0.2
2713	Commercial Transportation Only	12/31/2023	1/23/2024	1/23/2024	23.00	17,131.19	0.0%	0.0
2714	Commercial Transportation Only	12/31/2023	7/24/2024	7/24/2024	206.00	1,154.29	0.0%	0.0
2715	Commercial Transportation Only	12/31/2023	1/30/2024	1/30/2024	30.00	1,062.24	0.0%	0.0
2716	Commercial Transportation Only	12/31/2023	1/22/2024	1/22/2024	22.00	2,257.06	0.0%	0.0
2717	Commercial Transportation Only	12/31/2023	1/16/2024	1/16/2024	16.00	2,060.81	0.0%	0.0
2718	Company Use	1/3/2023	1/5/2023	1/5/2023	2.00	0.00	0.0%	-
2719	Company Use	1/16/2023	1/18/2023	1/18/2023	2.00	0.00	0.0%	-
2720	Company Use	1/18/2023	1/23/2023	1/23/2023	5.00	0.00	0.0%	-
2721	Company Use	1/23/2023	1/23/2023	1/23/2023	-	0.00	0.0%	-
2722	Company Use	1/31/2023	1/31/2023	1/31/2023	-	0.00	0.0%	-
2723	Company Use	2/14/2023	2/16/2023	2/16/2023	2.00	0.00	0.0%	-
2724	Company Use	2/14/2023	2/17/2023	2/17/2023	3.00	0.00	0.0%	-
2725	Company Use	2/16/2023	2/20/2023	2/20/2023	4.00	0.00	0.0%	-
2726	Company Use	2/21/2023	2/21/2023	2/21/2023	-	0.00	0.0%	-
2727	Company Use	3/1/2023	3/1/2023	3/1/2023	-	0.00	0.0%	-
2728	Company Use	3/15/2023	3/17/2023	3/17/2023	2.00	0.00	0.0%	-
2729	Company Use	3/17/2023	3/20/2023	3/20/2023	3.00	0.00	0.0%	-
2730	Company Use	3/22/2023	3/23/2023	3/23/2023	1.00	0.00	0.0%	-
2731	Company Use	3/30/2023	3/30/2023	3/30/2023	-	0.00	0.0%	-
2732	Company Use	4/14/2023	4/18/2023	4/18/2023	4.00	0.00	0.0%	-
2733	Company Use	4/18/2023	4/19/2023	4/19/2023	1.00	0.00	0.0%	-
2734	Company Use	4/20/2023	4/20/2023	4/20/2023	-	0.00	0.0%	-
2735	Company Use	4/28/2023	4/28/2023	4/28/2023	-	0.00	0.0%	-
2736	Company Use	5/12/2023	5/16/2023	5/16/2023	4.00	0.00	0.0%	-
2737	Company Use	5/17/2023	5/18/2023	5/18/2023	1.00	0.00	0.0%	-
2738	Company Use	5/18/2023	5/18/2023	5/18/2023	-	0.00	0.0%	-
2739	Company Use	5/30/2023	5/30/2023	5/30/2023	-	0.00	0.0%	-
2740	Company Use	6/14/2023	6/19/2023	6/19/2023	5.00	-195.60	0.0%	(0.0)
2741	Company Use	6/19/2023	6/20/2023	6/20/2023	1.00	0.00	0.0%	-
2742	Company Use	6/20/2023	6/22/2023	6/22/2023	2.00	-57.18	0.0%	(0.0)
2743	Company Use	6/29/2023	6/29/2023	6/29/2023	-	0.00	0.0%	-
2744	Company Use	7/14/2023	7/24/2023	7/24/2023	10.00	0.00	0.0%	-
2745	Company Use	7/18/2023	7/21/2023	7/21/2023	3.00	0.00	0.0%	-
2746	Company Use	7/20/2023	7/24/2023	7/24/2023	4.00	-60.08	0.0%	(0.0)
2747	Company Use	7/27/2023	7/28/2023	7/28/2023	1.00	-64.06	0.0%	(0.0)
2748	Company Use	7/28/2023	7/28/2023	7/28/2023	-	0.00	0.0%	-
2749	Company Use	8/14/2023	8/16/2023	8/16/2023	2.00	0.00	0.0%	-
2750	Company Use	8/15/2023	8/17/2023	8/17/2023	2.00	0.00	0.0%	-
2751	Company Use	8/17/2023	8/18/2023	8/18/2023	1.00	0.00	0.0%	-
2752	Company Use	8/21/2023	8/22/2023	8/22/2023	1.00	-60.08	0.0%	(0.0)
2753	Company Use	8/29/2023	8/30/2023	8/30/2023	1.00	-72.02	0.0%	(0.0)
2754	Company Use	8/30/2023	8/30/2023	8/30/2023	-	0.00	0.0%	-
2755	Company Use	9/14/2023	9/18/2023	9/18/2023	4.00	0.00	0.0%	-
2756	Company Use	9/15/2023	9/19/2023	9/19/2023	4.00	0.00	0.0%	-
2757	Company Use	9/18/2023	9/19/2023	9/19/2023	1.00	0.00	0.0%	-
2758	Company Use	9/19/2023	9/20/2023	9/20/2023	1.00	-60.08	0.0%	(0.0)
2759	Company Use	9/27/2023	9/28/2023	9/28/2023	1.00	-72.31	0.0%	(0.0)
2760	Company Use	9/28/2023	9/28/2023	9/28/2023	-	0.00	0.0%	-
2761	Company Use	10/13/2023	10/24/2023	10/24/2023	11.00	0.00	0.0%	-
2762	Company Use	10/18/2023	10/19/2023	10/19/2023	1.00	0.00	0.0%	-
2763	Company Use	10/20/2023	10/23/2023	10/23/2023	3.00	-60.08	0.0%	(0.0)
2764	Company Use	10/27/2023	10/30/2023	10/30/2023	3.00	-91.68	0.0%	(0.0)
2765	Company Use	10/31/2023	10/31/2023	10/31/2023	-	0.00	0.0%	-
2766	Company Use	11/14/2023	11/17/2023	11/17/2023	3.00	0.00	0.0%	-
2767	Company Use	11/14/2023	11/16/2023	11/16/2023	2.00	0.00	0.0%	-
2768	Company Use	11/16/2023	11/17/2023	11/17/2023	1.00	0.00	0.0%	-
2769	Company Use	11/20/2023	11/21/2023	11/21/2023	1.00	-60.08	0.0%	(0.0)
2770	Company Use	11/29/2023	11/30/2023	11/30/2023	1.00	-808.11	0.0%	(0.0)
2771	Company Use	12/1/2023	12/5/2023	12/5/2023	4.00	0.00	0.0%	-
2772	Company Use	12/13/2023	12/15/2023	12/15/2023	2.00	0.00	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2773	Company Use	12/13/2023	12/18/2023	12/18/2023	5.00	0.00	0.0%	-
2774	Company Use	12/15/2023	12/18/2023	12/18/2023	3.00	0.00	0.0%	-
2775	Company Use	12/19/2023	1/2/2024	1/2/2024	14.00	-60.08	0.0%	(0.0)
2776	Company Use	12/28/2023	1/2/2024	1/2/2024	5.00	-3,665.24	0.0%	(0.0)
2777	Company Use	12/29/2023	12/29/2023	12/29/2023	-	0.00	0.0%	-
2778	Industrial Service	1/2/2023	1/3/2023	1/3/2023	1.00	603.63	0.0%	0.0
2779	Industrial Service	1/2/2023	1/12/2023	1/12/2023	10.00	837.32	0.0%	0.0
2780	Industrial Service	1/3/2023	1/4/2023	1/4/2023	1.00	7,101.03	0.0%	0.0
2781	Industrial Service	1/3/2023	1/5/2023	1/5/2023	2.00	3,671.40	0.0%	0.0
2782	Industrial Service	1/3/2023	1/12/2023	1/12/2023	9.00	6,567.91	0.0%	0.0
2783	Industrial Service	1/3/2023	1/25/2023	1/25/2023	22.00	3,527.42	0.0%	0.0
2784	Industrial Service	1/3/2023	1/11/2023	1/11/2023	8.00	4,680.48	0.0%	0.0
2785	Industrial Service	1/4/2023	1/12/2023	1/12/2023	8.00	7,612.97	0.0%	0.0
2786	Industrial Service	1/4/2023	1/5/2023	1/5/2023	1.00	630.09	0.0%	0.0
2787	Industrial Service	1/5/2023	1/11/2023	1/11/2023	6.00	940.61	0.0%	0.0
2788	Industrial Service	1/5/2023	1/6/2023	1/6/2023	1.00	165.69	0.0%	0.0
2789	Industrial Service	1/6/2023	1/11/2023	1/11/2023	5.00	58.00	0.0%	0.0
2790	Industrial Service	1/6/2023	1/9/2023	1/9/2023	3.00	590.37	0.0%	0.0
2791	Industrial Service	1/9/2023	1/11/2023	1/11/2023	2.00	293.80	0.0%	0.0
2792	Industrial Service	1/9/2023	1/9/2023	1/9/2023	-	671.83	0.0%	-
2793	Industrial Service	1/9/2023	1/10/2023	1/10/2023	1.00	3,769.57	0.0%	0.0
2794	Industrial Service	1/9/2023	1/17/2023	1/17/2023	8.00	23,738.73	0.0%	0.0
2795	Industrial Service	1/9/2023	1/13/2023	1/13/2023	4.00	2,770.12	0.0%	0.0
2796	Industrial Service	1/9/2023	1/16/2023	1/16/2023	7.00	131.80	0.0%	0.0
2797	Industrial Service	1/10/2023	1/11/2023	1/11/2023	1.00	7,265.31	0.0%	0.0
2798	Industrial Service	1/10/2023	1/16/2023	1/16/2023	6.00	1,706.97	0.0%	0.0
2799	Industrial Service	1/10/2023	1/12/2023	1/12/2023	2.00	321.83	0.0%	0.0
2800	Industrial Service	1/10/2023	1/18/2023	1/18/2023	8.00	5,767.02	0.0%	0.0
2801	Industrial Service	1/11/2023	1/11/2023	1/11/2023	-	4,080.58	0.0%	-
2802	Industrial Service	1/11/2023	1/16/2023	1/16/2023	5.00	6,075.63	0.0%	0.0
2803	Industrial Service	1/11/2023	1/12/2023	1/12/2023	1.00	3,491.47	0.0%	0.0
2804	Industrial Service	1/11/2023	1/13/2023	1/13/2023	2.00	144.66	0.0%	0.0
2805	Industrial Service	1/11/2023	1/17/2023	1/17/2023	6.00	6,628.51	0.0%	0.0
2806	Industrial Service	1/12/2023	1/13/2023	1/13/2023	1.00	3,386.24	0.0%	0.0
2807	Industrial Service	1/12/2023	1/18/2023	1/18/2023	6.00	5,941.71	0.0%	0.0
2808	Industrial Service	1/12/2023	1/12/2023	1/12/2023	-	2,096.17	0.0%	-
2809	Industrial Service	1/12/2023	1/17/2023	1/17/2023	5.00	22,292.71	0.0%	0.0
2810	Industrial Service	1/13/2023	1/17/2023	1/17/2023	4.00	36,346.11	0.0%	0.0
2811	Industrial Service	1/13/2023	1/16/2023	1/16/2023	3.00	12,299.43	0.0%	0.0
2812	Industrial Service	1/13/2023	1/18/2023	1/18/2023	5.00	21,960.10	0.0%	0.0
2813	Industrial Service	1/13/2023	1/26/2023	1/26/2023	13.00	12,382.86	0.0%	0.0
2814	Industrial Service	1/13/2023	1/20/2023	1/20/2023	7.00	2,927.02	0.0%	0.0
2815	Industrial Service	1/14/2023	1/16/2023	1/16/2023	2.00	634.21	0.0%	0.0
2816	Industrial Service	1/16/2023	1/17/2023	1/17/2023	1.00	27,013.01	0.0%	0.0
2817	Industrial Service	1/16/2023	1/19/2023	1/19/2023	3.00	9,969.17	0.0%	0.0
2818	Industrial Service	1/16/2023	1/18/2023	1/18/2023	2.00	1,970.29	0.0%	0.0
2819	Industrial Service	1/17/2023	1/19/2023	1/19/2023	2.00	142.12	0.0%	0.0
2820	Industrial Service	1/17/2023	1/18/2023	1/18/2023	1.00	623.97	0.0%	0.0
2821	Industrial Service	1/17/2023	1/20/2023	1/20/2023	3.00	29,109.34	0.0%	0.0
2822	Industrial Service	1/18/2023	1/19/2023	1/19/2023	1.00	876.09	0.0%	0.0
2823	Industrial Service	1/19/2023	1/20/2023	1/20/2023	1.00	7,706.94	0.0%	0.0
2824	Industrial Service	1/19/2023	1/25/2023	1/25/2023	6.00	5,039.25	0.0%	0.0
2825	Industrial Service	1/19/2023	1/26/2023	1/26/2023	7.00	33,415.26	0.0%	0.0
2826	Industrial Service	1/19/2023	1/19/2023	1/19/2023	-	1,384.09	0.0%	-
2827	Industrial Service	1/20/2023	1/24/2023	1/24/2023	4.00	6,103.16	0.0%	0.0
2828	Industrial Service	1/20/2023	1/23/2023	1/23/2023	3.00	3,160.18	0.0%	0.0
2829	Industrial Service	1/20/2023	1/20/2023	1/20/2023	-	1,555.57	0.0%	-
2830	Industrial Service	1/23/2023	1/24/2023	1/24/2023	1.00	4,062.34	0.0%	0.0
2831	Industrial Service	1/23/2023	1/26/2023	1/26/2023	3.00	20,649.37	0.0%	0.0
2832	Industrial Service	1/23/2023	1/25/2023	1/25/2023	2.00	5,949.59	0.0%	0.0
2833	Industrial Service	1/24/2023	1/25/2023	1/25/2023	1.00	794.95	0.0%	0.0
2834	Industrial Service	1/24/2023	1/26/2023	1/26/2023	2.00	303.32	0.0%	0.0
2835	Industrial Service	1/25/2023	1/27/2023	1/27/2023	2.00	257.00	0.0%	0.0
2836	Industrial Service	1/25/2023	1/31/2023	1/31/2023	6.00	5,295.64	0.0%	0.0
2837	Industrial Service	1/25/2023	1/26/2023	1/26/2023	1.00	5,791.92	0.0%	0.0
2838	Industrial Service	1/26/2023	1/27/2023	1/27/2023	1.00	16,046.24	0.0%	0.0
2839	Industrial Service	1/26/2023	2/2/2023	2/2/2023	7.00	6,889.11	0.0%	0.0
2840	Industrial Service	1/26/2023	1/30/2023	1/30/2023	4.00	3,625.15	0.0%	0.0
2841	Industrial Service	1/26/2023	1/31/2023	1/31/2023	5.00	27,979.61	0.0%	0.0
2842	Industrial Service	1/27/2023	1/31/2023	1/31/2023	4.00	8,004.45	0.0%	0.0
2843	Industrial Service	1/27/2023	1/30/2023	1/30/2023	3.00	5,881.18	0.0%	0.0
2844	Industrial Service	1/30/2023	1/31/2023	1/31/2023	1.00	6,979.52	0.0%	0.0
2845	Industrial Service	1/30/2023	2/1/2023	2/1/2023	2.00	727.50	0.0%	0.0
2846	Industrial Service	1/30/2023	5/23/2023	5/23/2023	113.00	321.00	0.0%	0.0
2847	Industrial Service	1/30/2023	2/20/2023	2/20/2023	21.00	265.69	0.0%	0.0
2848	Industrial Service	1/31/2023	2/6/2023	2/6/2023	6.00	4,386.00	0.0%	0.0
2849	Industrial Service	1/31/2023	1/31/2023	1/31/2023	-	2,519.60	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2850	Industrial Service	1/31/2023	2/2/2023	2/2/2023	2.00	4,053.81	0.0%	0.0
2851	Industrial Service	1/31/2023	2/1/2023	2/1/2023	1.00	547.92	0.0%	0.0
2852	Industrial Service	2/1/2023	2/3/2023	2/3/2023	2.00	799.10	0.0%	0.0
2853	Industrial Service	2/1/2023	2/2/2023	2/2/2023	1.00	9,412.45	0.0%	0.0
2854	Industrial Service	2/1/2023	2/6/2023	2/6/2023	5.00	3,694.65	0.0%	0.0
2855	Industrial Service	2/1/2023	3/8/2023	3/8/2023	35.00	100.94	0.0%	0.0
2856	Industrial Service	2/2/2023	2/7/2023	2/7/2023	5.00	4,307.08	0.0%	0.0
2857	Industrial Service	2/2/2023	2/3/2023	2/3/2023	1.00	3,339.87	0.0%	0.0
2858	Industrial Service	2/3/2023	2/6/2023	2/6/2023	3.00	173.03	0.0%	0.0
2859	Industrial Service	2/5/2023	2/7/2023	2/7/2023	2.00	1,021.82	0.0%	0.0
2860	Industrial Service	2/6/2023	2/8/2023	2/8/2023	2.00	58.00	0.0%	0.0
2861	Industrial Service	2/6/2023	2/13/2023	2/13/2023	7.00	879.31	0.0%	0.0
2862	Industrial Service	2/7/2023	2/8/2023	2/8/2023	1.00	4,146.71	0.0%	0.0
2863	Industrial Service	2/7/2023	2/9/2023	2/9/2023	2.00	298.09	0.0%	0.0
2864	Industrial Service	2/7/2023	2/10/2023	2/10/2023	3.00	87.57	0.0%	0.0
2865	Industrial Service	2/7/2023	3/1/2023	3/1/2023	22.00	21,751.88	0.0%	0.0
2866	Industrial Service	2/8/2023	2/9/2023	2/9/2023	1.00	9,211.28	0.0%	0.0
2867	Industrial Service	2/8/2023	2/10/2023	2/10/2023	2.00	947.74	0.0%	0.0
2868	Industrial Service	2/8/2023	2/13/2023	2/13/2023	5.00	4,669.05	0.0%	0.0
2869	Industrial Service	2/8/2023	2/8/2023	2/8/2023	-	747.17	0.0%	-
2870	Industrial Service	2/9/2023	2/14/2023	2/14/2023	5.00	6,371.51	0.0%	0.0
2871	Industrial Service	2/9/2023	3/1/2023	3/1/2023	20.00	9,571.03	0.0%	0.0
2872	Industrial Service	2/9/2023	2/10/2023	2/10/2023	1.00	3,824.95	0.0%	0.0
2873	Industrial Service	2/9/2023	2/9/2023	2/9/2023	-	3,951.99	0.0%	-
2874	Industrial Service	2/10/2023	2/15/2023	2/15/2023	5.00	9,321.12	0.0%	0.0
2875	Industrial Service	2/10/2023	2/16/2023	2/16/2023	6.00	7,120.74	0.0%	0.0
2876	Industrial Service	2/10/2023	2/13/2023	2/13/2023	3.00	3,084.36	0.0%	0.0
2877	Industrial Service	2/10/2023	2/14/2023	2/14/2023	4.00	10,565.29	0.0%	0.0
2878	Industrial Service	2/13/2023	2/16/2023	2/16/2023	3.00	13,267.92	0.0%	0.0
2879	Industrial Service	2/13/2023	2/15/2023	2/15/2023	2.00	48,907.85	0.0%	0.0
2880	Industrial Service	2/13/2023	2/14/2023	2/14/2023	1.00	2,301.95	0.0%	0.0
2881	Industrial Service	2/13/2023	2/27/2023	2/27/2023	14.00	10,723.68	0.0%	0.0
2882	Industrial Service	2/13/2023	2/20/2023	2/20/2023	7.00	14,114.77	0.0%	0.0
2883	Industrial Service	2/13/2023	3/2/2023	3/2/2023	17.00	18,809.52	0.0%	0.0
2884	Industrial Service	2/14/2023	2/14/2023	2/14/2023	-	743.52	0.0%	-
2885	Industrial Service	2/14/2023	2/15/2023	2/15/2023	1.00	9,712.45	0.0%	0.0
2886	Industrial Service	2/14/2023	2/16/2023	2/16/2023	2.00	10,947.33	0.0%	0.0
2887	Industrial Service	2/14/2023	2/20/2023	2/20/2023	6.00	1,936.66	0.0%	0.0
2888	Industrial Service	2/14/2023	2/27/2023	2/27/2023	13.00	8,050.72	0.0%	0.0
2889	Industrial Service	2/14/2023	2/17/2023	2/17/2023	3.00	7,583.89	0.0%	0.0
2890	Industrial Service	2/15/2023	2/17/2023	2/17/2023	2.00	36,366.37	0.0%	0.0
2891	Industrial Service	2/15/2023	2/16/2023	2/16/2023	1.00	640.66	0.0%	0.0
2892	Industrial Service	2/16/2023	2/20/2023	2/20/2023	4.00	334.01	0.0%	0.0
2893	Industrial Service	2/16/2023	2/17/2023	2/17/2023	1.00	527.60	0.0%	0.0
2894	Industrial Service	2/17/2023	2/20/2023	2/20/2023	3.00	7,342.30	0.0%	0.0
2895	Industrial Service	2/17/2023	2/22/2023	2/22/2023	5.00	4,616.91	0.0%	0.0
2896	Industrial Service	2/17/2023	2/27/2023	2/27/2023	10.00	32,957.69	0.0%	0.0
2897	Industrial Service	2/17/2023	2/17/2023	2/17/2023	-	255.83	0.0%	-
2898	Industrial Service	2/18/2023	2/20/2023	2/20/2023	2.00	128.96	0.0%	0.0
2899	Industrial Service	2/20/2023	2/22/2023	2/22/2023	2.00	6,741.34	0.0%	0.0
2900	Industrial Service	2/21/2023	2/22/2023	2/22/2023	1.00	3,548.73	0.0%	0.0
2901	Industrial Service	2/21/2023	2/23/2023	2/23/2023	2.00	9,034.64	0.0%	0.0
2902	Industrial Service	2/21/2023	2/28/2023	2/28/2023	7.00	9,987.47	0.0%	0.0
2903	Industrial Service	2/21/2023	2/24/2023	2/24/2023	3.00	9,785.40	0.0%	0.0
2904	Industrial Service	2/22/2023	2/22/2023	2/22/2023	-	1,503.59	0.0%	-
2905	Industrial Service	2/22/2023	2/23/2023	2/23/2023	1.00	590.97	0.0%	0.0
2906	Industrial Service	2/22/2023	2/24/2023	2/24/2023	2.00	259.14	0.0%	0.0
2907	Industrial Service	2/23/2023	2/24/2023	2/24/2023	1.00	5,810.74	0.0%	0.0
2908	Industrial Service	2/23/2023	2/28/2023	2/28/2023	5.00	5,637.74	0.0%	0.0
2909	Industrial Service	2/23/2023	3/1/2023	3/1/2023	6.00	58.00	0.0%	0.0
2910	Industrial Service	2/24/2023	2/27/2023	2/27/2023	3.00	15,149.09	0.0%	0.0
2911	Industrial Service	2/24/2023	2/28/2023	2/28/2023	4.00	6,673.13	0.0%	0.0
2912	Industrial Service	2/24/2023	3/1/2023	3/1/2023	5.00	35,020.27	0.0%	0.0
2913	Industrial Service	2/25/2023	2/27/2023	2/27/2023	2.00	582.66	0.0%	0.0
2914	Industrial Service	2/27/2023	2/28/2023	2/28/2023	1.00	3,387.63	0.0%	0.0
2915	Industrial Service	2/27/2023	3/1/2023	3/1/2023	2.00	5,026.39	0.0%	0.0
2916	Industrial Service	2/27/2023	3/3/2023	3/3/2023	4.00	4,631.17	0.0%	0.0
2917	Industrial Service	2/27/2023	3/6/2023	3/6/2023	7.00	17,985.77	0.0%	0.0
2918	Industrial Service	2/28/2023	3/2/2023	3/2/2023	2.00	269.63	0.0%	0.0
2919	Industrial Service	2/28/2023	3/1/2023	3/1/2023	1.00	5,066.01	0.0%	0.0
2920	Industrial Service	2/28/2023	5/23/2023	5/23/2023	84.00	266.20	0.0%	0.0
2921	Industrial Service	2/28/2023	3/3/2023	3/3/2023	3.00	241.99	0.0%	0.0
2922	Industrial Service	2/28/2023	3/13/2023	3/13/2023	13.00	27.07	0.0%	0.0
2923	Industrial Service	3/1/2023	3/3/2023	3/3/2023	2.00	4,874.91	0.0%	0.0
2924	Industrial Service	3/1/2023	3/8/2023	3/8/2023	7.00	3,382.16	0.0%	0.0
2925	Industrial Service	3/1/2023	3/1/2023	3/1/2023	-	1,647.97	0.0%	-
2926	Industrial Service	3/2/2023	3/3/2023	3/3/2023	1.00	7,764.15	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
2927	Industrial Service	3/2/2023	3/6/2023	3/6/2023	4.00	486.99	0.0%	0.0
2928	Industrial Service	3/2/2023	3/8/2023	3/8/2023	6.00	79.94	0.0%	0.0
2929	Industrial Service	3/3/2023	3/3/2023	3/3/2023	-	2,433.90	0.0%	-
2930	Industrial Service	3/3/2023	3/6/2023	3/6/2023	3.00	871.08	0.0%	0.0
2931	Industrial Service	3/3/2023	3/13/2023	3/13/2023	10.00	3,321.40	0.0%	0.0
2932	Industrial Service	3/6/2023	3/8/2023	3/8/2023	2.00	527.42	0.0%	0.0
2933	Industrial Service	3/6/2023	3/7/2023	3/7/2023	1.00	112.73	0.0%	0.0
2934	Industrial Service	3/7/2023	3/21/2023	3/21/2023	14.00	58.00	0.0%	0.0
2935	Industrial Service	3/7/2023	3/9/2023	3/9/2023	2.00	404.72	0.0%	0.0
2936	Industrial Service	3/8/2023	3/9/2023	3/9/2023	1.00	1,765.36	0.0%	0.0
2937	Industrial Service	3/8/2023	3/10/2023	3/10/2023	2.00	566.87	0.0%	0.0
2938	Industrial Service	3/8/2023	3/14/2023	3/14/2023	6.00	12,120.18	0.0%	0.0
2939	Industrial Service	3/9/2023	3/9/2023	3/9/2023	-	1,897.59	0.0%	-
2940	Industrial Service	3/9/2023	3/10/2023	3/10/2023	1.00	6,037.04	0.0%	0.0
2941	Industrial Service	3/9/2023	3/13/2023	3/13/2023	4.00	973.24	0.0%	0.0
2942	Industrial Service	3/10/2023	3/10/2023	3/10/2023	-	1,733.30	0.0%	-
2943	Industrial Service	3/10/2023	3/13/2023	3/13/2023	3.00	4,676.15	0.0%	0.0
2944	Industrial Service	3/10/2023	3/14/2023	3/14/2023	4.00	4,945.73	0.0%	0.0
2945	Industrial Service	3/13/2023	3/14/2023	3/14/2023	1.00	12,870.06	0.0%	0.0
2946	Industrial Service	3/13/2023	3/15/2023	3/15/2023	2.00	4,694.63	0.0%	0.0
2947	Industrial Service	3/13/2023	3/20/2023	3/20/2023	7.00	150.76	0.0%	0.0
2948	Industrial Service	3/14/2023	3/16/2023	3/16/2023	2.00	40,921.20	0.0%	0.0
2949	Industrial Service	3/14/2023	3/15/2023	3/15/2023	1.00	13,140.06	0.0%	0.0
2950	Industrial Service	3/14/2023	3/14/2023	3/14/2023	-	1,159.44	0.0%	-
2951	Industrial Service	3/14/2023	3/17/2023	3/17/2023	3.00	583.84	0.0%	0.0
2952	Industrial Service	3/15/2023	3/17/2023	3/17/2023	2.00	6,713.28	0.0%	0.0
2953	Industrial Service	3/15/2023	3/20/2023	3/20/2023	5.00	776.25	0.0%	0.0
2954	Industrial Service	3/15/2023	3/16/2023	3/16/2023	1.00	12,308.92	0.0%	0.0
2955	Industrial Service	3/15/2023	3/15/2023	3/15/2023	-	2,003.10	0.0%	-
2956	Industrial Service	3/16/2023	3/16/2023	3/16/2023	-	1,553.13	0.0%	-
2957	Industrial Service	3/16/2023	3/17/2023	3/17/2023	1.00	151.28	0.0%	0.0
2958	Industrial Service	3/16/2023	3/20/2023	3/20/2023	4.00	17,802.66	0.0%	0.0
2959	Industrial Service	3/16/2023	3/21/2023	3/21/2023	5.00	8,482.66	0.0%	0.0
2960	Industrial Service	3/17/2023	3/21/2023	3/21/2023	4.00	489.21	0.0%	0.0
2961	Industrial Service	3/20/2023	3/31/2023	3/31/2023	11.00	26,647.17	0.0%	0.0
2962	Industrial Service	3/20/2023	3/20/2023	3/20/2023	-	94.36	0.0%	-
2963	Industrial Service	3/21/2023	3/22/2023	3/22/2023	1.00	6,090.72	0.0%	0.0
2964	Industrial Service	3/21/2023	3/23/2023	3/23/2023	2.00	84.37	0.0%	0.0
2965	Industrial Service	3/22/2023	3/23/2023	3/23/2023	1.00	5,535.61	0.0%	0.0
2966	Industrial Service	3/23/2023	3/24/2023	3/24/2023	1.00	990.31	0.0%	0.0
2967	Industrial Service	3/23/2023	3/27/2023	3/27/2023	4.00	5,103.67	0.0%	0.0
2968	Industrial Service	3/23/2023	3/23/2023	3/23/2023	-	887.12	0.0%	-
2969	Industrial Service	3/23/2023	3/28/2023	3/28/2023	5.00	6,720.90	0.0%	0.0
2970	Industrial Service	3/24/2023	3/27/2023	3/27/2023	3.00	1,016.13	0.0%	0.0
2971	Industrial Service	3/24/2023	3/28/2023	3/28/2023	4.00	392.46	0.0%	0.0
2972	Industrial Service	3/27/2023	3/28/2023	3/28/2023	1.00	3,376.44	0.0%	0.0
2973	Industrial Service	3/27/2023	4/5/2023	4/5/2023	9.00	135.16	0.0%	0.0
2974	Industrial Service	3/27/2023	3/29/2023	3/29/2023	2.00	738.48	0.0%	0.0
2975	Industrial Service	3/27/2023	3/30/2023	3/30/2023	3.00	3,139.52	0.0%	0.0
2976	Industrial Service	3/28/2023	3/29/2023	3/29/2023	1.00	8,724.65	0.0%	0.0
2977	Industrial Service	3/28/2023	3/30/2023	3/30/2023	2.00	25,801.79	0.0%	0.0
2978	Industrial Service	3/28/2023	4/5/2023	4/5/2023	8.00	4,854.04	0.0%	0.0
2979	Industrial Service	3/28/2023	3/28/2023	3/28/2023	-	1,916.40	0.0%	-
2980	Industrial Service	3/29/2023	3/30/2023	3/30/2023	1.00	9,562.34	0.0%	0.0
2981	Industrial Service	3/29/2023	3/31/2023	3/31/2023	2.00	2,224.79	0.0%	0.0
2982	Industrial Service	3/29/2023	3/29/2023	3/29/2023	-	2,114.01	0.0%	-
2983	Industrial Service	3/30/2023	4/3/2023	4/3/2023	4.00	568.50	0.0%	0.0
2984	Industrial Service	3/30/2023	3/31/2023	3/31/2023	1.00	5,376.38	0.0%	0.0
2985	Industrial Service	3/30/2023	3/30/2023	3/30/2023	-	984.07	0.0%	-
2986	Industrial Service	3/30/2023	5/23/2023	5/23/2023	54.00	178.10	0.0%	0.0
2987	Industrial Service	3/31/2023	4/3/2023	4/3/2023	3.00	837.86	0.0%	0.0
2988	Industrial Service	3/31/2023	4/4/2023	4/4/2023	4.00	2,073.56	0.0%	0.0
2989	Industrial Service	4/1/2023	4/3/2023	4/3/2023	2.00	6,245.44	0.0%	0.0
2990	Industrial Service	4/1/2023	4/4/2023	4/4/2023	3.00	189.74	0.0%	0.0
2991	Industrial Service	4/1/2023	4/6/2023	4/6/2023	5.00	61.39	0.0%	0.0
2992	Industrial Service	4/2/2023	4/3/2023	4/3/2023	1.00	197.16	0.0%	0.0
2993	Industrial Service	4/3/2023	4/4/2023	4/4/2023	1.00	2,912.88	0.0%	0.0
2994	Industrial Service	4/3/2023	4/3/2023	4/3/2023	-	1,794.29	0.0%	-
2995	Industrial Service	4/3/2023	4/5/2023	4/5/2023	2.00	63.00	0.0%	0.0
2996	Industrial Service	4/4/2023	4/6/2023	4/6/2023	2.00	447.16	0.0%	0.0
2997	Industrial Service	4/4/2023	4/5/2023	4/5/2023	1.00	99.70	0.0%	0.0
2998	Industrial Service	4/5/2023	4/10/2023	4/10/2023	5.00	394.12	0.0%	0.0
2999	Industrial Service	4/6/2023	4/10/2023	4/10/2023	4.00	1,609.17	0.0%	0.0
3000	Industrial Service	4/6/2023	4/11/2023	4/11/2023	5.00	460.02	0.0%	0.0
3001	Industrial Service	4/6/2023	4/12/2023	4/12/2023	6.00	7,890.75	0.0%	0.0
3002	Industrial Service	4/10/2023	4/10/2023	4/10/2023	-	1,663.20	0.0%	-
3003	Industrial Service	4/10/2023	4/11/2023	4/11/2023	1.00	4,011.05	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
3004	Industrial Service	4/10/2023	4/12/2023	4/12/2023	2.00	1,182.60	0.0%	0.0
3005	Industrial Service	4/11/2023	4/13/2023	4/13/2023	2.00	256.28	0.0%	0.0
3006	Industrial Service	4/11/2023	4/12/2023	4/12/2023	1.00	1,575.44	0.0%	0.0
3007	Industrial Service	4/11/2023	4/11/2023	4/11/2023	-	1,643.09	0.0%	-
3008	Industrial Service	4/11/2023	4/20/2023	4/20/2023	9.00	2,904.18	0.0%	0.0
3009	Industrial Service	4/12/2023	4/13/2023	4/13/2023	1.00	7,598.95	0.0%	0.0
3010	Industrial Service	4/12/2023	4/14/2023	4/14/2023	2.00	2,585.48	0.0%	0.0
3011	Industrial Service	4/12/2023	4/21/2023	4/21/2023	9.00	125.78	0.0%	0.0
3012	Industrial Service	4/13/2023	4/13/2023	4/13/2023	-	952.13	0.0%	-
3013	Industrial Service	4/13/2023	4/14/2023	4/14/2023	1.00	26,203.57	0.0%	0.0
3014	Industrial Service	4/13/2023	4/17/2023	4/17/2023	4.00	2,375.56	0.0%	0.0
3015	Industrial Service	4/13/2023	4/18/2023	4/18/2023	5.00	5,159.47	0.0%	0.0
3016	Industrial Service	4/14/2023	4/18/2023	4/18/2023	4.00	1,229.12	0.0%	0.0
3017	Industrial Service	4/14/2023	4/17/2023	4/17/2023	3.00	4,864.78	0.0%	0.0
3018	Industrial Service	4/14/2023	4/14/2023	4/14/2023	-	2,801.48	0.0%	-
3019	Industrial Service	4/14/2023	4/19/2023	4/19/2023	5.00	440.59	0.0%	0.0
3020	Industrial Service	4/17/2023	4/18/2023	4/18/2023	1.00	10,343.97	0.0%	0.0
3021	Industrial Service	4/17/2023	4/19/2023	4/19/2023	2.00	224.63	0.0%	0.0
3022	Industrial Service	4/18/2023	4/20/2023	4/20/2023	2.00	357.35	0.0%	0.0
3023	Industrial Service	4/19/2023	4/19/2023	4/19/2023	-	1,745.55	0.0%	-
3024	Industrial Service	4/19/2023	4/24/2023	4/24/2023	5.00	10,167.58	0.0%	0.0
3025	Industrial Service	4/19/2023	4/20/2023	4/20/2023	1.00	2,106.09	0.0%	0.0
3026	Industrial Service	4/19/2023	4/21/2023	4/21/2023	2.00	166.83	0.0%	0.0
3027	Industrial Service	4/20/2023	4/20/2023	4/20/2023	-	1,375.77	0.0%	-
3028	Industrial Service	4/21/2023	4/24/2023	4/24/2023	3.00	2,686.11	0.0%	0.0
3029	Industrial Service	4/21/2023	4/25/2023	4/25/2023	4.00	4,550.65	0.0%	0.0
3030	Industrial Service	4/24/2023	4/26/2023	4/26/2023	2.00	721.41	0.0%	0.0
3031	Industrial Service	4/24/2023	4/25/2023	4/25/2023	1.00	514.23	0.0%	0.0
3032	Industrial Service	4/24/2023	5/1/2023	5/1/2023	7.00	73.66	0.0%	0.0
3033	Industrial Service	4/25/2023	4/27/2023	4/27/2023	2.00	2,167.22	0.0%	0.0
3034	Industrial Service	4/25/2023	4/26/2023	4/26/2023	1.00	1,097.51	0.0%	0.0
3035	Industrial Service	4/25/2023	5/1/2023	5/1/2023	6.00	2,215.69	0.0%	0.0
3036	Industrial Service	4/26/2023	4/27/2023	4/27/2023	1.00	3,490.29	0.0%	0.0
3037	Industrial Service	4/26/2023	4/28/2023	4/28/2023	2.00	11,254.64	0.0%	0.0
3038	Industrial Service	4/26/2023	4/26/2023	4/26/2023	-	392.68	0.0%	-
3039	Industrial Service	4/27/2023	4/28/2023	4/28/2023	1.00	4,391.72	0.0%	0.0
3040	Industrial Service	4/27/2023	5/11/2023	5/11/2023	14.00	219.97	0.0%	0.0
3041	Industrial Service	4/27/2023	6/9/2023	6/9/2023	43.00	153.72	0.0%	0.0
3042	Industrial Service	4/27/2023	4/27/2023	4/27/2023	-	861.83	0.0%	-
3043	Industrial Service	4/28/2023	5/1/2023	5/1/2023	3.00	401.68	0.0%	0.0
3044	Industrial Service	4/28/2023	4/29/2023	4/29/2023	1.00	3,139.76	0.0%	0.0
3045	Industrial Service	4/28/2023	5/23/2023	5/23/2023	25.00	87.77	0.0%	0.0
3046	Industrial Service	4/28/2023	4/28/2023	4/28/2023	-	303.12	0.0%	-
3047	Industrial Service	4/28/2023	5/8/2023	5/8/2023	10.00	65.88	0.0%	0.0
3048	Industrial Service	4/29/2023	5/3/2023	5/3/2023	4.00	931.08	0.0%	0.0
3049	Industrial Service	5/1/2023	5/2/2023	5/2/2023	1.00	1,631.74	0.0%	0.0
3050	Industrial Service	5/1/2023	5/3/2023	5/3/2023	2.00	723.46	0.0%	0.0
3051	Industrial Service	5/2/2023	5/4/2023	5/4/2023	2.00	62.31	0.0%	0.0
3052	Industrial Service	5/2/2023	5/3/2023	5/3/2023	1.00	780.22	0.0%	0.0
3053	Industrial Service	5/2/2023	5/2/2023	5/2/2023	-	378.90	0.0%	-
3054	Industrial Service	5/3/2023	5/4/2023	5/4/2023	1.00	70.07	0.0%	0.0
3055	Industrial Service	5/3/2023	5/5/2023	5/5/2023	2.00	189.69	0.0%	0.0
3056	Industrial Service	5/4/2023	5/8/2023	5/8/2023	4.00	58.00	0.0%	0.0
3057	Industrial Service	5/4/2023	5/5/2023	5/5/2023	1.00	168.42	0.0%	0.0
3058	Industrial Service	5/5/2023	5/8/2023	5/8/2023	3.00	2,714.05	0.0%	0.0
3059	Industrial Service	5/5/2023	5/9/2023	5/9/2023	4.00	122.91	0.0%	0.0
3060	Industrial Service	5/8/2023	5/9/2023	5/9/2023	1.00	1,685.09	0.0%	0.0
3061	Industrial Service	5/8/2023	5/10/2023	5/10/2023	2.00	283.56	0.0%	0.0
3062	Industrial Service	5/8/2023	5/8/2023	5/8/2023	-	330.79	0.0%	-
3063	Industrial Service	5/9/2023	5/10/2023	5/10/2023	1.00	1,561.82	0.0%	0.0
3064	Industrial Service	5/9/2023	5/11/2023	5/11/2023	2.00	572.00	0.0%	0.0
3065	Industrial Service	5/9/2023	5/9/2023	5/9/2023	-	146.85	0.0%	-
3066	Industrial Service	5/10/2023	5/11/2023	5/11/2023	1.00	4,198.87	0.0%	0.0
3067	Industrial Service	5/10/2023	5/12/2023	5/12/2023	2.00	74.39	0.0%	0.0
3068	Industrial Service	5/10/2023	5/16/2023	5/16/2023	6.00	127.01	0.0%	0.0
3069	Industrial Service	5/11/2023	5/15/2023	5/15/2023	4.00	132.39	0.0%	0.0
3070	Industrial Service	5/11/2023	5/12/2023	5/12/2023	1.00	9,547.79	0.0%	0.0
3071	Industrial Service	5/11/2023	5/16/2023	5/16/2023	5.00	4,171.47	0.0%	0.0
3072	Industrial Service	5/11/2023	5/11/2023	5/11/2023	-	1,060.71	0.0%	-
3073	Industrial Service	5/12/2023	5/12/2023	5/12/2023	-	2,100.32	0.0%	-
3074	Industrial Service	5/12/2023	5/15/2023	5/15/2023	3.00	1,842.65	0.0%	0.0
3075	Industrial Service	5/12/2023	5/16/2023	5/16/2023	4.00	1,688.37	0.0%	0.0
3076	Industrial Service	5/14/2023	5/15/2023	5/15/2023	1.00	2,050.94	0.0%	0.0
3077	Industrial Service	5/15/2023	5/16/2023	5/16/2023	1.00	1,035.09	0.0%	0.0
3078	Industrial Service	5/16/2023	5/18/2023	5/18/2023	2.00	8,452.45	0.0%	0.0
3079	Industrial Service	5/16/2023	5/17/2023	5/17/2023	1.00	60.58	0.0%	0.0
3080	Industrial Service	5/17/2023	5/18/2023	5/18/2023	1.00	762.97	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
3081	Industrial Service	5/17/2023	5/19/2023	5/19/2023	2.00	218.64	0.0%	0.0
3082	Industrial Service	5/18/2023	5/19/2023	5/19/2023	1.00	1,098.14	0.0%	0.0
3083	Industrial Service	5/18/2023	5/25/2023	5/25/2023	7.00	67.49	0.0%	0.0
3084	Industrial Service	5/18/2023	5/22/2023	5/22/2023	4.00	121.84	0.0%	0.0
3085	Industrial Service	5/18/2023	5/23/2023	5/23/2023	5.00	9,159.17	0.0%	0.0
3086	Industrial Service	5/18/2023	5/18/2023	5/18/2023	-	58.00	0.0%	-
3087	Industrial Service	5/19/2023	5/19/2023	5/19/2023	-	994.16	0.0%	-
3088	Industrial Service	5/22/2023	5/23/2023	5/23/2023	1.00	564.27	0.0%	0.0
3089	Industrial Service	5/22/2023	5/25/2023	5/25/2023	3.00	3,919.55	0.0%	0.0
3090	Industrial Service	5/22/2023	5/24/2023	5/24/2023	2.00	1,992.79	0.0%	0.0
3091	Industrial Service	5/23/2023	5/24/2023	5/24/2023	1.00	614.63	0.0%	0.0
3092	Industrial Service	5/23/2023	5/25/2023	5/25/2023	2.00	162.59	0.0%	0.0
3093	Industrial Service	5/24/2023	5/26/2023	5/26/2023	2.00	243.87	0.0%	0.0
3094	Industrial Service	5/24/2023	5/30/2023	5/30/2023	6.00	1,193.63	0.0%	0.0
3095	Industrial Service	5/24/2023	5/25/2023	5/25/2023	1.00	1,197.94	0.0%	0.0
3096	Industrial Service	5/25/2023	5/26/2023	5/26/2023	1.00	1,646.84	0.0%	0.0
3097	Industrial Service	5/25/2023	5/31/2023	5/31/2023	6.00	5,404.41	0.0%	0.0
3098	Industrial Service	5/25/2023	5/30/2023	5/30/2023	5.00	1,028.83	0.0%	0.0
3099	Industrial Service	5/25/2023	5/25/2023	5/25/2023	-	187.39	0.0%	-
3100	Industrial Service	5/26/2023	6/9/2023	6/9/2023	14.00	58.00	0.0%	0.0
3101	Industrial Service	5/26/2023	5/30/2023	5/30/2023	4.00	656.74	0.0%	0.0
3102	Industrial Service	5/26/2023	5/26/2023	5/26/2023	-	1,800.15	0.0%	-
3103	Industrial Service	5/30/2023	5/31/2023	5/31/2023	1.00	2,024.36	0.0%	0.0
3104	Industrial Service	5/30/2023	6/1/2023	6/1/2023	2.00	1,042.18	0.0%	0.0
3105	Industrial Service	5/30/2023	5/30/2023	5/30/2023	-	131.33	0.0%	-
3106	Industrial Service	5/31/2023	6/2/2023	6/2/2023	2.00	119.24	0.0%	0.0
3107	Industrial Service	6/1/2023	6/2/2023	6/2/2023	1.00	1,006.85	0.0%	0.0
3108	Industrial Service	6/1/2023	6/5/2023	6/5/2023	4.00	282.93	0.0%	0.0
3109	Industrial Service	6/2/2023	6/6/2023	6/6/2023	4.00	77.66	0.0%	0.0
3110	Industrial Service	6/2/2023	6/5/2023	6/5/2023	3.00	123.87	0.0%	0.0
3111	Industrial Service	6/2/2023	6/2/2023	6/2/2023	-	58.00	0.0%	-
3112	Industrial Service	6/3/2023	6/5/2023	6/5/2023	2.00	248.32	0.0%	0.0
3113	Industrial Service	6/5/2023	6/5/2023	6/5/2023	-	159.87	0.0%	-
3114	Industrial Service	6/5/2023	6/6/2023	6/6/2023	1.00	58.00	0.0%	0.0
3115	Industrial Service	6/5/2023	6/7/2023	6/7/2023	2.00	86.76	0.0%	0.0
3116	Industrial Service	6/6/2023	6/8/2023	6/8/2023	2.00	58.00	0.0%	0.0
3117	Industrial Service	6/6/2023	6/7/2023	6/7/2023	1.00	63.36	0.0%	0.0
3118	Industrial Service	6/7/2023	6/9/2023	6/9/2023	2.00	653.47	0.0%	0.0
3119	Industrial Service	6/7/2023	6/12/2023	6/12/2023	5.00	364.24	0.0%	0.0
3120	Industrial Service	6/7/2023	6/14/2023	6/14/2023	7.00	66.04	0.0%	0.0
3121	Industrial Service	6/7/2023	6/7/2023	6/7/2023	-	58.00	0.0%	-
3122	Industrial Service	6/8/2023	6/9/2023	6/9/2023	1.00	1,209.12	0.0%	0.0
3123	Industrial Service	6/8/2023	6/12/2023	6/12/2023	4.00	156.96	0.0%	0.0
3124	Industrial Service	6/9/2023	6/12/2023	6/12/2023	3.00	535.06	0.0%	0.0
3125	Industrial Service	6/9/2023	6/9/2023	6/9/2023	-	166.36	0.0%	-
3126	Industrial Service	6/9/2023	6/13/2023	6/13/2023	4.00	75.52	0.0%	0.0
3127	Industrial Service	6/12/2023	6/13/2023	6/13/2023	1.00	1,263.64	0.0%	0.0
3128	Industrial Service	6/12/2023	6/21/2023	6/21/2023	9.00	141.68	0.0%	0.0
3129	Industrial Service	6/12/2023	6/14/2023	6/14/2023	2.00	57.68	0.0%	0.0
3130	Industrial Service	6/13/2023	6/14/2023	6/14/2023	1.00	1,143.34	0.0%	0.0
3131	Industrial Service	6/13/2023	6/19/2023	6/19/2023	6.00	569.52	0.0%	0.0
3132	Industrial Service	6/13/2023	6/13/2023	6/13/2023	-	594.72	0.0%	-
3133	Industrial Service	6/14/2023	6/19/2023	6/19/2023	5.00	141.03	0.0%	0.0
3134	Industrial Service	6/14/2023	6/15/2023	6/15/2023	1.00	1,346.25	0.0%	0.0
3135	Industrial Service	6/14/2023	8/4/2023	8/4/2023	51.00	63.45	0.0%	0.0
3136	Industrial Service	6/14/2023	6/20/2023	6/20/2023	6.00	70.97	0.0%	0.0
3137	Industrial Service	6/14/2023	6/16/2023	6/16/2023	2.00	143.71	0.0%	0.0
3138	Industrial Service	6/14/2023	6/14/2023	6/14/2023	-	990.89	0.0%	-
3139	Industrial Service	6/14/2023	6/22/2023	6/22/2023	8.00	406.04	0.0%	0.0
3140	Industrial Service	6/15/2023	6/20/2023	6/20/2023	5.00	6,990.62	0.0%	0.0
3141	Industrial Service	6/15/2023	6/16/2023	6/16/2023	1.00	133.64	0.0%	0.0
3142	Industrial Service	6/19/2023	6/22/2023	6/22/2023	3.00	115.37	0.0%	0.0
3143	Industrial Service	6/19/2023	6/20/2023	6/20/2023	1.00	92.98	0.0%	0.0
3144	Industrial Service	6/20/2023	6/21/2023	6/21/2023	1.00	306.44	0.0%	0.0
3145	Industrial Service	6/20/2023	7/28/2023	7/28/2023	38.00	61.50	0.0%	0.0
3146	Industrial Service	6/20/2023	6/20/2023	6/20/2023	-	57.18	0.0%	-
3147	Industrial Service	6/20/2023	6/23/2023	6/23/2023	3.00	64.24	0.0%	0.0
3148	Industrial Service	6/21/2023	6/28/2023	6/28/2023	7.00	65.18	0.0%	0.0
3149	Industrial Service	6/21/2023	6/21/2023	6/21/2023	-	57.12	0.0%	-
3150	Industrial Service	6/22/2023	6/22/2023	6/22/2023	-	378.64	0.0%	-
3151	Industrial Service	6/22/2023	6/23/2023	6/23/2023	1.00	364.44	0.0%	0.0
3152	Industrial Service	6/22/2023	6/27/2023	6/27/2023	5.00	3,287.25	0.0%	0.0
3153	Industrial Service	6/23/2023	7/3/2023	7/3/2023	10.00	59.61	0.0%	0.0
3154	Industrial Service	6/23/2023	6/26/2023	6/26/2023	3.00	139.78	0.0%	0.0
3155	Industrial Service	6/23/2023	6/29/2023	6/29/2023	6.00	392.00	0.0%	0.0
3156	Industrial Service	6/23/2023	6/30/2023	6/30/2023	7.00	58.72	0.0%	0.0
3157	Industrial Service	6/24/2023	6/26/2023	6/26/2023	2.00	57.82	0.0%	0.0

DUKE ENERGY KENTUCKY
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Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
3158	Industrial Service	6/26/2023	6/29/2023	6/29/2023	3.00	270.79	0.0%	0.0
3159	Industrial Service	6/26/2023	7/3/2023	7/3/2023	7.00	181.89	0.0%	0.0
3160	Industrial Service	6/26/2023	6/27/2023	6/27/2023	1.00	490.29	0.0%	0.0
3161	Industrial Service	6/26/2023	7/6/2023	7/6/2023	10.00	61.27	0.0%	0.0
3162	Industrial Service	6/26/2023	6/28/2023	6/28/2023	2.00	60.06	0.0%	0.0
3163	Industrial Service	6/27/2023	6/28/2023	6/28/2023	1.00	1,167.42	0.0%	0.0
3164	Industrial Service	6/27/2023	7/10/2023	7/10/2023	13.00	56.74	0.0%	0.0
3165	Industrial Service	6/27/2023	7/5/2023	7/5/2023	8.00	85.33	0.0%	0.0
3166	Industrial Service	6/27/2023	6/27/2023	6/27/2023	-	74.61	0.0%	-
3167	Industrial Service	6/27/2023	7/3/2023	7/3/2023	6.00	71.04	0.0%	0.0
3168	Industrial Service	6/27/2023	6/29/2023	6/29/2023	2.00	57.63	0.0%	0.0
3169	Industrial Service	6/28/2023	6/29/2023	6/29/2023	1.00	366.93	0.0%	0.0
3170	Industrial Service	6/28/2023	6/28/2023	6/28/2023	-	593.49	0.0%	-
3171	Industrial Service	6/29/2023	7/11/2023	7/11/2023	12.00	118.30	0.0%	0.0
3172	Industrial Service	6/29/2023	9/28/2023	9/28/2023	91.00	273.97	0.0%	0.0
3173	Industrial Service	6/29/2023	7/5/2023	7/5/2023	6.00	61.83	0.0%	0.0
3174	Industrial Service	6/29/2023	6/30/2023	6/30/2023	1.00	662.28	0.0%	0.0
3175	Industrial Service	6/29/2023	7/3/2023	7/3/2023	4.00	290.39	0.0%	0.0
3176	Industrial Service	6/29/2023	7/12/2023	7/12/2023	13.00	56.47	0.0%	0.0
3177	Industrial Service	6/29/2023	6/29/2023	6/29/2023	-	56.47	0.0%	-
3178	Industrial Service	6/30/2023	7/7/2023	7/7/2023	7.00	2,206.22	0.0%	0.0
3179	Industrial Service	6/30/2023	7/5/2023	7/5/2023	5.00	309.33	0.0%	0.0
3180	Industrial Service	7/1/2023	7/3/2023	7/3/2023	2.00	426.24	0.0%	0.0
3181	Industrial Service	7/1/2023	7/6/2023	7/6/2023	5.00	181.53	0.0%	0.0
3182	Industrial Service	7/1/2023	7/12/2023	7/12/2023	11.00	112.62	0.0%	0.0
3183	Industrial Service	7/1/2023	7/5/2023	7/5/2023	4.00	329.94	0.0%	0.0
3184	Industrial Service	7/2/2023	7/6/2023	7/6/2023	4.00	56.32	0.0%	0.0
3185	Industrial Service	7/3/2023	7/3/2023	7/3/2023	-	56.26	0.0%	-
3186	Industrial Service	7/3/2023	7/5/2023	7/5/2023	2.00	172.30	0.0%	0.0
3187	Industrial Service	7/5/2023	7/6/2023	7/6/2023	1.00	121.05	0.0%	0.0
3188	Industrial Service	7/5/2023	7/5/2023	7/5/2023	-	72.14	0.0%	-
3189	Industrial Service	7/6/2023	7/17/2023	7/17/2023	11.00	46.03	0.0%	0.0
3190	Industrial Service	7/6/2023	7/7/2023	7/7/2023	1.00	59.57	0.0%	0.0
3191	Industrial Service	7/6/2023	7/10/2023	7/10/2023	4.00	55.99	0.0%	0.0
3192	Industrial Service	7/7/2023	7/10/2023	7/10/2023	3.00	495.23	0.0%	0.0
3193	Industrial Service	7/7/2023	7/11/2023	7/11/2023	4.00	111.84	0.0%	0.0
3194	Industrial Service	7/7/2023	7/7/2023	7/7/2023	-	194.56	0.0%	-
3195	Industrial Service	7/7/2023	7/18/2023	7/18/2023	11.00	210.12	0.0%	0.0
3196	Industrial Service	7/10/2023	7/11/2023	7/11/2023	1.00	814.78	0.0%	0.0
3197	Industrial Service	7/10/2023	7/19/2023	7/19/2023	9.00	97.02	0.0%	0.0
3198	Industrial Service	7/10/2023	7/13/2023	7/13/2023	3.00	56.92	0.0%	0.0
3199	Industrial Service	7/10/2023	7/12/2023	7/12/2023	2.00	55.92	0.0%	0.0
3200	Industrial Service	7/11/2023	7/24/2023	7/24/2023	13.00	281.27	0.0%	0.0
3201	Industrial Service	7/11/2023	7/11/2023	7/11/2023	-	113.73	0.0%	-
3202	Industrial Service	7/11/2023	7/21/2023	7/21/2023	10.00	255.51	0.0%	0.0
3203	Industrial Service	7/12/2023	7/21/2023	7/21/2023	9.00	570.50	0.0%	0.0
3204	Industrial Service	7/12/2023	8/21/2023	8/21/2023	40.00	60.08	0.0%	0.0
3205	Industrial Service	7/12/2023	7/27/2023	7/27/2023	15.00	172.88	0.0%	0.0
3206	Industrial Service	7/13/2023	7/21/2023	7/21/2023	8.00	3,973.61	0.0%	0.0
3207	Industrial Service	7/13/2023	7/27/2023	7/27/2023	14.00	1,278.99	0.0%	0.0
3208	Industrial Service	7/13/2023	7/24/2023	7/24/2023	11.00	387.40	0.0%	0.0
3209	Industrial Service	7/13/2023	7/25/2023	7/25/2023	12.00	5,159.45	0.0%	0.0
3210	Industrial Service	7/13/2023	7/26/2023	7/26/2023	13.00	133.31	0.0%	0.0
3211	Industrial Service	7/14/2023	7/21/2023	7/21/2023	7.00	1,444.96	0.0%	0.0
3212	Industrial Service	7/14/2023	7/26/2023	7/26/2023	12.00	281.00	0.0%	0.0
3213	Industrial Service	7/14/2023	7/27/2023	7/27/2023	13.00	133.57	0.0%	0.0
3214	Industrial Service	7/14/2023	8/4/2023	8/4/2023	21.00	60.08	0.0%	0.0
3215	Industrial Service	7/14/2023	7/24/2023	7/24/2023	10.00	290.14	0.0%	0.0
3216	Industrial Service	7/17/2023	7/21/2023	7/21/2023	4.00	140.71	0.0%	0.0
3217	Industrial Service	7/17/2023	7/24/2023	7/24/2023	7.00	6,799.31	0.0%	0.0
3218	Industrial Service	7/18/2023	7/21/2023	7/21/2023	3.00	60.08	0.0%	0.0
3219	Industrial Service	7/18/2023	7/27/2023	7/27/2023	9.00	120.16	0.0%	0.0
3220	Industrial Service	7/19/2023	7/21/2023	7/21/2023	2.00	439.32	0.0%	0.0
3221	Industrial Service	7/19/2023	7/24/2023	7/24/2023	5.00	67.89	0.0%	0.0
3222	Industrial Service	7/19/2023	7/28/2023	7/28/2023	9.00	60.08	0.0%	0.0
3223	Industrial Service	7/19/2023	7/26/2023	7/26/2023	7.00	60.08	0.0%	0.0
3224	Industrial Service	7/20/2023	7/21/2023	7/21/2023	1.00	65.44	0.0%	0.0
3225	Industrial Service	7/21/2023	7/24/2023	7/24/2023	3.00	336.62	0.0%	0.0
3226	Industrial Service	7/21/2023	8/1/2023	8/1/2023	11.00	2,551.32	0.0%	0.0
3227	Industrial Service	7/24/2023	7/25/2023	7/25/2023	1.00	182.02	0.0%	0.0
3228	Industrial Service	7/24/2023	7/26/2023	7/26/2023	2.00	121.95	0.0%	0.0
3229	Industrial Service	7/24/2023	7/28/2023	7/28/2023	4.00	660.54	0.0%	0.0
3230	Industrial Service	7/25/2023	7/28/2023	7/28/2023	3.00	120.16	0.0%	0.0
3231	Industrial Service	7/25/2023	7/26/2023	7/26/2023	1.00	338.97	0.0%	0.0
3232	Industrial Service	7/25/2023	7/27/2023	7/27/2023	2.00	183.82	0.0%	0.0
3233	Industrial Service	7/26/2023	7/28/2023	7/28/2023	2.00	63.18	0.0%	0.0
3234	Industrial Service	7/26/2023	7/27/2023	7/27/2023	1.00	1,147.64	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
3235	Industrial Service	7/26/2023	7/31/2023	7/31/2023	5.00	141.61	0.0%	0.0
3236	Industrial Service	7/26/2023	8/2/2023	8/2/2023	7.00	76.16	0.0%	0.0
3237	Industrial Service	7/26/2023	7/26/2023	7/26/2023	-	60.08	0.0%	-
3238	Industrial Service	7/27/2023	7/27/2023	7/27/2023	-	519.49	0.0%	-
3239	Industrial Service	7/27/2023	7/28/2023	7/28/2023	1.00	1,192.16	0.0%	0.0
3240	Industrial Service	7/28/2023	7/31/2023	7/31/2023	3.00	758.36	0.0%	0.0
3241	Industrial Service	7/28/2023	8/1/2023	8/1/2023	4.00	184.71	0.0%	0.0
3242	Industrial Service	7/28/2023	9/28/2023	9/28/2023	62.00	64.55	0.0%	0.0
3243	Industrial Service	7/28/2023	8/3/2023	8/3/2023	6.00	60.08	0.0%	0.0
3244	Industrial Service	7/28/2023	8/2/2023	8/2/2023	5.00	62.76	0.0%	0.0
3245	Industrial Service	7/29/2023	8/2/2023	8/2/2023	4.00	63.66	0.0%	0.0
3246	Industrial Service	7/31/2023	8/1/2023	8/1/2023	1.00	213.77	0.0%	0.0
3247	Industrial Service	7/31/2023	7/31/2023	7/31/2023	-	60.08	0.0%	-
3248	Industrial Service	8/1/2023	8/3/2023	8/3/2023	2.00	411.41	0.0%	0.0
3249	Industrial Service	8/1/2023	8/2/2023	8/2/2023	1.00	386.43	0.0%	0.0
3250	Industrial Service	8/1/2023	8/7/2023	8/7/2023	6.00	60.08	0.0%	0.0
3251	Industrial Service	8/1/2023	8/4/2023	8/4/2023	3.00	180.24	0.0%	0.0
3252	Industrial Service	8/2/2023	8/3/2023	8/3/2023	1.00	245.68	0.0%	0.0
3253	Industrial Service	8/2/2023	8/4/2023	8/4/2023	2.00	60.08	0.0%	0.0
3254	Industrial Service	8/3/2023	8/4/2023	8/4/2023	1.00	60.08	0.0%	0.0
3255	Industrial Service	8/4/2023	8/8/2023	8/8/2023	4.00	130.81	0.0%	0.0
3256	Industrial Service	8/4/2023	8/7/2023	8/7/2023	3.00	63.36	0.0%	0.0
3257	Industrial Service	8/7/2023	8/8/2023	8/8/2023	1.00	745.76	0.0%	0.0
3258	Industrial Service	8/7/2023	8/9/2023	8/9/2023	2.00	120.16	0.0%	0.0
3259	Industrial Service	8/8/2023	8/8/2023	8/8/2023	-	252.83	0.0%	-
3260	Industrial Service	8/8/2023	8/9/2023	8/9/2023	1.00	849.70	0.0%	0.0
3261	Industrial Service	8/8/2023	8/11/2023	8/11/2023	3.00	60.08	0.0%	0.0
3262	Industrial Service	8/8/2023	8/10/2023	8/10/2023	2.00	60.08	0.0%	0.0
3263	Industrial Service	8/9/2023	8/10/2023	8/10/2023	1.00	504.12	0.0%	0.0
3264	Industrial Service	8/9/2023	8/9/2023	8/9/2023	-	184.04	0.0%	-
3265	Industrial Service	8/9/2023	8/11/2023	8/11/2023	2.00	120.16	0.0%	0.0
3266	Industrial Service	8/10/2023	8/11/2023	8/11/2023	1.00	680.35	0.0%	0.0
3267	Industrial Service	8/10/2023	8/14/2023	8/14/2023	4.00	60.08	0.0%	0.0
3268	Industrial Service	8/11/2023	8/14/2023	8/14/2023	3.00	3,793.12	0.0%	0.0
3269	Industrial Service	8/11/2023	8/15/2023	8/15/2023	4.00	4,754.90	0.0%	0.0
3270	Industrial Service	8/11/2023	8/11/2023	8/11/2023	-	523.43	0.0%	-
3271	Industrial Service	8/11/2023	9/18/2023	9/18/2023	38.00	151.87	0.0%	0.0
3272	Industrial Service	8/11/2023	8/16/2023	8/16/2023	5.00	122.96	0.0%	0.0
3273	Industrial Service	8/11/2023	8/21/2023	8/21/2023	10.00	60.08	0.0%	0.0
3274	Industrial Service	8/14/2023	8/15/2023	8/15/2023	1.00	459.24	0.0%	0.0
3275	Industrial Service	8/14/2023	8/14/2023	8/14/2023	-	307.04	0.0%	-
3276	Industrial Service	8/14/2023	8/16/2023	8/16/2023	2.00	285.46	0.0%	0.0
3277	Industrial Service	8/14/2023	8/18/2023	8/18/2023	4.00	243.74	0.0%	0.0
3278	Industrial Service	8/14/2023	8/22/2023	8/22/2023	8.00	229.85	0.0%	0.0
3279	Industrial Service	8/14/2023	8/17/2023	8/17/2023	3.00	65.44	0.0%	0.0
3280	Industrial Service	8/15/2023	8/17/2023	8/17/2023	2.00	132.67	0.0%	0.0
3281	Industrial Service	8/15/2023	8/21/2023	8/21/2023	6.00	5,135.33	0.0%	0.0
3282	Industrial Service	8/15/2023	8/16/2023	8/16/2023	1.00	76.16	0.0%	0.0
3283	Industrial Service	8/15/2023	8/15/2023	8/15/2023	-	585.30	0.0%	-
3284	Industrial Service	8/15/2023	8/23/2023	8/23/2023	8.00	120.84	0.0%	0.0
3285	Industrial Service	8/17/2023	8/18/2023	8/18/2023	1.00	181.13	0.0%	0.0
3286	Industrial Service	8/18/2023	8/21/2023	8/21/2023	3.00	377.46	0.0%	0.0
3287	Industrial Service	8/18/2023	8/18/2023	8/18/2023	-	60.08	0.0%	-
3288	Industrial Service	8/18/2023	8/23/2023	8/23/2023	5.00	60.08	0.0%	0.0
3289	Industrial Service	8/20/2023	8/28/2023	8/28/2023	8.00	70.80	0.0%	0.0
3290	Industrial Service	8/21/2023	8/21/2023	8/21/2023	-	131.77	0.0%	-
3291	Industrial Service	8/22/2023	8/23/2023	8/23/2023	1.00	344.60	0.0%	0.0
3292	Industrial Service	8/22/2023	8/24/2023	8/24/2023	2.00	2,284.19	0.0%	0.0
3293	Industrial Service	8/23/2023	8/23/2023	8/23/2023	-	28.50	0.0%	-
3294	Industrial Service	8/24/2023	8/25/2023	8/25/2023	1.00	187.71	0.0%	0.0
3295	Industrial Service	8/24/2023	8/30/2023	8/30/2023	6.00	690.91	0.0%	0.0
3296	Industrial Service	8/24/2023	8/28/2023	8/28/2023	4.00	120.16	0.0%	0.0
3297	Industrial Service	8/25/2023	8/28/2023	8/28/2023	3.00	379.11	0.0%	0.0
3298	Industrial Service	8/25/2023	8/29/2023	8/29/2023	4.00	198.75	0.0%	0.0
3299	Industrial Service	8/25/2023	9/5/2023	9/5/2023	11.00	121.16	0.0%	0.0
3300	Industrial Service	8/28/2023	8/29/2023	8/29/2023	1.00	2,333.67	0.0%	0.0
3301	Industrial Service	8/28/2023	8/30/2023	8/30/2023	2.00	121.05	0.0%	0.0
3302	Industrial Service	8/28/2023	9/1/2023	9/1/2023	4.00	84.21	0.0%	0.0
3303	Industrial Service	8/28/2023	8/28/2023	8/28/2023	-	69.01	0.0%	-
3304	Industrial Service	8/29/2023	8/30/2023	8/30/2023	1.00	433.32	0.0%	0.0
3305	Industrial Service	8/29/2023	9/6/2023	9/6/2023	8.00	60.08	0.0%	0.0
3306	Industrial Service	8/29/2023	8/29/2023	8/29/2023	-	492.17	0.0%	-
3307	Industrial Service	8/30/2023	8/31/2023	8/31/2023	1.00	664.05	0.0%	0.0
3308	Industrial Service	8/30/2023	9/1/2023	9/1/2023	2.00	374.78	0.0%	0.0
3309	Industrial Service	8/30/2023	9/28/2023	9/28/2023	29.00	65.44	0.0%	0.0
3310	Industrial Service	8/30/2023	8/30/2023	8/30/2023	-	60.08	0.0%	-
3311	Industrial Service	8/31/2023	9/6/2023	9/6/2023	6.00	140.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
3312	Industrial Service	8/31/2023	9/1/2023	9/1/2023	1.00	141.39	0.0%	0.0
3313	Industrial Service	9/1/2023	9/6/2023	9/6/2023	5.00	858.46	0.0%	0.0
3314	Industrial Service	9/1/2023	9/7/2023	9/7/2023	6.00	300.40	0.0%	0.0
3315	Industrial Service	9/2/2023	9/6/2023	9/6/2023	4.00	125.65	0.0%	0.0
3316	Industrial Service	9/3/2023	9/7/2023	9/7/2023	4.00	60.08	0.0%	0.0
3317	Industrial Service	9/5/2023	9/7/2023	9/7/2023	2.00	67.41	0.0%	0.0
3318	Industrial Service	9/5/2023	9/6/2023	9/6/2023	1.00	60.08	0.0%	0.0
3319	Industrial Service	9/6/2023	9/8/2023	9/8/2023	2.00	60.08	0.0%	0.0
3320	Industrial Service	9/7/2023	9/11/2023	9/11/2023	4.00	341.97	0.0%	0.0
3321	Industrial Service	9/7/2023	9/8/2023	9/8/2023	1.00	521.95	0.0%	0.0
3322	Industrial Service	9/8/2023	9/11/2023	9/11/2023	3.00	1,374.40	0.0%	0.0
3323	Industrial Service	9/8/2023	9/13/2023	9/13/2023	5.00	60.08	0.0%	0.0
3324	Industrial Service	9/8/2023	9/12/2023	9/12/2023	4.00	60.08	0.0%	0.0
3325	Industrial Service	9/9/2023	9/11/2023	9/11/2023	2.00	60.08	0.0%	0.0
3326	Industrial Service	9/11/2023	9/12/2023	9/12/2023	1.00	664.49	0.0%	0.0
3327	Industrial Service	9/11/2023	9/11/2023	9/11/2023	-	186.05	0.0%	-
3328	Industrial Service	9/11/2023	9/15/2023	9/15/2023	4.00	60.08	0.0%	0.0
3329	Industrial Service	9/12/2023	9/14/2023	9/14/2023	2.00	60.08	0.0%	0.0
3330	Industrial Service	9/12/2023	9/13/2023	9/13/2023	1.00	1,754.65	0.0%	0.0
3331	Industrial Service	9/13/2023	9/14/2023	9/14/2023	1.00	4,315.80	0.0%	0.0
3332	Industrial Service	9/13/2023	9/18/2023	9/18/2023	5.00	355.04	0.0%	0.0
3333	Industrial Service	9/13/2023	9/13/2023	9/13/2023	-	519.36	0.0%	-
3334	Industrial Service	9/13/2023	9/15/2023	9/15/2023	2.00	4,771.71	0.0%	0.0
3335	Industrial Service	9/14/2023	9/18/2023	9/18/2023	4.00	833.49	0.0%	0.0
3336	Industrial Service	9/14/2023	9/15/2023	9/15/2023	1.00	319.75	0.0%	0.0
3337	Industrial Service	9/14/2023	9/14/2023	9/14/2023	-	1,021.65	0.0%	-
3338	Industrial Service	9/14/2023	9/19/2023	9/19/2023	5.00	248.00	0.0%	0.0
3339	Industrial Service	9/15/2023	9/18/2023	9/18/2023	3.00	70.15	0.0%	0.0
3340	Industrial Service	9/15/2023	9/19/2023	9/19/2023	4.00	4,497.91	0.0%	0.0
3341	Industrial Service	9/17/2023	9/18/2023	9/18/2023	1.00	32.04	0.0%	0.0
3342	Industrial Service	9/18/2023	9/20/2023	9/20/2023	2.00	120.16	0.0%	0.0
3343	Industrial Service	9/18/2023	9/19/2023	9/19/2023	1.00	60.08	0.0%	0.0
3344	Industrial Service	9/19/2023	9/20/2023	9/20/2023	1.00	472.76	0.0%	0.0
3345	Industrial Service	9/19/2023	9/19/2023	9/19/2023	-	127.49	0.0%	-
3346	Industrial Service	9/19/2023	9/22/2023	9/22/2023	3.00	60.08	0.0%	0.0
3347	Industrial Service	9/21/2023	9/22/2023	9/22/2023	1.00	357.82	0.0%	0.0
3348	Industrial Service	9/22/2023	9/27/2023	9/27/2023	5.00	60.08	0.0%	0.0
3349	Industrial Service	9/22/2023	9/25/2023	9/25/2023	3.00	123.86	0.0%	0.0
3350	Industrial Service	9/22/2023	9/28/2023	9/28/2023	6.00	522.53	0.0%	0.0
3351	Industrial Service	9/22/2023	9/26/2023	9/26/2023	4.00	126.57	0.0%	0.0
3352	Industrial Service	9/25/2023	9/26/2023	9/26/2023	1.00	580.49	0.0%	0.0
3353	Industrial Service	9/25/2023	9/27/2023	9/27/2023	2.00	123.83	0.0%	0.0
3354	Industrial Service	9/25/2023	10/11/2023	10/11/2023	16.00	60.08	0.0%	0.0
3355	Industrial Service	9/26/2023	9/27/2023	9/27/2023	1.00	2,624.20	0.0%	0.0
3356	Industrial Service	9/26/2023	9/28/2023	9/28/2023	2.00	332.45	0.0%	0.0
3357	Industrial Service	9/27/2023	10/11/2023	10/11/2023	14.00	155.90	0.0%	0.0
3358	Industrial Service	9/27/2023	9/28/2023	9/28/2023	1.00	385.18	0.0%	0.0
3359	Industrial Service	9/27/2023	9/27/2023	9/27/2023	-	475.11	0.0%	-
3360	Industrial Service	9/28/2023	9/29/2023	9/29/2023	1.00	596.88	0.0%	0.0
3361	Industrial Service	9/28/2023	9/28/2023	9/28/2023	-	60.08	0.0%	-
3362	Industrial Service	9/28/2023	10/3/2023	10/3/2023	5.00	64.66	0.0%	0.0
3363	Industrial Service	9/28/2023	10/4/2023	10/4/2023	6.00	131.51	0.0%	0.0
3364	Industrial Service	9/29/2023	10/2/2023	10/2/2023	3.00	268.15	0.0%	0.0
3365	Industrial Service	10/2/2023	10/3/2023	10/3/2023	1.00	444.72	0.0%	0.0
3366	Industrial Service	10/2/2023	10/6/2023	10/6/2023	4.00	332.46	0.0%	0.0
3367	Industrial Service	10/2/2023	10/9/2023	10/9/2023	7.00	120.16	0.0%	0.0
3368	Industrial Service	10/2/2023	10/16/2023	10/16/2023	14.00	1.85	0.0%	0.0
3369	Industrial Service	10/3/2023	10/9/2023	10/9/2023	6.00	124.74	0.0%	0.0
3370	Industrial Service	10/3/2023	10/4/2023	10/4/2023	1.00	60.08	0.0%	0.0
3371	Industrial Service	10/3/2023	10/12/2023	10/12/2023	9.00	60.08	0.0%	0.0
3372	Industrial Service	10/3/2023	10/3/2023	10/3/2023	-	60.08	0.0%	-
3373	Industrial Service	10/4/2023	10/5/2023	10/5/2023	1.00	60.08	0.0%	0.0
3374	Industrial Service	10/4/2023	10/4/2023	10/4/2023	-	76.56	0.0%	-
3375	Industrial Service	10/4/2023	10/6/2023	10/6/2023	2.00	71.09	0.0%	0.0
3376	Industrial Service	10/5/2023	10/6/2023	10/6/2023	1.00	63.93	0.0%	0.0
3377	Industrial Service	10/5/2023	10/9/2023	10/9/2023	4.00	60.08	0.0%	0.0
3378	Industrial Service	10/6/2023	10/6/2023	10/6/2023	-	406.06	0.0%	-
3379	Industrial Service	10/6/2023	10/10/2023	10/10/2023	4.00	335.56	0.0%	0.0
3380	Industrial Service	10/6/2023	10/9/2023	10/9/2023	3.00	463.81	0.0%	0.0
3381	Industrial Service	10/6/2023	10/12/2023	10/12/2023	6.00	60.08	0.0%	0.0
3382	Industrial Service	10/9/2023	10/10/2023	10/10/2023	1.00	586.66	0.0%	0.0
3383	Industrial Service	10/9/2023	10/12/2023	10/12/2023	3.00	930.26	0.0%	0.0
3384	Industrial Service	10/9/2023	10/11/2023	10/11/2023	2.00	60.08	0.0%	0.0
3385	Industrial Service	10/10/2023	10/11/2023	10/11/2023	1.00	587.02	0.0%	0.0
3386	Industrial Service	10/10/2023	10/12/2023	10/12/2023	2.00	151.17	0.0%	0.0
3387	Industrial Service	10/10/2023	10/13/2023	10/13/2023	3.00	60.08	0.0%	0.0
3388	Industrial Service	10/10/2023	10/10/2023	10/10/2023	-	150.86	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
3389	Industrial Service	10/11/2023	10/12/2023	10/12/2023	1.00	636.79	0.0%	0.0
3390	Industrial Service	10/11/2023	10/26/2023	10/26/2023	15.00	121.99	0.0%	0.0
3391	Industrial Service	10/11/2023	10/11/2023	10/11/2023	-	428.96	0.0%	-
3392	Industrial Service	10/11/2023	10/13/2023	10/13/2023	2.00	767.02	0.0%	0.0
3393	Industrial Service	10/12/2023	10/25/2023	10/25/2023	13.00	60.08	0.0%	0.0
3394	Industrial Service	10/12/2023	10/13/2023	10/13/2023	1.00	4,881.70	0.0%	0.0
3395	Industrial Service	10/12/2023	10/19/2023	10/19/2023	7.00	921.16	0.0%	0.0
3396	Industrial Service	10/12/2023	10/17/2023	10/17/2023	5.00	105.08	0.0%	0.0
3397	Industrial Service	10/12/2023	10/24/2023	10/24/2023	12.00	6,152.64	0.0%	0.0
3398	Industrial Service	10/13/2023	10/23/2023	10/23/2023	10.00	617.69	0.0%	0.0
3399	Industrial Service	10/13/2023	11/14/2023	11/14/2023	32.00	1,474.79	0.0%	0.0
3400	Industrial Service	10/13/2023	10/30/2023	10/30/2023	17.00	143.10	0.0%	0.0
3401	Industrial Service	10/13/2023	11/17/2023	11/17/2023	35.00	528.50	0.0%	0.0
3402	Industrial Service	10/13/2023	10/26/2023	10/26/2023	13.00	60.08	0.0%	0.0
3403	Industrial Service	10/13/2023	12/22/2023	12/22/2023	70.00	67.41	0.0%	0.0
3404	Industrial Service	10/13/2023	10/24/2023	10/24/2023	11.00	120.16	0.0%	0.0
3405	Industrial Service	10/13/2023	10/16/2023	10/16/2023	3.00	60.08	0.0%	0.0
3406	Industrial Service	10/13/2023	10/25/2023	10/25/2023	12.00	65.58	0.0%	0.0
3407	Industrial Service	10/16/2023	10/16/2023	10/16/2023	-	1,039.97	0.0%	-
3408	Industrial Service	10/16/2023	11/14/2023	11/14/2023	29.00	647.06	0.0%	0.0
3409	Industrial Service	10/17/2023	10/24/2023	10/24/2023	7.00	134.81	0.0%	0.0
3410	Industrial Service	10/17/2023	10/25/2023	10/25/2023	8.00	6,662.49	0.0%	0.0
3411	Industrial Service	10/17/2023	10/23/2023	10/23/2023	6.00	76.56	0.0%	0.0
3412	Industrial Service	10/18/2023	10/24/2023	10/24/2023	6.00	60.99	0.0%	0.0
3413	Industrial Service	10/18/2023	10/23/2023	10/23/2023	5.00	187.37	0.0%	0.0
3414	Industrial Service	10/18/2023	10/30/2023	10/30/2023	12.00	78.40	0.0%	0.0
3415	Industrial Service	10/19/2023	10/30/2023	10/30/2023	11.00	3,886.31	0.0%	0.0
3416	Industrial Service	10/19/2023	10/20/2023	10/20/2023	1.00	122.35	0.0%	0.0
3417	Industrial Service	10/19/2023	10/23/2023	10/23/2023	4.00	518.89	0.0%	0.0
3418	Industrial Service	10/19/2023	10/19/2023	10/19/2023	-	195.25	0.0%	-
3419	Industrial Service	10/23/2023	10/24/2023	10/24/2023	1.00	492.85	0.0%	0.0
3420	Industrial Service	10/23/2023	10/26/2023	10/26/2023	3.00	3,038.94	0.0%	0.0
3421	Industrial Service	10/23/2023	10/31/2023	10/31/2023	8.00	60.08	0.0%	0.0
3422	Industrial Service	10/24/2023	10/26/2023	10/26/2023	2.00	80.23	0.0%	0.0
3423	Industrial Service	10/24/2023	10/25/2023	10/25/2023	1.00	286.83	0.0%	0.0
3424	Industrial Service	10/25/2023	10/26/2023	10/26/2023	1.00	1,678.46	0.0%	0.0
3425	Industrial Service	10/25/2023	11/1/2023	11/1/2023	7.00	60.08	0.0%	0.0
3426	Industrial Service	10/25/2023	10/27/2023	10/27/2023	2.00	221.18	0.0%	0.0
3427	Industrial Service	10/25/2023	11/2/2023	11/2/2023	8.00	1,205.70	0.0%	0.0
3428	Industrial Service	10/26/2023	10/27/2023	10/27/2023	1.00	2,148.94	0.0%	0.0
3429	Industrial Service	10/26/2023	10/30/2023	10/30/2023	4.00	103.12	0.0%	0.0
3430	Industrial Service	10/26/2023	11/1/2023	11/1/2023	6.00	6,004.81	0.0%	0.0
3431	Industrial Service	10/26/2023	10/26/2023	10/26/2023	-	169.97	0.0%	-
3432	Industrial Service	10/27/2023	10/27/2023	10/27/2023	-	1,578.67	0.0%	-
3433	Industrial Service	10/27/2023	10/30/2023	10/30/2023	3.00	345.08	0.0%	0.0
3434	Industrial Service	10/30/2023	10/31/2023	10/31/2023	1.00	1,261.28	0.0%	0.0
3435	Industrial Service	10/30/2023	11/1/2023	11/1/2023	2.00	326.04	0.0%	0.0
3436	Industrial Service	10/30/2023	11/6/2023	11/6/2023	7.00	60.08	0.0%	0.0
3437	Industrial Service	10/31/2023	10/31/2023	10/31/2023	-	84.81	0.0%	-
3438	Industrial Service	10/31/2023	11/1/2023	11/1/2023	1.00	284.44	0.0%	0.0
3439	Industrial Service	11/1/2023	11/7/2023	11/7/2023	6.00	222.01	0.0%	0.0
3440	Industrial Service	11/1/2023	11/2/2023	11/2/2023	1.00	558.78	0.0%	0.0
3441	Industrial Service	11/1/2023	11/9/2023	11/9/2023	8.00	60.08	0.0%	0.0
3442	Industrial Service	11/1/2023	11/6/2023	11/6/2023	5.00	693.71	0.0%	0.0
3443	Industrial Service	11/1/2023	11/1/2023	11/1/2023	-	60.08	0.0%	-
3444	Industrial Service	11/2/2023	11/7/2023	11/7/2023	5.00	125.54	0.0%	0.0
3445	Industrial Service	11/2/2023	11/3/2023	11/3/2023	1.00	173.28	0.0%	0.0
3446	Industrial Service	11/3/2023	11/6/2023	11/6/2023	3.00	241.98	0.0%	0.0
3447	Industrial Service	11/3/2023	11/3/2023	11/3/2023	-	302.80	0.0%	-
3448	Industrial Service	11/6/2023	11/8/2023	11/8/2023	2.00	60.08	0.0%	0.0
3449	Industrial Service	11/7/2023	11/9/2023	11/9/2023	2.00	945.47	0.0%	0.0
3450	Industrial Service	11/7/2023	11/14/2023	11/14/2023	7.00	347.02	0.0%	0.0
3451	Industrial Service	11/7/2023	11/7/2023	11/7/2023	-	906.00	0.0%	-
3452	Industrial Service	11/7/2023	11/8/2023	11/8/2023	1.00	309.15	0.0%	0.0
3453	Industrial Service	11/7/2023	11/13/2023	11/13/2023	6.00	90.09	0.0%	0.0
3454	Industrial Service	11/8/2023	11/9/2023	11/9/2023	1.00	1,369.89	0.0%	0.0
3455	Industrial Service	11/8/2023	11/14/2023	11/14/2023	6.00	366.30	0.0%	0.0
3456	Industrial Service	11/8/2023	11/10/2023	11/10/2023	2.00	215.82	0.0%	0.0
3457	Industrial Service	11/9/2023	11/10/2023	11/10/2023	1.00	2,053.23	0.0%	0.0
3458	Industrial Service	11/9/2023	11/9/2023	11/9/2023	-	1,388.80	0.0%	-
3459	Industrial Service	11/9/2023	11/13/2023	11/13/2023	4.00	713.52	0.0%	0.0
3460	Industrial Service	11/10/2023	11/13/2023	11/13/2023	3.00	4,283.57	0.0%	0.0
3461	Industrial Service	11/10/2023	11/20/2023	11/20/2023	10.00	3,610.76	0.0%	0.0
3462	Industrial Service	11/10/2023	11/14/2023	11/14/2023	4.00	73.41	0.0%	0.0
3463	Industrial Service	11/13/2023	11/15/2023	11/15/2023	2.00	10,667.28	0.0%	0.0
3464	Industrial Service	11/13/2023	11/14/2023	11/14/2023	1.00	5,643.99	0.0%	0.0
3465	Industrial Service	11/13/2023	11/13/2023	11/13/2023	-	658.95	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
3466	Industrial Service	11/13/2023	11/17/2023	11/17/2023	4.00	6,266.29	0.0%	0.0
3467	Industrial Service	11/13/2023	11/20/2023	11/20/2023	7.00	742.47	0.0%	0.0
3468	Industrial Service	11/13/2023	11/21/2023	11/21/2023	8.00	2,748.17	0.0%	0.0
3469	Industrial Service	11/13/2023	11/16/2023	11/16/2023	3.00	2,714.85	0.0%	0.0
3470	Industrial Service	11/14/2023	11/14/2023	11/14/2023	-	7,455.38	0.0%	-
3471	Industrial Service	11/14/2023	11/15/2023	11/15/2023	1.00	2,808.99	0.0%	0.0
3472	Industrial Service	11/14/2023	11/17/2023	11/17/2023	3.00	2,986.74	0.0%	0.0
3473	Industrial Service	11/14/2023	11/16/2023	11/16/2023	2.00	227.68	0.0%	0.0
3474	Industrial Service	11/14/2023	12/22/2023	12/22/2023	38.00	284.80	0.0%	0.0
3475	Industrial Service	11/14/2023	11/20/2023	11/20/2023	6.00	60.08	0.0%	0.0
3476	Industrial Service	11/15/2023	11/16/2023	11/16/2023	1.00	276.29	0.0%	0.0
3477	Industrial Service	11/15/2023	11/20/2023	11/20/2023	5.00	10,420.89	0.0%	0.0
3478	Industrial Service	11/16/2023	11/17/2023	11/17/2023	1.00	1,121.89	0.0%	0.0
3479	Industrial Service	11/16/2023	11/21/2023	11/21/2023	5.00	150.13	0.0%	0.0
3480	Industrial Service	11/16/2023	11/20/2023	11/20/2023	4.00	163.99	0.0%	0.0
3481	Industrial Service	11/17/2023	11/20/2023	11/20/2023	3.00	2,092.19	0.0%	0.0
3482	Industrial Service	11/17/2023	11/17/2023	11/17/2023	-	60.08	0.0%	-
3483	Industrial Service	11/17/2023	11/22/2023	11/22/2023	5.00	9,865.76	0.0%	0.0
3484	Industrial Service	11/20/2023	11/28/2023	11/28/2023	8.00	1,339.63	0.0%	0.0
3485	Industrial Service	11/20/2023	11/27/2023	11/27/2023	7.00	467.71	0.0%	0.0
3486	Industrial Service	11/21/2023	11/22/2023	11/22/2023	1.00	2,660.63	0.0%	0.0
3487	Industrial Service	11/21/2023	11/27/2023	11/27/2023	6.00	4,695.76	0.0%	0.0
3488	Industrial Service	11/22/2023	11/30/2023	11/30/2023	8.00	405.03	0.0%	0.0
3489	Industrial Service	11/22/2023	11/27/2023	11/27/2023	5.00	572.09	0.0%	0.0
3490	Industrial Service	11/22/2023	11/28/2023	11/28/2023	6.00	872.39	0.0%	0.0
3491	Industrial Service	11/27/2023	11/30/2023	11/30/2023	3.00	4,038.19	0.0%	0.0
3492	Industrial Service	11/27/2023	11/28/2023	11/28/2023	1.00	3,563.39	0.0%	0.0
3493	Industrial Service	11/27/2023	11/29/2023	11/29/2023	2.00	441.33	0.0%	0.0
3494	Industrial Service	11/27/2023	3/18/2024	3/18/2024	112.00	2,782.78	0.0%	0.0
3495	Industrial Service	11/28/2023	12/5/2023	12/5/2023	7.00	660.08	0.0%	0.0
3496	Industrial Service	11/28/2023	11/29/2023	11/29/2023	1.00	7,462.75	0.0%	0.0
3497	Industrial Service	11/28/2023	11/30/2023	11/30/2023	2.00	2,237.77	0.0%	0.0
3498	Industrial Service	11/28/2023	12/2/2023	12/2/2023	4.00	1,008.84	0.0%	0.0
3499	Industrial Service	11/28/2023	12/1/2023	12/1/2023	3.00	158.87	0.0%	0.0
3500	Industrial Service	11/28/2023	11/28/2023	11/28/2023	-	803.44	0.0%	-
3501	Industrial Service	11/28/2023	12/8/2023	12/8/2023	10.00	3,886.42	0.0%	0.0
3502	Industrial Service	11/29/2023	11/30/2023	11/30/2023	1.00	1,584.34	0.0%	0.0
3503	Industrial Service	11/29/2023	11/29/2023	11/29/2023	-	4,243.74	0.0%	-
3504	Industrial Service	11/29/2023	12/5/2023	12/5/2023	6.00	282.43	0.0%	0.0
3505	Industrial Service	11/30/2023	12/5/2023	12/5/2023	5.00	4,393.26	0.0%	0.0
3506	Industrial Service	11/30/2023	12/6/2023	12/6/2023	6.00	16,783.44	0.0%	0.0
3507	Industrial Service	11/30/2023	12/7/2023	12/7/2023	7.00	280.22	0.0%	0.0
3508	Industrial Service	12/1/2023	12/5/2023	12/5/2023	4.00	8,290.31	0.0%	0.0
3509	Industrial Service	12/1/2023	12/7/2023	12/7/2023	6.00	344.79	0.0%	0.0
3510	Industrial Service	12/1/2023	12/6/2023	12/6/2023	5.00	181.36	0.0%	0.0
3511	Industrial Service	12/3/2023	12/7/2023	12/7/2023	4.00	76.30	0.0%	0.0
3512	Industrial Service	12/3/2023	12/6/2023	12/6/2023	3.00	3,155.54	0.0%	0.0
3513	Industrial Service	12/4/2023	12/5/2023	12/5/2023	1.00	1,091.11	0.0%	0.0
3514	Industrial Service	12/5/2023	12/8/2023	12/8/2023	3.00	466.28	0.0%	0.0
3515	Industrial Service	12/5/2023	12/7/2023	12/7/2023	2.00	60.08	0.0%	0.0
3516	Industrial Service	12/6/2023	12/7/2023	12/7/2023	1.00	1,712.88	0.0%	0.0
3517	Industrial Service	12/6/2023	12/8/2023	12/8/2023	2.00	14,750.64	0.0%	0.0
3518	Industrial Service	12/7/2023	12/8/2023	12/8/2023	1.00	3,416.47	0.0%	0.0
3519	Industrial Service	12/7/2023	12/7/2023	12/7/2023	-	2,269.20	0.0%	-
3520	Industrial Service	12/7/2023	12/11/2023	12/11/2023	4.00	1,066.03	0.0%	0.0
3521	Industrial Service	12/7/2023	12/12/2023	12/12/2023	5.00	768.65	0.0%	0.0
3522	Industrial Service	12/8/2023	12/11/2023	12/11/2023	3.00	1,940.48	0.0%	0.0
3523	Industrial Service	12/8/2023	12/13/2023	12/13/2023	5.00	277.19	0.0%	0.0
3524	Industrial Service	12/8/2023	12/12/2023	12/12/2023	4.00	4,726.68	0.0%	0.0
3525	Industrial Service	12/8/2023	12/8/2023	12/8/2023	-	2,024.32	0.0%	-
3526	Industrial Service	12/9/2023	12/11/2023	12/11/2023	2.00	2,037.51	0.0%	0.0
3527	Industrial Service	12/10/2023	12/11/2023	12/11/2023	1.00	165.16	0.0%	0.0
3528	Industrial Service	12/11/2023	12/12/2023	12/12/2023	1.00	7,708.77	0.0%	0.0
3529	Industrial Service	12/11/2023	12/13/2023	12/13/2023	2.00	12,051.57	0.0%	0.0
3530	Industrial Service	12/12/2023	12/15/2023	12/15/2023	3.00	34,120.61	0.0%	0.0
3531	Industrial Service	12/12/2023	12/12/2023	12/12/2023	-	3,231.78	0.0%	-
3532	Industrial Service	12/12/2023	12/13/2023	12/13/2023	1.00	19,986.07	0.0%	0.0
3533	Industrial Service	12/12/2023	12/14/2023	12/14/2023	2.00	12,568.21	0.0%	0.0
3534	Industrial Service	12/13/2023	12/13/2023	12/13/2023	-	3,016.06	0.0%	-
3535	Industrial Service	12/13/2023	12/15/2023	12/15/2023	2.00	7,337.06	0.0%	0.0
3536	Industrial Service	12/13/2023	12/18/2023	12/18/2023	5.00	3,189.59	0.0%	0.0
3537	Industrial Service	12/13/2023	12/14/2023	12/14/2023	1.00	6,118.74	0.0%	0.0
3538	Industrial Service	12/13/2023	12/22/2023	12/22/2023	9.00	968.64	0.0%	0.0
3539	Industrial Service	12/13/2023	1/24/2024	1/24/2024	42.00	1,405.46	0.0%	0.0
3540	Industrial Service	12/13/2023	2/9/2024	2/9/2024	58.00	3,581.81	0.0%	0.0
3541	Industrial Service	12/13/2023	12/27/2023	12/27/2023	14.00	4,950.80	0.0%	0.0
3542	Industrial Service	12/13/2023	12/19/2023	12/19/2023	6.00	3,630.91	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
3543	Industrial Service	12/14/2023	12/18/2023	12/18/2023	4.00	20,423.63	0.0%	0.0
3544	Industrial Service	12/14/2023	12/15/2023	12/15/2023	1.00	149.01	0.0%	0.0
3545	Industrial Service	12/14/2023	12/19/2023	12/19/2023	5.00	101.51	0.0%	0.0
3546	Industrial Service	12/15/2023	12/19/2023	12/19/2023	4.00	4,236.23	0.0%	0.0
3547	Industrial Service	12/15/2023	12/18/2023	12/18/2023	3.00	380.71	0.0%	0.0
3548	Industrial Service	12/18/2023	12/19/2023	12/19/2023	1.00	9,402.59	0.0%	0.0
3549	Industrial Service	12/18/2023	12/20/2023	12/20/2023	2.00	3,966.19	0.0%	0.0
3550	Industrial Service	12/18/2023	12/22/2023	12/22/2023	4.00	34,069.67	0.0%	0.0
3551	Industrial Service	12/18/2023	12/18/2023	12/18/2023	-	60.08	0.0%	-
3552	Industrial Service	12/19/2023	12/19/2023	12/19/2023	-	805.94	0.0%	-
3553	Industrial Service	12/20/2023	12/22/2023	12/22/2023	2.00	4,987.50	0.0%	0.0
3554	Industrial Service	12/20/2023	12/21/2023	12/21/2023	1.00	2,914.92	0.0%	0.0
3555	Industrial Service	12/21/2023	12/29/2023	12/29/2023	8.00	734.78	0.0%	0.0
3556	Industrial Service	12/21/2023	12/22/2023	12/22/2023	1.00	2,771.74	0.0%	0.0
3557	Industrial Service	12/22/2023	12/27/2023	12/27/2023	5.00	3,135.66	0.0%	0.0
3558	Industrial Service	12/22/2023	12/29/2023	12/29/2023	7.00	4,735.64	0.0%	0.0
3559	Industrial Service	12/22/2023	12/28/2023	12/28/2023	6.00	1,034.23	0.0%	0.0
3560	Industrial Service	12/22/2023	1/2/2024	1/2/2024	11.00	5,140.33	0.0%	0.0
3561	Industrial Service	12/22/2023	3/18/2024	3/18/2024	87.00	3,669.88	0.0%	0.0
3562	Industrial Service	12/27/2023	12/29/2023	12/29/2023	2.00	2,848.42	0.0%	0.0
3563	Industrial Service	12/27/2023	12/28/2023	12/28/2023	1.00	14,069.84	0.0%	0.0
3564	Industrial Service	12/27/2023	1/12/2024	1/12/2024	16.00	1,231.02	0.0%	0.0
3565	Industrial Service	12/27/2023	12/30/2023	12/30/2023	3.00	16,187.89	0.0%	0.0
3566	Industrial Service	12/28/2023	12/29/2023	12/29/2023	1.00	3,201.60	0.0%	0.0
3567	Industrial Service	12/28/2023	12/28/2023	12/28/2023	-	2,306.72	0.0%	-
3568	Industrial Service	12/28/2023	1/11/2024	1/11/2024	14.00	3,664.83	0.0%	0.0
3569	Industrial Service	12/29/2023	1/2/2024	1/2/2024	4.00	4,608.76	0.0%	0.0
3570	Industrial Service	12/29/2023	12/30/2023	12/30/2023	1.00	6,424.47	0.0%	0.0
3571	Industrial Service	12/29/2023	12/29/2023	12/29/2023	-	936.79	0.0%	-
3572	Industrial Service	12/30/2023	1/10/2024	1/10/2024	11.00	2,129.37	0.0%	0.0
3573	Industrial Service	12/31/2023	1/2/2024	1/2/2024	2.00	76.35	0.0%	0.0
3574	Industrial Service Transportation Only	1/31/2023	3/28/2023	3/28/2023	56.00	8,009.30	0.0%	0.0
3575	Industrial Service Transportation Only	1/31/2023	2/8/2023	2/8/2023	8.00	348,564.74	0.3%	0.0
3576	Industrial Service Transportation Only	1/31/2023	2/9/2023	2/9/2023	9.00	143,297.72	0.1%	0.0
3577	Industrial Service Transportation Only	1/31/2023	5/25/2023	5/25/2023	114.00	1,136.78	0.0%	0.0
3578	Industrial Service Transportation Only	1/31/2023	12/6/2023	12/6/2023	309.00	1,601.77	0.0%	0.0
3579	Industrial Service Transportation Only	1/31/2023	2/10/2023	2/10/2023	10.00	430.00	0.0%	0.0
3580	Industrial Service Transportation Only	1/31/2023	2/23/2023	2/23/2023	23.00	25,645.60	0.0%	0.0
3581	Industrial Service Transportation Only	1/31/2023	10/24/2024	10/24/2024	632.00	1,319.33	0.0%	0.0
3582	Industrial Service Transportation Only	2/28/2023	3/13/2023	3/13/2023	13.00	123,286.42	0.1%	0.0
3583	Industrial Service Transportation Only	2/28/2023	3/8/2023	3/8/2023	8.00	322,189.76	0.3%	0.0
3584	Industrial Service Transportation Only	2/28/2023	3/28/2023	3/28/2023	28.00	6,201.01	0.0%	0.0
3585	Industrial Service Transportation Only	2/28/2023	5/25/2023	5/25/2023	86.00	997.87	0.0%	0.0
3586	Industrial Service Transportation Only	2/28/2023	12/6/2023	12/6/2023	281.00	1,515.40	0.0%	0.0
3587	Industrial Service Transportation Only	3/31/2023	4/10/2023	4/10/2023	10.00	374,751.90	0.3%	0.0
3588	Industrial Service Transportation Only	3/31/2023	4/17/2023	4/17/2023	17.00	1,271.02	0.0%	0.0
3589	Industrial Service Transportation Only	3/31/2023	12/6/2023	12/6/2023	250.00	1,410.36	0.0%	0.0
3590	Industrial Service Transportation Only	3/31/2023	4/11/2023	4/11/2023	11.00	34,841.87	0.0%	0.0
3591	Industrial Service Transportation Only	3/31/2023	5/25/2023	5/25/2023	55.00	1,024.48	0.0%	0.0
3592	Industrial Service Transportation Only	4/30/2023	5/11/2023	5/11/2023	11.00	4,190.39	0.0%	0.0
3593	Industrial Service Transportation Only	4/30/2023	5/9/2023	5/9/2023	9.00	103,202.46	0.1%	0.0
3594	Industrial Service Transportation Only	4/30/2023	5/8/2023	5/8/2023	8.00	318,274.68	0.3%	0.0
3595	Industrial Service Transportation Only	4/30/2023	12/6/2023	12/6/2023	220.00	1,258.64	0.0%	0.0
3596	Industrial Service Transportation Only	4/30/2023	5/10/2023	5/10/2023	10.00	18,844.75	0.0%	0.0
3597	Industrial Service Transportation Only	4/30/2023	5/25/2023	5/25/2023	25.00	880.29	0.0%	0.0
3598	Industrial Service Transportation Only	5/31/2023	6/9/2023	6/9/2023	9.00	306,113.12	0.2%	0.0
3599	Industrial Service Transportation Only	5/31/2023	6/20/2023	6/20/2023	20.00	22,592.84	0.0%	0.0
3600	Industrial Service Transportation Only	5/31/2023	6/12/2023	6/12/2023	12.00	120,505.89	0.1%	0.0
3601	Industrial Service Transportation Only	6/30/2023	9/5/2023	9/5/2023	67.00	44,305.93	0.0%	0.0
3602	Industrial Service Transportation Only	6/30/2023	8/3/2023	8/3/2023	34.00	13,016.88	0.0%	0.0
3603	Industrial Service Transportation Only	6/30/2023	8/2/2023	8/2/2023	33.00	121,428.93	0.1%	0.0
3604	Industrial Service Transportation Only	6/30/2023	8/7/2023	8/7/2023	38.00	117,141.56	0.1%	0.0
3605	Industrial Service Transportation Only	6/30/2023	8/4/2023	8/4/2023	35.00	113,887.80	0.1%	0.0
3606	Industrial Service Transportation Only	6/30/2023	9/12/2023	9/12/2023	74.00	3,387.61	0.0%	0.0
3607	Industrial Service Transportation Only	6/30/2023	8/15/2023	8/15/2023	46.00	8,273.61	0.0%	0.0
3608	Industrial Service Transportation Only	6/30/2023	7/12/2023	7/12/2023	12.00	864.67	0.0%	0.0
3609	Industrial Service Transportation Only	6/30/2023	9/6/2023	9/6/2023	68.00	850.96	0.0%	0.0
3610	Industrial Service Transportation Only	7/31/2023	8/8/2023	8/8/2023	8.00	218,260.48	0.2%	0.0
3611	Industrial Service Transportation Only	7/31/2023	9/5/2023	9/5/2023	36.00	7,619.80	0.0%	0.0
3612	Industrial Service Transportation Only	7/31/2023	8/15/2023	8/15/2023	15.00	32,944.61	0.0%	0.0
3613	Industrial Service Transportation Only	7/31/2023	8/9/2023	8/9/2023	9.00	110,049.72	0.1%	0.0
3614	Industrial Service Transportation Only	8/31/2023	9/12/2023	9/12/2023	12.00	176,463.66	0.1%	0.0
3615	Industrial Service Transportation Only	8/31/2023	9/11/2023	9/11/2023	11.00	252,952.95	0.2%	0.0
3616	Industrial Service Transportation Only	8/31/2023	9/18/2023	9/18/2023	18.00	7,371.74	0.0%	0.0
3617	Industrial Service Transportation Only	9/30/2023	10/9/2023	10/9/2023	9.00	278,632.54	0.2%	0.0
3618	Industrial Service Transportation Only	9/30/2023	10/10/2023	10/10/2023	10.00	134,776.90	0.1%	0.0
3619	Industrial Service Transportation Only	9/30/2023	10/11/2023	10/11/2023	11.00	518.78	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
3620	Industrial Service Transportation Only	10/31/2023	11/8/2023	11/8/2023	8.00	264,442.79	0.2%	0.0
3621	Industrial Service Transportation Only	10/31/2023	2/7/2024	2/7/2024	99.00	6,206.05	0.0%	0.0
3622	Industrial Service Transportation Only	10/31/2023	11/14/2023	11/14/2023	14.00	17,843.21	0.0%	0.0
3623	Industrial Service Transportation Only	10/31/2023	11/9/2023	11/9/2023	9.00	161,167.29	0.1%	0.0
3624	Industrial Service Transportation Only	10/31/2023	11/15/2023	11/15/2023	15.00	7,425.86	0.0%	0.0
3625	Industrial Service Transportation Only	11/30/2023	12/8/2023	12/8/2023	8.00	267,633.07	0.2%	0.0
3626	Industrial Service Transportation Only	11/30/2023	12/12/2023	12/12/2023	12.00	15,116.32	0.0%	0.0
3627	Industrial Service Transportation Only	11/30/2023	12/11/2023	12/11/2023	11.00	176,424.46	0.1%	0.0
3628	Industrial Service Transportation Only	11/30/2023	2/7/2024	2/7/2024	69.00	8,097.75	0.0%	0.0
3629	Industrial Service Transportation Only	11/30/2023	12/13/2023	12/13/2023	13.00	4,697.99	0.0%	0.0
3630	Industrial Service Transportation Only	12/31/2023	1/9/2024	1/9/2024	9.00	321,418.70	0.3%	0.0
3631	Industrial Service Transportation Only	12/31/2023	1/24/2024	1/24/2024	24.00	17,979.11	0.0%	0.0
3632	Industrial Service Transportation Only	12/31/2023	1/16/2024	1/16/2024	16.00	3,616.85	0.0%	0.0
3633	Industrial Service Transportation Only	12/31/2023	1/11/2024	1/11/2024	11.00	124,717.65	0.1%	0.0
3634	Industrial Service Transportation Only	12/31/2023	1/23/2024	1/23/2024	23.00	1,273.43	0.0%	0.0
3635	Industrial Service Transportation Only	12/31/2023	2/7/2024	2/7/2024	38.00	8,941.15	0.0%	0.0
3636	Other Public Authority Transportation Onl	1/3/2023	1/12/2023	1/12/2023	9.00	22,260.36	0.0%	0.0
3637	Other Public Authority Transportation Onl	1/4/2023	1/11/2023	1/11/2023	7.00	9,397.29	0.0%	0.0
3638	Other Public Authority Transportation Onl	1/5/2023	1/9/2023	1/9/2023	4.00	13,604.68	0.0%	0.0
3639	Other Public Authority Transportation Onl	1/9/2023	1/16/2023	1/16/2023	7.00	5,059.93	0.0%	0.0
3640	Other Public Authority Transportation Onl	1/10/2023	1/17/2023	1/17/2023	7.00	4,076.50	0.0%	0.0
3641	Other Public Authority Transportation Onl	1/11/2023	1/17/2023	1/17/2023	6.00	3,831.61	0.0%	0.0
3642	Other Public Authority Transportation Onl	1/12/2023	1/18/2023	1/18/2023	6.00	5,355.58	0.0%	0.0
3643	Other Public Authority Transportation Onl	1/24/2023	1/26/2023	1/26/2023	2.00	4,762.20	0.0%	0.0
3644	Other Public Authority Transportation Onl	1/31/2023	3/3/2023	3/3/2023	31.00	1,627.45	0.0%	0.0
3645	Other Public Authority Transportation Onl	1/31/2023	2/23/2023	2/23/2023	23.00	1,270.32	0.0%	0.0
3646	Other Public Authority Transportation Onl	1/31/2023	2/22/2023	2/22/2023	22.00	13,020.67	0.0%	0.0
3647	Other Public Authority Transportation Onl	1/31/2023	2/8/2023	2/8/2023	8.00	54,646.24	0.0%	0.0
3648	Other Public Authority Transportation Onl	1/31/2023	3/28/2023	3/28/2023	56.00	8,176.41	0.0%	0.0
3649	Other Public Authority Transportation Onl	1/31/2023	2/9/2023	2/9/2023	9.00	29,801.01	0.0%	0.0
3650	Other Public Authority Transportation Onl	1/31/2023	2/28/2023	2/28/2023	28.00	3,595.18	0.0%	0.0
3651	Other Public Authority Transportation Onl	1/31/2023	2/1/2023	2/1/2023	1.00	6,008.61	0.0%	0.0
3652	Other Public Authority Transportation Onl	1/31/2023	2/2/2023	2/2/2023	2.00	12,062.37	0.0%	0.0
3653	Other Public Authority Transportation Onl	2/2/2023	2/6/2023	2/6/2023	4.00	8,193.81	0.0%	0.0
3654	Other Public Authority Transportation Onl	2/3/2023	2/7/2023	2/7/2023	4.00	10,481.02	0.0%	0.0
3655	Other Public Authority Transportation Onl	2/7/2023	2/10/2023	2/10/2023	3.00	4,139.84	0.0%	0.0
3656	Other Public Authority Transportation Onl	2/8/2023	2/13/2023	2/13/2023	5.00	3,400.50	0.0%	0.0
3657	Other Public Authority Transportation Onl	2/9/2023	2/13/2023	2/13/2023	4.00	3,489.74	0.0%	0.0
3658	Other Public Authority Transportation Onl	2/10/2023	2/14/2023	2/14/2023	4.00	4,901.19	0.0%	0.0
3659	Other Public Authority Transportation Onl	2/22/2023	2/24/2023	2/24/2023	2.00	4,154.65	0.0%	0.0
3660	Other Public Authority Transportation Onl	2/28/2023	3/13/2023	3/13/2023	13.00	25,724.87	0.0%	0.0
3661	Other Public Authority Transportation Onl	2/28/2023	3/8/2023	3/8/2023	8.00	48,065.39	0.0%	0.0
3662	Other Public Authority Transportation Onl	2/28/2023	3/28/2023	3/28/2023	28.00	6,752.54	0.0%	0.0
3663	Other Public Authority Transportation Onl	2/28/2023	5/24/2023	5/24/2023	85.00	10,390.03	0.0%	0.0
3664	Other Public Authority Transportation Onl	3/1/2023	3/8/2023	3/8/2023	7.00	4,486.59	0.0%	0.0
3665	Other Public Authority Transportation Onl	3/1/2023	3/3/2023	3/3/2023	2.00	11,824.56	0.0%	0.0
3666	Other Public Authority Transportation Onl	3/3/2023	3/7/2023	3/7/2023	4.00	4,899.64	0.0%	0.0
3667	Other Public Authority Transportation Onl	3/6/2023	3/21/2023	3/21/2023	15.00	8,616.17	0.0%	0.0
3668	Other Public Authority Transportation Onl	3/8/2023	3/9/2023	3/9/2023	1.00	2,631.32	0.0%	0.0
3669	Other Public Authority Transportation Onl	3/9/2023	3/10/2023	3/10/2023	1.00	2,283.19	0.0%	0.0
3670	Other Public Authority Transportation Onl	3/10/2023	3/10/2023	3/10/2023	-	1,930.04	0.0%	-
3671	Other Public Authority Transportation Onl	3/13/2023	3/15/2023	3/15/2023	2.00	3,567.23	0.0%	0.0
3672	Other Public Authority Transportation Onl	3/24/2023	3/27/2023	3/27/2023	3.00	3,246.19	0.0%	0.0
3673	Other Public Authority Transportation Onl	3/30/2023	4/3/2023	4/3/2023	4.00	7,502.76	0.0%	0.0
3674	Other Public Authority Transportation Onl	3/30/2023	4/10/2023	4/10/2023	11.00	2,992.32	0.0%	0.0
3675	Other Public Authority Transportation Onl	3/31/2023	4/10/2023	4/10/2023	10.00	48,837.43	0.0%	0.0
3676	Other Public Authority Transportation Onl	3/31/2023	4/11/2023	4/11/2023	11.00	33,618.49	0.0%	0.0
3677	Other Public Authority Transportation Onl	3/31/2023	5/24/2023	5/24/2023	54.00	9,913.86	0.0%	0.0
3678	Other Public Authority Transportation Onl	4/3/2023	4/5/2023	4/5/2023	2.00	4,185.43	0.0%	0.0
3679	Other Public Authority Transportation Onl	4/4/2023	4/10/2023	4/10/2023	6.00	6,211.58	0.0%	0.0
3680	Other Public Authority Transportation Onl	4/6/2023	4/10/2023	4/10/2023	4.00	1,871.98	0.0%	0.0
3681	Other Public Authority Transportation Onl	4/10/2023	4/11/2023	4/11/2023	1.00	1,746.54	0.0%	0.0
3682	Other Public Authority Transportation Onl	4/11/2023	4/11/2023	4/11/2023	-	1,697.68	0.0%	-
3683	Other Public Authority Transportation Onl	4/12/2023	4/12/2023	4/12/2023	-	2,487.83	0.0%	-
3684	Other Public Authority Transportation Onl	4/24/2023	4/24/2023	4/24/2023	-	2,369.88	0.0%	-
3685	Other Public Authority Transportation Onl	4/28/2023	5/1/2023	5/1/2023	3.00	5,855.29	0.0%	0.0
3686	Other Public Authority Transportation Onl	4/28/2023	4/28/2023	4/28/2023	-	1,983.72	0.0%	-
3687	Other Public Authority Transportation Onl	4/30/2023	5/8/2023	5/8/2023	8.00	29,167.78	0.0%	0.0
3688	Other Public Authority Transportation Onl	4/30/2023	5/9/2023	5/9/2023	9.00	16,211.92	0.0%	0.0
3689	Other Public Authority Transportation Onl	4/30/2023	5/10/2023	5/10/2023	10.00	8,693.78	0.0%	0.0
3690	Other Public Authority Transportation Onl	4/30/2023	5/24/2023	5/24/2023	24.00	5,044.72	0.0%	0.0
3691	Other Public Authority Transportation Onl	5/2/2023	5/2/2023	5/2/2023	-	1,433.03	0.0%	-
3692	Other Public Authority Transportation Onl	5/3/2023	5/8/2023	5/8/2023	5.00	5,191.62	0.0%	0.0
3693	Other Public Authority Transportation Onl	5/5/2023	5/8/2023	5/8/2023	3.00	1,234.62	0.0%	0.0
3694	Other Public Authority Transportation Onl	5/8/2023	5/9/2023	5/9/2023	1.00	1,276.90	0.0%	0.0
3695	Other Public Authority Transportation Onl	5/9/2023	5/9/2023	5/9/2023	-	1,005.16	0.0%	-
3696	Other Public Authority Transportation Onl	5/10/2023	5/10/2023	5/10/2023	-	2,417.30	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
3697	Other Public Authority Transportation Onl	5/23/2023	5/23/2023	5/23/2023	-	1,881.60	0.0%	-
3698	Other Public Authority Transportation Onl	5/30/2023	5/30/2023	5/30/2023	-	1,184.45	0.0%	-
3699	Other Public Authority Transportation Onl	5/30/2023	6/1/2023	6/1/2023	2.00	5,059.82	0.0%	0.0
3700	Other Public Authority Transportation Onl	5/31/2023	6/12/2023	6/12/2023	12.00	13,471.58	0.0%	0.0
3701	Other Public Authority Transportation Onl	5/31/2023	6/20/2023	6/20/2023	20.00	13,449.05	0.0%	0.0
3702	Other Public Authority Transportation Onl	5/31/2023	6/9/2023	6/9/2023	9.00	13,903.51	0.0%	0.0
3703	Other Public Authority Transportation Onl	6/2/2023	6/2/2023	6/2/2023	-	415.41	0.0%	-
3704	Other Public Authority Transportation Onl	6/5/2023	6/12/2023	6/12/2023	7.00	3,410.67	0.0%	0.0
3705	Other Public Authority Transportation Onl	6/7/2023	6/9/2023	6/9/2023	2.00	778.18	0.0%	0.0
3706	Other Public Authority Transportation Onl	6/9/2023	6/9/2023	6/9/2023	-	488.56	0.0%	-
3707	Other Public Authority Transportation Onl	6/12/2023	6/12/2023	6/12/2023	-	2,662.32	0.0%	-
3708	Other Public Authority Transportation Onl	6/23/2023	6/23/2023	6/23/2023	-	2,063.80	0.0%	-
3709	Other Public Authority Transportation Onl	6/29/2023	6/29/2023	6/29/2023	-	235.83	0.0%	-
3710	Other Public Authority Transportation Onl	6/30/2023	8/15/2023	8/15/2023	46.00	5,420.83	0.0%	0.0
3711	Other Public Authority Transportation Onl	6/30/2023	8/7/2023	8/7/2023	38.00	8,915.53	0.0%	0.0
3712	Other Public Authority Transportation Onl	6/30/2023	8/8/2023	8/8/2023	39.00	1,058.56	0.0%	0.0
3713	Other Public Authority Transportation Onl	6/30/2023	8/4/2023	8/4/2023	35.00	12,008.65	0.0%	0.0
3714	Other Public Authority Transportation Onl	6/30/2023	8/23/2023	8/23/2023	54.00	703.30	0.0%	0.0
3715	Other Public Authority Transportation Onl	7/28/2023	7/28/2023	7/28/2023	-	180.59	0.0%	-
3716	Other Public Authority Transportation Onl	7/31/2023	8/9/2023	8/9/2023	9.00	11,456.62	0.0%	0.0
3717	Other Public Authority Transportation Onl	7/31/2023	8/15/2023	8/15/2023	15.00	5,678.25	0.0%	0.0
3718	Other Public Authority Transportation Onl	7/31/2023	8/8/2023	8/8/2023	8.00	9,467.51	0.0%	0.0
3719	Other Public Authority Transportation Onl	7/31/2023	8/23/2023	8/23/2023	23.00	822.52	0.0%	0.0
3720	Other Public Authority Transportation Onl	8/30/2023	8/30/2023	8/30/2023	-	315.11	0.0%	-
3721	Other Public Authority Transportation Onl	8/31/2023	9/12/2023	9/12/2023	12.00	14,466.42	0.0%	0.0
3722	Other Public Authority Transportation Onl	8/31/2023	9/18/2023	9/18/2023	18.00	3,411.45	0.0%	0.0
3723	Other Public Authority Transportation Onl	8/31/2023	9/11/2023	9/11/2023	11.00	11,426.76	0.0%	0.0
3724	Other Public Authority Transportation Onl	8/31/2023	9/21/2023	9/21/2023	21.00	1,979.97	0.0%	0.0
3725	Other Public Authority Transportation Onl	8/31/2023	9/25/2023	9/25/2023	25.00	1,293.82	0.0%	0.0
3726	Other Public Authority Transportation Onl	9/30/2023	10/9/2023	10/9/2023	9.00	18,443.79	0.0%	0.0
3727	Other Public Authority Transportation Onl	9/30/2023	10/10/2023	10/10/2023	10.00	13,709.16	0.0%	0.0
3728	Other Public Authority Transportation Onl	9/30/2023	10/11/2023	10/11/2023	11.00	4,105.46	0.0%	0.0
3729	Other Public Authority Transportation Onl	10/31/2023	11/8/2023	11/8/2023	8.00	26,959.45	0.0%	0.0
3730	Other Public Authority Transportation Onl	10/31/2023	11/9/2023	11/9/2023	9.00	17,372.45	0.0%	0.0
3731	Other Public Authority Transportation Onl	10/31/2023	11/14/2023	11/14/2023	14.00	11,923.27	0.0%	0.0
3732	Other Public Authority Transportation Onl	10/31/2023	2/7/2024	2/7/2024	99.00	1,430.01	0.0%	0.0
3733	Other Public Authority Transportation Onl	10/31/2023	11/16/2023	11/16/2023	16.00	3,035.08	0.0%	0.0
3734	Other Public Authority Transportation Onl	10/31/2023	1/12/2024	1/12/2024	73.00	1,077.76	0.0%	0.0
3735	Other Public Authority Transportation Onl	11/30/2023	12/11/2023	12/11/2023	11.00	22,447.03	0.0%	0.0
3736	Other Public Authority Transportation Onl	11/30/2023	12/8/2023	12/8/2023	8.00	53,792.28	0.0%	0.0
3737	Other Public Authority Transportation Onl	11/30/2023	12/13/2023	12/13/2023	13.00	10,423.99	0.0%	0.0
3738	Other Public Authority Transportation Onl	11/30/2023	12/18/2023	12/18/2023	18.00	4,397.21	0.0%	0.0
3739	Other Public Authority Transportation Onl	11/30/2023	1/12/2024	1/12/2024	43.00	1,317.32	0.0%	0.0
3740	Other Public Authority Transportation Onl	12/31/2023	1/9/2024	1/9/2024	9.00	67,780.29	0.1%	0.0
3741	Other Public Authority Transportation Onl	12/31/2023	1/22/2024	1/22/2024	22.00	5,448.80	0.0%	0.0
3742	Other Public Authority Transportation Onl	12/31/2023	1/24/2024	1/24/2024	24.00	12,832.03	0.0%	0.0
3743	Other Public Authority Transportation Onl	12/31/2023	1/11/2024	1/11/2024	11.00	5,850.65	0.0%	0.0
3744	Other Public Authority Transportation Onl	12/31/2023	1/23/2024	1/23/2024	23.00	3,883.29	0.0%	0.0
3745	Other Public Authority Transportation Onl	12/31/2023	3/19/2024	3/19/2024	79.00	3,118.87	0.0%	0.0
3746	Other Public Authority Transportation Onl	12/31/2023	1/12/2024	1/12/2024	12.00	1,411.07	0.0%	0.0
3747	Other Sales to Public Authority	1/3/2023	1/5/2023	1/5/2023	2.00	14,165.10	0.0%	0.0
3748	Other Sales to Public Authority	1/3/2023	1/4/2023	1/4/2023	1.00	8,733.50	0.0%	0.0
3749	Other Sales to Public Authority	1/3/2023	1/9/2023	1/9/2023	6.00	1,929.52	0.0%	0.0
3750	Other Sales to Public Authority	1/4/2023	1/5/2023	1/5/2023	1.00	8,313.93	0.0%	0.0
3751	Other Sales to Public Authority	1/4/2023	1/12/2023	1/12/2023	8.00	199.32	0.0%	0.0
3752	Other Sales to Public Authority	1/4/2023	1/6/2023	1/6/2023	2.00	277.21	0.0%	0.0
3753	Other Sales to Public Authority	1/5/2023	1/6/2023	1/6/2023	1.00	10,826.77	0.0%	0.0
3754	Other Sales to Public Authority	1/6/2023	1/11/2023	1/11/2023	5.00	327.01	0.0%	0.0
3755	Other Sales to Public Authority	1/6/2023	1/9/2023	1/9/2023	3.00	11,967.34	0.0%	0.0
3756	Other Sales to Public Authority	1/6/2023	1/13/2023	1/13/2023	7.00	7,138.00	0.0%	0.0
3757	Other Sales to Public Authority	1/8/2023	1/13/2023	1/13/2023	5.00	14,154.15	0.0%	0.0
3758	Other Sales to Public Authority	1/9/2023	1/16/2023	1/16/2023	7.00	2,821.08	0.0%	0.0
3759	Other Sales to Public Authority	1/9/2023	1/9/2023	1/9/2023	-	2,977.00	0.0%	-
3760	Other Sales to Public Authority	1/9/2023	1/17/2023	1/17/2023	8.00	5,241.10	0.0%	0.0
3761	Other Sales to Public Authority	1/9/2023	1/11/2023	1/11/2023	2.00	512.84	0.0%	0.0
3762	Other Sales to Public Authority	1/9/2023	1/13/2023	1/13/2023	4.00	2,403.51	0.0%	0.0
3763	Other Sales to Public Authority	1/9/2023	1/10/2023	1/10/2023	1.00	1,462.23	0.0%	0.0
3764	Other Sales to Public Authority	1/9/2023	1/18/2023	1/18/2023	9.00	2,556.78	0.0%	0.0
3765	Other Sales to Public Authority	1/10/2023	1/12/2023	1/12/2023	2.00	1,631.03	0.0%	0.0
3766	Other Sales to Public Authority	1/10/2023	1/11/2023	1/11/2023	1.00	8,290.39	0.0%	0.0
3767	Other Sales to Public Authority	1/10/2023	1/17/2023	1/17/2023	7.00	6,193.93	0.0%	0.0
3768	Other Sales to Public Authority	1/11/2023	1/12/2023	1/12/2023	1.00	12,512.56	0.0%	0.0
3769	Other Sales to Public Authority	1/11/2023	1/11/2023	1/11/2023	-	571.30	0.0%	-
3770	Other Sales to Public Authority	1/11/2023	1/13/2023	1/13/2023	2.00	543.13	0.0%	0.0
3771	Other Sales to Public Authority	1/11/2023	1/17/2023	1/17/2023	6.00	157.22	0.0%	0.0
3772	Other Sales to Public Authority	1/12/2023	1/12/2023	1/12/2023	-	7,781.54	0.0%	-
3773	Other Sales to Public Authority	1/12/2023	1/13/2023	1/13/2023	1.00	4,791.75	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
3774	Other Sales to Public Authority	1/12/2023	1/18/2023	1/18/2023	6.00	3,356.85	0.0%	0.0
3775	Other Sales to Public Authority	1/12/2023	1/17/2023	1/17/2023	5.00	1,034.59	0.0%	0.0
3776	Other Sales to Public Authority	1/12/2023	1/23/2023	1/23/2023	11.00	723.14	0.0%	0.0
3777	Other Sales to Public Authority	1/13/2023	1/18/2023	1/18/2023	5.00	3,264.06	0.0%	0.0
3778	Other Sales to Public Authority	1/16/2023	1/16/2023	1/16/2023	-	2,579.45	0.0%	-
3779	Other Sales to Public Authority	1/16/2023	1/18/2023	1/18/2023	2.00	1,669.47	0.0%	0.0
3780	Other Sales to Public Authority	1/16/2023	1/17/2023	1/17/2023	1.00	3,971.89	0.0%	0.0
3781	Other Sales to Public Authority	1/17/2023	1/18/2023	1/18/2023	1.00	4,928.27	0.0%	0.0
3782	Other Sales to Public Authority	1/17/2023	1/17/2023	1/17/2023	-	5,348.78	0.0%	-
3783	Other Sales to Public Authority	1/17/2023	1/23/2023	1/23/2023	6.00	4,966.30	0.0%	0.0
3784	Other Sales to Public Authority	1/17/2023	1/19/2023	1/19/2023	2.00	8,436.43	0.0%	0.0
3785	Other Sales to Public Authority	1/17/2023	1/24/2023	1/24/2023	7.00	325.83	0.0%	0.0
3786	Other Sales to Public Authority	1/18/2023	1/19/2023	1/19/2023	1.00	7,372.22	0.0%	0.0
3787	Other Sales to Public Authority	1/18/2023	1/23/2023	1/23/2023	5.00	5,154.08	0.0%	0.0
3788	Other Sales to Public Authority	1/19/2023	1/20/2023	1/20/2023	1.00	2,430.66	0.0%	0.0
3789	Other Sales to Public Authority	1/19/2023	1/23/2023	1/23/2023	4.00	3,234.82	0.0%	0.0
3790	Other Sales to Public Authority	1/20/2023	1/25/2023	1/25/2023	5.00	4,196.29	0.0%	0.0
3791	Other Sales to Public Authority	1/20/2023	1/23/2023	1/23/2023	3.00	1,730.29	0.0%	0.0
3792	Other Sales to Public Authority	1/20/2023	1/20/2023	1/20/2023	-	2,102.54	0.0%	-
3793	Other Sales to Public Authority	1/20/2023	1/24/2023	1/24/2023	4.00	519.78	0.0%	0.0
3794	Other Sales to Public Authority	1/23/2023	1/23/2023	1/23/2023	-	2,708.28	0.0%	-
3795	Other Sales to Public Authority	1/23/2023	1/24/2023	1/24/2023	1.00	5,877.82	0.0%	0.0
3796	Other Sales to Public Authority	1/24/2023	1/26/2023	1/26/2023	2.00	345.04	0.0%	0.0
3797	Other Sales to Public Authority	1/24/2023	1/25/2023	1/25/2023	1.00	7,199.78	0.0%	0.0
3798	Other Sales to Public Authority	1/24/2023	1/24/2023	1/24/2023	-	1,647.39	0.0%	-
3799	Other Sales to Public Authority	1/25/2023	1/26/2023	1/26/2023	1.00	6,554.75	0.0%	0.0
3800	Other Sales to Public Authority	1/25/2023	1/27/2023	1/27/2023	2.00	438.80	0.0%	0.0
3801	Other Sales to Public Authority	1/26/2023	1/26/2023	1/26/2023	-	5,883.90	0.0%	-
3802	Other Sales to Public Authority	1/26/2023	4/4/2023	4/4/2023	68.00	157.87	0.0%	0.0
3803	Other Sales to Public Authority	1/26/2023	1/31/2023	1/31/2023	5.00	14,134.69	0.0%	0.0
3804	Other Sales to Public Authority	1/26/2023	1/27/2023	1/27/2023	1.00	5,199.64	0.0%	0.0
3805	Other Sales to Public Authority	1/26/2023	1/30/2023	1/30/2023	4.00	2,207.68	0.0%	0.0
3806	Other Sales to Public Authority	1/26/2023	2/8/2023	2/8/2023	13.00	119.17	0.0%	0.0
3807	Other Sales to Public Authority	1/27/2023	1/31/2023	1/31/2023	4.00	3,774.04	0.0%	0.0
3808	Other Sales to Public Authority	1/27/2023	1/30/2023	1/30/2023	3.00	189.17	0.0%	0.0
3809	Other Sales to Public Authority	1/27/2023	2/1/2023	2/1/2023	5.00	5,127.82	0.0%	0.0
3810	Other Sales to Public Authority	1/30/2023	1/31/2023	1/31/2023	1.00	6,789.17	0.0%	0.0
3811	Other Sales to Public Authority	1/30/2023	2/1/2023	2/1/2023	2.00	737.85	0.0%	0.0
3812	Other Sales to Public Authority	1/31/2023	2/1/2023	2/1/2023	1.00	867.92	0.0%	0.0
3813	Other Sales to Public Authority	1/31/2023	1/31/2023	1/31/2023	-	5,784.74	0.0%	-
3814	Other Sales to Public Authority	1/31/2023	2/3/2023	2/3/2023	3.00	6,251.07	0.0%	0.0
3815	Other Sales to Public Authority	2/1/2023	2/3/2023	2/3/2023	2.00	4,226.60	0.0%	0.0
3816	Other Sales to Public Authority	2/1/2023	2/7/2023	2/7/2023	6.00	2,368.95	0.0%	0.0
3817	Other Sales to Public Authority	2/1/2023	2/2/2023	2/2/2023	1.00	14,198.67	0.0%	0.0
3818	Other Sales to Public Authority	2/2/2023	2/6/2023	2/6/2023	4.00	504.30	0.0%	0.0
3819	Other Sales to Public Authority	2/2/2023	2/3/2023	2/3/2023	1.00	6,580.30	0.0%	0.0
3820	Other Sales to Public Authority	2/3/2023	2/6/2023	2/6/2023	3.00	9,663.28	0.0%	0.0
3821	Other Sales to Public Authority	2/6/2023	2/7/2023	2/7/2023	1.00	11,109.54	0.0%	0.0
3822	Other Sales to Public Authority	2/6/2023	2/16/2023	2/16/2023	10.00	5,725.06	0.0%	0.0
3823	Other Sales to Public Authority	2/6/2023	2/8/2023	2/8/2023	2.00	3,361.36	0.0%	0.0
3824	Other Sales to Public Authority	2/6/2023	2/9/2023	2/9/2023	3.00	3,040.54	0.0%	0.0
3825	Other Sales to Public Authority	2/7/2023	2/8/2023	2/8/2023	1.00	6,053.36	0.0%	0.0
3826	Other Sales to Public Authority	2/7/2023	2/9/2023	2/9/2023	2.00	7,974.80	0.0%	0.0
3827	Other Sales to Public Authority	2/7/2023	2/16/2023	2/16/2023	9.00	4,544.30	0.0%	0.0
3828	Other Sales to Public Authority	2/7/2023	2/14/2023	2/14/2023	7.00	794.67	0.0%	0.0
3829	Other Sales to Public Authority	2/8/2023	2/10/2023	2/10/2023	2.00	5,369.58	0.0%	0.0
3830	Other Sales to Public Authority	2/8/2023	2/9/2023	2/9/2023	1.00	5,145.97	0.0%	0.0
3831	Other Sales to Public Authority	2/8/2023	2/8/2023	2/8/2023	-	775.34	0.0%	-
3832	Other Sales to Public Authority	2/8/2023	2/13/2023	2/13/2023	5.00	3,368.23	0.0%	0.0
3833	Other Sales to Public Authority	2/9/2023	2/10/2023	2/10/2023	1.00	7,487.33	0.0%	0.0
3834	Other Sales to Public Authority	2/9/2023	2/14/2023	2/14/2023	5.00	15,549.97	0.0%	0.0
3835	Other Sales to Public Authority	2/9/2023	2/9/2023	2/9/2023	-	560.76	0.0%	-
3836	Other Sales to Public Authority	2/9/2023	2/13/2023	2/13/2023	4.00	840.49	0.0%	0.0
3837	Other Sales to Public Authority	2/10/2023	2/13/2023	2/13/2023	3.00	5,833.18	0.0%	0.0
3838	Other Sales to Public Authority	2/10/2023	2/15/2023	2/15/2023	5.00	710.36	0.0%	0.0
3839	Other Sales to Public Authority	2/10/2023	2/10/2023	2/10/2023	-	656.54	0.0%	-
3840	Other Sales to Public Authority	2/10/2023	2/14/2023	2/14/2023	4.00	3,189.23	0.0%	0.0
3841	Other Sales to Public Authority	2/10/2023	2/17/2023	2/17/2023	7.00	3,370.84	0.0%	0.0
3842	Other Sales to Public Authority	2/11/2023	2/13/2023	2/13/2023	2.00	927.57	0.0%	0.0
3843	Other Sales to Public Authority	2/13/2023	2/13/2023	2/13/2023	-	2,432.33	0.0%	-
3844	Other Sales to Public Authority	2/13/2023	2/14/2023	2/14/2023	1.00	3,299.51	0.0%	0.0
3845	Other Sales to Public Authority	2/14/2023	2/17/2023	2/17/2023	3.00	802.83	0.0%	0.0
3846	Other Sales to Public Authority	2/14/2023	2/14/2023	2/14/2023	-	8,697.82	0.0%	-
3847	Other Sales to Public Authority	2/14/2023	2/15/2023	2/15/2023	1.00	6,637.51	0.0%	0.0
3848	Other Sales to Public Authority	2/15/2023	2/16/2023	2/16/2023	1.00	3,586.54	0.0%	0.0
3849	Other Sales to Public Authority	2/15/2023	2/17/2023	2/17/2023	2.00	8,610.04	0.0%	0.0
3850	Other Sales to Public Authority	2/15/2023	2/20/2023	2/20/2023	5.00	3,752.21	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
3851	Other Sales to Public Authority	2/15/2023	2/15/2023	2/15/2023	-	5,324.00	0.0%	-
3852	Other Sales to Public Authority	2/16/2023	2/17/2023	2/17/2023	1.00	1,229.49	0.0%	0.0
3853	Other Sales to Public Authority	2/16/2023	2/23/2023	2/23/2023	7.00	4,482.95	0.0%	0.0
3854	Other Sales to Public Authority	2/16/2023	2/20/2023	2/20/2023	4.00	4,842.63	0.0%	0.0
3855	Other Sales to Public Authority	2/17/2023	2/20/2023	2/20/2023	3.00	2,337.07	0.0%	0.0
3856	Other Sales to Public Authority	2/17/2023	2/27/2023	2/27/2023	10.00	4,552.66	0.0%	0.0
3857	Other Sales to Public Authority	2/20/2023	2/22/2023	2/22/2023	2.00	586.20	0.0%	0.0
3858	Other Sales to Public Authority	2/20/2023	2/21/2023	2/21/2023	1.00	1,308.48	0.0%	0.0
3859	Other Sales to Public Authority	2/20/2023	2/23/2023	2/23/2023	3.00	3,881.28	0.0%	0.0
3860	Other Sales to Public Authority	2/20/2023	2/20/2023	2/20/2023	-	1,969.91	0.0%	-
3861	Other Sales to Public Authority	2/21/2023	2/22/2023	2/22/2023	1.00	4,369.73	0.0%	0.0
3862	Other Sales to Public Authority	2/21/2023	2/21/2023	2/21/2023	-	1,970.34	0.0%	-
3863	Other Sales to Public Authority	2/21/2023	2/23/2023	2/23/2023	2.00	606.46	0.0%	0.0
3864	Other Sales to Public Authority	2/21/2023	2/27/2023	2/27/2023	6.00	150.23	0.0%	0.0
3865	Other Sales to Public Authority	2/22/2023	2/23/2023	2/23/2023	1.00	4,793.37	0.0%	0.0
3866	Other Sales to Public Authority	2/22/2023	2/22/2023	2/22/2023	-	1,016.42	0.0%	-
3867	Other Sales to Public Authority	2/22/2023	2/24/2023	2/24/2023	2.00	282.00	0.0%	0.0
3868	Other Sales to Public Authority	2/23/2023	2/24/2023	2/24/2023	1.00	5,473.76	0.0%	0.0
3869	Other Sales to Public Authority	2/23/2023	2/27/2023	2/27/2023	4.00	1,052.00	0.0%	0.0
3870	Other Sales to Public Authority	2/24/2023	2/27/2023	2/27/2023	3.00	5,184.36	0.0%	0.0
3871	Other Sales to Public Authority	2/24/2023	3/3/2023	3/3/2023	7.00	9,039.54	0.0%	0.0
3872	Other Sales to Public Authority	2/24/2023	2/24/2023	2/24/2023	-	7,450.00	0.0%	-
3873	Other Sales to Public Authority	2/24/2023	2/28/2023	2/28/2023	4.00	684.91	0.0%	0.0
3874	Other Sales to Public Authority	2/24/2023	4/4/2023	4/4/2023	39.00	154.85	0.0%	0.0
3875	Other Sales to Public Authority	2/27/2023	2/28/2023	2/28/2023	1.00	181.18	0.0%	0.0
3876	Other Sales to Public Authority	2/27/2023	3/2/2023	3/2/2023	3.00	4,667.65	0.0%	0.0
3877	Other Sales to Public Authority	2/27/2023	3/1/2023	3/1/2023	2.00	3,687.03	0.0%	0.0
3878	Other Sales to Public Authority	2/28/2023	3/8/2023	3/8/2023	8.00	4,698.09	0.0%	0.0
3879	Other Sales to Public Authority	2/28/2023	3/1/2023	3/1/2023	1.00	3,811.17	0.0%	0.0
3880	Other Sales to Public Authority	2/28/2023	3/2/2023	3/2/2023	2.00	566.19	0.0%	0.0
3881	Other Sales to Public Authority	2/28/2023	3/3/2023	3/3/2023	3.00	4,193.26	0.0%	0.0
3882	Other Sales to Public Authority	3/1/2023	3/1/2023	3/1/2023	-	5,506.53	0.0%	-
3883	Other Sales to Public Authority	3/2/2023	3/3/2023	3/3/2023	1.00	11,264.11	0.0%	0.0
3884	Other Sales to Public Authority	3/2/2023	3/6/2023	3/6/2023	4.00	452.50	0.0%	0.0
3885	Other Sales to Public Authority	3/3/2023	3/6/2023	3/6/2023	3.00	7,032.09	0.0%	0.0
3886	Other Sales to Public Authority	3/3/2023	3/7/2023	3/7/2023	4.00	314.88	0.0%	0.0
3887	Other Sales to Public Authority	3/6/2023	3/7/2023	3/7/2023	1.00	4,369.99	0.0%	0.0
3888	Other Sales to Public Authority	3/6/2023	3/8/2023	3/8/2023	2.00	2,006.46	0.0%	0.0
3889	Other Sales to Public Authority	3/7/2023	3/10/2023	3/10/2023	3.00	9,458.44	0.0%	0.0
3890	Other Sales to Public Authority	3/7/2023	3/8/2023	3/8/2023	1.00	8,942.10	0.0%	0.0
3891	Other Sales to Public Authority	3/7/2023	3/20/2023	3/20/2023	13.00	178.84	0.0%	0.0
3892	Other Sales to Public Authority	3/7/2023	3/14/2023	3/14/2023	7.00	3,502.55	0.0%	0.0
3893	Other Sales to Public Authority	3/7/2023	3/21/2023	3/21/2023	14.00	290.65	0.0%	0.0
3894	Other Sales to Public Authority	3/8/2023	3/10/2023	3/10/2023	2.00	2,359.78	0.0%	0.0
3895	Other Sales to Public Authority	3/8/2023	3/9/2023	3/9/2023	1.00	7,957.50	0.0%	0.0
3896	Other Sales to Public Authority	3/8/2023	3/28/2023	3/28/2023	20.00	389.50	0.0%	0.0
3897	Other Sales to Public Authority	3/8/2023	3/8/2023	3/8/2023	-	1,131.15	0.0%	-
3898	Other Sales to Public Authority	3/9/2023	3/10/2023	3/10/2023	1.00	7,293.21	0.0%	0.0
3899	Other Sales to Public Authority	3/9/2023	3/9/2023	3/9/2023	-	356.93	0.0%	-
3900	Other Sales to Public Authority	3/9/2023	3/13/2023	3/13/2023	4.00	3,820.05	0.0%	0.0
3901	Other Sales to Public Authority	3/10/2023	3/13/2023	3/13/2023	3.00	4,865.61	0.0%	0.0
3902	Other Sales to Public Authority	3/10/2023	3/15/2023	3/15/2023	5.00	263.93	0.0%	0.0
3903	Other Sales to Public Authority	3/10/2023	3/14/2023	3/14/2023	4.00	635.91	0.0%	0.0
3904	Other Sales to Public Authority	3/10/2023	3/10/2023	3/10/2023	-	332.47	0.0%	-
3905	Other Sales to Public Authority	3/13/2023	3/13/2023	3/13/2023	-	2,493.83	0.0%	-
3906	Other Sales to Public Authority	3/13/2023	3/14/2023	3/14/2023	1.00	5,999.24	0.0%	0.0
3907	Other Sales to Public Authority	3/13/2023	3/15/2023	3/15/2023	2.00	653.11	0.0%	0.0
3908	Other Sales to Public Authority	3/14/2023	3/14/2023	3/14/2023	-	4,488.33	0.0%	-
3909	Other Sales to Public Authority	3/14/2023	3/15/2023	3/15/2023	1.00	1,607.92	0.0%	0.0
3910	Other Sales to Public Authority	3/14/2023	3/17/2023	3/17/2023	3.00	410.14	0.0%	0.0
3911	Other Sales to Public Authority	3/15/2023	3/16/2023	3/16/2023	1.00	4,255.49	0.0%	0.0
3912	Other Sales to Public Authority	3/16/2023	3/17/2023	3/17/2023	1.00	6,172.19	0.0%	0.0
3913	Other Sales to Public Authority	3/16/2023	3/16/2023	3/16/2023	-	6,452.25	0.0%	-
3914	Other Sales to Public Authority	3/16/2023	3/20/2023	3/20/2023	4.00	2,901.74	0.0%	0.0
3915	Other Sales to Public Authority	3/17/2023	3/20/2023	3/20/2023	3.00	3,380.63	0.0%	0.0
3916	Other Sales to Public Authority	3/17/2023	3/21/2023	3/21/2023	4.00	2,894.80	0.0%	0.0
3917	Other Sales to Public Authority	3/20/2023	3/27/2023	3/27/2023	7.00	280.47	0.0%	0.0
3918	Other Sales to Public Authority	3/20/2023	3/20/2023	3/20/2023	-	344.61	0.0%	-
3919	Other Sales to Public Authority	3/21/2023	3/22/2023	3/22/2023	1.00	4,029.07	0.0%	0.0
3920	Other Sales to Public Authority	3/21/2023	3/23/2023	3/23/2023	2.00	270.94	0.0%	0.0
3921	Other Sales to Public Authority	3/22/2023	3/22/2023	3/22/2023	-	702.42	0.0%	-
3922	Other Sales to Public Authority	3/22/2023	3/24/2023	3/24/2023	2.00	439.66	0.0%	0.0
3923	Other Sales to Public Authority	3/22/2023	3/23/2023	3/23/2023	1.00	2,599.80	0.0%	0.0
3924	Other Sales to Public Authority	3/22/2023	3/29/2023	3/29/2023	7.00	1,448.70	0.0%	0.0
3925	Other Sales to Public Authority	3/23/2023	3/24/2023	3/24/2023	1.00	2,398.46	0.0%	0.0
3926	Other Sales to Public Authority	3/24/2023	3/27/2023	3/27/2023	3.00	4,034.36	0.0%	0.0
3927	Other Sales to Public Authority	3/24/2023	3/28/2023	3/28/2023	4.00	301.60	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
3928	Other Sales to Public Authority	3/24/2023	3/29/2023	3/29/2023	5.00	3,713.15	0.0%	0.0
3929	Other Sales to Public Authority	3/27/2023	3/28/2023	3/28/2023	1.00	3,779.96	0.0%	0.0
3930	Other Sales to Public Authority	3/27/2023	3/29/2023	3/29/2023	2.00	999.14	0.0%	0.0
3931	Other Sales to Public Authority	3/27/2023	4/4/2023	4/4/2023	8.00	135.02	0.0%	0.0
3932	Other Sales to Public Authority	3/28/2023	3/28/2023	3/28/2023	-	5,703.06	0.0%	-
3933	Other Sales to Public Authority	3/28/2023	3/29/2023	3/29/2023	1.00	4,967.32	0.0%	0.0
3934	Other Sales to Public Authority	3/28/2023	3/30/2023	3/30/2023	2.00	4,491.61	0.0%	0.0
3935	Other Sales to Public Authority	3/29/2023	3/30/2023	3/30/2023	1.00	135.33	0.0%	0.0
3936	Other Sales to Public Authority	3/29/2023	3/29/2023	3/29/2023	-	2,521.11	0.0%	-
3937	Other Sales to Public Authority	3/29/2023	3/31/2023	3/31/2023	2.00	3,124.66	0.0%	0.0
3938	Other Sales to Public Authority	3/30/2023	3/31/2023	3/31/2023	1.00	4,583.74	0.0%	0.0
3939	Other Sales to Public Authority	3/30/2023	4/3/2023	4/3/2023	4.00	3,849.72	0.0%	0.0
3940	Other Sales to Public Authority	3/30/2023	3/30/2023	3/30/2023	-	4,213.72	0.0%	-
3941	Other Sales to Public Authority	3/31/2023	3/31/2023	3/31/2023	-	569.12	0.0%	-
3942	Other Sales to Public Authority	4/1/2023	4/3/2023	4/3/2023	2.00	11,002.53	0.0%	0.0
3943	Other Sales to Public Authority	4/1/2023	4/4/2023	4/4/2023	3.00	420.24	0.0%	0.0
3944	Other Sales to Public Authority	4/3/2023	4/5/2023	4/5/2023	2.00	515.92	0.0%	0.0
3945	Other Sales to Public Authority	4/3/2023	4/4/2023	4/4/2023	1.00	2,932.96	0.0%	0.0
3946	Other Sales to Public Authority	4/4/2023	4/5/2023	4/5/2023	1.00	4,380.37	0.0%	0.0
3947	Other Sales to Public Authority	4/4/2023	4/6/2023	4/6/2023	2.00	504.93	0.0%	0.0
3948	Other Sales to Public Authority	4/5/2023	4/6/2023	4/6/2023	1.00	8,766.73	0.0%	0.0
3949	Other Sales to Public Authority	4/5/2023	4/10/2023	4/10/2023	5.00	307.75	0.0%	0.0
3950	Other Sales to Public Authority	4/6/2023	4/10/2023	4/10/2023	4.00	6,382.06	0.0%	0.0
3951	Other Sales to Public Authority	4/6/2023	4/11/2023	4/11/2023	5.00	1,473.81	0.0%	0.0
3952	Other Sales to Public Authority	4/6/2023	4/12/2023	4/12/2023	6.00	408.76	0.0%	0.0
3953	Other Sales to Public Authority	4/7/2023	4/12/2023	4/12/2023	5.00	10,889.37	0.0%	0.0
3954	Other Sales to Public Authority	4/7/2023	4/10/2023	4/10/2023	3.00	976.43	0.0%	0.0
3955	Other Sales to Public Authority	4/10/2023	4/11/2023	4/11/2023	1.00	5,992.46	0.0%	0.0
3956	Other Sales to Public Authority	4/10/2023	4/10/2023	4/10/2023	-	399.34	0.0%	-
3957	Other Sales to Public Authority	4/10/2023	4/13/2023	4/13/2023	3.00	142.19	0.0%	0.0
3958	Other Sales to Public Authority	4/10/2023	4/12/2023	4/12/2023	2.00	2,210.41	0.0%	0.0
3959	Other Sales to Public Authority	4/11/2023	4/11/2023	4/11/2023	-	292.25	0.0%	-
3960	Other Sales to Public Authority	4/11/2023	4/13/2023	4/13/2023	2.00	859.98	0.0%	0.0
3961	Other Sales to Public Authority	4/11/2023	4/12/2023	4/12/2023	1.00	3,471.21	0.0%	0.0
3962	Other Sales to Public Authority	4/11/2023	4/19/2023	4/19/2023	8.00	241.32	0.0%	0.0
3963	Other Sales to Public Authority	4/12/2023	4/13/2023	4/13/2023	1.00	3,505.02	0.0%	0.0
3964	Other Sales to Public Authority	4/12/2023	4/14/2023	4/14/2023	2.00	212.54	0.0%	0.0
3965	Other Sales to Public Authority	4/12/2023	4/12/2023	4/12/2023	-	1,550.42	0.0%	-
3966	Other Sales to Public Authority	4/12/2023	4/21/2023	4/21/2023	9.00	1,058.16	0.0%	0.0
3967	Other Sales to Public Authority	4/13/2023	4/13/2023	4/13/2023	-	4,516.84	0.0%	-
3968	Other Sales to Public Authority	4/13/2023	4/20/2023	4/20/2023	7.00	211.59	0.0%	0.0
3969	Other Sales to Public Authority	4/13/2023	4/14/2023	4/14/2023	1.00	153.43	0.0%	0.0
3970	Other Sales to Public Authority	4/13/2023	4/17/2023	4/17/2023	4.00	333.04	0.0%	0.0
3971	Other Sales to Public Authority	4/14/2023	4/17/2023	4/17/2023	3.00	1,668.77	0.0%	0.0
3972	Other Sales to Public Authority	4/14/2023	4/14/2023	4/14/2023	-	1,510.52	0.0%	-
3973	Other Sales to Public Authority	4/14/2023	4/18/2023	4/18/2023	4.00	190.01	0.0%	0.0
3974	Other Sales to Public Authority	4/17/2023	4/18/2023	4/18/2023	1.00	4,193.87	0.0%	0.0
3975	Other Sales to Public Authority	4/17/2023	4/17/2023	4/17/2023	-	6,206.36	0.0%	-
3976	Other Sales to Public Authority	4/17/2023	4/20/2023	4/20/2023	3.00	130.16	0.0%	0.0
3977	Other Sales to Public Authority	4/18/2023	4/18/2023	4/18/2023	-	1,906.28	0.0%	-
3978	Other Sales to Public Authority	4/18/2023	4/19/2023	4/19/2023	1.00	2,263.03	0.0%	0.0
3979	Other Sales to Public Authority	4/19/2023	4/20/2023	4/20/2023	1.00	2,652.43	0.0%	0.0
3980	Other Sales to Public Authority	4/19/2023	4/21/2023	4/21/2023	2.00	141.91	0.0%	0.0
3981	Other Sales to Public Authority	4/19/2023	4/19/2023	4/19/2023	-	214.01	0.0%	-
3982	Other Sales to Public Authority	4/19/2023	4/25/2023	4/25/2023	6.00	217.90	0.0%	0.0
3983	Other Sales to Public Authority	4/20/2023	4/21/2023	4/21/2023	1.00	1,254.12	0.0%	0.0
3984	Other Sales to Public Authority	4/20/2023	4/24/2023	4/24/2023	4.00	272.85	0.0%	0.0
3985	Other Sales to Public Authority	4/20/2023	4/20/2023	4/20/2023	-	379.87	0.0%	-
3986	Other Sales to Public Authority	4/21/2023	4/21/2023	4/21/2023	-	828.42	0.0%	-
3987	Other Sales to Public Authority	4/21/2023	4/24/2023	4/24/2023	3.00	966.28	0.0%	0.0
3988	Other Sales to Public Authority	4/21/2023	4/25/2023	4/25/2023	4.00	593.67	0.0%	0.0
3989	Other Sales to Public Authority	4/24/2023	4/25/2023	4/25/2023	1.00	4,642.94	0.0%	0.0
3990	Other Sales to Public Authority	4/24/2023	4/26/2023	4/26/2023	2.00	356.55	0.0%	0.0
3991	Other Sales to Public Authority	4/25/2023	4/26/2023	4/26/2023	1.00	1,641.50	0.0%	0.0
3992	Other Sales to Public Authority	4/25/2023	4/25/2023	4/25/2023	-	4,120.86	0.0%	-
3993	Other Sales to Public Authority	4/25/2023	5/3/2023	5/3/2023	8.00	1,658.66	0.0%	0.0
3994	Other Sales to Public Authority	4/25/2023	4/27/2023	4/27/2023	2.00	482.80	0.0%	0.0
3995	Other Sales to Public Authority	4/26/2023	4/27/2023	4/27/2023	1.00	2,193.94	0.0%	0.0
3996	Other Sales to Public Authority	4/26/2023	4/28/2023	4/28/2023	2.00	1,525.80	0.0%	0.0
3997	Other Sales to Public Authority	4/27/2023	4/28/2023	4/28/2023	1.00	1,245.48	0.0%	0.0
3998	Other Sales to Public Authority	4/27/2023	4/27/2023	4/27/2023	-	1,921.90	0.0%	-
3999	Other Sales to Public Authority	4/28/2023	5/8/2023	5/8/2023	10.00	87.77	0.0%	0.0
4000	Other Sales to Public Authority	4/28/2023	4/29/2023	4/29/2023	1.00	2,619.47	0.0%	0.0
4001	Other Sales to Public Authority	4/28/2023	4/28/2023	4/28/2023	-	2,298.85	0.0%	-
4002	Other Sales to Public Authority	4/28/2023	5/1/2023	5/1/2023	3.00	302.61	0.0%	0.0
4003	Other Sales to Public Authority	4/28/2023	5/2/2023	5/2/2023	4.00	65.01	0.0%	0.0
4004	Other Sales to Public Authority	4/28/2023	5/3/2023	5/3/2023	5.00	165.22	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
4005	Other Sales to Public Authority	5/1/2023	5/3/2023	5/3/2023	2.00	2,656.40	0.0%	0.0
4006	Other Sales to Public Authority	5/1/2023	5/2/2023	5/2/2023	1.00	4,429.83	0.0%	0.0
4007	Other Sales to Public Authority	5/2/2023	5/4/2023	5/4/2023	2.00	492.50	0.0%	0.0
4008	Other Sales to Public Authority	5/2/2023	5/3/2023	5/3/2023	1.00	1,029.27	0.0%	0.0
4009	Other Sales to Public Authority	5/2/2023	5/18/2023	5/18/2023	16.00	208.97	0.0%	0.0
4010	Other Sales to Public Authority	5/3/2023	5/4/2023	5/4/2023	1.00	958.33	0.0%	0.0
4011	Other Sales to Public Authority	5/3/2023	5/5/2023	5/5/2023	2.00	1,488.65	0.0%	0.0
4012	Other Sales to Public Authority	5/3/2023	5/8/2023	5/8/2023	5.00	258.33	0.0%	0.0
4013	Other Sales to Public Authority	5/4/2023	5/8/2023	5/8/2023	4.00	308.58	0.0%	0.0
4014	Other Sales to Public Authority	5/4/2023	5/5/2023	5/5/2023	1.00	4,225.54	0.0%	0.0
4015	Other Sales to Public Authority	5/4/2023	5/11/2023	5/11/2023	7.00	8,031.29	0.0%	0.0
4016	Other Sales to Public Authority	5/5/2023	5/8/2023	5/8/2023	3.00	2,615.73	0.0%	0.0
4017	Other Sales to Public Authority	5/5/2023	5/9/2023	5/9/2023	4.00	402.72	0.0%	0.0
4018	Other Sales to Public Authority	5/5/2023	5/5/2023	5/5/2023	-	240.88	0.0%	-
4019	Other Sales to Public Authority	5/5/2023	5/11/2023	5/11/2023	6.00	803.08	0.0%	0.0
4020	Other Sales to Public Authority	5/7/2023	5/9/2023	5/9/2023	2.00	103.71	0.0%	0.0
4021	Other Sales to Public Authority	5/8/2023	5/15/2023	5/15/2023	7.00	183.82	0.0%	0.0
4022	Other Sales to Public Authority	5/8/2023	5/9/2023	5/9/2023	1.00	2,694.17	0.0%	0.0
4023	Other Sales to Public Authority	5/8/2023	5/10/2023	5/10/2023	2.00	519.71	0.0%	0.0
4024	Other Sales to Public Authority	5/9/2023	5/10/2023	5/10/2023	1.00	1,434.63	0.0%	0.0
4025	Other Sales to Public Authority	5/9/2023	5/11/2023	5/11/2023	2.00	1,101.90	0.0%	0.0
4026	Other Sales to Public Authority	5/9/2023	5/9/2023	5/9/2023	-	161.71	0.0%	-
4027	Other Sales to Public Authority	5/10/2023	5/11/2023	5/11/2023	1.00	2,792.25	0.0%	0.0
4028	Other Sales to Public Authority	5/10/2023	5/12/2023	5/12/2023	2.00	201.53	0.0%	0.0
4029	Other Sales to Public Authority	5/10/2023	5/16/2023	5/16/2023	6.00	1,087.98	0.0%	0.0
4030	Other Sales to Public Authority	5/10/2023	5/10/2023	5/10/2023	-	670.69	0.0%	-
4031	Other Sales to Public Authority	5/11/2023	5/11/2023	5/11/2023	-	965.24	0.0%	-
4032	Other Sales to Public Authority	5/12/2023	5/12/2023	5/12/2023	-	2,739.10	0.0%	-
4033	Other Sales to Public Authority	5/12/2023	5/15/2023	5/15/2023	3.00	189.45	0.0%	0.0
4034	Other Sales to Public Authority	5/12/2023	5/16/2023	5/16/2023	4.00	258.99	0.0%	0.0
4035	Other Sales to Public Authority	5/15/2023	5/16/2023	5/16/2023	1.00	367.24	0.0%	0.0
4036	Other Sales to Public Authority	5/16/2023	5/16/2023	5/16/2023	-	4,350.36	0.0%	-
4037	Other Sales to Public Authority	5/16/2023	5/17/2023	5/17/2023	1.00	2,572.72	0.0%	0.0
4038	Other Sales to Public Authority	5/16/2023	5/18/2023	5/18/2023	2.00	93.79	0.0%	0.0
4039	Other Sales to Public Authority	5/17/2023	5/18/2023	5/18/2023	1.00	1,606.62	0.0%	0.0
4040	Other Sales to Public Authority	5/17/2023	5/17/2023	5/17/2023	-	1,297.60	0.0%	-
4041	Other Sales to Public Authority	5/18/2023	5/22/2023	5/22/2023	4.00	102.00	0.0%	0.0
4042	Other Sales to Public Authority	5/18/2023	5/19/2023	5/19/2023	1.00	1,791.42	0.0%	0.0
4043	Other Sales to Public Authority	5/18/2023	5/24/2023	5/24/2023	6.00	266.75	0.0%	0.0
4044	Other Sales to Public Authority	5/18/2023	5/18/2023	5/18/2023	-	118.50	0.0%	-
4045	Other Sales to Public Authority	5/19/2023	5/22/2023	5/22/2023	3.00	973.10	0.0%	0.0
4046	Other Sales to Public Authority	5/19/2023	5/23/2023	5/23/2023	4.00	141.02	0.0%	0.0
4047	Other Sales to Public Authority	5/19/2023	5/19/2023	5/19/2023	-	290.43	0.0%	-
4048	Other Sales to Public Authority	5/20/2023	5/23/2023	5/23/2023	3.00	63.18	0.0%	0.0
4049	Other Sales to Public Authority	5/21/2023	5/22/2023	5/22/2023	1.00	9.67	0.0%	0.0
4050	Other Sales to Public Authority	5/22/2023	5/23/2023	5/23/2023	1.00	720.71	0.0%	0.0
4051	Other Sales to Public Authority	5/22/2023	5/24/2023	5/24/2023	2.00	469.22	0.0%	0.0
4052	Other Sales to Public Authority	5/22/2023	5/22/2023	5/22/2023	-	1,063.83	0.0%	-
4053	Other Sales to Public Authority	5/23/2023	5/25/2023	5/25/2023	2.00	283.76	0.0%	0.0
4054	Other Sales to Public Authority	5/23/2023	5/24/2023	5/24/2023	1.00	3,973.17	0.0%	0.0
4055	Other Sales to Public Authority	5/24/2023	5/25/2023	5/25/2023	1.00	1,419.76	0.0%	0.0
4056	Other Sales to Public Authority	5/24/2023	5/24/2023	5/24/2023	-	3,229.88	0.0%	-
4057	Other Sales to Public Authority	5/24/2023	5/26/2023	5/26/2023	2.00	161.72	0.0%	0.0
4058	Other Sales to Public Authority	5/25/2023	5/26/2023	5/26/2023	1.00	1,274.65	0.0%	0.0
4059	Other Sales to Public Authority	5/25/2023	5/30/2023	5/30/2023	5.00	835.98	0.0%	0.0
4060	Other Sales to Public Authority	5/26/2023	5/26/2023	5/26/2023	-	1,724.60	0.0%	-
4061	Other Sales to Public Authority	5/26/2023	5/30/2023	5/30/2023	4.00	525.75	0.0%	0.0
4062	Other Sales to Public Authority	5/30/2023	6/1/2023	6/1/2023	2.00	664.34	0.0%	0.0
4063	Other Sales to Public Authority	5/30/2023	5/30/2023	5/30/2023	-	1,781.38	0.0%	-
4064	Other Sales to Public Authority	5/30/2023	5/31/2023	5/31/2023	1.00	2,176.90	0.0%	0.0
4065	Other Sales to Public Authority	5/30/2023	6/2/2023	6/2/2023	3.00	114.67	0.0%	0.0
4066	Other Sales to Public Authority	6/1/2023	6/2/2023	6/2/2023	1.00	4,909.17	0.0%	0.0
4067	Other Sales to Public Authority	6/1/2023	6/5/2023	6/5/2023	4.00	139.86	0.0%	0.0
4068	Other Sales to Public Authority	6/2/2023	6/6/2023	6/6/2023	4.00	412.42	0.0%	0.0
4069	Other Sales to Public Authority	6/2/2023	6/5/2023	6/5/2023	3.00	933.20	0.0%	0.0
4070	Other Sales to Public Authority	6/5/2023	6/6/2023	6/6/2023	1.00	1,036.83	0.0%	0.0
4071	Other Sales to Public Authority	6/5/2023	6/7/2023	6/7/2023	2.00	216.00	0.0%	0.0
4072	Other Sales to Public Authority	6/5/2023	6/5/2023	6/5/2023	-	306.40	0.0%	-
4073	Other Sales to Public Authority	6/6/2023	6/7/2023	6/7/2023	1.00	1,712.18	0.0%	0.0
4074	Other Sales to Public Authority	6/6/2023	6/14/2023	6/14/2023	8.00	7,257.17	0.0%	0.0
4075	Other Sales to Public Authority	6/6/2023	6/8/2023	6/8/2023	2.00	62.47	0.0%	0.0
4076	Other Sales to Public Authority	6/6/2023	6/9/2023	6/9/2023	3.00	58.89	0.0%	0.0
4077	Other Sales to Public Authority	6/7/2023	6/12/2023	6/12/2023	5.00	459.60	0.0%	0.0
4078	Other Sales to Public Authority	6/7/2023	6/7/2023	6/7/2023	-	212.32	0.0%	-
4079	Other Sales to Public Authority	6/7/2023	6/9/2023	6/9/2023	2.00	696.64	0.0%	0.0
4080	Other Sales to Public Authority	6/7/2023	6/23/2023	6/23/2023	16.00	69.60	0.0%	0.0
4081	Other Sales to Public Authority	6/7/2023	6/14/2023	6/14/2023	7.00	94.21	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
4082	Other Sales to Public Authority	6/8/2023	6/12/2023	6/12/2023	4.00	337.31	0.0%	0.0
4083	Other Sales to Public Authority	6/8/2023	6/9/2023	6/9/2023	1.00	824.01	0.0%	0.0
4084	Other Sales to Public Authority	6/9/2023	6/13/2023	6/13/2023	4.00	472.79	0.0%	0.0
4085	Other Sales to Public Authority	6/9/2023	6/12/2023	6/12/2023	3.00	1,065.37	0.0%	0.0
4086	Other Sales to Public Authority	6/9/2023	6/9/2023	6/9/2023	-	124.67	0.0%	-
4087	Other Sales to Public Authority	6/10/2023	6/12/2023	6/12/2023	2.00	57.80	0.0%	0.0
4088	Other Sales to Public Authority	6/12/2023	6/13/2023	6/13/2023	1.00	1,793.97	0.0%	0.0
4089	Other Sales to Public Authority	6/12/2023	6/14/2023	6/14/2023	2.00	137.53	0.0%	0.0
4090	Other Sales to Public Authority	6/12/2023	6/12/2023	6/12/2023	-	446.20	0.0%	-
4091	Other Sales to Public Authority	6/13/2023	6/13/2023	6/13/2023	-	1,323.28	0.0%	-
4092	Other Sales to Public Authority	6/13/2023	6/15/2023	6/15/2023	2.00	192.53	0.0%	0.0
4093	Other Sales to Public Authority	6/14/2023	6/15/2023	6/15/2023	1.00	545.56	0.0%	0.0
4094	Other Sales to Public Authority	6/14/2023	6/14/2023	6/14/2023	-	296.13	0.0%	-
4095	Other Sales to Public Authority	6/15/2023	6/16/2023	6/16/2023	1.00	1,185.78	0.0%	0.0
4096	Other Sales to Public Authority	6/15/2023	6/20/2023	6/20/2023	5.00	57.45	0.0%	0.0
4097	Other Sales to Public Authority	6/15/2023	6/15/2023	6/15/2023	-	2,997.59	0.0%	-
4098	Other Sales to Public Authority	6/19/2023	6/20/2023	6/20/2023	1.00	937.42	0.0%	0.0
4099	Other Sales to Public Authority	6/20/2023	6/21/2023	6/21/2023	1.00	1,053.21	0.0%	0.0
4100	Other Sales to Public Authority	6/20/2023	6/26/2023	6/26/2023	6.00	164.40	0.0%	0.0
4101	Other Sales to Public Authority	6/21/2023	6/22/2023	6/22/2023	1.00	387.41	0.0%	0.0
4102	Other Sales to Public Authority	6/21/2023	6/23/2023	6/23/2023	2.00	292.61	0.0%	0.0
4103	Other Sales to Public Authority	6/21/2023	6/21/2023	6/21/2023	-	139.69	0.0%	-
4104	Other Sales to Public Authority	6/22/2023	6/23/2023	6/23/2023	1.00	584.07	0.0%	0.0
4105	Other Sales to Public Authority	6/22/2023	6/26/2023	6/26/2023	4.00	185.26	0.0%	0.0
4106	Other Sales to Public Authority	6/22/2023	6/22/2023	6/22/2023	-	417.98	0.0%	-
4107	Other Sales to Public Authority	6/23/2023	6/27/2023	6/27/2023	4.00	233.57	0.0%	0.0
4108	Other Sales to Public Authority	6/23/2023	6/26/2023	6/26/2023	3.00	804.43	0.0%	0.0
4109	Other Sales to Public Authority	6/23/2023	7/5/2023	7/5/2023	12.00	1,734.09	0.0%	0.0
4110	Other Sales to Public Authority	6/26/2023	6/26/2023	6/26/2023	-	2,427.14	0.0%	-
4111	Other Sales to Public Authority	6/26/2023	6/27/2023	6/27/2023	1.00	854.39	0.0%	0.0
4112	Other Sales to Public Authority	6/26/2023	6/28/2023	6/28/2023	2.00	125.21	0.0%	0.0
4113	Other Sales to Public Authority	6/27/2023	6/28/2023	6/28/2023	1.00	562.11	0.0%	0.0
4114	Other Sales to Public Authority	6/27/2023	6/29/2023	6/29/2023	2.00	375.29	0.0%	0.0
4115	Other Sales to Public Authority	6/27/2023	6/30/2023	6/30/2023	3.00	116.16	0.0%	0.0
4116	Other Sales to Public Authority	6/28/2023	6/28/2023	6/28/2023	-	1,739.20	0.0%	-
4117	Other Sales to Public Authority	6/28/2023	6/29/2023	6/29/2023	1.00	113.36	0.0%	0.0
4118	Other Sales to Public Authority	6/29/2023	7/3/2023	7/3/2023	4.00	402.25	0.0%	0.0
4119	Other Sales to Public Authority	6/29/2023	6/30/2023	6/30/2023	1.00	1,686.56	0.0%	0.0
4120	Other Sales to Public Authority	6/29/2023	6/29/2023	6/29/2023	-	742.53	0.0%	-
4121	Other Sales to Public Authority	6/29/2023	7/10/2023	7/10/2023	11.00	128.10	0.0%	0.0
4122	Other Sales to Public Authority	6/29/2023	7/12/2023	7/12/2023	13.00	112.94	0.0%	0.0
4123	Other Sales to Public Authority	6/30/2023	8/16/2023	8/16/2023	47.00	39.14	0.0%	0.0
4124	Other Sales to Public Authority	7/1/2023	7/3/2023	7/3/2023	2.00	1,018.64	0.0%	0.0
4125	Other Sales to Public Authority	7/1/2023	7/5/2023	7/5/2023	4.00	1,753.27	0.0%	0.0
4126	Other Sales to Public Authority	7/1/2023	7/12/2023	7/12/2023	11.00	56.34	0.0%	0.0
4127	Other Sales to Public Authority	7/1/2023	7/6/2023	7/6/2023	5.00	703.21	0.0%	0.0
4128	Other Sales to Public Authority	7/3/2023	7/5/2023	7/5/2023	2.00	660.17	0.0%	0.0
4129	Other Sales to Public Authority	7/3/2023	7/6/2023	7/6/2023	3.00	262.58	0.0%	0.0
4130	Other Sales to Public Authority	7/3/2023	7/12/2023	7/12/2023	9.00	55.92	0.0%	0.0
4131	Other Sales to Public Authority	7/4/2023	7/5/2023	7/5/2023	1.00	75.00	0.0%	0.0
4132	Other Sales to Public Authority	7/5/2023	7/7/2023	7/7/2023	2.00	176.22	0.0%	0.0
4133	Other Sales to Public Authority	7/5/2023	7/6/2023	7/6/2023	1.00	681.70	0.0%	0.0
4134	Other Sales to Public Authority	7/5/2023	7/5/2023	7/5/2023	-	157.03	0.0%	-
4135	Other Sales to Public Authority	7/6/2023	7/7/2023	7/7/2023	1.00	795.12	0.0%	0.0
4136	Other Sales to Public Authority	7/6/2023	7/19/2023	7/19/2023	13.00	4,978.44	0.0%	0.0
4137	Other Sales to Public Authority	7/6/2023	7/17/2023	7/17/2023	11.00	207.00	0.0%	0.0
4138	Other Sales to Public Authority	7/6/2023	7/14/2023	7/14/2023	8.00	72.96	0.0%	0.0
4139	Other Sales to Public Authority	7/6/2023	7/10/2023	7/10/2023	4.00	59.57	0.0%	0.0
4140	Other Sales to Public Authority	7/7/2023	7/10/2023	7/10/2023	3.00	644.80	0.0%	0.0
4141	Other Sales to Public Authority	7/7/2023	7/11/2023	7/11/2023	4.00	310.88	0.0%	0.0
4142	Other Sales to Public Authority	7/7/2023	7/19/2023	7/19/2023	12.00	115.43	0.0%	0.0
4143	Other Sales to Public Authority	7/7/2023	7/7/2023	7/7/2023	-	167.23	0.0%	-
4144	Other Sales to Public Authority	7/7/2023	7/18/2023	7/18/2023	11.00	67.54	0.0%	0.0
4145	Other Sales to Public Authority	7/10/2023	7/12/2023	7/12/2023	2.00	236.56	0.0%	0.0
4146	Other Sales to Public Authority	7/10/2023	7/11/2023	7/11/2023	1.00	894.19	0.0%	0.0
4147	Other Sales to Public Authority	7/11/2023	7/21/2023	7/21/2023	10.00	1,014.29	0.0%	0.0
4148	Other Sales to Public Authority	7/11/2023	7/24/2023	7/24/2023	13.00	364.95	0.0%	0.0
4149	Other Sales to Public Authority	7/11/2023	7/11/2023	7/11/2023	-	111.84	0.0%	-
4150	Other Sales to Public Authority	7/11/2023	7/27/2023	7/27/2023	16.00	60.08	0.0%	0.0
4151	Other Sales to Public Authority	7/12/2023	7/21/2023	7/21/2023	9.00	1,434.31	0.0%	0.0
4152	Other Sales to Public Authority	7/12/2023	7/24/2023	7/24/2023	12.00	196.84	0.0%	0.0
4153	Other Sales to Public Authority	7/12/2023	7/26/2023	7/26/2023	14.00	499.70	0.0%	0.0
4154	Other Sales to Public Authority	7/13/2023	7/21/2023	7/21/2023	8.00	2,002.29	0.0%	0.0
4155	Other Sales to Public Authority	7/14/2023	7/21/2023	7/21/2023	7.00	720.53	0.0%	0.0
4156	Other Sales to Public Authority	7/14/2023	11/10/2023	11/10/2023	119.00	38.57	0.0%	0.0
4157	Other Sales to Public Authority	7/17/2023	7/21/2023	7/21/2023	4.00	2,763.36	0.0%	0.0
4158	Other Sales to Public Authority	7/17/2023	7/24/2023	7/24/2023	7.00	63.31	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
4159	Other Sales to Public Authority	7/18/2023	7/21/2023	7/21/2023	3.00	860.00	0.0%	0.0
4160	Other Sales to Public Authority	7/19/2023	7/21/2023	7/21/2023	2.00	440.65	0.0%	0.0
4161	Other Sales to Public Authority	7/19/2023	7/25/2023	7/25/2023	6.00	150.33	0.0%	0.0
4162	Other Sales to Public Authority	7/19/2023	7/24/2023	7/24/2023	5.00	65.44	0.0%	0.0
4163	Other Sales to Public Authority	7/20/2023	7/24/2023	7/24/2023	4.00	234.56	0.0%	0.0
4164	Other Sales to Public Authority	7/20/2023	7/21/2023	7/21/2023	1.00	518.17	0.0%	0.0
4165	Other Sales to Public Authority	7/20/2023	7/25/2023	7/25/2023	5.00	60.08	0.0%	0.0
4166	Other Sales to Public Authority	7/21/2023	7/21/2023	7/21/2023	-	555.09	0.0%	-
4167	Other Sales to Public Authority	7/21/2023	7/24/2023	7/24/2023	3.00	445.26	0.0%	0.0
4168	Other Sales to Public Authority	7/21/2023	7/25/2023	7/25/2023	4.00	189.17	0.0%	0.0
4169	Other Sales to Public Authority	7/24/2023	7/25/2023	7/25/2023	1.00	1,161.47	0.0%	0.0
4170	Other Sales to Public Authority	7/24/2023	7/26/2023	7/26/2023	2.00	243.43	0.0%	0.0
4171	Other Sales to Public Authority	7/24/2023	7/28/2023	7/28/2023	4.00	1,484.37	0.0%	0.0
4172	Other Sales to Public Authority	7/25/2023	7/26/2023	7/26/2023	1.00	835.37	0.0%	0.0
4173	Other Sales to Public Authority	7/25/2023	7/25/2023	7/25/2023	-	1,756.14	0.0%	-
4174	Other Sales to Public Authority	7/25/2023	7/27/2023	7/27/2023	2.00	126.42	0.0%	0.0
4175	Other Sales to Public Authority	7/26/2023	7/27/2023	7/27/2023	1.00	462.34	0.0%	0.0
4176	Other Sales to Public Authority	7/26/2023	7/28/2023	7/28/2023	2.00	438.44	0.0%	0.0
4177	Other Sales to Public Authority	7/27/2023	7/28/2023	7/28/2023	1.00	180.24	0.0%	0.0
4178	Other Sales to Public Authority	7/27/2023	7/27/2023	7/27/2023	-	1,297.62	0.0%	-
4179	Other Sales to Public Authority	7/27/2023	7/31/2023	7/31/2023	4.00	67.23	0.0%	0.0
4180	Other Sales to Public Authority	7/28/2023	8/7/2023	8/7/2023	10.00	87.93	0.0%	0.0
4181	Other Sales to Public Authority	7/28/2023	8/1/2023	8/1/2023	4.00	322.74	0.0%	0.0
4182	Other Sales to Public Authority	7/28/2023	7/28/2023	7/28/2023	-	498.89	0.0%	-
4183	Other Sales to Public Authority	7/28/2023	7/31/2023	7/31/2023	3.00	1,703.43	0.0%	0.0
4184	Other Sales to Public Authority	7/28/2023	8/2/2023	8/2/2023	5.00	77.95	0.0%	0.0
4185	Other Sales to Public Authority	7/29/2023	7/31/2023	7/31/2023	2.00	75.27	0.0%	0.0
4186	Other Sales to Public Authority	8/1/2023	8/2/2023	8/2/2023	1.00	554.84	0.0%	0.0
4187	Other Sales to Public Authority	8/1/2023	8/3/2023	8/3/2023	2.00	1,864.30	0.0%	0.0
4188	Other Sales to Public Authority	8/1/2023	8/4/2023	8/4/2023	3.00	186.49	0.0%	0.0
4189	Other Sales to Public Authority	8/2/2023	8/4/2023	8/4/2023	2.00	328.99	0.0%	0.0
4190	Other Sales to Public Authority	8/2/2023	8/3/2023	8/3/2023	1.00	331.46	0.0%	0.0
4191	Other Sales to Public Authority	8/2/2023	8/10/2023	8/10/2023	8.00	73.49	0.0%	0.0
4192	Other Sales to Public Authority	8/2/2023	8/7/2023	8/7/2023	5.00	60.08	0.0%	0.0
4193	Other Sales to Public Authority	8/3/2023	8/4/2023	8/4/2023	1.00	765.07	0.0%	0.0
4194	Other Sales to Public Authority	8/3/2023	8/7/2023	8/7/2023	4.00	120.16	0.0%	0.0
4195	Other Sales to Public Authority	8/4/2023	8/8/2023	8/8/2023	4.00	65.86	0.0%	0.0
4196	Other Sales to Public Authority	8/4/2023	8/24/2023	8/24/2023	20.00	3,874.56	0.0%	0.0
4197	Other Sales to Public Authority	8/4/2023	8/7/2023	8/7/2023	3.00	872.33	0.0%	0.0
4198	Other Sales to Public Authority	8/7/2023	8/8/2023	8/8/2023	1.00	1,508.64	0.0%	0.0
4199	Other Sales to Public Authority	8/7/2023	8/9/2023	8/9/2023	2.00	404.27	0.0%	0.0
4200	Other Sales to Public Authority	8/7/2023	8/7/2023	8/7/2023	-	111.91	0.0%	-
4201	Other Sales to Public Authority	8/7/2023	8/24/2023	8/24/2023	17.00	77.95	0.0%	0.0
4202	Other Sales to Public Authority	8/8/2023	8/9/2023	8/9/2023	1.00	948.20	0.0%	0.0
4203	Other Sales to Public Authority	8/8/2023	8/11/2023	8/11/2023	3.00	60.08	0.0%	0.0
4204	Other Sales to Public Authority	8/8/2023	8/10/2023	8/10/2023	2.00	142.50	0.0%	0.0
4205	Other Sales to Public Authority	8/8/2023	8/8/2023	8/8/2023	-	60.08	0.0%	-
4206	Other Sales to Public Authority	8/9/2023	8/10/2023	8/10/2023	1.00	993.05	0.0%	0.0
4207	Other Sales to Public Authority	8/9/2023	8/11/2023	8/11/2023	2.00	491.14	0.0%	0.0
4208	Other Sales to Public Authority	8/9/2023	8/9/2023	8/9/2023	-	120.16	0.0%	-
4209	Other Sales to Public Authority	8/10/2023	8/11/2023	8/11/2023	1.00	610.87	0.0%	0.0
4210	Other Sales to Public Authority	8/10/2023	8/10/2023	8/10/2023	-	957.06	0.0%	-
4211	Other Sales to Public Authority	8/10/2023	8/14/2023	8/14/2023	4.00	192.75	0.0%	0.0
4212	Other Sales to Public Authority	8/11/2023	8/15/2023	8/15/2023	4.00	157.47	0.0%	0.0
4213	Other Sales to Public Authority	8/11/2023	8/11/2023	8/11/2023	-	815.90	0.0%	-
4214	Other Sales to Public Authority	8/11/2023	8/14/2023	8/14/2023	3.00	127.99	0.0%	0.0
4215	Other Sales to Public Authority	8/14/2023	8/15/2023	8/15/2023	1.00	472.10	0.0%	0.0
4216	Other Sales to Public Authority	8/14/2023	8/14/2023	8/14/2023	-	110.12	0.0%	-
4217	Other Sales to Public Authority	8/15/2023	8/15/2023	8/15/2023	-	1,942.65	0.0%	-
4218	Other Sales to Public Authority	8/15/2023	8/16/2023	8/16/2023	1.00	670.35	0.0%	0.0
4219	Other Sales to Public Authority	8/17/2023	8/25/2023	8/25/2023	8.00	255.76	0.0%	0.0
4220	Other Sales to Public Authority	8/17/2023	8/18/2023	8/18/2023	1.00	431.12	0.0%	0.0
4221	Other Sales to Public Authority	8/17/2023	9/18/2023	9/18/2023	32.00	1,737.14	0.0%	0.0
4222	Other Sales to Public Authority	8/18/2023	8/25/2023	8/25/2023	7.00	155.68	0.0%	0.0
4223	Other Sales to Public Authority	8/18/2023	8/21/2023	8/21/2023	3.00	353.68	0.0%	0.0
4224	Other Sales to Public Authority	8/18/2023	8/18/2023	8/18/2023	-	74.01	0.0%	-
4225	Other Sales to Public Authority	8/18/2023	8/22/2023	8/22/2023	4.00	64.55	0.0%	0.0
4226	Other Sales to Public Authority	8/21/2023	8/23/2023	8/23/2023	2.00	241.41	0.0%	0.0
4227	Other Sales to Public Authority	8/21/2023	8/21/2023	8/21/2023	-	142.65	0.0%	-
4228	Other Sales to Public Authority	8/21/2023	8/28/2023	8/28/2023	7.00	60.08	0.0%	0.0
4229	Other Sales to Public Authority	8/21/2023	8/22/2023	8/22/2023	1.00	426.17	0.0%	0.0
4230	Other Sales to Public Authority	8/22/2023	8/22/2023	8/22/2023	-	210.19	0.0%	-
4231	Other Sales to Public Authority	8/22/2023	8/24/2023	8/24/2023	2.00	191.86	0.0%	0.0
4232	Other Sales to Public Authority	8/22/2023	8/23/2023	8/23/2023	1.00	504.21	0.0%	0.0
4233	Other Sales to Public Authority	8/24/2023	8/25/2023	8/25/2023	1.00	1,015.66	0.0%	0.0
4234	Other Sales to Public Authority	8/24/2023	8/28/2023	8/28/2023	4.00	240.32	0.0%	0.0
4235	Other Sales to Public Authority	8/24/2023	8/30/2023	8/30/2023	6.00	1,498.66	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
4236	Other Sales to Public Authority	8/25/2023	8/28/2023	8/28/2023	3.00	845.20	0.0%	0.0
4237	Other Sales to Public Authority	8/25/2023	8/25/2023	8/25/2023	-	2,196.12	0.0%	-
4238	Other Sales to Public Authority	8/25/2023	8/29/2023	8/29/2023	4.00	129.09	0.0%	0.0
4239	Other Sales to Public Authority	8/28/2023	8/29/2023	8/29/2023	1.00	665.44	0.0%	0.0
4240	Other Sales to Public Authority	8/28/2023	8/30/2023	8/30/2023	2.00	380.15	0.0%	0.0
4241	Other Sales to Public Authority	8/29/2023	8/29/2023	8/29/2023	-	1,454.89	0.0%	-
4242	Other Sales to Public Authority	8/29/2023	8/30/2023	8/30/2023	1.00	120.16	0.0%	0.0
4243	Other Sales to Public Authority	8/30/2023	8/30/2023	8/30/2023	-	886.84	0.0%	-
4244	Other Sales to Public Authority	8/30/2023	8/31/2023	8/31/2023	1.00	1,909.92	0.0%	0.0
4245	Other Sales to Public Authority	8/30/2023	9/2/2023	9/2/2023	3.00	91.91	0.0%	0.0
4246	Other Sales to Public Authority	8/30/2023	9/1/2023	9/1/2023	2.00	266.24	0.0%	0.0
4247	Other Sales to Public Authority	8/30/2023	9/8/2023	9/8/2023	9.00	60.97	0.0%	0.0
4248	Other Sales to Public Authority	9/1/2023	9/6/2023	9/6/2023	5.00	840.95	0.0%	0.0
4249	Other Sales to Public Authority	9/1/2023	9/8/2023	9/8/2023	7.00	1,308.78	0.0%	0.0
4250	Other Sales to Public Authority	9/1/2023	9/7/2023	9/7/2023	6.00	674.38	0.0%	0.0
4251	Other Sales to Public Authority	9/2/2023	9/7/2023	9/7/2023	5.00	211.38	0.0%	0.0
4252	Other Sales to Public Authority	9/2/2023	9/6/2023	9/6/2023	4.00	227.86	0.0%	0.0
4253	Other Sales to Public Authority	9/3/2023	9/8/2023	9/8/2023	5.00	60.08	0.0%	0.0
4254	Other Sales to Public Authority	9/3/2023	9/6/2023	9/6/2023	3.00	120.16	0.0%	0.0
4255	Other Sales to Public Authority	9/3/2023	9/7/2023	9/7/2023	4.00	120.16	0.0%	0.0
4256	Other Sales to Public Authority	9/5/2023	9/7/2023	9/7/2023	2.00	120.16	0.0%	0.0
4257	Other Sales to Public Authority	9/5/2023	10/19/2023	10/19/2023	44.00	412.64	0.0%	0.0
4258	Other Sales to Public Authority	9/5/2023	9/6/2023	9/6/2023	1.00	797.68	0.0%	0.0
4259	Other Sales to Public Authority	9/6/2023	9/7/2023	9/7/2023	1.00	1,018.06	0.0%	0.0
4260	Other Sales to Public Authority	9/6/2023	9/8/2023	9/8/2023	2.00	336.25	0.0%	0.0
4261	Other Sales to Public Authority	9/7/2023	9/11/2023	9/11/2023	4.00	964.51	0.0%	0.0
4262	Other Sales to Public Authority	9/7/2023	9/8/2023	9/8/2023	1.00	951.88	0.0%	0.0
4263	Other Sales to Public Authority	9/7/2023	9/7/2023	9/7/2023	-	155.32	0.0%	-
4264	Other Sales to Public Authority	9/7/2023	9/18/2023	9/18/2023	11.00	2,356.66	0.0%	0.0
4265	Other Sales to Public Authority	9/8/2023	9/11/2023	9/11/2023	3.00	1,173.83	0.0%	0.0
4266	Other Sales to Public Authority	9/8/2023	9/12/2023	9/12/2023	4.00	220.53	0.0%	0.0
4267	Other Sales to Public Authority	9/11/2023	9/12/2023	9/12/2023	1.00	1,037.04	0.0%	0.0
4268	Other Sales to Public Authority	9/11/2023	9/13/2023	9/13/2023	2.00	361.39	0.0%	0.0
4269	Other Sales to Public Authority	9/11/2023	9/11/2023	9/11/2023	-	120.16	0.0%	-
4270	Other Sales to Public Authority	9/11/2023	9/15/2023	9/15/2023	4.00	127.83	0.0%	0.0
4271	Other Sales to Public Authority	9/11/2023	9/18/2023	9/18/2023	7.00	163.56	0.0%	0.0
4272	Other Sales to Public Authority	9/12/2023	9/14/2023	9/14/2023	2.00	197.26	0.0%	0.0
4273	Other Sales to Public Authority	9/12/2023	9/12/2023	9/12/2023	-	500.71	0.0%	-
4274	Other Sales to Public Authority	9/12/2023	10/26/2023	10/26/2023	44.00	60.08	0.0%	0.0
4275	Other Sales to Public Authority	9/12/2023	9/18/2023	9/18/2023	6.00	880.57	0.0%	0.0
4276	Other Sales to Public Authority	9/12/2023	9/13/2023	9/13/2023	1.00	602.21	0.0%	0.0
4277	Other Sales to Public Authority	9/12/2023	9/20/2023	9/20/2023	8.00	346.71	0.0%	0.0
4278	Other Sales to Public Authority	9/13/2023	9/13/2023	9/13/2023	-	1,056.32	0.0%	-
4279	Other Sales to Public Authority	9/14/2023	9/14/2023	9/14/2023	-	479.34	0.0%	-
4280	Other Sales to Public Authority	9/14/2023	9/15/2023	9/15/2023	1.00	465.96	0.0%	0.0
4281	Other Sales to Public Authority	9/15/2023	9/15/2023	9/15/2023	-	674.63	0.0%	-
4282	Other Sales to Public Authority	9/15/2023	9/18/2023	9/18/2023	3.00	686.58	0.0%	0.0
4283	Other Sales to Public Authority	9/15/2023	9/20/2023	9/20/2023	5.00	268.87	0.0%	0.0
4284	Other Sales to Public Authority	9/18/2023	9/19/2023	9/19/2023	1.00	398.54	0.0%	0.0
4285	Other Sales to Public Authority	9/18/2023	9/18/2023	9/18/2023	-	622.34	0.0%	-
4286	Other Sales to Public Authority	9/19/2023	9/20/2023	9/20/2023	1.00	510.51	0.0%	0.0
4287	Other Sales to Public Authority	9/19/2023	9/19/2023	9/19/2023	-	76.39	0.0%	-
4288	Other Sales to Public Authority	9/19/2023	9/21/2023	9/21/2023	2.00	66.49	0.0%	0.0
4289	Other Sales to Public Authority	9/19/2023	9/25/2023	9/25/2023	6.00	243.23	0.0%	0.0
4290	Other Sales to Public Authority	9/20/2023	9/22/2023	9/22/2023	2.00	238.86	0.0%	0.0
4291	Other Sales to Public Authority	9/20/2023	9/26/2023	9/26/2023	6.00	60.08	0.0%	0.0
4292	Other Sales to Public Authority	9/20/2023	9/21/2023	9/21/2023	1.00	471.09	0.0%	0.0
4293	Other Sales to Public Authority	9/20/2023	9/20/2023	9/20/2023	-	180.39	0.0%	-
4294	Other Sales to Public Authority	9/21/2023	9/22/2023	9/22/2023	1.00	633.54	0.0%	0.0
4295	Other Sales to Public Authority	9/21/2023	9/21/2023	9/21/2023	-	213.92	0.0%	-
4296	Other Sales to Public Authority	9/22/2023	9/27/2023	9/27/2023	5.00	64.66	0.0%	0.0
4297	Other Sales to Public Authority	9/22/2023	9/26/2023	9/26/2023	4.00	1,896.13	0.0%	0.0
4298	Other Sales to Public Authority	9/22/2023	9/25/2023	9/25/2023	3.00	1,234.65	0.0%	0.0
4299	Other Sales to Public Authority	9/25/2023	9/25/2023	9/25/2023	-	2,423.21	0.0%	-
4300	Other Sales to Public Authority	9/25/2023	9/27/2023	9/27/2023	2.00	127.49	0.0%	0.0
4301	Other Sales to Public Authority	9/25/2023	9/26/2023	9/26/2023	1.00	833.73	0.0%	0.0
4302	Other Sales to Public Authority	9/26/2023	9/27/2023	9/27/2023	1.00	536.82	0.0%	0.0
4303	Other Sales to Public Authority	9/26/2023	9/28/2023	9/28/2023	2.00	510.86	0.0%	0.0
4304	Other Sales to Public Authority	9/27/2023	9/28/2023	9/28/2023	1.00	120.16	0.0%	0.0
4305	Other Sales to Public Authority	9/27/2023	9/27/2023	9/27/2023	-	1,484.04	0.0%	-
4306	Other Sales to Public Authority	9/28/2023	9/29/2023	9/29/2023	1.00	1,935.38	0.0%	0.0
4307	Other Sales to Public Authority	9/28/2023	9/28/2023	9/28/2023	-	710.85	0.0%	-
4308	Other Sales to Public Authority	9/28/2023	10/3/2023	10/3/2023	5.00	111.05	0.0%	0.0
4309	Other Sales to Public Authority	10/2/2023	10/6/2023	10/6/2023	4.00	2,396.14	0.0%	0.0
4310	Other Sales to Public Authority	10/2/2023	10/3/2023	10/3/2023	1.00	799.23	0.0%	0.0
4311	Other Sales to Public Authority	10/2/2023	10/9/2023	10/9/2023	7.00	187.57	0.0%	0.0
4312	Other Sales to Public Authority	10/3/2023	10/12/2023	10/12/2023	9.00	60.99	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
4313	Other Sales to Public Authority	10/3/2023	10/6/2023	10/6/2023	3.00	304.42	0.0%	0.0
4314	Other Sales to Public Authority	10/3/2023	10/13/2023	10/13/2023	10.00	60.08	0.0%	0.0
4315	Other Sales to Public Authority	10/3/2023	10/4/2023	10/4/2023	1.00	62.82	0.0%	0.0
4316	Other Sales to Public Authority	10/3/2023	10/9/2023	10/9/2023	6.00	273.30	0.0%	0.0
4317	Other Sales to Public Authority	10/4/2023	10/6/2023	10/6/2023	2.00	569.82	0.0%	0.0
4318	Other Sales to Public Authority	10/4/2023	10/19/2023	10/19/2023	15.00	397.98	0.0%	0.0
4319	Other Sales to Public Authority	10/4/2023	10/9/2023	10/9/2023	5.00	66.49	0.0%	0.0
4320	Other Sales to Public Authority	10/4/2023	10/5/2023	10/5/2023	1.00	60.08	0.0%	0.0
4321	Other Sales to Public Authority	10/5/2023	10/6/2023	10/6/2023	1.00	1,216.05	0.0%	0.0
4322	Other Sales to Public Authority	10/5/2023	10/9/2023	10/9/2023	4.00	122.90	0.0%	0.0
4323	Other Sales to Public Authority	10/5/2023	10/11/2023	10/11/2023	6.00	72.90	0.0%	0.0
4324	Other Sales to Public Authority	10/5/2023	10/13/2023	10/13/2023	8.00	134.26	0.0%	0.0
4325	Other Sales to Public Authority	10/6/2023	10/9/2023	10/9/2023	3.00	231.52	0.0%	0.0
4326	Other Sales to Public Authority	10/6/2023	10/13/2023	10/13/2023	7.00	4,349.76	0.0%	0.0
4327	Other Sales to Public Authority	10/6/2023	10/10/2023	10/10/2023	4.00	277.88	0.0%	0.0
4328	Other Sales to Public Authority	10/6/2023	10/17/2023	10/17/2023	11.00	64.66	0.0%	0.0
4329	Other Sales to Public Authority	10/6/2023	10/12/2023	10/12/2023	6.00	776.74	0.0%	0.0
4330	Other Sales to Public Authority	10/6/2023	10/6/2023	10/6/2023	-	226.20	0.0%	-
4331	Other Sales to Public Authority	10/6/2023	10/11/2023	10/11/2023	5.00	502.01	0.0%	0.0
4332	Other Sales to Public Authority	10/8/2023	10/10/2023	10/10/2023	2.00	137.00	0.0%	0.0
4333	Other Sales to Public Authority	10/9/2023	10/10/2023	10/10/2023	1.00	1,206.26	0.0%	0.0
4334	Other Sales to Public Authority	10/9/2023	10/11/2023	10/11/2023	2.00	274.92	0.0%	0.0
4335	Other Sales to Public Authority	10/9/2023	10/12/2023	10/12/2023	3.00	74.73	0.0%	0.0
4336	Other Sales to Public Authority	10/9/2023	10/26/2023	10/26/2023	17.00	60.99	0.0%	0.0
4337	Other Sales to Public Authority	10/10/2023	10/10/2023	10/10/2023	-	121.07	0.0%	-
4338	Other Sales to Public Authority	10/10/2023	10/12/2023	10/12/2023	2.00	194.89	0.0%	0.0
4339	Other Sales to Public Authority	10/10/2023	10/11/2023	10/11/2023	1.00	1,122.21	0.0%	0.0
4340	Other Sales to Public Authority	10/10/2023	10/23/2023	10/23/2023	13.00	164.48	0.0%	0.0
4341	Other Sales to Public Authority	10/10/2023	10/13/2023	10/13/2023	3.00	125.66	0.0%	0.0
4342	Other Sales to Public Authority	10/10/2023	10/26/2023	10/26/2023	16.00	185.73	0.0%	0.0
4343	Other Sales to Public Authority	10/11/2023	10/11/2023	10/11/2023	-	2,086.84	0.0%	-
4344	Other Sales to Public Authority	10/11/2023	10/12/2023	10/12/2023	1.00	1,263.96	0.0%	0.0
4345	Other Sales to Public Authority	10/11/2023	10/26/2023	10/26/2023	15.00	233.94	0.0%	0.0
4346	Other Sales to Public Authority	10/11/2023	10/13/2023	10/13/2023	2.00	60.08	0.0%	0.0
4347	Other Sales to Public Authority	10/11/2023	10/25/2023	10/25/2023	14.00	180.04	0.0%	0.0
4348	Other Sales to Public Authority	10/12/2023	10/12/2023	10/12/2023	-	698.35	0.0%	-
4349	Other Sales to Public Authority	10/13/2023	10/23/2023	10/23/2023	10.00	476.25	0.0%	0.0
4350	Other Sales to Public Authority	10/13/2023	11/14/2023	11/14/2023	32.00	365.02	0.0%	0.0
4351	Other Sales to Public Authority	10/13/2023	10/16/2023	10/16/2023	3.00	74.73	0.0%	0.0
4352	Other Sales to Public Authority	10/16/2023	10/16/2023	10/16/2023	-	276.40	0.0%	-
4353	Other Sales to Public Authority	10/17/2023	10/23/2023	10/23/2023	6.00	454.04	0.0%	0.0
4354	Other Sales to Public Authority	10/17/2023	10/17/2023	10/17/2023	-	1,706.06	0.0%	-
4355	Other Sales to Public Authority	10/17/2023	10/25/2023	10/25/2023	8.00	3,687.18	0.0%	0.0
4356	Other Sales to Public Authority	10/17/2023	10/18/2023	10/18/2023	1.00	1,143.03	0.0%	0.0
4357	Other Sales to Public Authority	10/17/2023	10/24/2023	10/24/2023	7.00	64.66	0.0%	0.0
4358	Other Sales to Public Authority	10/18/2023	10/23/2023	10/23/2023	5.00	101.29	0.0%	0.0
4359	Other Sales to Public Authority	10/18/2023	10/19/2023	10/19/2023	1.00	702.92	0.0%	0.0
4360	Other Sales to Public Authority	10/18/2023	10/18/2023	10/18/2023	-	1,214.82	0.0%	-
4361	Other Sales to Public Authority	10/19/2023	10/23/2023	10/23/2023	4.00	573.22	0.0%	0.0
4362	Other Sales to Public Authority	10/19/2023	10/20/2023	10/20/2023	1.00	153.12	0.0%	0.0
4363	Other Sales to Public Authority	10/19/2023	10/25/2023	10/25/2023	6.00	237.73	0.0%	0.0
4364	Other Sales to Public Authority	10/20/2023	10/23/2023	10/23/2023	3.00	395.44	0.0%	0.0
4365	Other Sales to Public Authority	10/20/2023	10/25/2023	10/25/2023	5.00	117.18	0.0%	0.0
4366	Other Sales to Public Authority	10/20/2023	10/24/2023	10/24/2023	4.00	197.64	0.0%	0.0
4367	Other Sales to Public Authority	10/20/2023	10/20/2023	10/20/2023	-	228.31	0.0%	-
4368	Other Sales to Public Authority	10/22/2023	10/23/2023	10/23/2023	1.00	94.88	0.0%	0.0
4369	Other Sales to Public Authority	10/23/2023	10/25/2023	10/25/2023	2.00	1,192.78	0.0%	0.0
4370	Other Sales to Public Authority	10/23/2023	10/30/2023	10/30/2023	7.00	163.82	0.0%	0.0
4371	Other Sales to Public Authority	10/23/2023	10/23/2023	10/23/2023	-	397.07	0.0%	-
4372	Other Sales to Public Authority	10/23/2023	10/24/2023	10/24/2023	1.00	73.82	0.0%	0.0
4373	Other Sales to Public Authority	10/24/2023	10/25/2023	10/25/2023	1.00	1,227.44	0.0%	0.0
4374	Other Sales to Public Authority	10/24/2023	10/26/2023	10/26/2023	2.00	3,131.59	0.0%	0.0
4375	Other Sales to Public Authority	10/24/2023	10/31/2023	10/31/2023	7.00	42.06	0.0%	0.0
4376	Other Sales to Public Authority	10/24/2023	10/30/2023	10/30/2023	6.00	515.20	0.0%	0.0
4377	Other Sales to Public Authority	10/25/2023	10/25/2023	10/25/2023	-	2,688.70	0.0%	-
4378	Other Sales to Public Authority	10/25/2023	10/26/2023	10/26/2023	1.00	2,183.44	0.0%	0.0
4379	Other Sales to Public Authority	10/25/2023	10/27/2023	10/27/2023	2.00	143.96	0.0%	0.0
4380	Other Sales to Public Authority	10/26/2023	10/27/2023	10/27/2023	1.00	1,785.83	0.0%	0.0
4381	Other Sales to Public Authority	10/26/2023	11/2/2023	11/2/2023	7.00	199.27	0.0%	0.0
4382	Other Sales to Public Authority	10/26/2023	10/31/2023	10/31/2023	5.00	102.20	0.0%	0.0
4383	Other Sales to Public Authority	10/27/2023	10/30/2023	10/30/2023	3.00	802.38	0.0%	0.0
4384	Other Sales to Public Authority	10/27/2023	10/27/2023	10/27/2023	-	1,783.14	0.0%	-
4385	Other Sales to Public Authority	10/30/2023	10/30/2023	10/30/2023	-	60.08	0.0%	-
4386	Other Sales to Public Authority	10/30/2023	11/1/2023	11/1/2023	2.00	392.90	0.0%	0.0
4387	Other Sales to Public Authority	10/30/2023	11/2/2023	11/2/2023	3.00	284.21	0.0%	0.0
4388	Other Sales to Public Authority	10/30/2023	10/31/2023	10/31/2023	1.00	2,601.69	0.0%	0.0
4389	Other Sales to Public Authority	10/30/2023	11/6/2023	11/6/2023	7.00	122.90	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
4390	Other Sales to Public Authority	10/31/2023	11/1/2023	11/1/2023	1.00	239.56	0.0%	0.0
4391	Other Sales to Public Authority	11/1/2023	11/6/2023	11/6/2023	5.00	2,150.60	0.0%	0.0
4392	Other Sales to Public Authority	11/1/2023	11/7/2023	11/7/2023	6.00	2,082.56	0.0%	0.0
4393	Other Sales to Public Authority	11/1/2023	11/2/2023	11/2/2023	1.00	2,261.29	0.0%	0.0
4394	Other Sales to Public Authority	11/1/2023	11/1/2023	11/1/2023	-	1,464.45	0.0%	-
4395	Other Sales to Public Authority	11/2/2023	11/6/2023	11/6/2023	4.00	737.01	0.0%	0.0
4396	Other Sales to Public Authority	11/2/2023	11/7/2023	11/7/2023	5.00	201.03	0.0%	0.0
4397	Other Sales to Public Authority	11/2/2023	11/9/2023	11/9/2023	7.00	414.85	0.0%	0.0
4398	Other Sales to Public Authority	11/2/2023	11/3/2023	11/3/2023	1.00	248.74	0.0%	0.0
4399	Other Sales to Public Authority	11/3/2023	11/6/2023	11/6/2023	3.00	2,559.40	0.0%	0.0
4400	Other Sales to Public Authority	11/3/2023	11/7/2023	11/7/2023	4.00	293.54	0.0%	0.0
4401	Other Sales to Public Authority	11/6/2023	11/8/2023	11/8/2023	2.00	211.10	0.0%	0.0
4402	Other Sales to Public Authority	11/6/2023	11/7/2023	11/7/2023	1.00	4,320.53	0.0%	0.0
4403	Other Sales to Public Authority	11/6/2023	11/10/2023	11/10/2023	4.00	339.05	0.0%	0.0
4404	Other Sales to Public Authority	11/6/2023	11/14/2023	11/14/2023	8.00	296.21	0.0%	0.0
4405	Other Sales to Public Authority	11/7/2023	11/7/2023	11/7/2023	-	692.78	0.0%	-
4406	Other Sales to Public Authority	11/7/2023	11/9/2023	11/9/2023	2.00	9,534.94	0.0%	0.0
4407	Other Sales to Public Authority	11/7/2023	11/10/2023	11/10/2023	3.00	60.08	0.0%	0.0
4408	Other Sales to Public Authority	11/7/2023	11/8/2023	11/8/2023	1.00	582.52	0.0%	0.0
4409	Other Sales to Public Authority	11/7/2023	11/13/2023	11/13/2023	6.00	2,434.36	0.0%	0.0
4410	Other Sales to Public Authority	11/7/2023	11/20/2023	11/20/2023	13.00	175.74	0.0%	0.0
4411	Other Sales to Public Authority	11/8/2023	11/9/2023	11/9/2023	1.00	2,412.26	0.0%	0.0
4412	Other Sales to Public Authority	11/8/2023	11/10/2023	11/10/2023	2.00	1,026.83	0.0%	0.0
4413	Other Sales to Public Authority	11/8/2023	12/19/2023	12/19/2023	41.00	936.68	0.0%	0.0
4414	Other Sales to Public Authority	11/8/2023	11/14/2023	11/14/2023	6.00	529.19	0.0%	0.0
4415	Other Sales to Public Authority	11/9/2023	11/13/2023	11/13/2023	4.00	778.51	0.0%	0.0
4416	Other Sales to Public Authority	11/9/2023	11/10/2023	11/10/2023	1.00	1,791.75	0.0%	0.0
4417	Other Sales to Public Authority	11/9/2023	11/15/2023	11/15/2023	6.00	208.50	0.0%	0.0
4418	Other Sales to Public Authority	11/9/2023	11/9/2023	11/9/2023	-	163.49	0.0%	-
4419	Other Sales to Public Authority	11/9/2023	11/16/2023	11/16/2023	7.00	115.99	0.0%	0.0
4420	Other Sales to Public Authority	11/10/2023	11/13/2023	11/13/2023	3.00	2,689.05	0.0%	0.0
4421	Other Sales to Public Authority	11/10/2023	11/17/2023	11/17/2023	7.00	1,110.05	0.0%	0.0
4422	Other Sales to Public Authority	11/10/2023	11/14/2023	11/14/2023	4.00	606.96	0.0%	0.0
4423	Other Sales to Public Authority	11/10/2023	11/10/2023	11/10/2023	-	1,679.98	0.0%	-
4424	Other Sales to Public Authority	11/13/2023	11/13/2023	11/13/2023	-	3,539.11	0.0%	-
4425	Other Sales to Public Authority	11/13/2023	11/20/2023	11/20/2023	7.00	274.22	0.0%	0.0
4426	Other Sales to Public Authority	11/13/2023	11/15/2023	11/15/2023	2.00	226.64	0.0%	0.0
4427	Other Sales to Public Authority	11/14/2023	11/14/2023	11/14/2023	-	1,872.85	0.0%	-
4428	Other Sales to Public Authority	11/14/2023	11/15/2023	11/15/2023	1.00	1,537.39	0.0%	0.0
4429	Other Sales to Public Authority	11/15/2023	11/16/2023	11/16/2023	1.00	3,745.20	0.0%	0.0
4430	Other Sales to Public Authority	11/15/2023	11/15/2023	11/15/2023	-	7,265.99	0.0%	-
4431	Other Sales to Public Authority	11/15/2023	11/17/2023	11/17/2023	2.00	69.77	0.0%	0.0
4432	Other Sales to Public Authority	11/16/2023	11/17/2023	11/17/2023	1.00	1,737.13	0.0%	0.0
4433	Other Sales to Public Authority	11/16/2023	11/16/2023	11/16/2023	-	2,253.00	0.0%	-
4434	Other Sales to Public Authority	11/17/2023	11/20/2023	11/20/2023	3.00	1,547.14	0.0%	0.0
4435	Other Sales to Public Authority	11/17/2023	11/17/2023	11/17/2023	-	161.98	0.0%	-
4436	Other Sales to Public Authority	11/17/2023	11/21/2023	11/21/2023	4.00	128.47	0.0%	0.0
4437	Other Sales to Public Authority	11/17/2023	11/27/2023	11/27/2023	10.00	301.44	0.0%	0.0
4438	Other Sales to Public Authority	11/20/2023	11/22/2023	11/22/2023	2.00	389.62	0.0%	0.0
4439	Other Sales to Public Authority	11/20/2023	11/21/2023	11/21/2023	1.00	1,681.92	0.0%	0.0
4440	Other Sales to Public Authority	11/20/2023	11/20/2023	11/20/2023	-	427.10	0.0%	-
4441	Other Sales to Public Authority	11/21/2023	11/22/2023	11/22/2023	1.00	1,569.75	0.0%	0.0
4442	Other Sales to Public Authority	11/21/2023	11/21/2023	11/21/2023	-	1,396.45	0.0%	-
4443	Other Sales to Public Authority	11/21/2023	11/27/2023	11/27/2023	6.00	1.61	0.0%	0.0
4444	Other Sales to Public Authority	11/22/2023	11/27/2023	11/27/2023	5.00	2,891.00	0.0%	0.0
4445	Other Sales to Public Authority	11/22/2023	11/28/2023	11/28/2023	6.00	570.27	0.0%	0.0
4446	Other Sales to Public Authority	11/22/2023	11/29/2023	11/29/2023	7.00	3,423.72	0.0%	0.0
4447	Other Sales to Public Authority	11/27/2023	11/28/2023	11/28/2023	1.00	9,008.17	0.0%	0.0
4448	Other Sales to Public Authority	11/27/2023	12/1/2023	12/1/2023	4.00	861.90	0.0%	0.0
4449	Other Sales to Public Authority	11/27/2023	11/29/2023	11/29/2023	2.00	661.86	0.0%	0.0
4450	Other Sales to Public Authority	11/28/2023	11/29/2023	11/29/2023	1.00	4,852.39	0.0%	0.0
4451	Other Sales to Public Authority	11/28/2023	11/30/2023	11/30/2023	2.00	4,570.82	0.0%	0.0
4452	Other Sales to Public Authority	11/28/2023	12/5/2023	12/5/2023	7.00	226.35	0.0%	0.0
4453	Other Sales to Public Authority	11/28/2023	12/2/2023	12/2/2023	4.00	78.66	0.0%	0.0
4454	Other Sales to Public Authority	11/29/2023	11/29/2023	11/29/2023	-	2,792.29	0.0%	-
4455	Other Sales to Public Authority	11/29/2023	12/5/2023	12/5/2023	6.00	313.93	0.0%	0.0
4456	Other Sales to Public Authority	11/29/2023	11/30/2023	11/30/2023	1.00	2,792.24	0.0%	0.0
4457	Other Sales to Public Authority	11/30/2023	12/15/2023	12/15/2023	15.00	231.08	0.0%	0.0
4458	Other Sales to Public Authority	11/30/2023	12/6/2023	12/6/2023	6.00	1,072.84	0.0%	0.0
4459	Other Sales to Public Authority	11/30/2023	12/7/2023	12/7/2023	7.00	423.62	0.0%	0.0
4460	Other Sales to Public Authority	11/30/2023	12/5/2023	12/5/2023	5.00	6,029.97	0.0%	0.0
4461	Other Sales to Public Authority	11/30/2023	7/17/2024	7/17/2024	230.00	185.91	0.0%	0.0
4462	Other Sales to Public Authority	12/1/2023	12/6/2023	12/6/2023	5.00	2,697.75	0.0%	0.0
4463	Other Sales to Public Authority	12/1/2023	12/5/2023	12/5/2023	4.00	9,928.22	0.0%	0.0
4464	Other Sales to Public Authority	12/3/2023	12/5/2023	12/5/2023	2.00	1,598.35	0.0%	0.0
4465	Other Sales to Public Authority	12/3/2023	12/7/2023	12/7/2023	4.00	626.81	0.0%	0.0
4466	Other Sales to Public Authority	12/3/2023	12/6/2023	12/6/2023	3.00	262.10	0.0%	0.0

DUKE ENERGY KENTUCKY
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Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
4467	Other Sales to Public Authority	12/4/2023	12/5/2023	12/5/2023	1.00	8,210.75	0.0%	0.0
4468	Other Sales to Public Authority	12/5/2023	12/6/2023	12/6/2023	1.00	8,783.63	0.0%	0.0
4469	Other Sales to Public Authority	12/5/2023	12/7/2023	12/7/2023	2.00	203.12	0.0%	0.0
4470	Other Sales to Public Authority	12/5/2023	1/18/2024	1/18/2024	44.00	748.73	0.0%	0.0
4471	Other Sales to Public Authority	12/6/2023	12/7/2023	12/7/2023	1.00	1,719.64	0.0%	0.0
4472	Other Sales to Public Authority	12/6/2023	12/12/2023	12/12/2023	6.00	1,104.11	0.0%	0.0
4473	Other Sales to Public Authority	12/6/2023	12/6/2023	12/6/2023	-	1,790.38	0.0%	-
4474	Other Sales to Public Authority	12/6/2023	12/13/2023	12/13/2023	7.00	5,267.12	0.0%	0.0
4475	Other Sales to Public Authority	12/6/2023	12/8/2023	12/8/2023	2.00	991.71	0.0%	0.0
4476	Other Sales to Public Authority	12/6/2023	12/11/2023	12/11/2023	5.00	9,640.38	0.0%	0.0
4477	Other Sales to Public Authority	12/7/2023	12/8/2023	12/8/2023	1.00	6,336.87	0.0%	0.0
4478	Other Sales to Public Authority	12/7/2023	12/19/2023	12/19/2023	12.00	2,263.55	0.0%	0.0
4479	Other Sales to Public Authority	12/7/2023	12/11/2023	12/11/2023	4.00	1,894.43	0.0%	0.0
4480	Other Sales to Public Authority	12/7/2023	12/7/2023	12/7/2023	-	95.32	0.0%	-
4481	Other Sales to Public Authority	12/8/2023	12/11/2023	12/11/2023	3.00	4,663.78	0.0%	0.0
4482	Other Sales to Public Authority	12/8/2023	12/12/2023	12/12/2023	4.00	685.39	0.0%	0.0
4483	Other Sales to Public Authority	12/8/2023	12/13/2023	12/13/2023	5.00	656.33	0.0%	0.0
4484	Other Sales to Public Authority	12/8/2023	12/8/2023	12/8/2023	-	340.33	0.0%	-
4485	Other Sales to Public Authority	12/11/2023	12/12/2023	12/12/2023	1.00	5,725.38	0.0%	0.0
4486	Other Sales to Public Authority	12/11/2023	12/13/2023	12/13/2023	2.00	3,064.67	0.0%	0.0
4487	Other Sales to Public Authority	12/11/2023	12/11/2023	12/11/2023	-	4,563.83	0.0%	-
4488	Other Sales to Public Authority	12/12/2023	12/12/2023	12/12/2023	-	5,374.82	0.0%	-
4489	Other Sales to Public Authority	12/12/2023	2/9/2024	2/9/2024	59.00	1,782.29	0.0%	0.0
4490	Other Sales to Public Authority	12/12/2023	12/19/2023	12/19/2023	7.00	333.91	0.0%	0.0
4491	Other Sales to Public Authority	12/13/2023	12/14/2023	12/14/2023	1.00	2,440.10	0.0%	0.0
4492	Other Sales to Public Authority	12/13/2023	12/13/2023	12/13/2023	-	3,154.27	0.0%	-
4493	Other Sales to Public Authority	12/13/2023	12/15/2023	12/15/2023	2.00	906.23	0.0%	0.0
4494	Other Sales to Public Authority	12/14/2023	12/15/2023	12/15/2023	1.00	2,571.62	0.0%	0.0
4495	Other Sales to Public Authority	12/14/2023	12/14/2023	12/14/2023	-	7,619.77	0.0%	-
4496	Other Sales to Public Authority	12/14/2023	12/18/2023	12/18/2023	4.00	4,494.17	0.0%	0.0
4497	Other Sales to Public Authority	12/14/2023	12/19/2023	12/19/2023	5.00	3,575.32	0.0%	0.0
4498	Other Sales to Public Authority	12/15/2023	12/18/2023	12/18/2023	3.00	3,338.48	0.0%	0.0
4499	Other Sales to Public Authority	12/15/2023	2/12/2024	2/12/2024	59.00	3,529.88	0.0%	0.0
4500	Other Sales to Public Authority	12/18/2023	12/19/2023	12/19/2023	1.00	900.15	0.0%	0.0
4501	Other Sales to Public Authority	12/18/2023	12/18/2023	12/18/2023	-	471.54	0.0%	-
4502	Other Sales to Public Authority	12/18/2023	12/20/2023	12/20/2023	2.00	4,353.89	0.0%	0.0
4503	Other Sales to Public Authority	12/18/2023	12/22/2023	12/22/2023	4.00	258.99	0.0%	0.0
4504	Other Sales to Public Authority	12/19/2023	12/21/2023	12/21/2023	2.00	299.17	0.0%	0.0
4505	Other Sales to Public Authority	12/19/2023	12/22/2023	12/22/2023	3.00	460.75	0.0%	0.0
4506	Other Sales to Public Authority	12/19/2023	12/20/2023	12/20/2023	1.00	4,136.40	0.0%	0.0
4507	Other Sales to Public Authority	12/19/2023	2/12/2024	2/12/2024	55.00	1,095.33	0.0%	0.0
4508	Other Sales to Public Authority	12/20/2023	12/21/2023	12/21/2023	1.00	3,731.51	0.0%	0.0
4509	Other Sales to Public Authority	12/20/2023	12/20/2023	12/20/2023	-	1,988.98	0.0%	-
4510	Other Sales to Public Authority	12/20/2023	12/22/2023	12/22/2023	2.00	312.96	0.0%	0.0
4511	Other Sales to Public Authority	12/21/2023	12/22/2023	12/22/2023	1.00	5,072.50	0.0%	0.0
4512	Other Sales to Public Authority	12/21/2023	12/27/2023	12/27/2023	6.00	134.99	0.0%	0.0
4513	Other Sales to Public Authority	12/21/2023	12/28/2023	12/28/2023	7.00	3,933.33	0.0%	0.0
4514	Other Sales to Public Authority	12/22/2023	12/22/2023	12/22/2023	-	6,514.95	0.0%	-
4515	Other Sales to Public Authority	12/22/2023	12/27/2023	12/27/2023	5.00	6,042.22	0.0%	0.0
4516	Other Sales to Public Authority	12/22/2023	12/28/2023	12/28/2023	6.00	309.48	0.0%	0.0
4517	Other Sales to Public Authority	12/26/2023	12/27/2023	12/27/2023	1.00	81.18	0.0%	0.0
4518	Other Sales to Public Authority	12/27/2023	12/28/2023	12/28/2023	1.00	8,463.06	0.0%	0.0
4519	Other Sales to Public Authority	12/27/2023	12/29/2023	12/29/2023	2.00	108.11	0.0%	0.0
4520	Other Sales to Public Authority	12/27/2023	1/2/2024	1/2/2024	6.00	5,580.96	0.0%	0.0
4521	Other Sales to Public Authority	12/27/2023	12/30/2023	12/30/2023	3.00	97.45	0.0%	0.0
4522	Other Sales to Public Authority	12/28/2023	12/30/2023	12/30/2023	2.00	3,092.96	0.0%	0.0
4523	Other Sales to Public Authority	12/28/2023	12/28/2023	12/28/2023	-	426.85	0.0%	-
4524	Other Sales to Public Authority	12/28/2023	1/2/2024	1/2/2024	5.00	4,032.67	0.0%	0.0
4525	Other Sales to Public Authority	12/28/2023	12/29/2023	12/29/2023	1.00	151.23	0.0%	0.0
4526	Other Sales to Public Authority	12/29/2023	2/21/2024	2/21/2024	54.00	194.37	0.0%	0.0
4527	Other Sales to Public Authority	12/29/2023	1/2/2024	1/2/2024	4.00	3,218.27	0.0%	0.0
4528	Other Sales to Public Authority	12/29/2023	12/30/2023	12/30/2023	1.00	7,667.71	0.0%	0.0
4529	Other Sales to Public Authority	12/29/2023	7/17/2024	7/17/2024	201.00	766.42	0.0%	0.0
4530	Other Sales to Public Authority	12/29/2023	1/11/2024	1/11/2024	13.00	1,783.70	0.0%	0.0
4531	Other Sales to Public Authority	12/29/2023	12/29/2023	12/29/2023	-	2,952.90	0.0%	-
4532	Residential Sales	1/1/2023	1/3/2023	1/3/2023	2.00	10,073.63	0.0%	0.0
4533	Residential Sales	1/1/2023	10/26/2023	10/26/2023	298.00	223.14	0.0%	0.0
4534	Residential Sales	1/1/2023	1/5/2023	1/5/2023	4.00	985.71	0.0%	0.0
4535	Residential Sales	1/1/2023	2/27/2023	2/27/2023	57.00	61.90	0.0%	0.0
4536	Residential Sales	1/1/2023	1/4/2023	1/4/2023	3.00	492.72	0.0%	0.0
4537	Residential Sales	1/2/2023	1/3/2023	1/3/2023	1.00	6,390.19	0.0%	0.0
4538	Residential Sales	1/2/2023	1/11/2023	1/11/2023	9.00	1,269.90	0.0%	0.0
4539	Residential Sales	1/2/2023	1/4/2023	1/4/2023	2.00	245.59	0.0%	0.0
4540	Residential Sales	1/2/2023	1/5/2023	1/5/2023	3.00	89.59	0.0%	0.0
4541	Residential Sales	1/2/2023	1/10/2023	1/10/2023	8.00	973.24	0.0%	0.0
4542	Residential Sales	1/3/2023	1/4/2023	1/4/2023	1.00	538,434.42	0.4%	0.0
4543	Residential Sales	1/3/2023	1/5/2023	1/5/2023	2.00	13,199.42	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
4544	Residential Sales	1/3/2023	1/16/2023	1/16/2023	13.00	350.26	0.0%	0.0
4545	Residential Sales	1/3/2023	1/9/2023	1/9/2023	6.00	1,859.65	0.0%	0.0
4546	Residential Sales	1/3/2023	1/10/2023	1/10/2023	7.00	319.85	0.0%	0.0
4547	Residential Sales	1/3/2023	1/6/2023	1/6/2023	3.00	1,229.58	0.0%	0.0
4548	Residential Sales	1/3/2023	1/20/2023	1/20/2023	17.00	8.90	0.0%	0.0
4549	Residential Sales	1/3/2023	1/13/2023	1/13/2023	10.00	331.64	0.0%	0.0
4550	Residential Sales	1/3/2023	2/9/2023	2/9/2023	37.00	289.63	0.0%	0.0
4551	Residential Sales	1/3/2023	1/12/2023	1/12/2023	9.00	205.66	0.0%	0.0
4552	Residential Sales	1/3/2023	1/11/2023	1/11/2023	8.00	1,012.68	0.0%	0.0
4553	Residential Sales	1/3/2023	10/31/2023	10/31/2023	301.00	89.11	0.0%	0.0
4554	Residential Sales	1/3/2023	1/25/2023	1/25/2023	22.00	61.33	0.0%	0.0
4555	Residential Sales	1/3/2023	4/23/2024	4/23/2024	476.00	108.52	0.0%	0.0
4556	Residential Sales	1/3/2023	1/17/2023	1/17/2023	14.00	92.81	0.0%	0.0
4557	Residential Sales	1/3/2023	1/3/2023	1/3/2023	-	32.05	0.0%	-
4558	Residential Sales	1/3/2023	1/24/2023	1/24/2023	21.00	52.48	0.0%	0.0
4559	Residential Sales	1/3/2023	2/14/2023	2/14/2023	42.00	74.31	0.0%	0.0
4560	Residential Sales	1/3/2023	2/8/2023	2/8/2023	36.00	118.39	0.0%	0.0
4561	Residential Sales	1/3/2023	3/6/2023	3/6/2023	62.00	353.50	0.0%	0.0
4562	Residential Sales	1/4/2023	1/5/2023	1/5/2023	1.00	493,547.31	0.4%	0.0
4563	Residential Sales	1/4/2023	10/31/2023	10/31/2023	300.00	728.05	0.0%	0.0
4564	Residential Sales	1/4/2023	1/16/2023	1/16/2023	12.00	1,682.59	0.0%	0.0
4565	Residential Sales	1/4/2023	1/17/2023	1/17/2023	13.00	122.09	0.0%	0.0
4566	Residential Sales	1/4/2023	1/4/2023	1/4/2023	-	5,125.64	0.0%	-
4567	Residential Sales	1/4/2023	1/12/2023	1/12/2023	8.00	1,509.49	0.0%	0.0
4568	Residential Sales	1/4/2023	1/6/2023	1/6/2023	2.00	3,704.75	0.0%	0.0
4569	Residential Sales	1/4/2023	1/9/2023	1/9/2023	5.00	4,831.47	0.0%	0.0
4570	Residential Sales	1/4/2023	1/11/2023	1/11/2023	7.00	1,495.75	0.0%	0.0
4571	Residential Sales	1/4/2023	2/8/2023	2/8/2023	35.00	25.57	0.0%	0.0
4572	Residential Sales	1/4/2023	3/7/2023	3/7/2023	62.00	338.60	0.0%	0.0
4573	Residential Sales	1/4/2023	1/10/2023	1/10/2023	6.00	783.52	0.0%	0.0
4574	Residential Sales	1/4/2023	4/19/2023	4/19/2023	105.00	166.71	0.0%	0.0
4575	Residential Sales	1/4/2023	2/7/2023	2/7/2023	34.00	166.72	0.0%	0.0
4576	Residential Sales	1/4/2023	1/18/2023	1/18/2023	14.00	166.30	0.0%	0.0
4577	Residential Sales	1/4/2023	10/27/2023	10/27/2023	296.00	89.88	0.0%	0.0
4578	Residential Sales	1/4/2023	2/2/2023	2/2/2023	29.00	17.80	0.0%	0.0
4579	Residential Sales	1/5/2023	1/6/2023	1/6/2023	1.00	522,023.75	0.4%	0.0
4580	Residential Sales	1/5/2023	1/18/2023	1/18/2023	13.00	635.18	0.0%	0.0
4581	Residential Sales	1/5/2023	1/9/2023	1/9/2023	4.00	6,478.98	0.0%	0.0
4582	Residential Sales	1/5/2023	2/16/2023	2/16/2023	42.00	199.94	0.0%	0.0
4583	Residential Sales	1/5/2023	1/10/2023	1/10/2023	5.00	456.47	0.0%	0.0
4584	Residential Sales	1/5/2023	1/16/2023	1/16/2023	11.00	1,352.85	0.0%	0.0
4585	Residential Sales	1/5/2023	4/14/2023	4/14/2023	99.00	66.84	0.0%	0.0
4586	Residential Sales	1/5/2023	1/13/2023	1/13/2023	8.00	156.80	0.0%	0.0
4587	Residential Sales	1/5/2023	1/5/2023	1/5/2023	-	570.46	0.0%	-
4588	Residential Sales	1/5/2023	1/12/2023	1/12/2023	7.00	480.71	0.0%	0.0
4589	Residential Sales	1/5/2023	3/7/2023	3/7/2023	61.00	227.76	0.0%	0.0
4590	Residential Sales	1/5/2023	1/11/2023	1/11/2023	6.00	4,246.53	0.0%	0.0
4591	Residential Sales	1/5/2023	1/26/2023	1/26/2023	21.00	292.06	0.0%	0.0
4592	Residential Sales	1/5/2023	2/20/2023	2/20/2023	46.00	445.13	0.0%	0.0
4593	Residential Sales	1/5/2023	1/17/2023	1/17/2023	12.00	113.35	0.0%	0.0
4594	Residential Sales	1/5/2023	10/23/2023	10/23/2023	291.00	97.76	0.0%	0.0
4595	Residential Sales	1/5/2023	12/28/2023	12/28/2023	357.00	74.79	0.0%	0.0
4596	Residential Sales	1/5/2023	2/13/2023	2/13/2023	39.00	82.74	0.0%	0.0
4597	Residential Sales	1/5/2023	9/21/2023	9/21/2023	259.00	39.01	0.0%	0.0
4598	Residential Sales	1/5/2023	2/2/2023	2/2/2023	28.00	23.10	0.0%	0.0
4599	Residential Sales	1/6/2023	1/9/2023	1/9/2023	3.00	798,363.55	0.6%	0.0
4600	Residential Sales	1/6/2023	1/16/2023	1/16/2023	10.00	4,043.91	0.0%	0.0
4601	Residential Sales	1/6/2023	1/12/2023	1/12/2023	6.00	1,342.70	0.0%	0.0
4602	Residential Sales	1/6/2023	1/11/2023	1/11/2023	5.00	2,008.62	0.0%	0.0
4603	Residential Sales	1/6/2023	1/18/2023	1/18/2023	12.00	368.90	0.0%	0.0
4604	Residential Sales	1/6/2023	11/2/2023	11/2/2023	300.00	768.91	0.0%	0.0
4605	Residential Sales	1/6/2023	1/6/2023	1/6/2023	-	2,861.53	0.0%	-
4606	Residential Sales	1/6/2023	2/20/2023	2/20/2023	45.00	106.28	0.0%	0.0
4607	Residential Sales	1/6/2023	1/13/2023	1/13/2023	7.00	1,787.63	0.0%	0.0
4608	Residential Sales	1/6/2023	11/3/2023	11/3/2023	301.00	131.36	0.0%	0.0
4609	Residential Sales	1/6/2023	1/24/2023	1/24/2023	18.00	377.29	0.0%	0.0
4610	Residential Sales	1/6/2023	2/7/2023	2/7/2023	32.00	397.06	0.0%	0.0
4611	Residential Sales	1/6/2023	2/17/2023	2/17/2023	42.00	185.51	0.0%	0.0
4612	Residential Sales	1/6/2023	2/6/2023	2/6/2023	31.00	256.53	0.0%	0.0
4613	Residential Sales	1/6/2023	3/7/2023	3/7/2023	60.00	297.06	0.0%	0.0
4614	Residential Sales	1/6/2023	1/17/2023	1/17/2023	11.00	349.85	0.0%	0.0
4615	Residential Sales	1/6/2023	2/13/2023	2/13/2023	38.00	297.07	0.0%	0.0
4616	Residential Sales	1/6/2023	1/19/2023	1/19/2023	13.00	12.08	0.0%	0.0
4617	Residential Sales	1/6/2023	1/27/2023	1/27/2023	21.00	231.73	0.0%	0.0
4618	Residential Sales	1/6/2023	4/13/2023	4/13/2023	97.00	52.13	0.0%	0.0
4619	Residential Sales	1/6/2023	2/8/2023	2/8/2023	33.00	246.58	0.0%	0.0
4620	Residential Sales	1/6/2023	1/26/2023	1/26/2023	20.00	75.47	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
4621	Residential Sales	1/6/2023	4/10/2023	4/10/2023	94.00	140.62	0.0%	0.0
4622	Residential Sales	1/6/2023	1/31/2023	1/31/2023	25.00	29.56	0.0%	0.0
4623	Residential Sales	1/6/2023	7/26/2024	7/26/2024	567.00	185.51	0.0%	0.0
4624	Residential Sales	1/6/2023	1/30/2023	1/30/2023	24.00	246.58	0.0%	0.0
4625	Residential Sales	1/7/2023	1/9/2023	1/9/2023	2.00	723.56	0.0%	0.0
4626	Residential Sales	1/8/2023	1/9/2023	1/9/2023	1.00	23,411.01	0.0%	0.0
4627	Residential Sales	1/8/2023	1/10/2023	1/10/2023	2.00	110.32	0.0%	0.0
4628	Residential Sales	1/8/2023	1/16/2023	1/16/2023	8.00	148.67	0.0%	0.0
4629	Residential Sales	1/8/2023	1/31/2023	1/31/2023	23.00	90.00	0.0%	0.0
4630	Residential Sales	1/8/2023	1/11/2023	1/11/2023	3.00	239.42	0.0%	0.0
4631	Residential Sales	1/9/2023	1/10/2023	1/10/2023	1.00	671,991.74	0.5%	0.0
4632	Residential Sales	1/9/2023	1/11/2023	1/11/2023	2.00	96,316.81	0.1%	0.0
4633	Residential Sales	1/9/2023	1/9/2023	1/9/2023	-	733,869.90	0.6%	-
4634	Residential Sales	1/9/2023	1/18/2023	1/18/2023	9.00	846.33	0.0%	0.0
4635	Residential Sales	1/9/2023	1/16/2023	1/16/2023	7.00	3,842.32	0.0%	0.0
4636	Residential Sales	1/9/2023	5/15/2023	5/15/2023	126.00	123.33	0.0%	0.0
4637	Residential Sales	1/9/2023	11/2/2023	11/2/2023	297.00	802.59	0.0%	0.0
4638	Residential Sales	1/9/2023	1/24/2023	1/24/2023	15.00	24.30	0.0%	0.0
4639	Residential Sales	1/9/2023	1/12/2023	1/12/2023	3.00	670.68	0.0%	0.0
4640	Residential Sales	1/9/2023	1/20/2023	1/20/2023	11.00	509.34	0.0%	0.0
4641	Residential Sales	1/9/2023	11/6/2023	11/6/2023	301.00	28.22	0.0%	0.0
4642	Residential Sales	1/9/2023	3/17/2023	3/17/2023	67.00	84.93	0.0%	0.0
4643	Residential Sales	1/9/2023	1/13/2023	1/13/2023	4.00	2,722.89	0.0%	0.0
4644	Residential Sales	1/9/2023	12/6/2023	12/6/2023	331.00	152.06	0.0%	0.0
4645	Residential Sales	1/9/2023	1/17/2023	1/17/2023	8.00	1,073.89	0.0%	0.0
4646	Residential Sales	1/9/2023	11/13/2023	11/13/2023	308.00	93.35	0.0%	0.0
4647	Residential Sales	1/9/2023	1/26/2023	1/26/2023	17.00	311.59	0.0%	0.0
4648	Residential Sales	1/9/2023	1/27/2023	1/27/2023	18.00	60.80	0.0%	0.0
4649	Residential Sales	1/9/2023	1/23/2023	1/23/2023	14.00	60.80	0.0%	0.0
4650	Residential Sales	1/10/2023	1/11/2023	1/11/2023	1.00	369,590.06	0.3%	0.0
4651	Residential Sales	1/10/2023	1/12/2023	1/12/2023	2.00	6,666.46	0.0%	0.0
4652	Residential Sales	1/10/2023	1/10/2023	1/10/2023	-	1,806.59	0.0%	-
4653	Residential Sales	1/10/2023	1/13/2023	1/13/2023	3.00	1,058.51	0.0%	0.0
4654	Residential Sales	1/10/2023	1/16/2023	1/16/2023	6.00	3,506.87	0.0%	0.0
4655	Residential Sales	1/10/2023	1/17/2023	1/17/2023	7.00	786.55	0.0%	0.0
4656	Residential Sales	1/10/2023	2/7/2023	2/7/2023	28.00	129.86	0.0%	0.0
4657	Residential Sales	1/10/2023	1/30/2023	1/30/2023	20.00	466.05	0.0%	0.0
4658	Residential Sales	1/10/2023	1/18/2023	1/18/2023	8.00	812.09	0.0%	0.0
4659	Residential Sales	1/10/2023	1/25/2023	1/25/2023	15.00	204.45	0.0%	0.0
4660	Residential Sales	1/10/2023	10/4/2023	10/4/2023	267.00	280.46	0.0%	0.0
4661	Residential Sales	1/10/2023	2/15/2023	2/15/2023	36.00	140.03	0.0%	0.0
4662	Residential Sales	1/10/2023	1/19/2023	1/19/2023	9.00	65.25	0.0%	0.0
4663	Residential Sales	1/10/2023	11/1/2023	11/1/2023	295.00	48.73	0.0%	0.0
4664	Residential Sales	1/11/2023	1/12/2023	1/12/2023	1.00	209,975.12	0.2%	0.0
4665	Residential Sales	1/11/2023	1/16/2023	1/16/2023	5.00	9,908.67	0.0%	0.0
4666	Residential Sales	1/11/2023	1/11/2023	1/11/2023	-	1,601.65	0.0%	-
4667	Residential Sales	1/11/2023	1/30/2023	1/30/2023	19.00	431.66	0.0%	0.0
4668	Residential Sales	1/11/2023	1/17/2023	1/17/2023	6.00	873.40	0.0%	0.0
4669	Residential Sales	1/11/2023	1/13/2023	1/13/2023	2.00	3,795.26	0.0%	0.0
4670	Residential Sales	1/11/2023	1/18/2023	1/18/2023	7.00	633.00	0.0%	0.0
4671	Residential Sales	1/11/2023	2/3/2023	2/3/2023	23.00	93.70	0.0%	0.0
4672	Residential Sales	1/11/2023	1/23/2023	1/23/2023	12.00	220.01	0.0%	0.0
4673	Residential Sales	1/11/2023	1/27/2023	1/27/2023	16.00	313.44	0.0%	0.0
4674	Residential Sales	1/11/2023	2/20/2023	2/20/2023	40.00	313.44	0.0%	0.0
4675	Residential Sales	1/11/2023	1/19/2023	1/19/2023	8.00	273.27	0.0%	0.0
4676	Residential Sales	1/11/2023	2/14/2023	2/14/2023	34.00	120.19	0.0%	0.0
4677	Residential Sales	1/11/2023	1/25/2023	1/25/2023	14.00	213.61	0.0%	0.0
4678	Residential Sales	1/11/2023	2/17/2023	2/17/2023	37.00	245.61	0.0%	0.0
4679	Residential Sales	1/12/2023	1/12/2023	1/12/2023	-	219,113.37	0.2%	-
4680	Residential Sales	1/12/2023	1/13/2023	1/13/2023	1.00	431,392.42	0.3%	0.0
4681	Residential Sales	1/12/2023	1/16/2023	1/16/2023	4.00	6,603.05	0.0%	0.0
4682	Residential Sales	1/12/2023	1/25/2023	1/25/2023	13.00	17.80	0.0%	0.0
4683	Residential Sales	1/12/2023	1/19/2023	1/19/2023	7.00	594.13	0.0%	0.0
4684	Residential Sales	1/12/2023	6/1/2023	6/1/2023	140.00	163.19	0.0%	0.0
4685	Residential Sales	1/12/2023	1/18/2023	1/18/2023	6.00	1,284.29	0.0%	0.0
4686	Residential Sales	1/12/2023	1/17/2023	1/17/2023	5.00	6,717.12	0.0%	0.0
4687	Residential Sales	1/12/2023	9/26/2023	9/26/2023	257.00	108.82	0.0%	0.0
4688	Residential Sales	1/12/2023	1/27/2023	1/27/2023	15.00	522.43	0.0%	0.0
4689	Residential Sales	1/12/2023	10/6/2023	10/6/2023	267.00	418.98	0.0%	0.0
4690	Residential Sales	1/12/2023	2/2/2023	2/2/2023	21.00	339.47	0.0%	0.0
4691	Residential Sales	1/12/2023	2/17/2023	2/17/2023	36.00	40.69	0.0%	0.0
4692	Residential Sales	1/12/2023	1/20/2023	1/20/2023	8.00	414.65	0.0%	0.0
4693	Residential Sales	1/12/2023	3/6/2023	3/6/2023	53.00	366.82	0.0%	0.0
4694	Residential Sales	1/12/2023	1/31/2023	1/31/2023	19.00	117.95	0.0%	0.0
4695	Residential Sales	1/12/2023	2/6/2023	2/6/2023	25.00	146.85	0.0%	0.0
4696	Residential Sales	1/12/2023	11/15/2023	11/15/2023	307.00	26.64	0.0%	0.0
4697	Residential Sales	1/12/2023	3/24/2023	3/24/2023	71.00	286.55	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
4698	Residential Sales	1/12/2023	2/13/2023	2/13/2023	32.00	158.60	0.0%	0.0
4699	Residential Sales	1/12/2023	2/3/2023	2/3/2023	22.00	268.11	0.0%	0.0
4700	Residential Sales	1/12/2023	2/9/2023	2/9/2023	28.00	597.96	0.0%	0.0
4701	Residential Sales	1/12/2023	10/17/2023	10/17/2023	278.00	180.07	0.0%	0.0
4702	Residential Sales	1/12/2023	2/1/2023	2/1/2023	20.00	87.32	0.0%	0.0
4703	Residential Sales	1/13/2023	1/16/2023	1/16/2023	3.00	615,205.69	0.5%	0.0
4704	Residential Sales	1/13/2023	1/17/2023	1/17/2023	4.00	43,981.50	0.0%	0.0
4705	Residential Sales	1/13/2023	1/19/2023	1/19/2023	6.00	5,062.64	0.0%	0.0
4706	Residential Sales	1/13/2023	1/18/2023	1/18/2023	5.00	2,999.49	0.0%	0.0
4707	Residential Sales	1/13/2023	10/16/2023	10/16/2023	276.00	130.36	0.0%	0.0
4708	Residential Sales	1/13/2023	2/3/2023	2/3/2023	21.00	427.68	0.0%	0.0
4709	Residential Sales	1/13/2023	1/13/2023	1/13/2023	-	2,473.33	0.0%	-
4710	Residential Sales	1/13/2023	2/8/2023	2/8/2023	26.00	1,852.52	0.0%	0.0
4711	Residential Sales	1/13/2023	1/20/2023	1/20/2023	7.00	947.54	0.0%	0.0
4712	Residential Sales	1/13/2023	2/15/2023	2/15/2023	33.00	139.22	0.0%	0.0
4713	Residential Sales	1/13/2023	3/3/2023	3/3/2023	49.00	158.19	0.0%	0.0
4714	Residential Sales	1/13/2023	10/6/2023	10/6/2023	266.00	422.46	0.0%	0.0
4715	Residential Sales	1/13/2023	2/7/2023	2/7/2023	25.00	298.57	0.0%	0.0
4716	Residential Sales	1/13/2023	2/13/2023	2/13/2023	31.00	32.99	0.0%	0.0
4717	Residential Sales	1/13/2023	3/2/2023	3/2/2023	48.00	167.90	0.0%	0.0
4718	Residential Sales	1/13/2023	2/6/2023	2/6/2023	24.00	1,023.33	0.0%	0.0
4719	Residential Sales	1/13/2023	2/10/2023	2/10/2023	28.00	989.13	0.0%	0.0
4720	Residential Sales	1/13/2023	1/25/2023	1/25/2023	12.00	27.92	0.0%	0.0
4721	Residential Sales	1/13/2023	1/26/2023	1/26/2023	13.00	287.19	0.0%	0.0
4722	Residential Sales	1/13/2023	8/14/2023	8/14/2023	213.00	180.95	0.0%	0.0
4723	Residential Sales	1/13/2023	1/30/2023	1/30/2023	17.00	578.17	0.0%	0.0
4724	Residential Sales	1/13/2023	2/1/2023	2/1/2023	19.00	92.42	0.0%	0.0
4725	Residential Sales	1/13/2023	4/5/2023	4/5/2023	82.00	19.05	0.0%	0.0
4726	Residential Sales	1/13/2023	1/31/2023	1/31/2023	18.00	492.37	0.0%	0.0
4727	Residential Sales	1/13/2023	2/20/2023	2/20/2023	38.00	249.25	0.0%	0.0
4728	Residential Sales	1/13/2023	10/24/2023	10/24/2023	284.00	73.33	0.0%	0.0
4729	Residential Sales	1/13/2023	3/8/2023	3/8/2023	54.00	225.23	0.0%	0.0
4730	Residential Sales	1/13/2023	6/5/2023	6/5/2023	143.00	315.01	0.0%	0.0
4731	Residential Sales	1/13/2023	2/9/2023	2/9/2023	27.00	344.20	0.0%	0.0
4732	Residential Sales	1/13/2023	1/23/2023	1/23/2023	10.00	290.42	0.0%	0.0
4733	Residential Sales	1/14/2023	1/16/2023	1/16/2023	2.00	13,136.52	0.0%	0.0
4734	Residential Sales	1/14/2023	1/19/2023	1/19/2023	5.00	167.98	0.0%	0.0
4735	Residential Sales	1/14/2023	1/17/2023	1/17/2023	3.00	266.91	0.0%	0.0
4736	Residential Sales	1/15/2023	1/16/2023	1/16/2023	1.00	2,968.73	0.0%	0.0
4737	Residential Sales	1/15/2023	1/17/2023	1/17/2023	2.00	336.13	0.0%	0.0
4738	Residential Sales	1/16/2023	1/17/2023	1/17/2023	1.00	547,648.64	0.4%	0.0
4739	Residential Sales	1/16/2023	1/23/2023	1/23/2023	7.00	786.94	0.0%	0.0
4740	Residential Sales	1/16/2023	1/18/2023	1/18/2023	2.00	6,719.15	0.0%	0.0
4741	Residential Sales	1/16/2023	2/27/2023	2/27/2023	42.00	46.34	0.0%	0.0
4742	Residential Sales	1/16/2023	4/3/2023	4/3/2023	77.00	97.16	0.0%	0.0
4743	Residential Sales	1/16/2023	1/16/2023	1/16/2023	-	485.87	0.0%	-
4744	Residential Sales	1/16/2023	10/6/2023	10/6/2023	263.00	191.86	0.0%	0.0
4745	Residential Sales	1/16/2023	2/16/2023	2/16/2023	31.00	243.07	0.0%	0.0
4746	Residential Sales	1/16/2023	1/19/2023	1/19/2023	3.00	2,858.83	0.0%	0.0
4747	Residential Sales	1/16/2023	3/1/2023	3/1/2023	44.00	10.09	0.0%	0.0
4748	Residential Sales	1/16/2023	10/31/2023	10/31/2023	288.00	118.91	0.0%	0.0
4749	Residential Sales	1/16/2023	1/25/2023	1/25/2023	9.00	322.42	0.0%	0.0
4750	Residential Sales	1/16/2023	1/31/2023	1/31/2023	15.00	221.31	0.0%	0.0
4751	Residential Sales	1/16/2023	2/8/2023	2/8/2023	23.00	232.83	0.0%	0.0
4752	Residential Sales	1/16/2023	1/20/2023	1/20/2023	4.00	126.59	0.0%	0.0
4753	Residential Sales	1/17/2023	1/18/2023	1/18/2023	1.00	820,156.40	0.6%	0.0
4754	Residential Sales	1/17/2023	1/17/2023	1/17/2023	-	759,363.57	0.6%	-
4755	Residential Sales	1/17/2023	1/19/2023	1/19/2023	2.00	9,353.99	0.0%	0.0
4756	Residential Sales	1/17/2023	1/20/2023	1/20/2023	3.00	1,362.33	0.0%	0.0
4757	Residential Sales	1/17/2023	10/13/2023	10/13/2023	269.00	205.35	0.0%	0.0
4758	Residential Sales	1/17/2023	2/7/2023	2/7/2023	21.00	1,382.14	0.0%	0.0
4759	Residential Sales	1/17/2023	1/23/2023	1/23/2023	6.00	1,162.43	0.0%	0.0
4760	Residential Sales	1/17/2023	2/14/2023	2/14/2023	28.00	193.98	0.0%	0.0
4761	Residential Sales	1/17/2023	1/26/2023	1/26/2023	9.00	134.82	0.0%	0.0
4762	Residential Sales	1/17/2023	2/8/2023	2/8/2023	22.00	1,083.27	0.0%	0.0
4763	Residential Sales	1/17/2023	3/8/2023	3/8/2023	50.00	110.39	0.0%	0.0
4764	Residential Sales	1/17/2023	2/27/2023	2/27/2023	41.00	119.39	0.0%	0.0
4765	Residential Sales	1/17/2023	2/9/2023	2/9/2023	23.00	268.57	0.0%	0.0
4766	Residential Sales	1/17/2023	2/6/2023	2/6/2023	20.00	147.69	0.0%	0.0
4767	Residential Sales	1/17/2023	1/25/2023	1/25/2023	8.00	215.84	0.0%	0.0
4768	Residential Sales	1/17/2023	4/17/2023	4/17/2023	90.00	49.96	0.0%	0.0
4769	Residential Sales	1/17/2023	2/20/2023	2/20/2023	34.00	24.24	0.0%	0.0
4770	Residential Sales	1/18/2023	1/19/2023	1/19/2023	1.00	955,569.87	0.8%	0.0
4771	Residential Sales	1/18/2023	1/27/2023	1/27/2023	9.00	344.67	0.0%	0.0
4772	Residential Sales	1/18/2023	1/20/2023	1/20/2023	2.00	13,532.34	0.0%	0.0
4773	Residential Sales	1/18/2023	2/6/2023	2/6/2023	19.00	4.94	0.0%	0.0
4774	Residential Sales	1/18/2023	1/23/2023	1/23/2023	5.00	4,712.16	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
4775	Residential Sales	1/18/2023	1/24/2023	1/24/2023	6.00	569.83	0.0%	0.0
4776	Residential Sales	1/18/2023	1/18/2023	1/18/2023	-	2,562.39	0.0%	-
4777	Residential Sales	1/18/2023	1/25/2023	1/25/2023	7.00	232.03	0.0%	0.0
4778	Residential Sales	1/18/2023	1/26/2023	1/26/2023	8.00	364.22	0.0%	0.0
4779	Residential Sales	1/18/2023	3/6/2023	3/6/2023	47.00	135.63	0.0%	0.0
4780	Residential Sales	1/18/2023	2/7/2023	2/7/2023	20.00	116.00	0.0%	0.0
4781	Residential Sales	1/18/2023	2/9/2023	2/9/2023	22.00	228.72	0.0%	0.0
4782	Residential Sales	1/18/2023	2/23/2023	2/23/2023	36.00	169.35	0.0%	0.0
4783	Residential Sales	1/18/2023	10/13/2023	10/13/2023	268.00	354.77	0.0%	0.0
4784	Residential Sales	1/18/2023	2/3/2023	2/3/2023	16.00	252.15	0.0%	0.0
4785	Residential Sales	1/19/2023	1/20/2023	1/20/2023	1.00	662,047.54	0.5%	0.0
4786	Residential Sales	1/19/2023	1/23/2023	1/23/2023	4.00	9,808.02	0.0%	0.0
4787	Residential Sales	1/19/2023	1/19/2023	1/19/2023	-	12,721.98	0.0%	-
4788	Residential Sales	1/19/2023	1/25/2023	1/25/2023	6.00	5,993.58	0.0%	0.0
4789	Residential Sales	1/19/2023	1/24/2023	1/24/2023	5.00	3,112.07	0.0%	0.0
4790	Residential Sales	1/19/2023	2/8/2023	2/8/2023	20.00	1,474.30	0.0%	0.0
4791	Residential Sales	1/19/2023	2/9/2023	2/9/2023	21.00	280.27	0.0%	0.0
4792	Residential Sales	1/19/2023	1/30/2023	1/30/2023	11.00	446.43	0.0%	0.0
4793	Residential Sales	1/19/2023	11/27/2023	11/27/2023	312.00	426.23	0.0%	0.0
4794	Residential Sales	1/19/2023	11/21/2023	11/21/2023	306.00	355.09	0.0%	0.0
4795	Residential Sales	1/19/2023	2/6/2023	2/6/2023	18.00	103.51	0.0%	0.0
4796	Residential Sales	1/19/2023	1/27/2023	1/27/2023	8.00	469.18	0.0%	0.0
4797	Residential Sales	1/19/2023	1/26/2023	1/26/2023	7.00	3,150.41	0.0%	0.0
4798	Residential Sales	1/19/2023	4/6/2023	4/6/2023	77.00	276.26	0.0%	0.0
4799	Residential Sales	1/19/2023	11/6/2023	11/6/2023	291.00	96.82	0.0%	0.0
4800	Residential Sales	1/19/2023	1/31/2023	1/31/2023	12.00	170.51	0.0%	0.0
4801	Residential Sales	1/20/2023	1/23/2023	1/23/2023	3.00	1,035,024.42	0.8%	0.0
4802	Residential Sales	1/20/2023	1/20/2023	1/20/2023	-	135,758.90	0.1%	-
4803	Residential Sales	1/20/2023	2/8/2023	2/8/2023	19.00	631.73	0.0%	0.0
4804	Residential Sales	1/20/2023	1/24/2023	1/24/2023	4.00	3,845.18	0.0%	0.0
4805	Residential Sales	1/20/2023	11/22/2023	11/22/2023	306.00	972.48	0.0%	0.0
4806	Residential Sales	1/20/2023	1/25/2023	1/25/2023	5.00	1,095.56	0.0%	0.0
4807	Residential Sales	1/20/2023	2/16/2023	2/16/2023	27.00	336.04	0.0%	0.0
4808	Residential Sales	1/20/2023	1/26/2023	1/26/2023	6.00	1,040.02	0.0%	0.0
4809	Residential Sales	1/20/2023	3/9/2023	3/9/2023	48.00	63.49	0.0%	0.0
4810	Residential Sales	1/20/2023	7/21/2023	7/21/2023	182.00	70.62	0.0%	0.0
4811	Residential Sales	1/20/2023	2/17/2023	2/17/2023	28.00	275.14	0.0%	0.0
4812	Residential Sales	1/20/2023	3/6/2023	3/6/2023	45.00	456.64	0.0%	0.0
4813	Residential Sales	1/20/2023	12/5/2023	12/5/2023	319.00	32.70	0.0%	0.0
4814	Residential Sales	1/20/2023	7/20/2023	7/20/2023	181.00	64.96	0.0%	0.0
4815	Residential Sales	1/20/2023	1/30/2023	1/30/2023	10.00	0.59	0.0%	0.0
4816	Residential Sales	1/21/2023	1/23/2023	1/23/2023	2.00	25,693.25	0.0%	0.0
4817	Residential Sales	1/22/2023	1/23/2023	1/23/2023	1.00	4,988.22	0.0%	0.0
4818	Residential Sales	1/22/2023	2/6/2023	2/6/2023	15.00	112.65	0.0%	0.0
4819	Residential Sales	1/22/2023	1/25/2023	1/25/2023	3.00	17.80	0.0%	0.0
4820	Residential Sales	1/22/2023	1/26/2023	1/26/2023	4.00	17.80	0.0%	0.0
4821	Residential Sales	1/22/2023	1/24/2023	1/24/2023	2.00	431.53	0.0%	0.0
4822	Residential Sales	1/23/2023	1/23/2023	1/23/2023	-	1,032,397.55	0.8%	-
4823	Residential Sales	1/23/2023	1/24/2023	1/24/2023	1.00	869,782.88	0.7%	0.0
4824	Residential Sales	1/23/2023	1/25/2023	1/25/2023	2.00	14,894.41	0.0%	0.0
4825	Residential Sales	1/23/2023	2/16/2023	2/16/2023	24.00	6.53	0.0%	0.0
4826	Residential Sales	1/23/2023	1/31/2023	1/31/2023	8.00	782.34	0.0%	0.0
4827	Residential Sales	1/23/2023	1/26/2023	1/26/2023	3.00	10,340.05	0.0%	0.0
4828	Residential Sales	1/23/2023	2/8/2023	2/8/2023	16.00	43.64	0.0%	0.0
4829	Residential Sales	1/23/2023	2/9/2023	2/9/2023	17.00	133.07	0.0%	0.0
4830	Residential Sales	1/23/2023	1/27/2023	1/27/2023	4.00	3,015.05	0.0%	0.0
4831	Residential Sales	1/23/2023	1/30/2023	1/30/2023	7.00	853.13	0.0%	0.0
4832	Residential Sales	1/23/2023	11/27/2023	11/27/2023	308.00	489.51	0.0%	0.0
4833	Residential Sales	1/23/2023	11/6/2023	11/6/2023	287.00	100.78	0.0%	0.0
4834	Residential Sales	1/23/2023	5/15/2023	5/15/2023	112.00	221.52	0.0%	0.0
4835	Residential Sales	1/23/2023	2/27/2023	2/27/2023	35.00	301.76	0.0%	0.0
4836	Residential Sales	1/24/2023	1/24/2023	1/24/2023	-	134,584.39	0.1%	-
4837	Residential Sales	1/24/2023	1/25/2023	1/25/2023	1.00	672,352.06	0.5%	0.0
4838	Residential Sales	1/24/2023	2/8/2023	2/8/2023	15.00	785.09	0.0%	0.0
4839	Residential Sales	1/24/2023	1/26/2023	1/26/2023	2.00	4,186.81	0.0%	0.0
4840	Residential Sales	1/24/2023	1/27/2023	1/27/2023	3.00	11,909.99	0.0%	0.0
4841	Residential Sales	1/24/2023	1/30/2023	1/30/2023	6.00	11,124.57	0.0%	0.0
4842	Residential Sales	1/24/2023	1/12/2024	1/12/2024	353.00	478.56	0.0%	0.0
4843	Residential Sales	1/24/2023	11/9/2023	11/9/2023	289.00	475.99	0.0%	0.0
4844	Residential Sales	1/24/2023	2/16/2023	2/16/2023	23.00	17.80	0.0%	0.0
4845	Residential Sales	1/24/2023	2/2/2023	2/2/2023	9.00	186.42	0.0%	0.0
4846	Residential Sales	1/24/2023	2/6/2023	2/6/2023	13.00	462.63	0.0%	0.0
4847	Residential Sales	1/24/2023	1/31/2023	1/31/2023	7.00	805.27	0.0%	0.0
4848	Residential Sales	1/24/2023	10/13/2023	10/13/2023	262.00	20.52	0.0%	0.0
4849	Residential Sales	1/24/2023	4/26/2023	4/26/2023	92.00	392.71	0.0%	0.0
4850	Residential Sales	1/24/2023	2/27/2023	2/27/2023	34.00	221.60	0.0%	0.0
4851	Residential Sales	1/24/2023	2/9/2023	2/9/2023	16.00	484.42	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
4852	Residential Sales	1/24/2023	2/3/2023	2/3/2023	10.00	21.39	0.0%	0.0
4853	Residential Sales	1/24/2023	2/1/2023	2/1/2023	8.00	283.97	0.0%	0.0
4854	Residential Sales	1/25/2023	1/26/2023	1/26/2023	1.00	601,076.99	0.5%	0.0
4855	Residential Sales	1/25/2023	1/25/2023	1/25/2023	-	2,154.18	0.0%	-
4856	Residential Sales	1/25/2023	1/30/2023	1/30/2023	5.00	1,485.82	0.0%	0.0
4857	Residential Sales	1/25/2023	2/1/2023	2/1/2023	7.00	134.51	0.0%	0.0
4858	Residential Sales	1/25/2023	1/27/2023	1/27/2023	2.00	11,334.95	0.0%	0.0
4859	Residential Sales	1/25/2023	1/31/2023	1/31/2023	6.00	207.34	0.0%	0.0
4860	Residential Sales	1/25/2023	2/3/2023	2/3/2023	9.00	288.62	0.0%	0.0
4861	Residential Sales	1/25/2023	2/13/2023	2/13/2023	19.00	446.84	0.0%	0.0
4862	Residential Sales	1/25/2023	11/9/2023	11/9/2023	288.00	221.21	0.0%	0.0
4863	Residential Sales	1/25/2023	2/9/2023	2/9/2023	15.00	110.87	0.0%	0.0
4864	Residential Sales	1/25/2023	3/17/2023	3/17/2023	51.00	32.58	0.0%	0.0
4865	Residential Sales	1/25/2023	8/15/2023	8/15/2023	202.00	143.37	0.0%	0.0
4866	Residential Sales	1/26/2023	1/26/2023	1/26/2023	-	188,981.01	0.1%	-
4867	Residential Sales	1/26/2023	1/27/2023	1/27/2023	1.00	527,871.82	0.4%	0.0
4868	Residential Sales	1/26/2023	1/31/2023	1/31/2023	5.00	2,085.04	0.0%	0.0
4869	Residential Sales	1/26/2023	2/1/2023	2/1/2023	6.00	114.06	0.0%	0.0
4870	Residential Sales	1/26/2023	1/30/2023	1/30/2023	4.00	6,291.65	0.0%	0.0
4871	Residential Sales	1/26/2023	10/23/2023	10/23/2023	270.00	214.65	0.0%	0.0
4872	Residential Sales	1/26/2023	2/3/2023	2/3/2023	8.00	634.52	0.0%	0.0
4873	Residential Sales	1/26/2023	2/9/2023	2/9/2023	14.00	614.09	0.0%	0.0
4874	Residential Sales	1/26/2023	3/6/2023	3/6/2023	39.00	151.66	0.0%	0.0
4875	Residential Sales	1/26/2023	2/7/2023	2/7/2023	12.00	289.06	0.0%	0.0
4876	Residential Sales	1/26/2023	3/1/2024	3/1/2024	400.00	50.67	0.0%	0.0
4877	Residential Sales	1/26/2023	2/17/2023	2/17/2023	22.00	192.64	0.0%	0.0
4878	Residential Sales	1/26/2023	9/29/2023	9/29/2023	246.00	62.63	0.0%	0.0
4879	Residential Sales	1/26/2023	2/2/2023	2/2/2023	7.00	213.93	0.0%	0.0
4880	Residential Sales	1/26/2023	2/8/2023	2/8/2023	13.00	612.59	0.0%	0.0
4881	Residential Sales	1/26/2023	2/15/2023	2/15/2023	20.00	271.86	0.0%	0.0
4882	Residential Sales	1/26/2023	2/27/2023	2/27/2023	32.00	312.21	0.0%	0.0
4883	Residential Sales	1/27/2023	1/30/2023	1/30/2023	3.00	558,265.93	0.4%	0.0
4884	Residential Sales	1/27/2023	10/23/2023	10/23/2023	269.00	748.19	0.0%	0.0
4885	Residential Sales	1/27/2023	1/31/2023	1/31/2023	4.00	4,068.00	0.0%	0.0
4886	Residential Sales	1/27/2023	5/30/2023	5/30/2023	123.00	165.61	0.0%	0.0
4887	Residential Sales	1/27/2023	3/29/2023	3/29/2023	61.00	210.27	0.0%	0.0
4888	Residential Sales	1/27/2023	2/28/2023	2/28/2023	32.00	26.59	0.0%	0.0
4889	Residential Sales	1/27/2023	2/2/2023	2/2/2023	6.00	1,085.07	0.0%	0.0
4890	Residential Sales	1/27/2023	2/3/2023	2/3/2023	7.00	2,401.48	0.0%	0.0
4891	Residential Sales	1/27/2023	1/27/2023	1/27/2023	-	2,946.89	0.0%	-
4892	Residential Sales	1/27/2023	2/1/2023	2/1/2023	5.00	2,057.15	0.0%	0.0
4893	Residential Sales	1/27/2023	2/8/2023	2/8/2023	12.00	659.04	0.0%	0.0
4894	Residential Sales	1/27/2023	3/3/2023	3/3/2023	35.00	289.77	0.0%	0.0
4895	Residential Sales	1/27/2023	2/9/2023	2/9/2023	13.00	169.92	0.0%	0.0
4896	Residential Sales	1/27/2023	2/7/2023	2/7/2023	11.00	426.80	0.0%	0.0
4897	Residential Sales	1/27/2023	2/13/2023	2/13/2023	17.00	23.71	0.0%	0.0
4898	Residential Sales	1/27/2023	2/15/2023	2/15/2023	19.00	365.97	0.0%	0.0
4899	Residential Sales	1/27/2023	3/6/2023	3/6/2023	38.00	220.98	0.0%	0.0
4900	Residential Sales	1/27/2023	2/27/2023	2/27/2023	31.00	277.96	0.0%	0.0
4901	Residential Sales	1/27/2023	2/6/2023	2/6/2023	10.00	17.80	0.0%	0.0
4902	Residential Sales	1/28/2023	1/30/2023	1/30/2023	2.00	17,710.80	0.0%	0.0
4903	Residential Sales	1/28/2023	10/23/2023	10/23/2023	268.00	23.57	0.0%	0.0
4904	Residential Sales	1/28/2023	2/8/2023	2/8/2023	11.00	176.84	0.0%	0.0
4905	Residential Sales	1/28/2023	1/31/2023	1/31/2023	3.00	262.65	0.0%	0.0
4906	Residential Sales	1/28/2023	2/2/2023	2/2/2023	5.00	377.78	0.0%	0.0
4907	Residential Sales	1/28/2023	2/10/2023	2/10/2023	13.00	10.38	0.0%	0.0
4908	Residential Sales	1/28/2023	2/1/2023	2/1/2023	4.00	257.09	0.0%	0.0
4909	Residential Sales	1/29/2023	1/30/2023	1/30/2023	1.00	4,982.55	0.0%	0.0
4910	Residential Sales	1/29/2023	1/31/2023	1/31/2023	2.00	317.53	0.0%	0.0
4911	Residential Sales	1/29/2023	2/7/2023	2/7/2023	9.00	57.17	0.0%	0.0
4912	Residential Sales	1/29/2023	2/16/2023	2/16/2023	18.00	51.95	0.0%	0.0
4913	Residential Sales	1/29/2023	3/7/2023	3/7/2023	37.00	178.59	0.0%	0.0
4914	Residential Sales	1/30/2023	1/31/2023	1/31/2023	1.00	407,981.66	0.3%	0.0
4915	Residential Sales	1/30/2023	2/7/2023	2/7/2023	8.00	435.30	0.0%	0.0
4916	Residential Sales	1/30/2023	2/13/2023	2/13/2023	14.00	225.83	0.0%	0.0
4917	Residential Sales	1/30/2023	2/1/2023	2/1/2023	2.00	4,591.99	0.0%	0.0
4918	Residential Sales	1/30/2023	2/3/2023	2/3/2023	4.00	278.79	0.0%	0.0
4919	Residential Sales	1/30/2023	2/6/2023	2/6/2023	7.00	585.23	0.0%	0.0
4920	Residential Sales	1/30/2023	2/2/2023	2/2/2023	3.00	2,947.27	0.0%	0.0
4921	Residential Sales	1/30/2023	10/23/2023	10/23/2023	266.00	213.47	0.0%	0.0
4922	Residential Sales	1/30/2023	2/8/2023	2/8/2023	9.00	914.77	0.0%	0.0
4923	Residential Sales	1/30/2023	1/30/2023	1/30/2023	-	448.59	0.0%	-
4924	Residential Sales	1/30/2023	2/14/2023	2/14/2023	15.00	55.66	0.0%	0.0
4925	Residential Sales	1/30/2023	2/15/2023	2/15/2023	16.00	50.42	0.0%	0.0
4926	Residential Sales	1/30/2023	2/27/2023	2/27/2023	28.00	160.84	0.0%	0.0
4927	Residential Sales	1/30/2023	2/20/2023	2/20/2023	21.00	1,053.76	0.0%	0.0
4928	Residential Sales	1/30/2023	3/3/2023	3/3/2023	32.00	114.49	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
4929	Residential Sales	1/30/2023	2/10/2023	2/10/2023	11.00	165.04	0.0%	0.0
4930	Residential Sales	1/30/2023	3/1/2023	3/1/2023	30.00	4.75	0.0%	0.0
4931	Residential Sales	1/30/2023	3/6/2023	3/6/2023	35.00	250.95	0.0%	0.0
4932	Residential Sales	1/30/2023	3/22/2023	3/22/2023	51.00	64.67	0.0%	0.0
4933	Residential Sales	1/30/2023	2/17/2023	2/17/2023	18.00	240.47	0.0%	0.0
4934	Residential Sales	1/31/2023	2/1/2023	2/1/2023	1.00	30,668.00	0.0%	0.0
4935	Residential Sales	1/31/2023	2/21/2023	2/21/2023	21.00	495.71	0.0%	0.0
4936	Residential Sales	1/31/2023	2/2/2023	2/2/2023	2.00	933.89	0.0%	0.0
4937	Residential Sales	1/31/2023	1/31/2023	1/31/2023	-	3,722.35	0.0%	-
4938	Residential Sales	1/31/2023	2/10/2023	2/10/2023	10.00	100.94	0.0%	0.0
4939	Residential Sales	1/31/2023	2/22/2023	2/22/2023	22.00	6.41	0.0%	0.0
4940	Residential Sales	1/31/2023	2/3/2023	2/3/2023	3.00	35.87	0.0%	0.0
4941	Residential Sales	1/31/2023	2/15/2023	2/15/2023	15.00	3.09	0.0%	0.0
4942	Residential Sales	1/31/2023	2/6/2023	2/6/2023	6.00	207.45	0.0%	0.0
4943	Residential Sales	1/31/2023	2/13/2023	2/13/2023	13.00	163.57	0.0%	0.0
4944	Residential Sales	1/31/2023	3/9/2023	3/9/2023	37.00	97.53	0.0%	0.0
4945	Residential Sales	1/31/2023	10/23/2023	10/23/2023	265.00	118.78	0.0%	0.0
4946	Residential Sales	1/31/2023	2/9/2023	2/9/2023	9.00	335.32	0.0%	0.0
4947	Residential Sales	1/31/2023	2/8/2023	2/8/2023	8.00	30.78	0.0%	0.0
4948	Residential Sales	1/31/2023	2/20/2023	2/20/2023	20.00	142.35	0.0%	0.0
4949	Residential Sales	2/1/2023	2/2/2023	2/2/2023	1.00	531,843.00	0.4%	0.0
4950	Residential Sales	2/1/2023	2/3/2023	2/3/2023	2.00	11,138.20	0.0%	0.0
4951	Residential Sales	2/1/2023	2/8/2023	2/8/2023	7.00	2,789.27	0.0%	0.0
4952	Residential Sales	2/1/2023	2/7/2023	2/7/2023	6.00	1,345.55	0.0%	0.0
4953	Residential Sales	2/1/2023	2/9/2023	2/9/2023	8.00	844.96	0.0%	0.0
4954	Residential Sales	2/1/2023	2/20/2023	2/20/2023	19.00	8.31	0.0%	0.0
4955	Residential Sales	2/1/2023	10/26/2023	10/26/2023	267.00	250.14	0.0%	0.0
4956	Residential Sales	2/1/2023	3/7/2023	3/7/2023	34.00	385.35	0.0%	0.0
4957	Residential Sales	2/1/2023	2/27/2023	2/27/2023	26.00	86.99	0.0%	0.0
4958	Residential Sales	2/1/2023	2/13/2023	2/13/2023	12.00	883.89	0.0%	0.0
4959	Residential Sales	2/1/2023	3/6/2023	3/6/2023	33.00	239.45	0.0%	0.0
4960	Residential Sales	2/1/2023	10/31/2023	10/31/2023	272.00	84.16	0.0%	0.0
4961	Residential Sales	2/1/2023	2/28/2023	2/28/2023	27.00	2.97	0.0%	0.0
4962	Residential Sales	2/1/2023	3/31/2023	3/31/2023	58.00	245.30	0.0%	0.0
4963	Residential Sales	2/1/2023	4/23/2024	4/23/2024	447.00	113.69	0.0%	0.0
4964	Residential Sales	2/1/2023	2/14/2023	2/14/2023	13.00	367.97	0.0%	0.0
4965	Residential Sales	2/1/2023	4/13/2023	4/13/2023	71.00	78.53	0.0%	0.0
4966	Residential Sales	2/1/2023	3/3/2023	3/3/2023	30.00	727.20	0.0%	0.0
4967	Residential Sales	2/1/2023	2/6/2023	2/6/2023	5.00	120.99	0.0%	0.0
4968	Residential Sales	2/1/2023	2/10/2023	2/10/2023	9.00	110.98	0.0%	0.0
4969	Residential Sales	2/1/2023	2/15/2023	2/15/2023	14.00	57.33	0.0%	0.0
4970	Residential Sales	2/2/2023	2/3/2023	2/3/2023	1.00	503,692.00	0.4%	0.0
4971	Residential Sales	2/2/2023	2/2/2023	2/2/2023	-	4,426.47	0.0%	-
4972	Residential Sales	2/2/2023	10/31/2023	10/31/2023	271.00	756.22	0.0%	0.0
4973	Residential Sales	2/2/2023	2/15/2023	2/15/2023	13.00	10,179.15	0.0%	0.0
4974	Residential Sales	2/2/2023	2/6/2023	2/6/2023	4.00	4,371.79	0.0%	0.0
4975	Residential Sales	2/2/2023	2/7/2023	2/7/2023	5.00	3,787.89	0.0%	0.0
4976	Residential Sales	2/2/2023	3/6/2023	3/6/2023	32.00	45.66	0.0%	0.0
4977	Residential Sales	2/2/2023	3/3/2023	3/3/2023	29.00	78.99	0.0%	0.0
4978	Residential Sales	2/2/2023	2/9/2023	2/9/2023	7.00	576.21	0.0%	0.0
4979	Residential Sales	2/2/2023	2/14/2023	2/14/2023	12.00	308.84	0.0%	0.0
4980	Residential Sales	2/2/2023	3/7/2023	3/7/2023	33.00	333.76	0.0%	0.0
4981	Residential Sales	2/2/2023	2/8/2023	2/8/2023	6.00	1,222.51	0.0%	0.0
4982	Residential Sales	2/2/2023	2/21/2023	2/21/2023	19.00	17.80	0.0%	0.0
4983	Residential Sales	2/2/2023	2/10/2023	2/10/2023	8.00	114.84	0.0%	0.0
4984	Residential Sales	2/2/2023	6/19/2023	6/19/2023	137.00	204.79	0.0%	0.0
4985	Residential Sales	2/2/2023	3/1/2023	3/1/2023	27.00	0.59	0.0%	0.0
4986	Residential Sales	2/2/2023	2/27/2023	2/27/2023	25.00	169.29	0.0%	0.0
4987	Residential Sales	2/2/2023	10/27/2023	10/27/2023	267.00	86.06	0.0%	0.0
4988	Residential Sales	2/3/2023	2/6/2023	2/6/2023	3.00	532,993.62	0.4%	0.0
4989	Residential Sales	2/3/2023	2/15/2023	2/15/2023	12.00	15,188.34	0.0%	0.0
4990	Residential Sales	2/3/2023	2/16/2023	2/16/2023	13.00	208.87	0.0%	0.0
4991	Residential Sales	2/3/2023	2/8/2023	2/8/2023	5.00	5,848.93	0.0%	0.0
4992	Residential Sales	2/3/2023	2/20/2023	2/20/2023	17.00	465.96	0.0%	0.0
4993	Residential Sales	2/3/2023	2/7/2023	2/7/2023	4.00	1,303.64	0.0%	0.0
4994	Residential Sales	2/3/2023	2/9/2023	2/9/2023	6.00	914.15	0.0%	0.0
4995	Residential Sales	2/3/2023	2/3/2023	2/3/2023	-	1,149.59	0.0%	-
4996	Residential Sales	2/3/2023	2/13/2023	2/13/2023	10.00	678.22	0.0%	0.0
4997	Residential Sales	2/3/2023	3/7/2023	3/7/2023	32.00	254.25	0.0%	0.0
4998	Residential Sales	2/3/2023	9/21/2023	9/21/2023	230.00	38.56	0.0%	0.0
4999	Residential Sales	2/3/2023	3/3/2023	3/3/2023	28.00	42.52	0.0%	0.0
5000	Residential Sales	2/3/2023	4/14/2023	4/14/2023	70.00	84.23	0.0%	0.0
5001	Residential Sales	2/3/2023	12/28/2023	12/28/2023	328.00	91.13	0.0%	0.0
5002	Residential Sales	2/3/2023	4/6/2023	4/6/2023	62.00	74.53	0.0%	0.0
5003	Residential Sales	2/4/2023	2/6/2023	2/6/2023	2.00	11,670.20	0.0%	0.0
5004	Residential Sales	2/4/2023	2/15/2023	2/15/2023	11.00	249.53	0.0%	0.0
5005	Residential Sales	2/5/2023	2/6/2023	2/6/2023	1.00	3,667.05	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5006	Residential Sales	2/5/2023	2/7/2023	2/7/2023	2.00	588.88	0.0%	0.0
5007	Residential Sales	2/5/2023	10/23/2023	10/23/2023	260.00	35.60	0.0%	0.0
5008	Residential Sales	2/5/2023	2/15/2023	2/15/2023	10.00	367.26	0.0%	0.0
5009	Residential Sales	2/5/2023	2/9/2023	2/9/2023	4.00	100.86	0.0%	0.0
5010	Residential Sales	2/6/2023	2/7/2023	2/7/2023	1.00	868,979.80	0.7%	0.0
5011	Residential Sales	2/6/2023	2/17/2023	2/17/2023	11.00	1,114.49	0.0%	0.0
5012	Residential Sales	2/6/2023	2/15/2023	2/15/2023	9.00	24,612.44	0.0%	0.0
5013	Residential Sales	2/6/2023	2/6/2023	2/6/2023	-	3,929.29	0.0%	-
5014	Residential Sales	2/6/2023	2/14/2023	2/14/2023	8.00	508.97	0.0%	0.0
5015	Residential Sales	2/6/2023	2/13/2023	2/13/2023	7.00	1,330.20	0.0%	0.0
5016	Residential Sales	2/6/2023	2/8/2023	2/8/2023	2.00	4,715.68	0.0%	0.0
5017	Residential Sales	2/6/2023	11/2/2023	11/2/2023	269.00	848.91	0.0%	0.0
5018	Residential Sales	2/6/2023	4/13/2023	4/13/2023	66.00	42.69	0.0%	0.0
5019	Residential Sales	2/6/2023	4/10/2023	4/10/2023	63.00	174.04	0.0%	0.0
5020	Residential Sales	2/6/2023	2/9/2023	2/9/2023	3.00	2,533.85	0.0%	0.0
5021	Residential Sales	2/6/2023	3/7/2023	3/7/2023	29.00	418.96	0.0%	0.0
5022	Residential Sales	2/6/2023	2/20/2023	2/20/2023	14.00	138.09	0.0%	0.0
5023	Residential Sales	2/6/2023	2/16/2023	2/16/2023	10.00	69.00	0.0%	0.0
5024	Residential Sales	2/6/2023	7/26/2024	7/26/2024	536.00	203.07	0.0%	0.0
5025	Residential Sales	2/6/2023	11/3/2023	11/3/2023	270.00	169.89	0.0%	0.0
5026	Residential Sales	2/7/2023	2/8/2023	2/8/2023	1.00	735,169.36	0.6%	0.0
5027	Residential Sales	2/7/2023	2/9/2023	2/9/2023	2.00	5,897.57	0.0%	0.0
5028	Residential Sales	2/7/2023	2/13/2023	2/13/2023	6.00	2,703.30	0.0%	0.0
5029	Residential Sales	2/7/2023	2/7/2023	2/7/2023	-	7,129.73	0.0%	-
5030	Residential Sales	2/7/2023	2/15/2023	2/15/2023	8.00	20,201.29	0.0%	0.0
5031	Residential Sales	2/7/2023	11/2/2023	11/2/2023	268.00	696.48	0.0%	0.0
5032	Residential Sales	2/7/2023	11/6/2023	11/6/2023	272.00	26.18	0.0%	0.0
5033	Residential Sales	2/7/2023	2/10/2023	2/10/2023	3.00	762.41	0.0%	0.0
5034	Residential Sales	2/7/2023	2/16/2023	2/16/2023	9.00	185.36	0.0%	0.0
5035	Residential Sales	2/7/2023	12/6/2023	12/6/2023	302.00	153.25	0.0%	0.0
5036	Residential Sales	2/7/2023	5/15/2023	5/15/2023	97.00	115.54	0.0%	0.0
5037	Residential Sales	2/7/2023	11/13/2023	11/13/2023	279.00	93.20	0.0%	0.0
5038	Residential Sales	2/7/2023	2/27/2023	2/27/2023	20.00	249.17	0.0%	0.0
5039	Residential Sales	2/7/2023	4/14/2023	4/14/2023	66.00	43.04	0.0%	0.0
5040	Residential Sales	2/7/2023	2/14/2023	2/14/2023	7.00	449.44	0.0%	0.0
5041	Residential Sales	2/7/2023	2/24/2023	2/24/2023	17.00	143.23	0.0%	0.0
5042	Residential Sales	2/7/2023	3/17/2023	3/17/2023	38.00	115.54	0.0%	0.0
5043	Residential Sales	2/7/2023	6/29/2023	6/29/2023	142.00	4.75	0.0%	0.0
5044	Residential Sales	2/8/2023	2/9/2023	2/9/2023	1.00	373,041.71	0.3%	0.0
5045	Residential Sales	2/8/2023	2/8/2023	2/8/2023	-	833,436.49	0.7%	-
5046	Residential Sales	2/8/2023	2/15/2023	2/15/2023	7.00	5,844.79	0.0%	0.0
5047	Residential Sales	2/8/2023	2/13/2023	2/13/2023	5.00	2,205.55	0.0%	0.0
5048	Residential Sales	2/8/2023	2/10/2023	2/10/2023	2.00	9,944.81	0.0%	0.0
5049	Residential Sales	2/8/2023	2/28/2023	2/28/2023	20.00	37.53	0.0%	0.0
5050	Residential Sales	2/8/2023	11/1/2023	11/1/2023	266.00	92.77	0.0%	0.0
5051	Residential Sales	2/8/2023	11/2/2023	11/2/2023	267.00	178.37	0.0%	0.0
5052	Residential Sales	2/8/2023	2/27/2023	2/27/2023	19.00	361.57	0.0%	0.0
5053	Residential Sales	2/8/2023	10/4/2023	10/4/2023	238.00	252.04	0.0%	0.0
5054	Residential Sales	2/8/2023	2/14/2023	2/14/2023	6.00	278.10	0.0%	0.0
5055	Residential Sales	2/8/2023	2/17/2023	2/17/2023	9.00	434.61	0.0%	0.0
5056	Residential Sales	2/8/2023	5/2/2023	5/2/2023	83.00	77.84	0.0%	0.0
5057	Residential Sales	2/8/2023	2/20/2023	2/20/2023	12.00	274.14	0.0%	0.0
5058	Residential Sales	2/8/2023	3/1/2023	3/1/2023	21.00	5.34	0.0%	0.0
5059	Residential Sales	2/9/2023	2/10/2023	2/10/2023	1.00	224,206.90	0.2%	0.0
5060	Residential Sales	2/9/2023	2/14/2023	2/14/2023	5.00	2,764.43	0.0%	0.0
5061	Residential Sales	2/9/2023	2/15/2023	2/15/2023	6.00	3,440.23	0.0%	0.0
5062	Residential Sales	2/9/2023	2/13/2023	2/13/2023	4.00	2,184.21	0.0%	0.0
5063	Residential Sales	2/9/2023	2/16/2023	2/16/2023	7.00	558.45	0.0%	0.0
5064	Residential Sales	2/9/2023	2/9/2023	2/9/2023	-	1,778.92	0.0%	-
5065	Residential Sales	2/9/2023	2/21/2023	2/21/2023	12.00	302.30	0.0%	0.0
5066	Residential Sales	2/9/2023	2/17/2023	2/17/2023	8.00	598.14	0.0%	0.0
5067	Residential Sales	2/9/2023	2/20/2023	2/20/2023	11.00	225.76	0.0%	0.0
5068	Residential Sales	2/9/2023	2/24/2023	2/24/2023	15.00	144.88	0.0%	0.0
5069	Residential Sales	2/9/2023	10/6/2023	10/6/2023	239.00	120.75	0.0%	0.0
5070	Residential Sales	2/10/2023	2/13/2023	2/13/2023	3.00	455,060.41	0.4%	0.0
5071	Residential Sales	2/10/2023	2/14/2023	2/14/2023	4.00	7,265.65	0.0%	0.0
5072	Residential Sales	2/10/2023	2/15/2023	2/15/2023	5.00	9,483.48	0.0%	0.0
5073	Residential Sales	2/10/2023	2/20/2023	2/20/2023	10.00	438.24	0.0%	0.0
5074	Residential Sales	2/10/2023	2/10/2023	2/10/2023	-	3,326.59	0.0%	-
5075	Residential Sales	2/10/2023	2/16/2023	2/16/2023	6.00	832.60	0.0%	0.0
5076	Residential Sales	2/10/2023	2/27/2023	2/27/2023	17.00	382.37	0.0%	0.0
5077	Residential Sales	2/10/2023	2/28/2023	2/28/2023	18.00	14.45	0.0%	0.0
5078	Residential Sales	2/10/2023	2/21/2023	2/21/2023	11.00	84.93	0.0%	0.0
5079	Residential Sales	2/10/2023	2/22/2023	2/22/2023	12.00	409.06	0.0%	0.0
5080	Residential Sales	2/10/2023	3/6/2023	3/6/2023	24.00	422.14	0.0%	0.0
5081	Residential Sales	2/10/2023	2/17/2023	2/17/2023	7.00	151.92	0.0%	0.0
5082	Residential Sales	2/10/2023	9/26/2023	9/26/2023	228.00	125.67	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5083	Residential Sales	2/10/2023	10/6/2023	10/6/2023	238.00	327.14	0.0%	0.0
5084	Residential Sales	2/10/2023	2/23/2023	2/23/2023	13.00	17.80	0.0%	0.0
5085	Residential Sales	2/10/2023	11/15/2023	11/15/2023	278.00	77.56	0.0%	0.0
5086	Residential Sales	2/11/2023	2/13/2023	2/13/2023	2.00	8,479.58	0.0%	0.0
5087	Residential Sales	2/11/2023	6/1/2023	6/1/2023	110.00	199.76	0.0%	0.0
5088	Residential Sales	2/11/2023	2/15/2023	2/15/2023	4.00	193.93	0.0%	0.0
5089	Residential Sales	2/11/2023	2/14/2023	2/14/2023	3.00	301.66	0.0%	0.0
5090	Residential Sales	2/12/2023	2/13/2023	2/13/2023	1.00	4,426.18	0.0%	0.0
5091	Residential Sales	2/12/2023	2/20/2023	2/20/2023	8.00	283.89	0.0%	0.0
5092	Residential Sales	2/12/2023	2/15/2023	2/15/2023	3.00	178.34	0.0%	0.0
5093	Residential Sales	2/12/2023	2/14/2023	2/14/2023	2.00	194.47	0.0%	0.0
5094	Residential Sales	2/13/2023	2/14/2023	2/14/2023	1.00	658,902.40	0.5%	0.0
5095	Residential Sales	2/13/2023	2/15/2023	2/15/2023	2.00	28,386.13	0.0%	0.0
5096	Residential Sales	2/13/2023	2/16/2023	2/16/2023	3.00	15,622.45	0.0%	0.0
5097	Residential Sales	2/13/2023	10/6/2023	10/6/2023	235.00	436.63	0.0%	0.0
5098	Residential Sales	2/13/2023	2/13/2023	2/13/2023	-	3,170.90	0.0%	-
5099	Residential Sales	2/13/2023	2/27/2023	2/27/2023	14.00	1,209.28	0.0%	0.0
5100	Residential Sales	2/13/2023	2/21/2023	2/21/2023	8.00	381.49	0.0%	0.0
5101	Residential Sales	2/13/2023	3/2/2023	3/2/2023	17.00	211.37	0.0%	0.0
5102	Residential Sales	2/13/2023	10/16/2023	10/16/2023	245.00	158.18	0.0%	0.0
5103	Residential Sales	2/13/2023	2/20/2023	2/20/2023	7.00	1,742.92	0.0%	0.0
5104	Residential Sales	2/13/2023	2/23/2023	2/23/2023	10.00	181.45	0.0%	0.0
5105	Residential Sales	2/13/2023	2/28/2023	2/28/2023	15.00	349.35	0.0%	0.0
5106	Residential Sales	2/13/2023	2/17/2023	2/17/2023	4.00	980.14	0.0%	0.0
5107	Residential Sales	2/13/2023	4/5/2023	4/5/2023	51.00	19.27	0.0%	0.0
5108	Residential Sales	2/13/2023	6/5/2023	6/5/2023	112.00	369.47	0.0%	0.0
5109	Residential Sales	2/13/2023	3/9/2023	3/9/2023	24.00	3.56	0.0%	0.0
5110	Residential Sales	2/13/2023	3/3/2023	3/3/2023	18.00	137.49	0.0%	0.0
5111	Residential Sales	2/13/2023	2/24/2023	2/24/2023	11.00	40.93	0.0%	0.0
5112	Residential Sales	2/13/2023	3/8/2023	3/8/2023	23.00	258.65	0.0%	0.0
5113	Residential Sales	2/14/2023	2/14/2023	2/14/2023	-	259,562.27	0.2%	-
5114	Residential Sales	2/14/2023	2/15/2023	2/15/2023	1.00	543,014.91	0.4%	0.0
5115	Residential Sales	2/14/2023	2/16/2023	2/16/2023	2.00	7,314.22	0.0%	0.0
5116	Residential Sales	2/14/2023	3/1/2023	3/1/2023	15.00	1,000.62	0.0%	0.0
5117	Residential Sales	2/14/2023	2/20/2023	2/20/2023	6.00	1,582.53	0.0%	0.0
5118	Residential Sales	2/14/2023	2/17/2023	2/17/2023	3.00	1,996.64	0.0%	0.0
5119	Residential Sales	2/14/2023	3/24/2023	3/24/2023	38.00	332.88	0.0%	0.0
5120	Residential Sales	2/14/2023	10/6/2023	10/6/2023	234.00	172.80	0.0%	0.0
5121	Residential Sales	2/14/2023	10/31/2023	10/31/2023	259.00	113.19	0.0%	0.0
5122	Residential Sales	2/14/2023	2/22/2023	2/22/2023	8.00	549.56	0.0%	0.0
5123	Residential Sales	2/14/2023	2/28/2023	2/28/2023	14.00	28.22	0.0%	0.0
5124	Residential Sales	2/14/2023	4/3/2023	4/3/2023	48.00	99.77	0.0%	0.0
5125	Residential Sales	2/14/2023	2/23/2023	2/23/2023	9.00	308.44	0.0%	0.0
5126	Residential Sales	2/14/2023	10/17/2023	10/17/2023	245.00	237.19	0.0%	0.0
5127	Residential Sales	2/14/2023	5/2/2023	5/2/2023	77.00	103.79	0.0%	0.0
5128	Residential Sales	2/15/2023	2/16/2023	2/16/2023	1.00	1,489,399.13	1.2%	0.0
5129	Residential Sales	2/15/2023	2/17/2023	2/17/2023	2.00	10,659.25	0.0%	0.0
5130	Residential Sales	2/15/2023	2/27/2023	2/27/2023	12.00	446.14	0.0%	0.0
5131	Residential Sales	2/15/2023	2/15/2023	2/15/2023	-	2,867.97	0.0%	-
5132	Residential Sales	2/15/2023	2/20/2023	2/20/2023	5.00	3,149.90	0.0%	0.0
5133	Residential Sales	2/15/2023	3/1/2023	3/1/2023	14.00	2,166.70	0.0%	0.0
5134	Residential Sales	2/15/2023	2/28/2023	2/28/2023	13.00	452.42	0.0%	0.0
5135	Residential Sales	2/15/2023	2/24/2023	2/24/2023	9.00	346.62	0.0%	0.0
5136	Residential Sales	2/15/2023	2/21/2023	2/21/2023	6.00	844.98	0.0%	0.0
5137	Residential Sales	2/15/2023	3/8/2023	3/8/2023	21.00	129.72	0.0%	0.0
5138	Residential Sales	2/15/2023	10/13/2023	10/13/2023	240.00	187.99	0.0%	0.0
5139	Residential Sales	2/15/2023	3/3/2023	3/3/2023	16.00	74.18	0.0%	0.0
5140	Residential Sales	2/15/2023	4/17/2023	4/17/2023	61.00	25.26	0.0%	0.0
5141	Residential Sales	2/15/2023	3/14/2023	3/14/2023	27.00	0.59	0.0%	0.0
5142	Residential Sales	2/15/2023	3/7/2023	3/7/2023	20.00	122.38	0.0%	0.0
5143	Residential Sales	2/16/2023	2/17/2023	2/17/2023	1.00	918,774.77	0.7%	0.0
5144	Residential Sales	2/16/2023	2/20/2023	2/20/2023	4.00	19,656.02	0.0%	0.0
5145	Residential Sales	2/16/2023	3/24/2023	3/24/2023	36.00	167.88	0.0%	0.0
5146	Residential Sales	2/16/2023	10/13/2023	10/13/2023	239.00	341.27	0.0%	0.0
5147	Residential Sales	2/16/2023	2/27/2023	2/27/2023	11.00	1,451.04	0.0%	0.0
5148	Residential Sales	2/16/2023	3/7/2023	3/7/2023	19.00	67.10	0.0%	0.0
5149	Residential Sales	2/16/2023	2/22/2023	2/22/2023	6.00	638.16	0.0%	0.0
5150	Residential Sales	2/16/2023	2/16/2023	2/16/2023	-	8,840.75	0.0%	-
5151	Residential Sales	2/16/2023	3/6/2023	3/6/2023	18.00	126.84	0.0%	0.0
5152	Residential Sales	2/16/2023	2/21/2023	2/21/2023	5.00	1,494.40	0.0%	0.0
5153	Residential Sales	2/16/2023	4/14/2023	4/14/2023	57.00	74.55	0.0%	0.0
5154	Residential Sales	2/16/2023	9/21/2023	9/21/2023	217.00	45.15	0.0%	0.0
5155	Residential Sales	2/16/2023	2/24/2023	2/24/2023	8.00	581.12	0.0%	0.0
5156	Residential Sales	2/16/2023	3/13/2023	3/13/2023	25.00	17.80	0.0%	0.0
5157	Residential Sales	2/16/2023	3/1/2023	3/1/2023	13.00	565.75	0.0%	0.0
5158	Residential Sales	2/16/2023	2/23/2023	2/23/2023	7.00	222.33	0.0%	0.0
5159	Residential Sales	2/16/2023	3/9/2023	3/9/2023	21.00	5.34	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5160	Residential Sales	2/16/2023	3/17/2023	3/17/2023	29.00	19.44	0.0%	0.0
5161	Residential Sales	2/16/2023	10/24/2023	10/24/2023	250.00	70.63	0.0%	0.0
5162	Residential Sales	2/17/2023	2/20/2023	2/20/2023	3.00	670,146.31	0.5%	0.0
5163	Residential Sales	2/17/2023	2/21/2023	2/21/2023	4.00	9,985.10	0.0%	0.0
5164	Residential Sales	2/17/2023	2/23/2023	2/23/2023	6.00	1,061.16	0.0%	0.0
5165	Residential Sales	2/17/2023	2/17/2023	2/17/2023	-	5,199.70	0.0%	-
5166	Residential Sales	2/17/2023	2/22/2023	2/22/2023	5.00	2,532.50	0.0%	0.0
5167	Residential Sales	2/17/2023	3/14/2023	3/14/2023	25.00	17.80	0.0%	0.0
5168	Residential Sales	2/17/2023	2/27/2023	2/27/2023	10.00	1,977.00	0.0%	0.0
5169	Residential Sales	2/17/2023	3/20/2023	3/20/2023	31.00	0.59	0.0%	0.0
5170	Residential Sales	2/17/2023	11/6/2023	11/6/2023	262.00	95.00	0.0%	0.0
5171	Residential Sales	2/17/2023	3/2/2023	3/2/2023	13.00	18.63	0.0%	0.0
5172	Residential Sales	2/17/2023	11/21/2023	11/21/2023	277.00	341.19	0.0%	0.0
5173	Residential Sales	2/17/2023	4/10/2023	4/10/2023	52.00	106.15	0.0%	0.0
5174	Residential Sales	2/17/2023	2/24/2023	2/24/2023	7.00	189.79	0.0%	0.0
5175	Residential Sales	2/17/2023	2/28/2023	2/28/2023	11.00	191.91	0.0%	0.0
5176	Residential Sales	2/17/2023	11/27/2023	11/27/2023	283.00	441.25	0.0%	0.0
5177	Residential Sales	2/17/2023	3/9/2023	3/9/2023	20.00	106.33	0.0%	0.0
5178	Residential Sales	2/17/2023	3/7/2023	3/7/2023	18.00	9.49	0.0%	0.0
5179	Residential Sales	2/17/2023	4/6/2023	4/6/2023	48.00	209.61	0.0%	0.0
5180	Residential Sales	2/18/2023	2/20/2023	2/20/2023	2.00	14,543.76	0.0%	0.0
5181	Residential Sales	2/18/2023	3/9/2023	3/9/2023	19.00	125.81	0.0%	0.0
5182	Residential Sales	2/18/2023	2/27/2023	2/27/2023	9.00	195.87	0.0%	0.0
5183	Residential Sales	2/18/2023	3/21/2023	3/21/2023	31.00	133.57	0.0%	0.0
5184	Residential Sales	2/19/2023	2/20/2023	2/20/2023	1.00	5,897.38	0.0%	0.0
5185	Residential Sales	2/19/2023	2/21/2023	2/21/2023	2.00	905.36	0.0%	0.0
5186	Residential Sales	2/20/2023	2/21/2023	2/21/2023	1.00	1,021,944.34	0.8%	0.0
5187	Residential Sales	2/20/2023	2/20/2023	2/20/2023	-	44,316.20	0.0%	-
5188	Residential Sales	2/20/2023	2/22/2023	2/22/2023	2.00	10,571.66	0.0%	0.0
5189	Residential Sales	2/20/2023	2/27/2023	2/27/2023	7.00	1,457.94	0.0%	0.0
5190	Residential Sales	2/20/2023	11/22/2023	11/22/2023	275.00	777.49	0.0%	0.0
5191	Residential Sales	2/20/2023	2/28/2023	2/28/2023	8.00	427.95	0.0%	0.0
5192	Residential Sales	2/20/2023	3/24/2023	3/24/2023	32.00	200.58	0.0%	0.0
5193	Residential Sales	2/20/2023	7/21/2023	7/21/2023	151.00	17.80	0.0%	0.0
5194	Residential Sales	2/20/2023	2/23/2023	2/23/2023	3.00	146.62	0.0%	0.0
5195	Residential Sales	2/20/2023	3/6/2023	3/6/2023	14.00	583.94	0.0%	0.0
5196	Residential Sales	2/20/2023	12/5/2023	12/5/2023	288.00	36.51	0.0%	0.0
5197	Residential Sales	2/20/2023	3/8/2023	3/8/2023	16.00	315.25	0.0%	0.0
5198	Residential Sales	2/20/2023	3/3/2023	3/3/2023	11.00	253.83	0.0%	0.0
5199	Residential Sales	2/20/2023	3/9/2023	3/9/2023	17.00	117.10	0.0%	0.0
5200	Residential Sales	2/20/2023	3/10/2023	3/10/2023	18.00	17.80	0.0%	0.0
5201	Residential Sales	2/20/2023	7/20/2023	7/20/2023	150.00	117.10	0.0%	0.0
5202	Residential Sales	2/21/2023	2/21/2023	2/21/2023	-	1,040,127.18	0.8%	-
5203	Residential Sales	2/21/2023	2/22/2023	2/22/2023	1.00	768,165.89	0.6%	0.0
5204	Residential Sales	2/21/2023	2/28/2023	2/28/2023	7.00	265.10	0.0%	0.0
5205	Residential Sales	2/21/2023	2/23/2023	2/23/2023	2.00	9,675.50	0.0%	0.0
5206	Residential Sales	2/21/2023	2/27/2023	2/27/2023	6.00	9,404.29	0.0%	0.0
5207	Residential Sales	2/21/2023	3/2/2023	3/2/2023	9.00	191.36	0.0%	0.0
5208	Residential Sales	2/21/2023	5/15/2023	5/15/2023	83.00	162.01	0.0%	0.0
5209	Residential Sales	2/21/2023	2/24/2023	2/24/2023	3.00	3,298.71	0.0%	0.0
5210	Residential Sales	2/21/2023	3/16/2023	3/16/2023	23.00	4.15	0.0%	0.0
5211	Residential Sales	2/21/2023	3/1/2023	3/1/2023	8.00	294.55	0.0%	0.0
5212	Residential Sales	2/21/2023	11/27/2023	11/27/2023	279.00	337.52	0.0%	0.0
5213	Residential Sales	2/21/2023	3/6/2023	3/6/2023	13.00	121.64	0.0%	0.0
5214	Residential Sales	2/21/2023	5/31/2023	5/31/2023	99.00	0.59	0.0%	0.0
5215	Residential Sales	2/21/2023	11/6/2023	11/6/2023	258.00	92.80	0.0%	0.0
5216	Residential Sales	2/21/2023	3/27/2023	3/27/2023	34.00	1.78	0.0%	0.0
5217	Residential Sales	2/21/2023	3/9/2023	3/9/2023	16.00	172.11	0.0%	0.0
5218	Residential Sales	2/21/2023	4/25/2023	4/25/2023	63.00	88.02	0.0%	0.0
5219	Residential Sales	2/22/2023	2/23/2023	2/23/2023	1.00	578,369.87	0.5%	0.0
5220	Residential Sales	2/22/2023	2/24/2023	2/24/2023	2.00	8,637.17	0.0%	0.0
5221	Residential Sales	2/22/2023	2/27/2023	2/27/2023	5.00	10,689.76	0.0%	0.0
5222	Residential Sales	2/22/2023	2/28/2023	2/28/2023	6.00	3,888.62	0.0%	0.0
5223	Residential Sales	2/22/2023	2/22/2023	2/22/2023	-	54,294.72	0.0%	-
5224	Residential Sales	2/22/2023	3/2/2023	3/2/2023	8.00	731.60	0.0%	0.0
5225	Residential Sales	2/22/2023	3/20/2023	3/20/2023	26.00	0.59	0.0%	0.0
5226	Residential Sales	2/22/2023	3/14/2023	3/14/2023	20.00	7.71	0.0%	0.0
5227	Residential Sales	2/22/2023	11/9/2023	11/9/2023	260.00	302.25	0.0%	0.0
5228	Residential Sales	2/22/2023	1/12/2024	1/12/2024	324.00	503.02	0.0%	0.0
5229	Residential Sales	2/22/2023	3/10/2023	3/10/2023	16.00	17.80	0.0%	0.0
5230	Residential Sales	2/23/2023	2/24/2023	2/24/2023	1.00	597,440.48	0.5%	0.0
5231	Residential Sales	2/23/2023	2/23/2023	2/23/2023	-	3,203.18	0.0%	-
5232	Residential Sales	2/23/2023	2/27/2023	2/27/2023	4.00	8,005.31	0.0%	0.0
5233	Residential Sales	2/23/2023	2/28/2023	2/28/2023	5.00	245.69	0.0%	0.0
5234	Residential Sales	2/23/2023	8/14/2023	8/14/2023	172.00	239.98	0.0%	0.0
5235	Residential Sales	2/23/2023	3/2/2023	3/2/2023	7.00	395.77	0.0%	0.0
5236	Residential Sales	2/23/2023	3/17/2023	3/17/2023	22.00	52.38	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5237	Residential Sales	2/23/2023	3/9/2023	3/9/2023	14.00	489.18	0.0%	0.0
5238	Residential Sales	2/23/2023	3/7/2023	3/7/2023	12.00	35.30	0.0%	0.0
5239	Residential Sales	2/23/2023	11/9/2023	11/9/2023	259.00	327.59	0.0%	0.0
5240	Residential Sales	2/23/2023	8/15/2023	8/15/2023	173.00	140.27	0.0%	0.0
5241	Residential Sales	2/23/2023	3/15/2023	3/15/2023	20.00	5.93	0.0%	0.0
5242	Residential Sales	2/23/2023	3/27/2023	3/27/2023	32.00	0.59	0.0%	0.0
5243	Residential Sales	2/23/2023	11/22/2023	11/22/2023	272.00	161.38	0.0%	0.0
5244	Residential Sales	2/23/2023	3/3/2023	3/3/2023	8.00	480.54	0.0%	0.0
5245	Residential Sales	2/24/2023	2/27/2023	2/27/2023	3.00	505,128.44	0.4%	0.0
5246	Residential Sales	2/24/2023	2/24/2023	2/24/2023	-	188,260.64	0.1%	-
5247	Residential Sales	2/24/2023	3/1/2023	3/1/2023	5.00	1,397.56	0.0%	0.0
5248	Residential Sales	2/24/2023	3/1/2024	3/1/2024	371.00	37.95	0.0%	0.0
5249	Residential Sales	2/24/2023	3/22/2023	3/22/2023	26.00	1,100.90	0.0%	0.0
5250	Residential Sales	2/24/2023	3/7/2023	3/7/2023	11.00	214.92	0.0%	0.0
5251	Residential Sales	2/24/2023	2/28/2023	2/28/2023	4.00	1,767.68	0.0%	0.0
5252	Residential Sales	2/24/2023	3/13/2023	3/13/2023	17.00	196.22	0.0%	0.0
5253	Residential Sales	2/24/2023	10/23/2023	10/23/2023	241.00	217.95	0.0%	0.0
5254	Residential Sales	2/24/2023	3/10/2023	3/10/2023	14.00	252.33	0.0%	0.0
5255	Residential Sales	2/24/2023	3/6/2023	3/6/2023	10.00	207.08	0.0%	0.0
5256	Residential Sales	2/24/2023	4/26/2023	4/26/2023	61.00	94.51	0.0%	0.0
5257	Residential Sales	2/24/2023	9/29/2023	9/29/2023	217.00	62.41	0.0%	0.0
5258	Residential Sales	2/24/2023	3/9/2023	3/9/2023	13.00	36.11	0.0%	0.0
5259	Residential Sales	2/24/2023	2/23/2024	2/23/2024	364.00	68.17	0.0%	0.0
5260	Residential Sales	2/24/2023	3/29/2023	3/29/2023	33.00	221.11	0.0%	0.0
5261	Residential Sales	2/24/2023	3/30/2023	3/30/2023	34.00	568.89	0.0%	0.0
5262	Residential Sales	2/25/2023	2/27/2023	2/27/2023	2.00	10,052.08	0.0%	0.0
5263	Residential Sales	2/25/2023	3/22/2023	3/22/2023	25.00	220.55	0.0%	0.0
5264	Residential Sales	2/25/2023	2/28/2023	2/28/2023	3.00	432.82	0.0%	0.0
5265	Residential Sales	2/26/2023	2/27/2023	2/27/2023	1.00	4,109.75	0.0%	0.0
5266	Residential Sales	2/26/2023	3/9/2023	3/9/2023	11.00	200.37	0.0%	0.0
5267	Residential Sales	2/26/2023	3/6/2023	3/6/2023	8.00	197.22	0.0%	0.0
5268	Residential Sales	2/27/2023	2/28/2023	2/28/2023	1.00	523,354.47	0.4%	0.0
5269	Residential Sales	2/27/2023	3/1/2023	3/1/2023	2.00	4,663.45	0.0%	0.0
5270	Residential Sales	2/27/2023	3/7/2023	3/7/2023	8.00	259.09	0.0%	0.0
5271	Residential Sales	2/27/2023	3/2/2023	3/2/2023	3.00	3,259.17	0.0%	0.0
5272	Residential Sales	2/27/2023	2/27/2023	2/27/2023	-	2,856.30	0.0%	-
5273	Residential Sales	2/27/2023	3/3/2023	3/3/2023	4.00	912.63	0.0%	0.0
5274	Residential Sales	2/27/2023	3/6/2023	3/6/2023	7.00	801.20	0.0%	0.0
5275	Residential Sales	2/27/2023	10/23/2023	10/23/2023	238.00	785.40	0.0%	0.0
5276	Residential Sales	2/27/2023	5/30/2023	5/30/2023	92.00	187.03	0.0%	0.0
5277	Residential Sales	2/27/2023	3/10/2023	3/10/2023	11.00	156.06	0.0%	0.0
5278	Residential Sales	2/27/2023	3/14/2023	3/14/2023	15.00	65.14	0.0%	0.0
5279	Residential Sales	2/27/2023	3/22/2023	3/22/2023	23.00	232.92	0.0%	0.0
5280	Residential Sales	2/27/2023	11/27/2023	11/27/2023	273.00	49.46	0.0%	0.0
5281	Residential Sales	2/28/2023	3/1/2023	3/1/2023	1.00	352,472.76	0.3%	0.0
5282	Residential Sales	2/28/2023	3/6/2023	3/6/2023	6.00	1,803.05	0.0%	0.0
5283	Residential Sales	2/28/2023	3/3/2023	3/3/2023	3.00	15,205.12	0.0%	0.0
5284	Residential Sales	2/28/2023	3/2/2023	3/2/2023	2.00	3,817.43	0.0%	0.0
5285	Residential Sales	2/28/2023	3/9/2023	3/9/2023	9.00	17.80	0.0%	0.0
5286	Residential Sales	2/28/2023	3/8/2023	3/8/2023	8.00	1,698.65	0.0%	0.0
5287	Residential Sales	2/28/2023	2/28/2023	2/28/2023	-	1,753.79	0.0%	-
5288	Residential Sales	2/28/2023	3/7/2023	3/7/2023	7.00	1,010.00	0.0%	0.0
5289	Residential Sales	2/28/2023	3/22/2023	3/22/2023	22.00	228.41	0.0%	0.0
5290	Residential Sales	2/28/2023	3/30/2023	3/30/2023	30.00	203.43	0.0%	0.0
5291	Residential Sales	2/28/2023	3/24/2023	3/24/2023	24.00	69.60	0.0%	0.0
5292	Residential Sales	2/28/2023	3/13/2023	3/13/2023	13.00	80.66	0.0%	0.0
5293	Residential Sales	2/28/2023	10/23/2023	10/23/2023	237.00	153.60	0.0%	0.0
5294	Residential Sales	3/1/2023	3/2/2023	3/2/2023	1.00	5,490.74	0.0%	0.0
5295	Residential Sales	3/1/2023	3/3/2023	3/3/2023	2.00	12,221.78	0.0%	0.0
5296	Residential Sales	3/1/2023	3/8/2023	3/8/2023	7.00	1,084.91	0.0%	0.0
5297	Residential Sales	3/1/2023	3/9/2023	3/9/2023	8.00	1,483.77	0.0%	0.0
5298	Residential Sales	3/1/2023	10/23/2023	10/23/2023	236.00	27.92	0.0%	0.0
5299	Residential Sales	3/1/2023	4/13/2023	4/13/2023	43.00	197.70	0.0%	0.0
5300	Residential Sales	3/1/2023	3/10/2023	3/10/2023	9.00	18.77	0.0%	0.0
5301	Residential Sales	3/1/2023	3/1/2023	3/1/2023	-	1,672.67	0.0%	-
5302	Residential Sales	3/1/2023	3/6/2023	3/6/2023	5.00	499.89	0.0%	0.0
5303	Residential Sales	3/1/2023	3/7/2023	3/7/2023	6.00	35.60	0.0%	0.0
5304	Residential Sales	3/1/2023	10/26/2023	10/26/2023	239.00	204.05	0.0%	0.0
5305	Residential Sales	3/1/2023	3/17/2023	3/17/2023	16.00	0.59	0.0%	0.0
5306	Residential Sales	3/1/2023	3/13/2023	3/13/2023	12.00	110.29	0.0%	0.0
5307	Residential Sales	3/1/2023	10/2/2023	10/2/2023	215.00	84.94	0.0%	0.0
5308	Residential Sales	3/1/2023	3/31/2023	3/31/2023	30.00	97.62	0.0%	0.0
5309	Residential Sales	3/1/2023	4/3/2023	4/3/2023	33.00	110.29	0.0%	0.0
5310	Residential Sales	3/2/2023	3/6/2023	3/6/2023	4.00	4,411.26	0.0%	0.0
5311	Residential Sales	3/2/2023	3/3/2023	3/3/2023	1.00	391,827.71	0.3%	0.0
5312	Residential Sales	3/2/2023	3/7/2023	3/7/2023	5.00	3,097.74	0.0%	0.0
5313	Residential Sales	3/2/2023	3/2/2023	3/2/2023	-	220.48	0.0%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5314	Residential Sales	3/2/2023	3/9/2023	3/9/2023	7.00	774.25	0.0%	0.0
5315	Residential Sales	3/2/2023	3/30/2023	3/30/2023	28.00	138.40	0.0%	0.0
5316	Residential Sales	3/2/2023	3/13/2023	3/13/2023	11.00	253.47	0.0%	0.0
5317	Residential Sales	3/2/2023	4/23/2024	4/23/2024	418.00	79.88	0.0%	0.0
5318	Residential Sales	3/2/2023	3/10/2023	3/10/2023	8.00	301.29	0.0%	0.0
5319	Residential Sales	3/2/2023	3/14/2023	3/14/2023	12.00	232.35	0.0%	0.0
5320	Residential Sales	3/2/2023	6/1/2023	6/1/2023	91.00	66.48	0.0%	0.0
5321	Residential Sales	3/2/2023	3/8/2023	3/8/2023	6.00	806.61	0.0%	0.0
5322	Residential Sales	3/2/2023	4/18/2023	4/18/2023	47.00	31.57	0.0%	0.0
5323	Residential Sales	3/2/2023	3/15/2023	3/15/2023	13.00	128.86	0.0%	0.0
5324	Residential Sales	3/2/2023	3/22/2023	3/22/2023	20.00	217.94	0.0%	0.0
5325	Residential Sales	3/2/2023	3/20/2023	3/20/2023	18.00	38.56	0.0%	0.0
5326	Residential Sales	3/2/2023	10/31/2023	10/31/2023	243.00	56.70	0.0%	0.0
5327	Residential Sales	3/2/2023	3/17/2023	3/17/2023	15.00	57.05	0.0%	0.0
5328	Residential Sales	3/2/2023	5/16/2023	5/16/2023	75.00	75.70	0.0%	0.0
5329	Residential Sales	3/2/2023	3/23/2023	3/23/2023	21.00	395.21	0.0%	0.0
5330	Residential Sales	3/2/2023	3/31/2023	3/31/2023	29.00	194.17	0.0%	0.0
5331	Residential Sales	3/3/2023	3/6/2023	3/6/2023	3.00	334,523.60	0.3%	0.0
5332	Residential Sales	3/3/2023	3/7/2023	3/7/2023	4.00	2,862.36	0.0%	0.0
5333	Residential Sales	3/3/2023	3/8/2023	3/8/2023	5.00	2,949.67	0.0%	0.0
5334	Residential Sales	3/3/2023	3/3/2023	3/3/2023	-	3,130.73	0.0%	-
5335	Residential Sales	3/3/2023	6/19/2023	6/19/2023	108.00	178.11	0.0%	0.0
5336	Residential Sales	3/3/2023	3/13/2023	3/13/2023	10.00	141.76	0.0%	0.0
5337	Residential Sales	3/3/2023	3/9/2023	3/9/2023	6.00	205.38	0.0%	0.0
5338	Residential Sales	3/3/2023	3/14/2023	3/14/2023	11.00	869.75	0.0%	0.0
5339	Residential Sales	3/3/2023	10/31/2023	10/31/2023	242.00	531.39	0.0%	0.0
5340	Residential Sales	3/3/2023	3/16/2023	3/16/2023	13.00	75.18	0.0%	0.0
5341	Residential Sales	3/3/2023	4/18/2023	4/18/2023	46.00	4.94	0.0%	0.0
5342	Residential Sales	3/3/2023	10/27/2023	10/27/2023	238.00	68.26	0.0%	0.0
5343	Residential Sales	3/3/2023	3/23/2023	3/23/2023	20.00	15.50	0.0%	0.0
5344	Residential Sales	3/3/2023	3/10/2023	3/10/2023	7.00	123.12	0.0%	0.0
5345	Residential Sales	3/4/2023	3/6/2023	3/6/2023	2.00	19,028.57	0.0%	0.0
5346	Residential Sales	3/5/2023	3/6/2023	3/6/2023	1.00	3,270.69	0.0%	0.0
5347	Residential Sales	3/5/2023	3/7/2023	3/7/2023	2.00	201.11	0.0%	0.0
5348	Residential Sales	3/5/2023	3/9/2023	3/9/2023	4.00	139.89	0.0%	0.0
5349	Residential Sales	3/5/2023	3/8/2023	3/8/2023	3.00	262.49	0.0%	0.0
5350	Residential Sales	3/6/2023	3/7/2023	3/7/2023	1.00	378,097.97	0.3%	0.0
5351	Residential Sales	3/6/2023	3/8/2023	3/8/2023	2.00	4,688.09	0.0%	0.0
5352	Residential Sales	3/6/2023	3/9/2023	3/9/2023	3.00	1,178.07	0.0%	0.0
5353	Residential Sales	3/6/2023	3/6/2023	3/6/2023	-	1,678.94	0.0%	-
5354	Residential Sales	3/6/2023	10/23/2023	10/23/2023	231.00	35.60	0.0%	0.0
5355	Residential Sales	3/6/2023	3/14/2023	3/14/2023	8.00	157.57	0.0%	0.0
5356	Residential Sales	3/6/2023	4/14/2023	4/14/2023	39.00	67.89	0.0%	0.0
5357	Residential Sales	3/6/2023	3/24/2023	3/24/2023	18.00	32.19	0.0%	0.0
5358	Residential Sales	3/6/2023	3/13/2023	3/13/2023	7.00	819.52	0.0%	0.0
5359	Residential Sales	3/6/2023	3/16/2023	3/16/2023	10.00	2,849.99	0.0%	0.0
5360	Residential Sales	3/6/2023	3/30/2023	3/30/2023	24.00	112.35	0.0%	0.0
5361	Residential Sales	3/6/2023	12/28/2023	12/28/2023	297.00	73.98	0.0%	0.0
5362	Residential Sales	3/6/2023	3/15/2023	3/15/2023	9.00	283.59	0.0%	0.0
5363	Residential Sales	3/6/2023	3/22/2023	3/22/2023	16.00	117.83	0.0%	0.0
5364	Residential Sales	3/6/2023	9/21/2023	9/21/2023	199.00	39.73	0.0%	0.0
5365	Residential Sales	3/6/2023	3/10/2023	3/10/2023	4.00	389.11	0.0%	0.0
5366	Residential Sales	3/6/2023	4/6/2023	4/6/2023	31.00	90.41	0.0%	0.0
5367	Residential Sales	3/7/2023	3/8/2023	3/8/2023	1.00	544,677.72	0.4%	0.0
5368	Residential Sales	3/7/2023	3/16/2023	3/16/2023	9.00	2,495.42	0.0%	0.0
5369	Residential Sales	3/7/2023	4/10/2023	4/10/2023	34.00	106.14	0.0%	0.0
5370	Residential Sales	3/7/2023	3/7/2023	3/7/2023	-	2,231.96	0.0%	-
5371	Residential Sales	3/7/2023	3/15/2023	3/15/2023	8.00	857.61	0.0%	0.0
5372	Residential Sales	3/7/2023	3/9/2023	3/9/2023	2.00	2,695.67	0.0%	0.0
5373	Residential Sales	3/7/2023	11/2/2023	11/2/2023	240.00	532.95	0.0%	0.0
5374	Residential Sales	3/7/2023	3/20/2023	3/20/2023	13.00	4.90	0.0%	0.0
5375	Residential Sales	3/7/2023	3/14/2023	3/14/2023	7.00	22.17	0.0%	0.0
5376	Residential Sales	3/7/2023	7/26/2024	7/26/2024	507.00	127.51	0.0%	0.0
5377	Residential Sales	3/7/2023	3/13/2023	3/13/2023	6.00	765.82	0.0%	0.0
5378	Residential Sales	3/7/2023	3/21/2023	3/21/2023	14.00	534.70	0.0%	0.0
5379	Residential Sales	3/7/2023	3/10/2023	3/10/2023	3.00	551.45	0.0%	0.0
5380	Residential Sales	3/7/2023	11/3/2023	11/3/2023	241.00	100.44	0.0%	0.0
5381	Residential Sales	3/7/2023	4/11/2023	4/11/2023	35.00	139.71	0.0%	0.0
5382	Residential Sales	3/7/2023	4/17/2023	4/17/2023	41.00	17.80	0.0%	0.0
5383	Residential Sales	3/7/2023	4/13/2023	4/13/2023	37.00	36.32	0.0%	0.0
5384	Residential Sales	3/7/2023	3/17/2023	3/17/2023	10.00	40.65	0.0%	0.0
5385	Residential Sales	3/7/2023	4/18/2023	4/18/2023	42.00	5.34	0.0%	0.0
5386	Residential Sales	3/8/2023	3/9/2023	3/9/2023	1.00	476,734.27	0.4%	0.0
5387	Residential Sales	3/8/2023	3/16/2023	3/16/2023	8.00	1,222.99	0.0%	0.0
5388	Residential Sales	3/8/2023	3/8/2023	3/8/2023	-	2,158.71	0.0%	-
5389	Residential Sales	3/8/2023	3/10/2023	3/10/2023	2.00	4,831.31	0.0%	0.0
5390	Residential Sales	3/8/2023	3/14/2023	3/14/2023	6.00	610.65	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5391	Residential Sales	3/8/2023	3/13/2023	3/13/2023	5.00	2,211.81	0.0%	0.0
5392	Residential Sales	3/8/2023	11/13/2023	11/13/2023	250.00	60.29	0.0%	0.0
5393	Residential Sales	3/8/2023	3/17/2023	3/17/2023	9.00	285.69	0.0%	0.0
5394	Residential Sales	3/8/2023	4/14/2023	4/14/2023	37.00	94.29	0.0%	0.0
5395	Residential Sales	3/8/2023	11/2/2023	11/2/2023	239.00	510.77	0.0%	0.0
5396	Residential Sales	3/8/2023	3/30/2023	3/30/2023	22.00	70.92	0.0%	0.0
5397	Residential Sales	3/8/2023	5/15/2023	5/15/2023	68.00	121.20	0.0%	0.0
5398	Residential Sales	3/8/2023	3/15/2023	3/15/2023	7.00	204.77	0.0%	0.0
5399	Residential Sales	3/8/2023	3/29/2023	3/29/2023	21.00	44.46	0.0%	0.0
5400	Residential Sales	3/8/2023	5/31/2023	5/31/2023	84.00	204.55	0.0%	0.0
5401	Residential Sales	3/8/2023	4/25/2023	4/25/2023	48.00	48.66	0.0%	0.0
5402	Residential Sales	3/8/2023	6/29/2023	6/29/2023	113.00	17.80	0.0%	0.0
5403	Residential Sales	3/8/2023	11/6/2023	11/6/2023	243.00	26.30	0.0%	0.0
5404	Residential Sales	3/8/2023	12/6/2023	12/6/2023	273.00	94.29	0.0%	0.0
5405	Residential Sales	3/8/2023	4/5/2023	4/5/2023	28.00	108.45	0.0%	0.0
5406	Residential Sales	3/9/2023	3/9/2023	3/9/2023	-	531,592.78	0.4%	-
5407	Residential Sales	3/9/2023	3/10/2023	3/10/2023	1.00	231,498.19	0.2%	0.0
5408	Residential Sales	3/9/2023	3/13/2023	3/13/2023	4.00	3,642.16	0.0%	0.0
5409	Residential Sales	3/9/2023	3/17/2023	3/17/2023	8.00	106.81	0.0%	0.0
5410	Residential Sales	3/9/2023	3/14/2023	3/14/2023	5.00	2,148.58	0.0%	0.0
5411	Residential Sales	3/9/2023	3/20/2023	3/20/2023	11.00	250.58	0.0%	0.0
5412	Residential Sales	3/9/2023	3/16/2023	3/16/2023	7.00	127.46	0.0%	0.0
5413	Residential Sales	3/9/2023	4/6/2023	4/6/2023	28.00	1.19	0.0%	0.0
5414	Residential Sales	3/9/2023	4/4/2023	4/4/2023	26.00	105.25	0.0%	0.0
5415	Residential Sales	3/9/2023	11/1/2023	11/1/2023	237.00	71.94	0.0%	0.0
5416	Residential Sales	3/9/2023	3/22/2023	3/22/2023	13.00	173.27	0.0%	0.0
5417	Residential Sales	3/9/2023	4/28/2023	4/28/2023	50.00	182.06	0.0%	0.0
5418	Residential Sales	3/9/2023	10/4/2023	10/4/2023	209.00	136.93	0.0%	0.0
5419	Residential Sales	3/9/2023	3/15/2023	3/15/2023	6.00	209.59	0.0%	0.0
5420	Residential Sales	3/9/2023	3/23/2023	3/23/2023	14.00	81.26	0.0%	0.0
5421	Residential Sales	3/9/2023	5/2/2023	5/2/2023	54.00	99.69	0.0%	0.0
5422	Residential Sales	3/9/2023	4/10/2023	4/10/2023	32.00	6.53	0.0%	0.0
5423	Residential Sales	3/10/2023	3/13/2023	3/13/2023	3.00	146,491.29	0.1%	0.0
5424	Residential Sales	3/10/2023	3/28/2023	3/28/2023	18.00	88.65	0.0%	0.0
5425	Residential Sales	3/10/2023	3/14/2023	3/14/2023	4.00	1,991.42	0.0%	0.0
5426	Residential Sales	3/10/2023	3/17/2023	3/17/2023	7.00	147.50	0.0%	0.0
5427	Residential Sales	3/10/2023	3/24/2023	3/24/2023	14.00	123.61	0.0%	0.0
5428	Residential Sales	3/10/2023	3/16/2023	3/16/2023	6.00	233.16	0.0%	0.0
5429	Residential Sales	3/10/2023	3/10/2023	3/10/2023	-	2,542.13	0.0%	-
5430	Residential Sales	3/10/2023	3/20/2023	3/20/2023	10.00	160.08	0.0%	0.0
5431	Residential Sales	3/10/2023	3/15/2023	3/15/2023	5.00	1,600.98	0.0%	0.0
5432	Residential Sales	3/10/2023	3/21/2023	3/21/2023	11.00	52.15	0.0%	0.0
5433	Residential Sales	3/10/2023	10/6/2023	10/6/2023	210.00	61.39	0.0%	0.0
5434	Residential Sales	3/11/2023	3/13/2023	3/13/2023	2.00	4,426.15	0.0%	0.0
5435	Residential Sales	3/11/2023	3/14/2023	3/14/2023	3.00	336.49	0.0%	0.0
5436	Residential Sales	3/12/2023	3/13/2023	3/13/2023	1.00	2,253.77	0.0%	0.0
5437	Residential Sales	3/12/2023	3/15/2023	3/15/2023	3.00	483.45	0.0%	0.0
5438	Residential Sales	3/12/2023	3/16/2023	3/16/2023	4.00	61.32	0.0%	0.0
5439	Residential Sales	3/12/2023	3/14/2023	3/14/2023	2.00	143.42	0.0%	0.0
5440	Residential Sales	3/12/2023	3/20/2023	3/20/2023	8.00	328.93	0.0%	0.0
5441	Residential Sales	3/13/2023	3/14/2023	3/14/2023	1.00	307,246.33	0.2%	0.0
5442	Residential Sales	3/13/2023	3/20/2023	3/20/2023	7.00	453.05	0.0%	0.0
5443	Residential Sales	3/13/2023	3/16/2023	3/16/2023	3.00	2,063.42	0.0%	0.0
5444	Residential Sales	3/13/2023	3/13/2023	3/13/2023	-	5,066.04	0.0%	-
5445	Residential Sales	3/13/2023	3/21/2023	3/21/2023	8.00	276.98	0.0%	0.0
5446	Residential Sales	3/13/2023	3/15/2023	3/15/2023	2.00	3,211.98	0.0%	0.0
5447	Residential Sales	3/13/2023	3/27/2023	3/27/2023	14.00	61.81	0.0%	0.0
5448	Residential Sales	3/13/2023	3/22/2023	3/22/2023	9.00	97.75	0.0%	0.0
5449	Residential Sales	3/13/2023	10/6/2023	10/6/2023	207.00	194.21	0.0%	0.0
5450	Residential Sales	3/13/2023	3/17/2023	3/17/2023	4.00	449.74	0.0%	0.0
5451	Residential Sales	3/13/2023	3/30/2023	3/30/2023	17.00	515.43	0.0%	0.0
5452	Residential Sales	3/13/2023	11/15/2023	11/15/2023	247.00	44.01	0.0%	0.0
5453	Residential Sales	3/13/2023	3/24/2023	3/24/2023	11.00	126.59	0.0%	0.0
5454	Residential Sales	3/13/2023	9/26/2023	9/26/2023	197.00	80.72	0.0%	0.0
5455	Residential Sales	3/13/2023	9/29/2023	9/29/2023	200.00	101.68	0.0%	0.0
5456	Residential Sales	3/14/2023	3/15/2023	3/15/2023	1.00	399,606.35	0.3%	0.0
5457	Residential Sales	3/14/2023	3/14/2023	3/14/2023	-	212,049.82	0.2%	-
5458	Residential Sales	3/14/2023	3/16/2023	3/16/2023	2.00	10,541.01	0.0%	0.0
5459	Residential Sales	3/14/2023	6/5/2023	6/5/2023	83.00	191.92	0.0%	0.0
5460	Residential Sales	3/14/2023	3/17/2023	3/17/2023	3.00	2,402.15	0.0%	0.0
5461	Residential Sales	3/14/2023	3/21/2023	3/21/2023	7.00	404.17	0.0%	0.0
5462	Residential Sales	3/14/2023	10/6/2023	10/6/2023	206.00	185.37	0.0%	0.0
5463	Residential Sales	3/14/2023	10/24/2023	10/24/2023	224.00	31.16	0.0%	0.0
5464	Residential Sales	3/14/2023	3/27/2023	3/27/2023	13.00	21.07	0.0%	0.0
5465	Residential Sales	3/14/2023	3/20/2023	3/20/2023	6.00	839.33	0.0%	0.0
5466	Residential Sales	3/14/2023	4/6/2023	4/6/2023	23.00	54.59	0.0%	0.0
5467	Residential Sales	3/14/2023	4/5/2023	4/5/2023	22.00	17.80	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5468	Residential Sales	3/14/2023	4/14/2023	4/14/2023	31.00	41.57	0.0%	0.0
5469	Residential Sales	3/14/2023	10/16/2023	10/16/2023	216.00	99.13	0.0%	0.0
5470	Residential Sales	3/14/2023	3/30/2023	3/30/2023	16.00	100.41	0.0%	0.0
5471	Residential Sales	3/14/2023	3/22/2023	3/22/2023	8.00	127.37	0.0%	0.0
5472	Residential Sales	3/14/2023	6/9/2023	6/9/2023	87.00	116.93	0.0%	0.0
5473	Residential Sales	3/14/2023	8/1/2023	8/1/2023	140.00	98.80	0.0%	0.0
5474	Residential Sales	3/14/2023	5/5/2023	5/5/2023	52.00	51.53	0.0%	0.0
5475	Residential Sales	3/14/2023	4/11/2023	4/11/2023	28.00	180.62	0.0%	0.0
5476	Residential Sales	3/14/2023	3/24/2023	3/24/2023	10.00	167.34	0.0%	0.0
5477	Residential Sales	3/14/2023	10/17/2023	10/17/2023	217.00	129.32	0.0%	0.0
5478	Residential Sales	3/15/2023	3/16/2023	3/16/2023	1.00	331,259.37	0.3%	0.0
5479	Residential Sales	3/15/2023	3/17/2023	3/17/2023	2.00	2,183.80	0.0%	0.0
5480	Residential Sales	3/15/2023	3/20/2023	3/20/2023	5.00	3,723.18	0.0%	0.0
5481	Residential Sales	3/15/2023	3/15/2023	3/15/2023	-	2,686.95	0.0%	-
5482	Residential Sales	3/15/2023	4/14/2023	4/14/2023	30.00	74.66	0.0%	0.0
5483	Residential Sales	3/15/2023	3/22/2023	3/22/2023	7.00	10.40	0.0%	0.0
5484	Residential Sales	3/15/2023	3/27/2023	3/27/2023	12.00	188.36	0.0%	0.0
5485	Residential Sales	3/15/2023	3/31/2023	3/31/2023	16.00	90.72	0.0%	0.0
5486	Residential Sales	3/15/2023	4/10/2023	4/10/2023	26.00	65.14	0.0%	0.0
5487	Residential Sales	3/15/2023	5/2/2023	5/2/2023	48.00	124.73	0.0%	0.0
5488	Residential Sales	3/15/2023	10/31/2023	10/31/2023	230.00	57.34	0.0%	0.0
5489	Residential Sales	3/15/2023	4/11/2023	4/11/2023	27.00	50.54	0.0%	0.0
5490	Residential Sales	3/15/2023	3/28/2023	3/28/2023	13.00	21.13	0.0%	0.0
5491	Residential Sales	3/15/2023	10/6/2023	10/6/2023	205.00	210.14	0.0%	0.0
5492	Residential Sales	3/15/2023	3/21/2023	3/21/2023	6.00	52.40	0.0%	0.0
5493	Residential Sales	3/15/2023	4/3/2023	4/3/2023	19.00	87.02	0.0%	0.0
5494	Residential Sales	3/16/2023	3/17/2023	3/17/2023	1.00	473,167.04	0.4%	0.0
5495	Residential Sales	3/16/2023	3/16/2023	3/16/2023	-	387,425.74	0.3%	-
5496	Residential Sales	3/16/2023	3/20/2023	3/20/2023	4.00	2,422.96	0.0%	0.0
5497	Residential Sales	3/16/2023	3/21/2023	3/21/2023	5.00	3,386.63	0.0%	0.0
5498	Residential Sales	3/16/2023	3/31/2023	3/31/2023	15.00	155.08	0.0%	0.0
5499	Residential Sales	3/16/2023	3/22/2023	3/22/2023	6.00	426.73	0.0%	0.0
5500	Residential Sales	3/16/2023	3/23/2023	3/23/2023	7.00	1,126.82	0.0%	0.0
5501	Residential Sales	3/16/2023	10/13/2023	10/13/2023	211.00	180.95	0.0%	0.0
5502	Residential Sales	3/16/2023	4/3/2023	4/3/2023	18.00	38.27	0.0%	0.0
5503	Residential Sales	3/16/2023	3/24/2023	3/24/2023	8.00	303.82	0.0%	0.0
5504	Residential Sales	3/16/2023	4/24/2023	4/24/2023	39.00	14.83	0.0%	0.0
5505	Residential Sales	3/16/2023	3/28/2023	3/28/2023	12.00	91.26	0.0%	0.0
5506	Residential Sales	3/16/2023	4/17/2023	4/17/2023	32.00	22.62	0.0%	0.0
5507	Residential Sales	3/17/2023	3/20/2023	3/20/2023	3.00	554,764.69	0.4%	0.0
5508	Residential Sales	3/17/2023	3/21/2023	3/21/2023	4.00	2,340.25	0.0%	0.0
5509	Residential Sales	3/17/2023	3/17/2023	3/17/2023	-	2,494.33	0.0%	-
5510	Residential Sales	3/17/2023	3/24/2023	3/24/2023	7.00	976.37	0.0%	0.0
5511	Residential Sales	3/17/2023	3/22/2023	3/22/2023	5.00	1,612.61	0.0%	0.0
5512	Residential Sales	3/17/2023	3/29/2023	3/29/2023	12.00	53.33	0.0%	0.0
5513	Residential Sales	3/17/2023	9/21/2023	9/21/2023	188.00	31.99	0.0%	0.0
5514	Residential Sales	3/17/2023	3/31/2023	3/31/2023	14.00	80.20	0.0%	0.0
5515	Residential Sales	3/17/2023	4/10/2023	4/10/2023	24.00	106.45	0.0%	0.0
5516	Residential Sales	3/17/2023	3/23/2023	3/23/2023	6.00	767.04	0.0%	0.0
5517	Residential Sales	3/17/2023	10/13/2023	10/13/2023	210.00	149.07	0.0%	0.0
5518	Residential Sales	3/17/2023	4/14/2023	4/14/2023	28.00	144.26	0.0%	0.0
5519	Residential Sales	3/17/2023	4/29/2023	4/29/2023	43.00	53.00	0.0%	0.0
5520	Residential Sales	3/17/2023	4/6/2023	4/6/2023	20.00	62.71	0.0%	0.0
5521	Residential Sales	3/18/2023	3/20/2023	3/20/2023	2.00	12,030.88	0.0%	0.0
5522	Residential Sales	3/18/2023	3/21/2023	3/21/2023	3.00	93.79	0.0%	0.0
5523	Residential Sales	3/18/2023	3/23/2023	3/23/2023	5.00	276.83	0.0%	0.0
5524	Residential Sales	3/19/2023	3/21/2023	3/21/2023	2.00	350.68	0.0%	0.0
5525	Residential Sales	3/19/2023	3/20/2023	3/20/2023	1.00	3,165.46	0.0%	0.0
5526	Residential Sales	3/19/2023	3/27/2023	3/27/2023	8.00	1.78	0.0%	0.0
5527	Residential Sales	3/20/2023	3/21/2023	3/21/2023	1.00	5,411.05	0.0%	0.0
5528	Residential Sales	3/20/2023	3/20/2023	3/20/2023	-	27,233.45	0.0%	-
5529	Residential Sales	3/20/2023	3/22/2023	3/22/2023	2.00	216.78	0.0%	0.0
5530	Residential Sales	3/20/2023	4/18/2023	4/18/2023	29.00	2.37	0.0%	0.0
5531	Residential Sales	3/20/2023	3/24/2023	3/24/2023	4.00	151.93	0.0%	0.0
5532	Residential Sales	3/20/2023	4/3/2023	4/3/2023	14.00	48.48	0.0%	0.0
5533	Residential Sales	3/20/2023	4/28/2023	4/28/2023	39.00	11.27	0.0%	0.0
5534	Residential Sales	3/20/2023	4/17/2023	4/17/2023	28.00	3.84	0.0%	0.0
5535	Residential Sales	3/20/2023	3/28/2023	3/28/2023	8.00	26.55	0.0%	0.0
5536	Residential Sales	3/21/2023	3/22/2023	3/22/2023	1.00	424,697.91	0.3%	0.0
5537	Residential Sales	3/21/2023	3/24/2023	3/24/2023	3.00	6,978.51	0.0%	0.0
5538	Residential Sales	3/21/2023	3/23/2023	3/23/2023	2.00	3,799.55	0.0%	0.0
5539	Residential Sales	3/21/2023	3/21/2023	3/21/2023	-	2,075.24	0.0%	-
5540	Residential Sales	3/21/2023	3/31/2023	3/31/2023	10.00	89.46	0.0%	0.0
5541	Residential Sales	3/21/2023	3/28/2023	3/28/2023	7.00	931.60	0.0%	0.0
5542	Residential Sales	3/21/2023	4/11/2023	4/11/2023	21.00	124.22	0.0%	0.0
5543	Residential Sales	3/21/2023	4/10/2023	4/10/2023	20.00	1,189.80	0.0%	0.0
5544	Residential Sales	3/21/2023	3/27/2023	3/27/2023	6.00	555.22	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5545	Residential Sales	3/21/2023	11/21/2023	11/21/2023	245.00	229.74	0.0%	0.0
5546	Residential Sales	3/21/2023	3/29/2023	3/29/2023	8.00	224.53	0.0%	0.0
5547	Residential Sales	3/21/2023	11/27/2023	11/27/2023	251.00	299.02	0.0%	0.0
5548	Residential Sales	3/21/2023	4/6/2023	4/6/2023	16.00	89.46	0.0%	0.0
5549	Residential Sales	3/21/2023	11/6/2023	11/6/2023	230.00	67.37	0.0%	0.0
5550	Residential Sales	3/22/2023	3/23/2023	3/23/2023	1.00	1,309,596.44	1.0%	0.0
5551	Residential Sales	3/22/2023	3/30/2023	3/30/2023	8.00	764.19	0.0%	0.0
5552	Residential Sales	3/22/2023	3/27/2023	3/27/2023	5.00	766.52	0.0%	0.0
5553	Residential Sales	3/22/2023	11/22/2023	11/22/2023	245.00	562.74	0.0%	0.0
5554	Residential Sales	3/22/2023	3/24/2023	3/24/2023	2.00	4,216.29	0.0%	0.0
5555	Residential Sales	3/22/2023	3/29/2023	3/29/2023	7.00	564.88	0.0%	0.0
5556	Residential Sales	3/22/2023	4/14/2023	4/14/2023	23.00	208.77	0.0%	0.0
5557	Residential Sales	3/22/2023	3/22/2023	3/22/2023	-	1,266.34	0.0%	-
5558	Residential Sales	3/22/2023	7/20/2023	7/20/2023	120.00	60.85	0.0%	0.0
5559	Residential Sales	3/22/2023	12/5/2023	12/5/2023	258.00	29.94	0.0%	0.0
5560	Residential Sales	3/22/2023	3/28/2023	3/28/2023	6.00	253.19	0.0%	0.0
5561	Residential Sales	3/22/2023	7/21/2023	7/21/2023	121.00	100.60	0.0%	0.0
5562	Residential Sales	3/22/2023	4/13/2023	4/13/2023	22.00	5.34	0.0%	0.0
5563	Residential Sales	3/23/2023	3/24/2023	3/24/2023	1.00	519,078.98	0.4%	0.0
5564	Residential Sales	3/23/2023	3/23/2023	3/23/2023	-	22,236.27	0.0%	-
5565	Residential Sales	3/23/2023	3/28/2023	3/28/2023	5.00	1,891.27	0.0%	0.0
5566	Residential Sales	3/23/2023	4/10/2023	4/10/2023	18.00	183.32	0.0%	0.0
5567	Residential Sales	3/23/2023	3/30/2023	3/30/2023	7.00	82.39	0.0%	0.0
5568	Residential Sales	3/23/2023	3/27/2023	3/27/2023	4.00	4,994.08	0.0%	0.0
5569	Residential Sales	3/23/2023	3/31/2023	3/31/2023	8.00	144.78	0.0%	0.0
5570	Residential Sales	3/23/2023	11/6/2023	11/6/2023	228.00	56.80	0.0%	0.0
5571	Residential Sales	3/23/2023	4/28/2023	4/28/2023	36.00	104.70	0.0%	0.0
5572	Residential Sales	3/23/2023	5/15/2023	5/15/2023	53.00	94.68	0.0%	0.0
5573	Residential Sales	3/23/2023	3/29/2023	3/29/2023	6.00	181.55	0.0%	0.0
5574	Residential Sales	3/23/2023	5/11/2023	5/11/2023	49.00	140.36	0.0%	0.0
5575	Residential Sales	3/23/2023	11/27/2023	11/27/2023	249.00	80.20	0.0%	0.0
5576	Residential Sales	3/23/2023	4/25/2023	4/25/2023	33.00	96.91	0.0%	0.0
5577	Residential Sales	3/24/2023	3/27/2023	3/27/2023	3.00	411,536.79	0.3%	0.0
5578	Residential Sales	3/24/2023	3/24/2023	3/24/2023	-	1,013.30	0.0%	-
5579	Residential Sales	3/24/2023	3/28/2023	3/28/2023	4.00	2,150.94	0.0%	0.0
5580	Residential Sales	3/24/2023	11/9/2023	11/9/2023	230.00	199.77	0.0%	0.0
5581	Residential Sales	3/24/2023	4/21/2023	4/21/2023	28.00	114.05	0.0%	0.0
5582	Residential Sales	3/24/2023	3/29/2023	3/29/2023	5.00	762.55	0.0%	0.0
5583	Residential Sales	3/24/2023	1/12/2024	1/12/2024	294.00	253.93	0.0%	0.0
5584	Residential Sales	3/24/2023	3/30/2023	3/30/2023	6.00	319.62	0.0%	0.0
5585	Residential Sales	3/24/2023	4/11/2023	4/11/2023	18.00	457.61	0.0%	0.0
5586	Residential Sales	3/24/2023	4/3/2023	4/3/2023	10.00	165.73	0.0%	0.0
5587	Residential Sales	3/24/2023	3/31/2023	3/31/2023	7.00	53.60	0.0%	0.0
5588	Residential Sales	3/24/2023	11/27/2023	11/27/2023	248.00	52.44	0.0%	0.0
5589	Residential Sales	3/25/2023	3/27/2023	3/27/2023	2.00	8,044.92	0.0%	0.0
5590	Residential Sales	3/25/2023	3/29/2023	3/29/2023	4.00	107.92	0.0%	0.0
5591	Residential Sales	3/25/2023	11/27/2023	11/27/2023	247.00	112.27	0.0%	0.0
5592	Residential Sales	3/26/2023	3/27/2023	3/27/2023	1.00	3,286.99	0.0%	0.0
5593	Residential Sales	3/26/2023	5/10/2023	5/10/2023	45.00	68.25	0.0%	0.0
5594	Residential Sales	3/26/2023	11/9/2023	11/9/2023	228.00	77.49	0.0%	0.0
5595	Residential Sales	3/26/2023	3/28/2023	3/28/2023	2.00	23.97	0.0%	0.0
5596	Residential Sales	3/27/2023	3/28/2023	3/28/2023	1.00	431,966.69	0.3%	0.0
5597	Residential Sales	3/27/2023	3/30/2023	3/30/2023	3.00	2,377.44	0.0%	0.0
5598	Residential Sales	3/27/2023	4/26/2023	4/26/2023	30.00	13.76	0.0%	0.0
5599	Residential Sales	3/27/2023	3/29/2023	3/29/2023	2.00	7,732.60	0.0%	0.0
5600	Residential Sales	3/27/2023	3/31/2023	3/31/2023	4.00	31.02	0.0%	0.0
5601	Residential Sales	3/27/2023	3/27/2023	3/27/2023	-	1,975.72	0.0%	-
5602	Residential Sales	3/27/2023	4/3/2023	4/3/2023	7.00	314.37	0.0%	0.0
5603	Residential Sales	3/27/2023	4/27/2023	4/27/2023	31.00	82.33	0.0%	0.0
5604	Residential Sales	3/27/2023	4/4/2023	4/4/2023	8.00	124.33	0.0%	0.0
5605	Residential Sales	3/27/2023	4/11/2023	4/11/2023	15.00	24.30	0.0%	0.0
5606	Residential Sales	3/27/2023	9/25/2023	9/25/2023	182.00	87.32	0.0%	0.0
5607	Residential Sales	3/27/2023	4/6/2023	4/6/2023	10.00	31.28	0.0%	0.0
5608	Residential Sales	3/27/2023	4/18/2023	4/18/2023	22.00	75.64	0.0%	0.0
5609	Residential Sales	3/27/2023	8/15/2023	8/15/2023	141.00	119.53	0.0%	0.0
5610	Residential Sales	3/27/2023	4/5/2023	4/5/2023	9.00	5.15	0.0%	0.0
5611	Residential Sales	3/27/2023	4/10/2023	4/10/2023	14.00	135.94	0.0%	0.0
5612	Residential Sales	3/27/2023	11/9/2023	11/9/2023	227.00	167.96	0.0%	0.0
5613	Residential Sales	3/28/2023	3/29/2023	3/29/2023	1.00	367,948.69	0.3%	0.0
5614	Residential Sales	3/28/2023	3/28/2023	3/28/2023	-	135,284.19	0.1%	-
5615	Residential Sales	3/28/2023	3/30/2023	3/30/2023	2.00	5,461.28	0.0%	0.0
5616	Residential Sales	3/28/2023	4/25/2023	4/25/2023	28.00	12.43	0.0%	0.0
5617	Residential Sales	3/28/2023	4/10/2023	4/10/2023	13.00	336.06	0.0%	0.0
5618	Residential Sales	3/28/2023	10/23/2023	10/23/2023	209.00	131.10	0.0%	0.0
5619	Residential Sales	3/28/2023	4/11/2023	4/11/2023	14.00	178.96	0.0%	0.0
5620	Residential Sales	3/28/2023	4/26/2023	4/26/2023	29.00	54.50	0.0%	0.0
5621	Residential Sales	3/28/2023	2/23/2024	2/23/2024	332.00	54.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5622	Residential Sales	3/28/2023	4/3/2023	4/3/2023	6.00	718.96	0.0%	0.0
5623	Residential Sales	3/28/2023	9/29/2023	9/29/2023	185.00	53.42	0.0%	0.0
5624	Residential Sales	3/28/2023	3/1/2024	3/1/2024	339.00	28.60	0.0%	0.0
5625	Residential Sales	3/28/2023	3/31/2023	3/31/2023	3.00	129.10	0.0%	0.0
5626	Residential Sales	3/28/2023	4/5/2023	4/5/2023	8.00	37.60	0.0%	0.0
5627	Residential Sales	3/28/2023	4/21/2023	4/21/2023	24.00	3.56	0.0%	0.0
5628	Residential Sales	3/29/2023	3/30/2023	3/30/2023	1.00	367,025.20	0.3%	0.0
5629	Residential Sales	3/29/2023	3/31/2023	3/31/2023	2.00	2,618.87	0.0%	0.0
5630	Residential Sales	3/29/2023	10/23/2023	10/23/2023	208.00	467.90	0.0%	0.0
5631	Residential Sales	3/29/2023	4/28/2023	4/28/2023	30.00	5.34	0.0%	0.0
5632	Residential Sales	3/29/2023	3/29/2023	3/29/2023	-	1,455.77	0.0%	-
5633	Residential Sales	3/29/2023	4/21/2023	4/21/2023	23.00	207.61	0.0%	0.0
5634	Residential Sales	3/29/2023	4/3/2023	4/3/2023	5.00	1,886.21	0.0%	0.0
5635	Residential Sales	3/29/2023	4/18/2023	4/18/2023	20.00	21.52	0.0%	0.0
5636	Residential Sales	3/29/2023	4/4/2023	4/4/2023	6.00	642.90	0.0%	0.0
5637	Residential Sales	3/29/2023	4/10/2023	4/10/2023	12.00	230.75	0.0%	0.0
5638	Residential Sales	3/29/2023	4/11/2023	4/11/2023	13.00	16.61	0.0%	0.0
5639	Residential Sales	3/29/2023	5/30/2023	5/30/2023	62.00	122.30	0.0%	0.0
5640	Residential Sales	3/29/2023	4/5/2023	4/5/2023	7.00	103.08	0.0%	0.0
5641	Residential Sales	3/29/2023	11/27/2023	11/27/2023	243.00	21.36	0.0%	0.0
5642	Residential Sales	3/29/2023	4/6/2023	4/6/2023	8.00	102.05	0.0%	0.0
5643	Residential Sales	3/29/2023	4/24/2023	4/24/2023	26.00	17.80	0.0%	0.0
5644	Residential Sales	3/30/2023	3/31/2023	3/31/2023	1.00	266,895.78	0.2%	0.0
5645	Residential Sales	3/30/2023	4/10/2023	4/10/2023	11.00	489.48	0.0%	0.0
5646	Residential Sales	3/30/2023	4/4/2023	4/4/2023	5.00	4,383.70	0.0%	0.0
5647	Residential Sales	3/30/2023	4/18/2023	4/18/2023	19.00	55.23	0.0%	0.0
5648	Residential Sales	3/30/2023	3/30/2023	3/30/2023	-	1,568.83	0.0%	-
5649	Residential Sales	3/30/2023	4/3/2023	4/3/2023	4.00	3,253.30	0.0%	0.0
5650	Residential Sales	3/30/2023	10/23/2023	10/23/2023	207.00	262.04	0.0%	0.0
5651	Residential Sales	3/30/2023	4/5/2023	4/5/2023	6.00	165.77	0.0%	0.0
5652	Residential Sales	3/30/2023	4/11/2023	4/11/2023	12.00	193.90	0.0%	0.0
5653	Residential Sales	3/30/2023	4/19/2023	4/19/2023	20.00	7.71	0.0%	0.0
5654	Residential Sales	3/30/2023	4/6/2023	4/6/2023	7.00	292.66	0.0%	0.0
5655	Residential Sales	3/30/2023	4/13/2023	4/13/2023	14.00	85.13	0.0%	0.0
5656	Residential Sales	3/30/2023	5/16/2023	5/16/2023	47.00	61.55	0.0%	0.0
5657	Residential Sales	3/31/2023	3/31/2023	3/31/2023	-	977.68	0.0%	-
5658	Residential Sales	3/31/2023	4/3/2023	4/3/2023	3.00	10,204.04	0.0%	0.0
5659	Residential Sales	3/31/2023	4/4/2023	4/4/2023	4.00	419.77	0.0%	0.0
5660	Residential Sales	3/31/2023	4/12/2023	4/12/2023	12.00	130.86	0.0%	0.0
5661	Residential Sales	4/1/2023	4/3/2023	4/3/2023	2.00	319,920.49	0.3%	0.0
5662	Residential Sales	4/1/2023	4/4/2023	4/4/2023	3.00	1,453.43	0.0%	0.0
5663	Residential Sales	4/1/2023	4/14/2023	4/14/2023	13.00	282.90	0.0%	0.0
5664	Residential Sales	4/1/2023	5/5/2023	5/5/2023	34.00	11.63	0.0%	0.0
5665	Residential Sales	4/1/2023	5/11/2023	5/11/2023	40.00	1.78	0.0%	0.0
5666	Residential Sales	4/1/2023	4/12/2023	4/12/2023	11.00	1,108.09	0.0%	0.0
5667	Residential Sales	4/1/2023	4/5/2023	4/5/2023	4.00	98.40	0.0%	0.0
5668	Residential Sales	4/1/2023	4/18/2023	4/18/2023	17.00	111.46	0.0%	0.0
5669	Residential Sales	4/1/2023	4/10/2023	4/10/2023	9.00	476.46	0.0%	0.0
5670	Residential Sales	4/1/2023	4/29/2023	4/29/2023	28.00	11.44	0.0%	0.0
5671	Residential Sales	4/1/2023	4/20/2023	4/20/2023	19.00	595.00	0.0%	0.0
5672	Residential Sales	4/1/2023	4/11/2023	4/11/2023	10.00	830.49	0.0%	0.0
5673	Residential Sales	4/1/2023	5/16/2023	5/16/2023	45.00	201.17	0.0%	0.0
5674	Residential Sales	4/1/2023	4/19/2023	4/19/2023	18.00	55.31	0.0%	0.0
5675	Residential Sales	4/1/2023	4/13/2023	4/13/2023	12.00	249.73	0.0%	0.0
5676	Residential Sales	4/1/2023	4/24/2023	4/24/2023	23.00	27.66	0.0%	0.0
5677	Residential Sales	4/1/2023	10/26/2023	10/26/2023	208.00	183.14	0.0%	0.0
5678	Residential Sales	4/1/2023	4/21/2023	4/21/2023	20.00	32.59	0.0%	0.0
5679	Residential Sales	4/1/2023	4/6/2023	4/6/2023	5.00	365.98	0.0%	0.0
5680	Residential Sales	4/1/2023	4/25/2023	4/25/2023	24.00	91.75	0.0%	0.0
5681	Residential Sales	4/1/2023	10/2/2023	10/2/2023	184.00	114.17	0.0%	0.0
5682	Residential Sales	4/1/2023	4/26/2023	4/26/2023	25.00	192.29	0.0%	0.0
5683	Residential Sales	4/1/2023	5/9/2023	5/9/2023	38.00	19.27	0.0%	0.0
5684	Residential Sales	4/1/2023	4/23/2024	4/23/2024	388.00	75.98	0.0%	0.0
5685	Residential Sales	4/1/2023	5/15/2023	5/15/2023	44.00	92.82	0.0%	0.0
5686	Residential Sales	4/2/2023	4/3/2023	4/3/2023	1.00	7,715.19	0.0%	0.0
5687	Residential Sales	4/2/2023	4/6/2023	4/6/2023	4.00	67.63	0.0%	0.0
5688	Residential Sales	4/2/2023	4/11/2023	4/11/2023	9.00	238.90	0.0%	0.0
5689	Residential Sales	4/2/2023	4/4/2023	4/4/2023	2.00	367.35	0.0%	0.0
5690	Residential Sales	4/2/2023	4/12/2023	4/12/2023	10.00	50.22	0.0%	0.0
5691	Residential Sales	4/2/2023	4/14/2023	4/14/2023	12.00	77.04	0.0%	0.0
5692	Residential Sales	4/2/2023	4/5/2023	4/5/2023	3.00	65.93	0.0%	0.0
5693	Residential Sales	4/3/2023	4/4/2023	4/4/2023	1.00	277,584.56	0.2%	0.0
5694	Residential Sales	4/3/2023	4/5/2023	4/5/2023	2.00	4,964.16	0.0%	0.0
5695	Residential Sales	4/3/2023	4/3/2023	4/3/2023	-	2,609.37	0.0%	-
5696	Residential Sales	4/3/2023	10/31/2023	10/31/2023	211.00	363.91	0.0%	0.0
5697	Residential Sales	4/3/2023	4/18/2023	4/18/2023	15.00	2,919.64	0.0%	0.0
5698	Residential Sales	4/3/2023	4/10/2023	4/10/2023	7.00	621.16	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5699	Residential Sales	4/3/2023	4/6/2023	4/6/2023	3.00	1,071.79	0.0%	0.0
5700	Residential Sales	4/3/2023	10/27/2023	10/27/2023	207.00	54.25	0.0%	0.0
5701	Residential Sales	4/3/2023	4/11/2023	4/11/2023	8.00	189.13	0.0%	0.0
5702	Residential Sales	4/3/2023	4/27/2023	4/27/2023	24.00	11.27	0.0%	0.0
5703	Residential Sales	4/3/2023	4/19/2023	4/19/2023	16.00	120.07	0.0%	0.0
5704	Residential Sales	4/3/2023	4/12/2023	4/12/2023	9.00	592.74	0.0%	0.0
5705	Residential Sales	4/3/2023	4/14/2023	4/14/2023	11.00	33.27	0.0%	0.0
5706	Residential Sales	4/3/2023	6/19/2023	6/19/2023	77.00	153.97	0.0%	0.0
5707	Residential Sales	4/3/2023	5/19/2023	5/19/2023	46.00	2.97	0.0%	0.0
5708	Residential Sales	4/3/2023	10/23/2023	10/23/2023	203.00	36.25	0.0%	0.0
5709	Residential Sales	4/3/2023	4/24/2023	4/24/2023	21.00	8.33	0.0%	0.0
5710	Residential Sales	4/4/2023	4/5/2023	4/5/2023	1.00	283,117.70	0.2%	0.0
5711	Residential Sales	4/4/2023	4/6/2023	4/6/2023	2.00	2,601.56	0.0%	0.0
5712	Residential Sales	4/4/2023	4/10/2023	4/10/2023	6.00	450.93	0.0%	0.0
5713	Residential Sales	4/4/2023	12/28/2023	12/28/2023	268.00	18.73	0.0%	0.0
5714	Residential Sales	4/4/2023	4/4/2023	4/4/2023	-	415.84	0.0%	-
5715	Residential Sales	4/4/2023	4/13/2023	4/13/2023	9.00	147.63	0.0%	0.0
5716	Residential Sales	4/4/2023	4/28/2023	4/28/2023	24.00	0.59	0.0%	0.0
5717	Residential Sales	4/4/2023	4/19/2023	4/19/2023	15.00	418.70	0.0%	0.0
5718	Residential Sales	4/4/2023	4/14/2023	4/14/2023	10.00	146.07	0.0%	0.0
5719	Residential Sales	4/4/2023	9/21/2023	9/21/2023	170.00	29.89	0.0%	0.0
5720	Residential Sales	4/4/2023	4/18/2023	4/18/2023	14.00	398.35	0.0%	0.0
5721	Residential Sales	4/4/2023	4/25/2023	4/25/2023	21.00	346.24	0.0%	0.0
5722	Residential Sales	4/4/2023	4/11/2023	4/11/2023	7.00	73.84	0.0%	0.0
5723	Residential Sales	4/4/2023	4/20/2023	4/20/2023	16.00	80.27	0.0%	0.0
5724	Residential Sales	4/5/2023	4/6/2023	4/6/2023	1.00	419,396.27	0.3%	0.0
5725	Residential Sales	4/5/2023	11/3/2023	11/3/2023	212.00	77.52	0.0%	0.0
5726	Residential Sales	4/5/2023	4/5/2023	4/5/2023	-	1,366.48	0.0%	-
5727	Residential Sales	4/5/2023	4/10/2023	4/10/2023	5.00	5,485.05	0.0%	0.0
5728	Residential Sales	4/5/2023	4/11/2023	4/11/2023	6.00	635.72	0.0%	0.0
5729	Residential Sales	4/5/2023	4/19/2023	4/19/2023	14.00	20.78	0.0%	0.0
5730	Residential Sales	4/5/2023	4/20/2023	4/20/2023	15.00	2,163.80	0.0%	0.0
5731	Residential Sales	4/5/2023	4/14/2023	4/14/2023	9.00	104.86	0.0%	0.0
5732	Residential Sales	4/5/2023	4/17/2023	4/17/2023	12.00	776.72	0.0%	0.0
5733	Residential Sales	4/5/2023	11/2/2023	11/2/2023	211.00	269.24	0.0%	0.0
5734	Residential Sales	4/5/2023	7/26/2024	7/26/2024	478.00	92.90	0.0%	0.0
5735	Residential Sales	4/5/2023	4/18/2023	4/18/2023	13.00	17.80	0.0%	0.0
5736	Residential Sales	4/5/2023	5/15/2023	5/15/2023	40.00	36.65	0.0%	0.0
5737	Residential Sales	4/5/2023	4/21/2023	4/21/2023	16.00	69.00	0.0%	0.0
5738	Residential Sales	4/5/2023	4/28/2023	4/28/2023	23.00	11.11	0.0%	0.0
5739	Residential Sales	4/5/2023	4/13/2023	4/13/2023	8.00	27.75	0.0%	0.0
5740	Residential Sales	4/5/2023	5/2/2023	5/2/2023	27.00	2.96	0.0%	0.0
5741	Residential Sales	4/6/2023	4/10/2023	4/10/2023	4.00	361,760.02	0.3%	0.0
5742	Residential Sales	4/6/2023	4/11/2023	4/11/2023	5.00	2,686.69	0.0%	0.0
5743	Residential Sales	4/6/2023	4/6/2023	4/6/2023	-	1,982.25	0.0%	-
5744	Residential Sales	4/6/2023	4/12/2023	4/12/2023	6.00	796.36	0.0%	0.0
5745	Residential Sales	4/6/2023	4/20/2023	4/20/2023	14.00	1,138.44	0.0%	0.0
5746	Residential Sales	4/6/2023	4/14/2023	4/14/2023	8.00	180.21	0.0%	0.0
5747	Residential Sales	4/6/2023	5/15/2023	5/15/2023	39.00	80.18	0.0%	0.0
5748	Residential Sales	4/6/2023	4/17/2023	4/17/2023	11.00	399.15	0.0%	0.0
5749	Residential Sales	4/6/2023	4/13/2023	4/13/2023	7.00	132.21	0.0%	0.0
5750	Residential Sales	4/6/2023	4/29/2023	4/29/2023	23.00	42.38	0.0%	0.0
5751	Residential Sales	4/6/2023	4/18/2023	4/18/2023	12.00	239.10	0.0%	0.0
5752	Residential Sales	4/6/2023	6/29/2023	6/29/2023	84.00	17.80	0.0%	0.0
5753	Residential Sales	4/6/2023	11/13/2023	11/13/2023	221.00	51.83	0.0%	0.0
5754	Residential Sales	4/6/2023	11/6/2023	11/6/2023	214.00	101.75	0.0%	0.0
5755	Residential Sales	4/6/2023	4/27/2023	4/27/2023	21.00	19.60	0.0%	0.0
5756	Residential Sales	4/6/2023	4/25/2023	4/25/2023	19.00	81.71	0.0%	0.0
5757	Residential Sales	4/6/2023	6/7/2023	6/7/2023	62.00	59.98	0.0%	0.0
5758	Residential Sales	4/6/2023	11/2/2023	11/2/2023	210.00	54.65	0.0%	0.0
5759	Residential Sales	4/6/2023	4/21/2023	4/21/2023	15.00	51.68	0.0%	0.0
5760	Residential Sales	4/6/2023	4/28/2023	4/28/2023	22.00	16.10	0.0%	0.0
5761	Residential Sales	4/6/2023	12/6/2023	12/6/2023	244.00	63.90	0.0%	0.0
5762	Residential Sales	4/6/2023	5/25/2023	5/25/2023	49.00	64.88	0.0%	0.0
5763	Residential Sales	4/7/2023	4/10/2023	4/10/2023	3.00	7,309.63	0.0%	0.0
5764	Residential Sales	4/7/2023	4/11/2023	4/11/2023	4.00	909.05	0.0%	0.0
5765	Residential Sales	4/7/2023	4/12/2023	4/12/2023	5.00	86.03	0.0%	0.0
5766	Residential Sales	4/7/2023	5/31/2023	5/31/2023	54.00	121.59	0.0%	0.0
5767	Residential Sales	4/8/2023	4/10/2023	4/10/2023	2.00	1,692.32	0.0%	0.0
5768	Residential Sales	4/8/2023	4/11/2023	4/11/2023	3.00	66.82	0.0%	0.0
5769	Residential Sales	4/9/2023	4/17/2023	4/17/2023	8.00	36.29	0.0%	0.0
5770	Residential Sales	4/9/2023	4/11/2023	4/11/2023	2.00	312.72	0.0%	0.0
5771	Residential Sales	4/9/2023	4/10/2023	4/10/2023	1.00	1,784.35	0.0%	0.0
5772	Residential Sales	4/9/2023	4/12/2023	4/12/2023	3.00	29.65	0.0%	0.0
5773	Residential Sales	4/9/2023	4/14/2023	4/14/2023	5.00	84.02	0.0%	0.0
5774	Residential Sales	4/9/2023	4/13/2023	4/13/2023	4.00	89.77	0.0%	0.0
5775	Residential Sales	4/10/2023	4/11/2023	4/11/2023	1.00	171,917.55	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
5776	Residential Sales	4/10/2023	4/10/2023	4/10/2023	-	419,399.25	0.3%	-
5777	Residential Sales	4/10/2023	4/13/2023	4/13/2023	3.00	370.36	0.0%	0.0
5778	Residential Sales	4/10/2023	4/12/2023	4/12/2023	2.00	3,108.31	0.0%	0.0
5779	Residential Sales	4/10/2023	4/20/2023	4/20/2023	10.00	4,632.87	0.0%	0.0
5780	Residential Sales	4/10/2023	4/24/2023	4/24/2023	14.00	660.32	0.0%	0.0
5781	Residential Sales	4/10/2023	4/19/2023	4/19/2023	9.00	3,818.03	0.0%	0.0
5782	Residential Sales	4/10/2023	4/14/2023	4/14/2023	4.00	123.13	0.0%	0.0
5783	Residential Sales	4/10/2023	4/21/2023	4/21/2023	11.00	36.26	0.0%	0.0
5784	Residential Sales	4/10/2023	6/28/2023	6/28/2023	79.00	39.64	0.0%	0.0
5785	Residential Sales	4/10/2023	4/28/2023	4/28/2023	18.00	96.76	0.0%	0.0
5786	Residential Sales	4/10/2023	4/25/2023	4/25/2023	15.00	165.75	0.0%	0.0
5787	Residential Sales	4/10/2023	6/8/2023	6/8/2023	59.00	73.81	0.0%	0.0
5788	Residential Sales	4/10/2023	11/1/2023	11/1/2023	205.00	60.51	0.0%	0.0
5789	Residential Sales	4/10/2023	4/17/2023	4/17/2023	7.00	187.20	0.0%	0.0
5790	Residential Sales	4/10/2023	5/2/2023	5/2/2023	22.00	70.45	0.0%	0.0
5791	Residential Sales	4/11/2023	4/12/2023	4/12/2023	1.00	112,033.77	0.1%	0.0
5792	Residential Sales	4/11/2023	4/11/2023	4/11/2023	-	3,019.32	0.0%	-
5793	Residential Sales	4/11/2023	10/6/2023	10/6/2023	178.00	54.33	0.0%	0.0
5794	Residential Sales	4/11/2023	4/13/2023	4/13/2023	2.00	2,499.91	0.0%	0.0
5795	Residential Sales	4/11/2023	4/17/2023	4/17/2023	6.00	231.81	0.0%	0.0
5796	Residential Sales	4/11/2023	5/3/2023	5/3/2023	22.00	5.76	0.0%	0.0
5797	Residential Sales	4/11/2023	4/25/2023	4/25/2023	14.00	291.53	0.0%	0.0
5798	Residential Sales	4/11/2023	4/24/2023	4/24/2023	13.00	91.32	0.0%	0.0
5799	Residential Sales	4/11/2023	4/19/2023	4/19/2023	8.00	268.13	0.0%	0.0
5800	Residential Sales	4/11/2023	4/14/2023	4/14/2023	3.00	222.87	0.0%	0.0
5801	Residential Sales	4/11/2023	4/18/2023	4/18/2023	7.00	68.92	0.0%	0.0
5802	Residential Sales	4/11/2023	4/20/2023	4/20/2023	9.00	195.86	0.0%	0.0
5803	Residential Sales	4/11/2023	4/26/2023	4/26/2023	15.00	92.22	0.0%	0.0
5804	Residential Sales	4/11/2023	5/2/2023	5/2/2023	21.00	59.25	0.0%	0.0
5805	Residential Sales	4/12/2023	4/13/2023	4/13/2023	1.00	196,681.38	0.2%	0.0
5806	Residential Sales	4/12/2023	4/14/2023	4/14/2023	2.00	4,388.09	0.0%	0.0
5807	Residential Sales	4/12/2023	4/12/2023	4/12/2023	-	2,973.96	0.0%	-
5808	Residential Sales	4/12/2023	4/21/2023	4/21/2023	9.00	137.43	0.0%	0.0
5809	Residential Sales	4/12/2023	4/27/2023	4/27/2023	15.00	43.59	0.0%	0.0
5810	Residential Sales	4/12/2023	4/19/2023	4/19/2023	7.00	241.41	0.0%	0.0
5811	Residential Sales	4/12/2023	4/18/2023	4/18/2023	6.00	449.78	0.0%	0.0
5812	Residential Sales	4/12/2023	4/26/2023	4/26/2023	14.00	518.69	0.0%	0.0
5813	Residential Sales	4/12/2023	4/17/2023	4/17/2023	5.00	159.50	0.0%	0.0
5814	Residential Sales	4/12/2023	4/25/2023	4/25/2023	13.00	279.98	0.0%	0.0
5815	Residential Sales	4/12/2023	4/20/2023	4/20/2023	8.00	63.36	0.0%	0.0
5816	Residential Sales	4/12/2023	9/26/2023	9/26/2023	167.00	55.23	0.0%	0.0
5817	Residential Sales	4/12/2023	10/6/2023	10/6/2023	177.00	63.64	0.0%	0.0
5818	Residential Sales	4/12/2023	11/15/2023	11/15/2023	217.00	74.87	0.0%	0.0
5819	Residential Sales	4/13/2023	4/14/2023	4/14/2023	1.00	263,325.10	0.2%	0.0
5820	Residential Sales	4/13/2023	4/17/2023	4/17/2023	4.00	5,145.91	0.0%	0.0
5821	Residential Sales	4/13/2023	4/13/2023	4/13/2023	-	102,407.26	0.1%	-
5822	Residential Sales	4/13/2023	10/16/2023	10/16/2023	186.00	74.08	0.0%	0.0
5823	Residential Sales	4/13/2023	4/26/2023	4/26/2023	13.00	922.59	0.0%	0.0
5824	Residential Sales	4/13/2023	4/27/2023	4/27/2023	14.00	297.03	0.0%	0.0
5825	Residential Sales	4/13/2023	4/20/2023	4/20/2023	7.00	1,004.49	0.0%	0.0
5826	Residential Sales	4/13/2023	4/29/2023	4/29/2023	16.00	27.90	0.0%	0.0
5827	Residential Sales	4/13/2023	4/28/2023	4/28/2023	15.00	97.98	0.0%	0.0
5828	Residential Sales	4/13/2023	4/21/2023	4/21/2023	8.00	82.52	0.0%	0.0
5829	Residential Sales	4/13/2023	4/18/2023	4/18/2023	5.00	378.11	0.0%	0.0
5830	Residential Sales	4/13/2023	6/5/2023	6/5/2023	53.00	133.22	0.0%	0.0
5831	Residential Sales	4/13/2023	4/19/2023	4/19/2023	6.00	101.53	0.0%	0.0
5832	Residential Sales	4/13/2023	4/24/2023	4/24/2023	11.00	399.94	0.0%	0.0
5833	Residential Sales	4/13/2023	5/19/2023	5/19/2023	36.00	5.34	0.0%	0.0
5834	Residential Sales	4/13/2023	5/4/2023	5/4/2023	21.00	100.68	0.0%	0.0
5835	Residential Sales	4/13/2023	10/6/2023	10/6/2023	176.00	162.94	0.0%	0.0
5836	Residential Sales	4/13/2023	5/17/2023	5/17/2023	34.00	15.64	0.0%	0.0
5837	Residential Sales	4/13/2023	8/16/2023	8/16/2023	125.00	69.31	0.0%	0.0
5838	Residential Sales	4/13/2023	6/9/2023	6/9/2023	57.00	72.18	0.0%	0.0
5839	Residential Sales	4/13/2023	4/25/2023	4/25/2023	12.00	118.61	0.0%	0.0
5840	Residential Sales	4/13/2023	5/5/2023	5/5/2023	22.00	47.21	0.0%	0.0
5841	Residential Sales	4/13/2023	10/17/2023	10/17/2023	187.00	100.78	0.0%	0.0
5842	Residential Sales	4/14/2023	4/14/2023	4/14/2023	-	310,965.90	0.2%	-
5843	Residential Sales	4/14/2023	4/17/2023	4/17/2023	3.00	219,003.58	0.2%	0.0
5844	Residential Sales	4/14/2023	4/21/2023	4/21/2023	7.00	1,481.71	0.0%	0.0
5845	Residential Sales	4/14/2023	11/2/2023	11/2/2023	202.00	512.38	0.0%	0.0
5846	Residential Sales	4/14/2023	10/6/2023	10/6/2023	175.00	202.43	0.0%	0.0
5847	Residential Sales	4/14/2023	10/23/2023	10/23/2023	192.00	173.56	0.0%	0.0
5848	Residential Sales	4/14/2023	10/31/2023	10/31/2023	200.00	246.15	0.0%	0.0
5849	Residential Sales	4/14/2023	4/25/2023	4/25/2023	11.00	2,549.12	0.0%	0.0
5850	Residential Sales	4/14/2023	4/19/2023	4/19/2023	5.00	408.46	0.0%	0.0
5851	Residential Sales	4/14/2023	5/15/2023	5/15/2023	31.00	15.00	0.0%	0.0
5852	Residential Sales	4/14/2023	4/20/2023	4/20/2023	6.00	563.54	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5853	Residential Sales	4/14/2023	4/18/2023	4/18/2023	4.00	442.67	0.0%	0.0
5854	Residential Sales	4/14/2023	5/2/2023	5/2/2023	18.00	134.75	0.0%	0.0
5855	Residential Sales	4/14/2023	10/13/2023	10/13/2023	182.00	238.69	0.0%	0.0
5856	Residential Sales	4/14/2023	4/24/2023	4/24/2023	10.00	104.31	0.0%	0.0
5857	Residential Sales	4/14/2023	4/26/2023	4/26/2023	12.00	428.92	0.0%	0.0
5858	Residential Sales	4/14/2023	11/3/2023	11/3/2023	203.00	13.41	0.0%	0.0
5859	Residential Sales	4/14/2023	11/27/2023	11/27/2023	227.00	27.24	0.0%	0.0
5860	Residential Sales	4/14/2023	9/29/2023	9/29/2023	168.00	69.87	0.0%	0.0
5861	Residential Sales	4/14/2023	11/22/2023	11/22/2023	222.00	74.46	0.0%	0.0
5862	Residential Sales	4/14/2023	11/9/2023	11/9/2023	209.00	84.23	0.0%	0.0
5863	Residential Sales	4/14/2023	5/16/2023	5/16/2023	32.00	179.98	0.0%	0.0
5864	Residential Sales	4/14/2023	11/21/2023	11/21/2023	221.00	23.97	0.0%	0.0
5865	Residential Sales	4/14/2023	10/4/2023	10/4/2023	173.00	62.83	0.0%	0.0
5866	Residential Sales	4/14/2023	11/6/2023	11/6/2023	206.00	5.84	0.0%	0.0
5867	Residential Sales	4/14/2023	4/29/2023	4/29/2023	15.00	54.74	0.0%	0.0
5868	Residential Sales	4/14/2023	5/5/2023	5/5/2023	21.00	12.40	0.0%	0.0
5869	Residential Sales	4/15/2023	4/17/2023	4/17/2023	2.00	4,988.61	0.0%	0.0
5870	Residential Sales	4/16/2023	4/17/2023	4/17/2023	1.00	2,794.21	0.0%	0.0
5871	Residential Sales	4/16/2023	4/18/2023	4/18/2023	2.00	103.93	0.0%	0.0
5872	Residential Sales	4/16/2023	4/28/2023	4/28/2023	12.00	11.27	0.0%	0.0
5873	Residential Sales	4/16/2023	4/26/2023	4/26/2023	10.00	108.51	0.0%	0.0
5874	Residential Sales	4/16/2023	4/21/2023	4/21/2023	5.00	89.12	0.0%	0.0
5875	Residential Sales	4/16/2023	5/16/2023	5/16/2023	30.00	60.26	0.0%	0.0
5876	Residential Sales	4/16/2023	10/4/2023	10/4/2023	171.00	66.41	0.0%	0.0
5877	Residential Sales	4/16/2023	4/25/2023	4/25/2023	9.00	22.86	0.0%	0.0
5878	Residential Sales	4/16/2023	4/24/2023	4/24/2023	8.00	39.26	0.0%	0.0
5879	Residential Sales	4/17/2023	4/18/2023	4/18/2023	1.00	304,267.78	0.2%	0.0
5880	Residential Sales	4/17/2023	4/21/2023	4/21/2023	4.00	588.04	0.0%	0.0
5881	Residential Sales	4/17/2023	4/19/2023	4/19/2023	2.00	2,579.28	0.0%	0.0
5882	Residential Sales	4/17/2023	4/24/2023	4/24/2023	7.00	894.06	0.0%	0.0
5883	Residential Sales	4/17/2023	4/26/2023	4/26/2023	9.00	863.52	0.0%	0.0
5884	Residential Sales	4/17/2023	4/17/2023	4/17/2023	-	1,954.03	0.0%	-
5885	Residential Sales	4/17/2023	4/20/2023	4/20/2023	3.00	746.19	0.0%	0.0
5886	Residential Sales	4/17/2023	4/25/2023	4/25/2023	8.00	153.63	0.0%	0.0
5887	Residential Sales	4/17/2023	4/29/2023	4/29/2023	12.00	89.26	0.0%	0.0
5888	Residential Sales	4/18/2023	4/19/2023	4/19/2023	1.00	351,535.28	0.3%	0.0
5889	Residential Sales	4/18/2023	4/20/2023	4/20/2023	2.00	5,616.75	0.0%	0.0
5890	Residential Sales	4/18/2023	4/18/2023	4/18/2023	-	1,586.59	0.0%	-
5891	Residential Sales	4/18/2023	4/26/2023	4/26/2023	8.00	2,143.02	0.0%	0.0
5892	Residential Sales	4/18/2023	4/29/2023	4/29/2023	11.00	136.67	0.0%	0.0
5893	Residential Sales	4/18/2023	4/27/2023	4/27/2023	9.00	666.02	0.0%	0.0
5894	Residential Sales	4/18/2023	4/21/2023	4/21/2023	3.00	631.84	0.0%	0.0
5895	Residential Sales	4/18/2023	4/25/2023	4/25/2023	7.00	240.03	0.0%	0.0
5896	Residential Sales	4/18/2023	5/4/2023	5/4/2023	16.00	10.33	0.0%	0.0
5897	Residential Sales	4/18/2023	5/2/2023	5/2/2023	14.00	0.59	0.0%	0.0
5898	Residential Sales	4/18/2023	5/5/2023	5/5/2023	17.00	14.77	0.0%	0.0
5899	Residential Sales	4/18/2023	4/28/2023	4/28/2023	10.00	53.23	0.0%	0.0
5900	Residential Sales	4/18/2023	9/21/2023	9/21/2023	156.00	28.29	0.0%	0.0
5901	Residential Sales	4/19/2023	4/20/2023	4/20/2023	1.00	226,990.28	0.2%	0.0
5902	Residential Sales	4/19/2023	4/19/2023	4/19/2023	-	130,459.70	0.1%	-
5903	Residential Sales	4/19/2023	4/27/2023	4/27/2023	8.00	599.56	0.0%	0.0
5904	Residential Sales	4/19/2023	4/24/2023	4/24/2023	5.00	339.50	0.0%	0.0
5905	Residential Sales	4/19/2023	4/21/2023	4/21/2023	2.00	2,555.98	0.0%	0.0
5906	Residential Sales	4/19/2023	4/26/2023	4/26/2023	7.00	2,603.19	0.0%	0.0
5907	Residential Sales	4/19/2023	10/24/2023	10/24/2023	188.00	27.95	0.0%	0.0
5908	Residential Sales	4/19/2023	4/25/2023	4/25/2023	6.00	269.89	0.0%	0.0
5909	Residential Sales	4/19/2023	5/3/2023	5/3/2023	14.00	111.52	0.0%	0.0
5910	Residential Sales	4/19/2023	11/21/2023	11/21/2023	216.00	62.72	0.0%	0.0
5911	Residential Sales	4/19/2023	5/10/2023	5/10/2023	21.00	77.31	0.0%	0.0
5912	Residential Sales	4/19/2023	11/6/2023	11/6/2023	201.00	41.03	0.0%	0.0
5913	Residential Sales	4/19/2023	5/25/2023	5/25/2023	36.00	25.04	0.0%	0.0
5914	Residential Sales	4/19/2023	5/4/2023	5/4/2023	15.00	8.90	0.0%	0.0
5915	Residential Sales	4/19/2023	4/28/2023	4/28/2023	9.00	247.97	0.0%	0.0
5916	Residential Sales	4/19/2023	11/27/2023	11/27/2023	222.00	150.32	0.0%	0.0
5917	Residential Sales	4/20/2023	4/20/2023	4/20/2023	-	251,677.70	0.2%	-
5918	Residential Sales	4/20/2023	4/21/2023	4/21/2023	1.00	317,541.46	0.2%	0.0
5919	Residential Sales	4/20/2023	4/25/2023	4/25/2023	5.00	1,520.44	0.0%	0.0
5920	Residential Sales	4/20/2023	4/27/2023	4/27/2023	7.00	546.73	0.0%	0.0
5921	Residential Sales	4/20/2023	4/26/2023	4/26/2023	6.00	1,525.66	0.0%	0.0
5922	Residential Sales	4/20/2023	4/24/2023	4/24/2023	4.00	2,449.65	0.0%	0.0
5923	Residential Sales	4/20/2023	4/28/2023	4/28/2023	8.00	291.77	0.0%	0.0
5924	Residential Sales	4/20/2023	11/22/2023	11/22/2023	216.00	242.16	0.0%	0.0
5925	Residential Sales	4/20/2023	5/22/2023	5/22/2023	32.00	6.82	0.0%	0.0
5926	Residential Sales	4/20/2023	12/5/2023	12/5/2023	229.00	28.15	0.0%	0.0
5927	Residential Sales	4/20/2023	5/2/2023	5/2/2023	12.00	631.73	0.0%	0.0
5928	Residential Sales	4/20/2023	5/1/2023	5/1/2023	11.00	134.77	0.0%	0.0
5929	Residential Sales	4/20/2023	6/20/2023	6/20/2023	61.00	8.31	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
5930	Residential Sales	4/20/2023	5/10/2023	5/10/2023	20.00	14.83	0.0%	0.0
5931	Residential Sales	4/20/2023	7/21/2023	7/21/2023	92.00	55.06	0.0%	0.0
5932	Residential Sales	4/20/2023	4/29/2023	4/29/2023	9.00	111.74	0.0%	0.0
5933	Residential Sales	4/20/2023	5/5/2023	5/5/2023	15.00	17.80	0.0%	0.0
5934	Residential Sales	4/20/2023	7/20/2023	7/20/2023	91.00	39.53	0.0%	0.0
5935	Residential Sales	4/21/2023	4/28/2023	4/28/2023	7.00	449.65	0.0%	0.0
5936	Residential Sales	4/21/2023	4/24/2023	4/24/2023	3.00	272,698.53	0.2%	0.0
5937	Residential Sales	4/21/2023	4/21/2023	4/21/2023	-	22,072.15	0.0%	-
5938	Residential Sales	4/21/2023	4/26/2023	4/26/2023	5.00	678.38	0.0%	0.0
5939	Residential Sales	4/21/2023	4/27/2023	4/27/2023	6.00	1,471.90	0.0%	0.0
5940	Residential Sales	4/21/2023	4/25/2023	4/25/2023	4.00	1,272.87	0.0%	0.0
5941	Residential Sales	4/21/2023	5/15/2023	5/15/2023	24.00	51.76	0.0%	0.0
5942	Residential Sales	4/21/2023	5/1/2023	5/1/2023	10.00	43.15	0.0%	0.0
5943	Residential Sales	4/21/2023	11/6/2023	11/6/2023	199.00	31.27	0.0%	0.0
5944	Residential Sales	4/21/2023	5/16/2023	5/16/2023	25.00	17.80	0.0%	0.0
5945	Residential Sales	4/21/2023	5/12/2023	5/12/2023	21.00	40.44	0.0%	0.0
5946	Residential Sales	4/21/2023	11/27/2023	11/27/2023	220.00	112.39	0.0%	0.0
5947	Residential Sales	4/21/2023	5/2/2023	5/2/2023	11.00	98.97	0.0%	0.0
5948	Residential Sales	4/21/2023	11/2/2023	11/2/2023	195.00	4.15	0.0%	0.0
5949	Residential Sales	4/21/2023	7/5/2023	7/5/2023	75.00	22.46	0.0%	0.0
5950	Residential Sales	4/21/2023	5/3/2023	5/3/2023	12.00	16.73	0.0%	0.0
5951	Residential Sales	4/22/2023	4/24/2023	4/24/2023	2.00	358.71	0.0%	0.0
5952	Residential Sales	4/23/2023	4/25/2023	4/25/2023	2.00	149.32	0.0%	0.0
5953	Residential Sales	4/23/2023	4/24/2023	4/24/2023	1.00	4,823.34	0.0%	0.0
5954	Residential Sales	4/23/2023	4/27/2023	4/27/2023	4.00	82.95	0.0%	0.0
5955	Residential Sales	4/23/2023	5/23/2023	5/23/2023	30.00	39.26	0.0%	0.0
5956	Residential Sales	4/24/2023	4/25/2023	4/25/2023	1.00	220,927.84	0.2%	0.0
5957	Residential Sales	4/24/2023	4/26/2023	4/26/2023	2.00	5,463.18	0.0%	0.0
5958	Residential Sales	4/24/2023	5/1/2023	5/1/2023	7.00	779.75	0.0%	0.0
5959	Residential Sales	4/24/2023	11/21/2023	11/21/2023	211.00	38.60	0.0%	0.0
5960	Residential Sales	4/24/2023	4/29/2023	4/29/2023	5.00	195.48	0.0%	0.0
5961	Residential Sales	4/24/2023	4/27/2023	4/27/2023	3.00	585.43	0.0%	0.0
5962	Residential Sales	4/24/2023	4/28/2023	4/28/2023	4.00	712.36	0.0%	0.0
5963	Residential Sales	4/24/2023	4/24/2023	4/24/2023	-	677.51	0.0%	-
5964	Residential Sales	4/24/2023	5/10/2023	5/10/2023	16.00	12.93	0.0%	0.0
5965	Residential Sales	4/24/2023	5/4/2023	5/4/2023	10.00	15.37	0.0%	0.0
5966	Residential Sales	4/24/2023	5/2/2023	5/2/2023	8.00	75.13	0.0%	0.0
5967	Residential Sales	4/24/2023	11/9/2023	11/9/2023	199.00	85.91	0.0%	0.0
5968	Residential Sales	4/24/2023	5/18/2023	5/18/2023	24.00	3.56	0.0%	0.0
5969	Residential Sales	4/24/2023	1/12/2024	1/12/2024	263.00	111.63	0.0%	0.0
5970	Residential Sales	4/25/2023	4/25/2023	4/25/2023	-	70,422.30	0.1%	-
5971	Residential Sales	4/25/2023	4/26/2023	4/26/2023	1.00	229,977.14	0.2%	0.0
5972	Residential Sales	4/25/2023	4/29/2023	4/29/2023	4.00	395.14	0.0%	0.0
5973	Residential Sales	4/25/2023	4/27/2023	4/27/2023	2.00	4,558.48	0.0%	0.0
5974	Residential Sales	4/25/2023	4/28/2023	4/28/2023	3.00	185.02	0.0%	0.0
5975	Residential Sales	4/25/2023	5/2/2023	5/2/2023	7.00	612.14	0.0%	0.0
5976	Residential Sales	4/25/2023	11/9/2023	11/9/2023	198.00	45.49	0.0%	0.0
5977	Residential Sales	4/25/2023	5/3/2023	5/3/2023	8.00	336.34	0.0%	0.0
5978	Residential Sales	4/25/2023	5/17/2023	5/17/2023	22.00	4.75	0.0%	0.0
5979	Residential Sales	4/25/2023	9/25/2023	9/25/2023	153.00	31.16	0.0%	0.0
5980	Residential Sales	4/25/2023	5/8/2023	5/8/2023	13.00	61.11	0.0%	0.0
5981	Residential Sales	4/25/2023	5/16/2023	5/16/2023	21.00	25.40	0.0%	0.0
5982	Residential Sales	4/25/2023	5/11/2023	5/11/2023	16.00	7.71	0.0%	0.0
5983	Residential Sales	4/25/2023	5/1/2023	5/1/2023	6.00	197.92	0.0%	0.0
5984	Residential Sales	4/25/2023	5/22/2023	5/22/2023	27.00	8.01	0.0%	0.0
5985	Residential Sales	4/25/2023	8/15/2023	8/15/2023	112.00	98.95	0.0%	0.0
5986	Residential Sales	4/26/2023	4/27/2023	4/27/2023	1.00	184,565.65	0.1%	0.0
5987	Residential Sales	4/26/2023	4/28/2023	4/28/2023	2.00	3,334.79	0.0%	0.0
5988	Residential Sales	4/26/2023	5/9/2023	5/9/2023	13.00	73.96	0.0%	0.0
5989	Residential Sales	4/26/2023	5/1/2023	5/1/2023	5.00	1,011.34	0.0%	0.0
5990	Residential Sales	4/26/2023	5/8/2023	5/8/2023	12.00	66.22	0.0%	0.0
5991	Residential Sales	4/26/2023	10/23/2023	10/23/2023	180.00	46.83	0.0%	0.0
5992	Residential Sales	4/26/2023	4/26/2023	4/26/2023	-	1,063.93	0.0%	-
5993	Residential Sales	4/26/2023	4/29/2023	4/29/2023	3.00	118.46	0.0%	0.0
5994	Residential Sales	4/26/2023	5/3/2023	5/3/2023	7.00	1,496.54	0.0%	0.0
5995	Residential Sales	4/26/2023	5/2/2023	5/2/2023	6.00	847.25	0.0%	0.0
5996	Residential Sales	4/26/2023	2/23/2024	2/23/2024	303.00	31.25	0.0%	0.0
5997	Residential Sales	4/26/2023	9/29/2023	9/29/2023	156.00	47.60	0.0%	0.0
5998	Residential Sales	4/26/2023	5/4/2023	5/4/2023	8.00	16.78	0.0%	0.0
5999	Residential Sales	4/26/2023	5/22/2023	5/22/2023	26.00	4.57	0.0%	0.0
6000	Residential Sales	4/26/2023	3/1/2024	3/1/2024	310.00	308.13	0.0%	0.0
6001	Residential Sales	4/27/2023	4/28/2023	4/28/2023	1.00	194,541.71	0.2%	0.0
6002	Residential Sales	4/27/2023	5/1/2023	5/1/2023	4.00	1,191.13	0.0%	0.0
6003	Residential Sales	4/27/2023	5/2/2023	5/2/2023	5.00	1,937.76	0.0%	0.0
6004	Residential Sales	4/27/2023	4/29/2023	4/29/2023	2.00	2,064.26	0.0%	0.0
6005	Residential Sales	4/27/2023	10/23/2023	10/23/2023	179.00	155.32	0.0%	0.0
6006	Residential Sales	4/27/2023	8/16/2023	8/16/2023	111.00	34.05	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6007	Residential Sales	4/27/2023	5/3/2023	5/3/2023	6.00	49.78	0.0%	0.0
6008	Residential Sales	4/27/2023	4/27/2023	4/27/2023	-	1,172.77	0.0%	-
6009	Residential Sales	4/27/2023	5/10/2023	5/10/2023	13.00	94.56	0.0%	0.0
6010	Residential Sales	4/27/2023	5/17/2023	5/17/2023	20.00	10.65	0.0%	0.0
6011	Residential Sales	4/27/2023	5/4/2023	5/4/2023	7.00	52.78	0.0%	0.0
6012	Residential Sales	4/27/2023	5/16/2023	5/16/2023	19.00	58.48	0.0%	0.0
6013	Residential Sales	4/27/2023	5/22/2023	5/22/2023	25.00	21.17	0.0%	0.0
6014	Residential Sales	4/27/2023	5/19/2023	5/19/2023	22.00	4.75	0.0%	0.0
6015	Residential Sales	4/27/2023	5/30/2023	5/30/2023	33.00	56.06	0.0%	0.0
6016	Residential Sales	4/28/2023	4/29/2023	4/29/2023	1.00	130,765.23	0.1%	0.0
6017	Residential Sales	4/28/2023	5/1/2023	5/1/2023	3.00	9,697.44	0.0%	0.0
6018	Residential Sales	4/28/2023	5/2/2023	5/2/2023	4.00	1,648.49	0.0%	0.0
6019	Residential Sales	4/28/2023	10/23/2023	10/23/2023	178.00	36.88	0.0%	0.0
6020	Residential Sales	4/28/2023	4/28/2023	4/28/2023	-	1,466.77	0.0%	-
6021	Residential Sales	4/28/2023	5/17/2023	5/17/2023	19.00	15.60	0.0%	0.0
6022	Residential Sales	4/28/2023	5/3/2023	5/3/2023	5.00	2,298.75	0.0%	0.0
6023	Residential Sales	4/28/2023	5/8/2023	5/8/2023	10.00	361.51	0.0%	0.0
6024	Residential Sales	4/28/2023	5/4/2023	5/4/2023	6.00	60.95	0.0%	0.0
6025	Residential Sales	4/28/2023	5/5/2023	5/5/2023	7.00	185.23	0.0%	0.0
6026	Residential Sales	4/29/2023	5/1/2023	5/1/2023	2.00	6,836.94	0.0%	0.0
6027	Residential Sales	4/29/2023	5/2/2023	5/2/2023	3.00	66.23	0.0%	0.0
6028	Residential Sales	4/29/2023	5/3/2023	5/3/2023	4.00	20.82	0.0%	0.0
6029	Residential Sales	4/30/2023	5/1/2023	5/1/2023	1.00	2,568.21	0.0%	0.0
6030	Residential Sales	4/30/2023	5/2/2023	5/2/2023	2.00	252.80	0.0%	0.0
6031	Residential Sales	4/30/2023	5/3/2023	5/3/2023	3.00	98.78	0.0%	0.0
6032	Residential Sales	4/30/2023	5/5/2023	5/5/2023	5.00	53.82	0.0%	0.0
6033	Residential Sales	4/30/2023	5/8/2023	5/8/2023	8.00	87.14	0.0%	0.0
6034	Residential Sales	4/30/2023	5/4/2023	5/4/2023	4.00	7.12	0.0%	0.0
6035	Residential Sales	5/1/2023	5/2/2023	5/2/2023	1.00	181,650.14	0.1%	0.0
6036	Residential Sales	5/1/2023	5/9/2023	5/9/2023	8.00	392.51	0.0%	0.0
6037	Residential Sales	5/1/2023	5/11/2023	5/11/2023	10.00	170.66	0.0%	0.0
6038	Residential Sales	5/1/2023	5/3/2023	5/3/2023	2.00	2,407.71	0.0%	0.0
6039	Residential Sales	5/1/2023	5/4/2023	5/4/2023	3.00	143.74	0.0%	0.0
6040	Residential Sales	5/1/2023	5/19/2023	5/19/2023	18.00	341.37	0.0%	0.0
6041	Residential Sales	5/1/2023	6/19/2023	6/19/2023	49.00	25.87	0.0%	0.0
6042	Residential Sales	5/1/2023	5/12/2023	5/12/2023	11.00	125.28	0.0%	0.0
6043	Residential Sales	5/1/2023	5/8/2023	5/8/2023	7.00	590.22	0.0%	0.0
6044	Residential Sales	5/1/2023	5/15/2023	5/15/2023	14.00	334.88	0.0%	0.0
6045	Residential Sales	5/1/2023	5/1/2023	5/1/2023	-	245.92	0.0%	-
6046	Residential Sales	5/1/2023	5/5/2023	5/5/2023	4.00	290.69	0.0%	0.0
6047	Residential Sales	5/1/2023	5/10/2023	5/10/2023	9.00	170.35	0.0%	0.0
6048	Residential Sales	5/1/2023	10/26/2023	10/26/2023	178.00	177.09	0.0%	0.0
6049	Residential Sales	5/1/2023	5/23/2023	5/23/2023	22.00	30.91	0.0%	0.0
6050	Residential Sales	5/1/2023	6/2/2023	6/2/2023	32.00	0.59	0.0%	0.0
6051	Residential Sales	5/1/2023	5/22/2023	5/22/2023	21.00	61.81	0.0%	0.0
6052	Residential Sales	5/1/2023	10/2/2023	10/2/2023	154.00	67.20	0.0%	0.0
6053	Residential Sales	5/1/2023	5/18/2023	5/18/2023	17.00	23.85	0.0%	0.0
6054	Residential Sales	5/1/2023	4/23/2024	4/23/2024	358.00	43.62	0.0%	0.0
6055	Residential Sales	5/1/2023	5/16/2023	5/16/2023	15.00	59.13	0.0%	0.0
6056	Residential Sales	5/2/2023	5/3/2023	5/3/2023	1.00	158,006.94	0.1%	0.0
6057	Residential Sales	5/2/2023	5/4/2023	5/4/2023	2.00	3,152.82	0.0%	0.0
6058	Residential Sales	5/2/2023	5/9/2023	5/9/2023	7.00	38.62	0.0%	0.0
6059	Residential Sales	5/2/2023	5/2/2023	5/2/2023	-	1,244.04	0.0%	-
6060	Residential Sales	5/2/2023	5/5/2023	5/5/2023	3.00	442.86	0.0%	0.0
6061	Residential Sales	5/2/2023	10/31/2023	10/31/2023	182.00	251.50	0.0%	0.0
6062	Residential Sales	5/2/2023	5/8/2023	5/8/2023	6.00	160.26	0.0%	0.0
6063	Residential Sales	5/2/2023	6/19/2023	6/19/2023	48.00	66.06	0.0%	0.0
6064	Residential Sales	5/2/2023	5/23/2023	5/23/2023	21.00	38.97	0.0%	0.0
6065	Residential Sales	5/2/2023	5/15/2023	5/15/2023	13.00	3.61	0.0%	0.0
6066	Residential Sales	5/2/2023	5/10/2023	5/10/2023	8.00	97.44	0.0%	0.0
6067	Residential Sales	5/2/2023	10/27/2023	10/27/2023	178.00	36.88	0.0%	0.0
6068	Residential Sales	5/2/2023	5/26/2023	5/26/2023	24.00	102.02	0.0%	0.0
6069	Residential Sales	5/3/2023	5/4/2023	5/4/2023	1.00	177,573.42	0.1%	0.0
6070	Residential Sales	5/3/2023	5/5/2023	5/5/2023	2.00	2,003.45	0.0%	0.0
6071	Residential Sales	5/3/2023	5/9/2023	5/9/2023	6.00	153.56	0.0%	0.0
6072	Residential Sales	5/3/2023	5/8/2023	5/8/2023	5.00	1,328.17	0.0%	0.0
6073	Residential Sales	5/3/2023	10/20/2023	10/20/2023	170.00	32.92	0.0%	0.0
6074	Residential Sales	5/3/2023	6/2/2023	6/2/2023	30.00	1.78	0.0%	0.0
6075	Residential Sales	5/3/2023	5/3/2023	5/3/2023	-	413.48	0.0%	-
6076	Residential Sales	5/3/2023	9/21/2023	9/21/2023	141.00	27.88	0.0%	0.0
6077	Residential Sales	5/3/2023	5/10/2023	5/10/2023	7.00	500.49	0.0%	0.0
6078	Residential Sales	5/3/2023	12/28/2023	12/28/2023	239.00	23.85	0.0%	0.0
6079	Residential Sales	5/3/2023	5/16/2023	5/16/2023	13.00	84.10	0.0%	0.0
6080	Residential Sales	5/3/2023	5/19/2023	5/19/2023	16.00	8.31	0.0%	0.0
6081	Residential Sales	5/3/2023	5/12/2023	5/12/2023	9.00	43.53	0.0%	0.0
6082	Residential Sales	5/4/2023	5/5/2023	5/5/2023	1.00	270,817.02	0.2%	0.0
6083	Residential Sales	5/4/2023	5/8/2023	5/8/2023	4.00	5,113.49	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6084	Residential Sales	5/4/2023	6/2/2023	6/2/2023	29.00	44.79	0.0%	0.0
6085	Residential Sales	5/4/2023	5/4/2023	5/4/2023	-	882.67	0.0%	-
6086	Residential Sales	5/4/2023	5/10/2023	5/10/2023	6.00	155.70	0.0%	0.0
6087	Residential Sales	5/4/2023	5/12/2023	5/12/2023	8.00	257.35	0.0%	0.0
6088	Residential Sales	5/4/2023	11/2/2023	11/2/2023	182.00	219.77	0.0%	0.0
6089	Residential Sales	5/4/2023	5/15/2023	5/15/2023	11.00	92.65	0.0%	0.0
6090	Residential Sales	5/4/2023	5/19/2023	5/19/2023	15.00	9.91	0.0%	0.0
6091	Residential Sales	5/4/2023	7/26/2024	7/26/2024	449.00	53.09	0.0%	0.0
6092	Residential Sales	5/4/2023	5/11/2023	5/11/2023	7.00	126.46	0.0%	0.0
6093	Residential Sales	5/4/2023	5/16/2023	5/16/2023	12.00	80.30	0.0%	0.0
6094	Residential Sales	5/4/2023	5/18/2023	5/18/2023	14.00	82.31	0.0%	0.0
6095	Residential Sales	5/4/2023	5/9/2023	5/9/2023	5.00	50.72	0.0%	0.0
6096	Residential Sales	5/4/2023	9/21/2023	9/21/2023	140.00	410.84	0.0%	0.0
6097	Residential Sales	5/5/2023	5/8/2023	5/8/2023	3.00	230,713.65	0.2%	0.0
6098	Residential Sales	5/5/2023	5/9/2023	5/9/2023	4.00	3,757.97	0.0%	0.0
6099	Residential Sales	5/5/2023	5/31/2023	5/31/2023	26.00	140.57	0.0%	0.0
6100	Residential Sales	5/5/2023	5/5/2023	5/5/2023	-	1,664.66	0.0%	-
6101	Residential Sales	5/5/2023	5/26/2023	5/26/2023	21.00	109.75	0.0%	0.0
6102	Residential Sales	5/5/2023	5/10/2023	5/10/2023	5.00	726.87	0.0%	0.0
6103	Residential Sales	5/5/2023	5/11/2023	5/11/2023	6.00	478.68	0.0%	0.0
6104	Residential Sales	5/5/2023	5/15/2023	5/15/2023	10.00	88.37	0.0%	0.0
6105	Residential Sales	5/5/2023	5/25/2023	5/25/2023	20.00	30.78	0.0%	0.0
6106	Residential Sales	5/5/2023	5/12/2023	5/12/2023	7.00	505.67	0.0%	0.0
6107	Residential Sales	5/5/2023	5/18/2023	5/18/2023	13.00	88.45	0.0%	0.0
6108	Residential Sales	5/5/2023	6/7/2023	6/7/2023	33.00	40.99	0.0%	0.0
6109	Residential Sales	5/5/2023	6/26/2023	6/26/2023	52.00	14.71	0.0%	0.0
6110	Residential Sales	5/5/2023	11/8/2023	11/8/2023	187.00	17.80	0.0%	0.0
6111	Residential Sales	5/5/2023	6/2/2023	6/2/2023	28.00	9.49	0.0%	0.0
6112	Residential Sales	5/5/2023	11/13/2023	11/13/2023	192.00	21.83	0.0%	0.0
6113	Residential Sales	5/5/2023	6/29/2023	6/29/2023	55.00	17.80	0.0%	0.0
6114	Residential Sales	5/5/2023	5/16/2023	5/16/2023	11.00	77.05	0.0%	0.0
6115	Residential Sales	5/5/2023	12/6/2023	12/6/2023	215.00	33.93	0.0%	0.0
6116	Residential Sales	5/5/2023	5/30/2023	5/30/2023	25.00	18.86	0.0%	0.0
6117	Residential Sales	5/5/2023	6/23/2023	6/23/2023	49.00	55.16	0.0%	0.0
6118	Residential Sales	5/5/2023	11/2/2023	11/2/2023	181.00	23.85	0.0%	0.0
6119	Residential Sales	5/6/2023	5/8/2023	5/8/2023	2.00	4,211.89	0.0%	0.0
6120	Residential Sales	5/6/2023	5/26/2023	5/26/2023	20.00	30.79	0.0%	0.0
6121	Residential Sales	5/6/2023	5/25/2023	5/25/2023	19.00	7.54	0.0%	0.0
6122	Residential Sales	5/6/2023	5/10/2023	5/10/2023	4.00	40.99	0.0%	0.0
6123	Residential Sales	5/7/2023	5/8/2023	5/8/2023	1.00	1,982.83	0.0%	0.0
6124	Residential Sales	5/7/2023	5/22/2023	5/22/2023	15.00	17.23	0.0%	0.0
6125	Residential Sales	5/7/2023	5/10/2023	5/10/2023	3.00	113.58	0.0%	0.0
6126	Residential Sales	5/7/2023	5/11/2023	5/11/2023	4.00	9.73	0.0%	0.0
6127	Residential Sales	5/7/2023	5/9/2023	5/9/2023	2.00	52.08	0.0%	0.0
6128	Residential Sales	5/8/2023	5/8/2023	5/8/2023	-	252,042.84	0.2%	-
6129	Residential Sales	5/8/2023	5/9/2023	5/9/2023	1.00	98,195.84	0.1%	0.0
6130	Residential Sales	5/8/2023	5/10/2023	5/10/2023	2.00	2,097.96	0.0%	0.0
6131	Residential Sales	5/8/2023	5/19/2023	5/19/2023	11.00	67.20	0.0%	0.0
6132	Residential Sales	5/8/2023	5/23/2023	5/23/2023	15.00	15.72	0.0%	0.0
6133	Residential Sales	5/8/2023	5/31/2023	5/31/2023	23.00	58.67	0.0%	0.0
6134	Residential Sales	5/8/2023	5/26/2023	5/26/2023	18.00	7.12	0.0%	0.0
6135	Residential Sales	5/8/2023	5/11/2023	5/11/2023	3.00	101.45	0.0%	0.0
6136	Residential Sales	5/8/2023	5/15/2023	5/15/2023	7.00	558.56	0.0%	0.0
6137	Residential Sales	5/8/2023	5/18/2023	5/18/2023	10.00	15.78	0.0%	0.0
6138	Residential Sales	5/8/2023	5/16/2023	5/16/2023	8.00	50.80	0.0%	0.0
6139	Residential Sales	5/8/2023	10/4/2023	10/4/2023	149.00	15.07	0.0%	0.0
6140	Residential Sales	5/8/2023	5/22/2023	5/22/2023	14.00	677.13	0.0%	0.0
6141	Residential Sales	5/8/2023	5/12/2023	5/12/2023	4.00	30.43	0.0%	0.0
6142	Residential Sales	5/8/2023	11/1/2023	11/1/2023	177.00	32.92	0.0%	0.0
6143	Residential Sales	5/8/2023	6/8/2023	6/8/2023	31.00	29.90	0.0%	0.0
6144	Residential Sales	5/9/2023	5/10/2023	5/10/2023	1.00	64,559.57	0.1%	0.0
6145	Residential Sales	5/9/2023	5/11/2023	5/11/2023	2.00	1,978.78	0.0%	0.0
6146	Residential Sales	5/9/2023	5/9/2023	5/9/2023	-	929.12	0.0%	-
6147	Residential Sales	5/9/2023	5/15/2023	5/15/2023	6.00	62.80	0.0%	0.0
6148	Residential Sales	5/9/2023	5/19/2023	5/19/2023	10.00	93.83	0.0%	0.0
6149	Residential Sales	5/9/2023	6/28/2023	6/28/2023	50.00	17.80	0.0%	0.0
6150	Residential Sales	5/9/2023	5/16/2023	5/16/2023	7.00	211.45	0.0%	0.0
6151	Residential Sales	5/9/2023	6/12/2023	6/12/2023	34.00	18.81	0.0%	0.0
6152	Residential Sales	5/9/2023	6/2/2023	6/2/2023	24.00	6.77	0.0%	0.0
6153	Residential Sales	5/9/2023	5/17/2023	5/17/2023	8.00	139.45	0.0%	0.0
6154	Residential Sales	5/9/2023	5/18/2023	5/18/2023	9.00	53.09	0.0%	0.0
6155	Residential Sales	5/9/2023	5/12/2023	5/12/2023	3.00	306.44	0.0%	0.0
6156	Residential Sales	5/9/2023	5/22/2023	5/22/2023	13.00	19.22	0.0%	0.0
6157	Residential Sales	5/9/2023	5/23/2023	5/23/2023	14.00	43.84	0.0%	0.0
6158	Residential Sales	5/10/2023	5/11/2023	5/11/2023	1.00	127,406.32	0.1%	0.0
6159	Residential Sales	5/10/2023	5/17/2023	5/17/2023	7.00	302.06	0.0%	0.0
6160	Residential Sales	5/10/2023	5/12/2023	5/12/2023	2.00	3,777.67	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6161	Residential Sales	5/10/2023	5/24/2023	5/24/2023	14.00	18.39	0.0%	0.0
6162	Residential Sales	5/10/2023	5/16/2023	5/16/2023	6.00	208.24	0.0%	0.0
6163	Residential Sales	5/10/2023	5/22/2023	5/22/2023	12.00	18.77	0.0%	0.0
6164	Residential Sales	5/10/2023	5/15/2023	5/15/2023	5.00	286.35	0.0%	0.0
6165	Residential Sales	5/10/2023	5/10/2023	5/10/2023	-	2,058.53	0.0%	-
6166	Residential Sales	5/10/2023	12/8/2023	12/8/2023	212.00	11.87	0.0%	0.0
6167	Residential Sales	5/10/2023	11/15/2023	11/15/2023	189.00	48.05	0.0%	0.0
6168	Residential Sales	5/10/2023	5/18/2023	5/18/2023	8.00	75.93	0.0%	0.0
6169	Residential Sales	5/10/2023	9/26/2023	9/26/2023	139.00	32.92	0.0%	0.0
6170	Residential Sales	5/10/2023	6/2/2023	6/2/2023	23.00	5.34	0.0%	0.0
6171	Residential Sales	5/10/2023	5/31/2023	5/31/2023	21.00	16.19	0.0%	0.0
6172	Residential Sales	5/10/2023	5/23/2023	5/23/2023	13.00	28.41	0.0%	0.0
6173	Residential Sales	5/11/2023	5/12/2023	5/12/2023	1.00	176,352.45	0.1%	0.0
6174	Residential Sales	5/11/2023	5/11/2023	5/11/2023	-	1,882.53	0.0%	-
6175	Residential Sales	5/11/2023	5/15/2023	5/15/2023	4.00	6,727.35	0.0%	0.0
6176	Residential Sales	5/11/2023	5/23/2023	5/23/2023	12.00	138.02	0.0%	0.0
6177	Residential Sales	5/11/2023	5/16/2023	5/16/2023	5.00	510.85	0.0%	0.0
6178	Residential Sales	5/11/2023	10/16/2023	10/16/2023	158.00	53.09	0.0%	0.0
6179	Residential Sales	5/11/2023	5/19/2023	5/19/2023	8.00	55.77	0.0%	0.0
6180	Residential Sales	5/11/2023	5/18/2023	5/18/2023	7.00	547.54	0.0%	0.0
6181	Residential Sales	5/11/2023	5/17/2023	5/17/2023	6.00	297.02	0.0%	0.0
6182	Residential Sales	5/11/2023	6/14/2023	6/14/2023	34.00	26.70	0.0%	0.0
6183	Residential Sales	5/11/2023	6/9/2023	6/9/2023	29.00	57.25	0.0%	0.0
6184	Residential Sales	5/11/2023	7/20/2023	7/20/2023	70.00	21.29	0.0%	0.0
6185	Residential Sales	5/11/2023	6/7/2023	6/7/2023	27.00	5.16	0.0%	0.0
6186	Residential Sales	5/11/2023	6/5/2023	6/5/2023	25.00	115.24	0.0%	0.0
6187	Residential Sales	5/11/2023	5/22/2023	5/22/2023	11.00	38.33	0.0%	0.0
6188	Residential Sales	5/11/2023	8/16/2023	8/16/2023	97.00	9.55	0.0%	0.0
6189	Residential Sales	5/11/2023	5/30/2023	5/30/2023	19.00	38.62	0.0%	0.0
6190	Residential Sales	5/11/2023	5/24/2023	5/24/2023	13.00	89.38	0.0%	0.0
6191	Residential Sales	5/11/2023	10/24/2023	10/24/2023	166.00	13.05	0.0%	0.0
6192	Residential Sales	5/12/2023	5/15/2023	5/15/2023	3.00	147,382.54	0.1%	0.0
6193	Residential Sales	5/12/2023	5/12/2023	5/12/2023	-	66,290.25	0.1%	-
6194	Residential Sales	5/12/2023	5/16/2023	5/16/2023	4.00	3,242.39	0.0%	0.0
6195	Residential Sales	5/12/2023	5/17/2023	5/17/2023	5.00	591.74	0.0%	0.0
6196	Residential Sales	5/12/2023	5/18/2023	5/18/2023	6.00	576.39	0.0%	0.0
6197	Residential Sales	5/12/2023	5/25/2023	5/25/2023	13.00	20.17	0.0%	0.0
6198	Residential Sales	5/12/2023	5/23/2023	5/23/2023	11.00	37.48	0.0%	0.0
6199	Residential Sales	5/12/2023	10/17/2023	10/17/2023	158.00	52.08	0.0%	0.0
6200	Residential Sales	5/12/2023	5/31/2023	5/31/2023	19.00	35.95	0.0%	0.0
6201	Residential Sales	5/12/2023	5/30/2023	5/30/2023	18.00	30.32	0.0%	0.0
6202	Residential Sales	5/12/2023	5/19/2023	5/19/2023	7.00	66.74	0.0%	0.0
6203	Residential Sales	5/12/2023	10/31/2023	10/31/2023	172.00	36.96	0.0%	0.0
6204	Residential Sales	5/12/2023	5/24/2023	5/24/2023	12.00	14.71	0.0%	0.0
6205	Residential Sales	5/13/2023	5/15/2023	5/15/2023	2.00	2,703.78	0.0%	0.0
6206	Residential Sales	5/13/2023	5/18/2023	5/18/2023	5.00	23.85	0.0%	0.0
6207	Residential Sales	5/13/2023	5/24/2023	5/24/2023	11.00	69.22	0.0%	0.0
6208	Residential Sales	5/13/2023	5/16/2023	5/16/2023	3.00	118.28	0.0%	0.0
6209	Residential Sales	5/14/2023	5/15/2023	5/15/2023	1.00	1,443.24	0.0%	0.0
6210	Residential Sales	5/14/2023	5/18/2023	5/18/2023	4.00	35.95	0.0%	0.0
6211	Residential Sales	5/14/2023	5/16/2023	5/16/2023	2.00	144.09	0.0%	0.0
6212	Residential Sales	5/14/2023	5/17/2023	5/17/2023	3.00	17.80	0.0%	0.0
6213	Residential Sales	5/15/2023	5/16/2023	5/16/2023	1.00	235,195.70	0.2%	0.0
6214	Residential Sales	5/15/2023	5/15/2023	5/15/2023	-	38.19	0.0%	-
6215	Residential Sales	5/15/2023	5/17/2023	5/17/2023	2.00	1,878.15	0.0%	0.0
6216	Residential Sales	5/15/2023	5/23/2023	5/23/2023	8.00	30.37	0.0%	0.0
6217	Residential Sales	5/15/2023	5/18/2023	5/18/2023	3.00	75.86	0.0%	0.0
6218	Residential Sales	5/15/2023	6/2/2023	6/2/2023	18.00	13.35	0.0%	0.0
6219	Residential Sales	5/15/2023	5/19/2023	5/19/2023	4.00	106.17	0.0%	0.0
6220	Residential Sales	5/15/2023	5/22/2023	5/22/2023	7.00	76.17	0.0%	0.0
6221	Residential Sales	5/15/2023	5/26/2023	5/26/2023	11.00	13.29	0.0%	0.0
6222	Residential Sales	5/15/2023	6/8/2023	6/8/2023	24.00	5.93	0.0%	0.0
6223	Residential Sales	5/15/2023	5/24/2023	5/24/2023	9.00	44.01	0.0%	0.0
6224	Residential Sales	5/15/2023	6/14/2023	6/14/2023	30.00	2.37	0.0%	0.0
6225	Residential Sales	5/15/2023	6/22/2023	6/22/2023	38.00	29.03	0.0%	0.0
6226	Residential Sales	5/15/2023	6/13/2023	6/13/2023	29.00	13.35	0.0%	0.0
6227	Residential Sales	5/16/2023	5/17/2023	5/17/2023	1.00	202,271.61	0.2%	0.0
6228	Residential Sales	5/16/2023	5/24/2023	5/24/2023	8.00	289.28	0.0%	0.0
6229	Residential Sales	5/16/2023	5/16/2023	5/16/2023	-	1,552.31	0.0%	-
6230	Residential Sales	5/16/2023	5/18/2023	5/18/2023	2.00	3,249.19	0.0%	0.0
6231	Residential Sales	5/16/2023	5/19/2023	5/19/2023	3.00	707.96	0.0%	0.0
6232	Residential Sales	5/16/2023	5/23/2023	5/23/2023	7.00	201.58	0.0%	0.0
6233	Residential Sales	5/16/2023	5/22/2023	5/22/2023	6.00	186.14	0.0%	0.0
6234	Residential Sales	5/16/2023	5/25/2023	5/25/2023	9.00	43.01	0.0%	0.0
6235	Residential Sales	5/16/2023	5/31/2023	5/31/2023	15.00	53.09	0.0%	0.0
6236	Residential Sales	5/16/2023	6/2/2023	6/2/2023	17.00	8.13	0.0%	0.0
6237	Residential Sales	5/17/2023	5/18/2023	5/18/2023	1.00	237,295.71	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6238	Residential Sales	5/17/2023	5/19/2023	5/19/2023	2.00	6,376.62	0.0%	0.0
6239	Residential Sales	5/17/2023	5/24/2023	5/24/2023	7.00	43.59	0.0%	0.0
6240	Residential Sales	5/17/2023	5/17/2023	5/17/2023	-	1,201.74	0.0%	-
6241	Residential Sales	5/17/2023	5/23/2023	5/23/2023	6.00	163.83	0.0%	0.0
6242	Residential Sales	5/17/2023	5/31/2023	5/31/2023	14.00	44.01	0.0%	0.0
6243	Residential Sales	5/17/2023	5/25/2023	5/25/2023	8.00	7.17	0.0%	0.0
6244	Residential Sales	5/17/2023	6/19/2023	6/19/2023	33.00	14.12	0.0%	0.0
6245	Residential Sales	5/17/2023	5/22/2023	5/22/2023	5.00	662.47	0.0%	0.0
6246	Residential Sales	5/17/2023	6/6/2023	6/6/2023	20.00	23.43	0.0%	0.0
6247	Residential Sales	5/17/2023	5/26/2023	5/26/2023	9.00	49.79	0.0%	0.0
6248	Residential Sales	5/17/2023	9/21/2023	9/21/2023	127.00	23.85	0.0%	0.0
6249	Residential Sales	5/17/2023	6/15/2023	6/15/2023	29.00	17.80	0.0%	0.0
6250	Residential Sales	5/17/2023	7/10/2023	7/10/2023	54.00	52.08	0.0%	0.0
6251	Residential Sales	5/17/2023	6/9/2023	6/9/2023	23.00	28.89	0.0%	0.0
6252	Residential Sales	5/17/2023	5/30/2023	5/30/2023	13.00	17.80	0.0%	0.0
6253	Residential Sales	5/18/2023	5/18/2023	5/18/2023	-	149,498.25	0.1%	-
6254	Residential Sales	5/18/2023	5/19/2023	5/19/2023	1.00	179,760.62	0.1%	0.0
6255	Residential Sales	5/18/2023	5/22/2023	5/22/2023	4.00	3,617.90	0.0%	0.0
6256	Residential Sales	5/18/2023	5/24/2023	5/24/2023	6.00	2,255.77	0.0%	0.0
6257	Residential Sales	5/18/2023	5/23/2023	5/23/2023	5.00	592.54	0.0%	0.0
6258	Residential Sales	5/18/2023	5/26/2023	5/26/2023	8.00	101.13	0.0%	0.0
6259	Residential Sales	5/18/2023	7/21/2023	7/21/2023	64.00	47.04	0.0%	0.0
6260	Residential Sales	5/18/2023	11/21/2023	11/21/2023	187.00	57.78	0.0%	0.0
6261	Residential Sales	5/18/2023	5/31/2023	5/31/2023	13.00	236.86	0.0%	0.0
6262	Residential Sales	5/18/2023	5/25/2023	5/25/2023	7.00	448.10	0.0%	0.0
6263	Residential Sales	5/18/2023	6/26/2023	6/26/2023	39.00	40.99	0.0%	0.0
6264	Residential Sales	5/18/2023	6/28/2023	6/28/2023	41.00	46.39	0.0%	0.0
6265	Residential Sales	5/18/2023	11/27/2023	11/27/2023	193.00	103.49	0.0%	0.0
6266	Residential Sales	5/18/2023	10/6/2023	10/6/2023	141.00	46.33	0.0%	0.0
6267	Residential Sales	5/18/2023	6/23/2023	6/23/2023	36.00	74.27	0.0%	0.0
6268	Residential Sales	5/18/2023	11/2/2023	11/2/2023	168.00	39.97	0.0%	0.0
6269	Residential Sales	5/18/2023	6/15/2023	6/15/2023	28.00	15.24	0.0%	0.0
6270	Residential Sales	5/18/2023	6/14/2023	6/14/2023	27.00	100.47	0.0%	0.0
6271	Residential Sales	5/18/2023	11/6/2023	11/6/2023	172.00	32.40	0.0%	0.0
6272	Residential Sales	5/18/2023	6/9/2023	6/9/2023	22.00	44.90	0.0%	0.0
6273	Residential Sales	5/18/2023	6/20/2023	6/20/2023	33.00	1.19	0.0%	0.0
6274	Residential Sales	5/18/2023	6/29/2023	6/29/2023	42.00	27.23	0.0%	0.0
6275	Residential Sales	5/18/2023	6/19/2023	6/19/2023	32.00	40.99	0.0%	0.0
6276	Residential Sales	5/18/2023	6/13/2023	6/13/2023	26.00	18.98	0.0%	0.0
6277	Residential Sales	5/19/2023	5/22/2023	5/22/2023	3.00	260,203.11	0.2%	0.0
6278	Residential Sales	5/19/2023	5/19/2023	5/19/2023	-	179,666.06	0.1%	-
6279	Residential Sales	5/19/2023	6/20/2023	6/20/2023	32.00	27.88	0.0%	0.0
6280	Residential Sales	5/19/2023	5/30/2023	5/30/2023	11.00	579.14	0.0%	0.0
6281	Residential Sales	5/19/2023	5/23/2023	5/23/2023	4.00	3,739.49	0.0%	0.0
6282	Residential Sales	5/19/2023	5/26/2023	5/26/2023	7.00	1,103.87	0.0%	0.0
6283	Residential Sales	5/19/2023	5/24/2023	5/24/2023	5.00	1,163.59	0.0%	0.0
6284	Residential Sales	5/19/2023	5/25/2023	5/25/2023	6.00	424.03	0.0%	0.0
6285	Residential Sales	5/19/2023	7/20/2023	7/20/2023	62.00	28.89	0.0%	0.0
6286	Residential Sales	5/19/2023	11/22/2023	11/22/2023	187.00	228.14	0.0%	0.0
6287	Residential Sales	5/19/2023	5/31/2023	5/31/2023	12.00	132.04	0.0%	0.0
6288	Residential Sales	5/19/2023	12/5/2023	12/5/2023	200.00	27.88	0.0%	0.0
6289	Residential Sales	5/19/2023	6/22/2023	6/22/2023	34.00	76.27	0.0%	0.0
6290	Residential Sales	5/19/2023	6/5/2023	6/5/2023	17.00	241.61	0.0%	0.0
6291	Residential Sales	5/19/2023	7/21/2023	7/21/2023	63.00	33.93	0.0%	0.0
6292	Residential Sales	5/19/2023	6/9/2023	6/9/2023	21.00	49.23	0.0%	0.0
6293	Residential Sales	5/19/2023	6/14/2023	6/14/2023	26.00	9.79	0.0%	0.0
6294	Residential Sales	5/20/2023	5/22/2023	5/22/2023	2.00	580.57	0.0%	0.0
6295	Residential Sales	5/20/2023	5/26/2023	5/26/2023	6.00	61.14	0.0%	0.0
6296	Residential Sales	5/20/2023	5/23/2023	5/23/2023	3.00	47.04	0.0%	0.0
6297	Residential Sales	5/21/2023	5/22/2023	5/22/2023	1.00	4,658.90	0.0%	0.0
6298	Residential Sales	5/21/2023	5/23/2023	5/23/2023	2.00	401.81	0.0%	0.0
6299	Residential Sales	5/21/2023	5/24/2023	5/24/2023	3.00	55.29	0.0%	0.0
6300	Residential Sales	5/21/2023	5/25/2023	5/25/2023	4.00	17.80	0.0%	0.0
6301	Residential Sales	5/22/2023	5/23/2023	5/23/2023	1.00	226,451.01	0.2%	0.0
6302	Residential Sales	5/22/2023	5/22/2023	5/22/2023	-	7,425.02	0.0%	-
6303	Residential Sales	5/22/2023	11/6/2023	11/6/2023	168.00	27.88	0.0%	0.0
6304	Residential Sales	5/22/2023	5/24/2023	5/24/2023	2.00	2,619.61	0.0%	0.0
6305	Residential Sales	5/22/2023	5/25/2023	5/25/2023	3.00	1,501.87	0.0%	0.0
6306	Residential Sales	5/22/2023	5/31/2023	5/31/2023	9.00	375.02	0.0%	0.0
6307	Residential Sales	5/22/2023	5/30/2023	5/30/2023	8.00	238.98	0.0%	0.0
6308	Residential Sales	5/22/2023	6/6/2023	6/6/2023	15.00	18.53	0.0%	0.0
6309	Residential Sales	5/22/2023	6/13/2023	6/13/2023	22.00	14.24	0.0%	0.0
6310	Residential Sales	5/22/2023	5/26/2023	5/26/2023	4.00	134.67	0.0%	0.0
6311	Residential Sales	5/22/2023	7/5/2023	7/5/2023	44.00	31.91	0.0%	0.0
6312	Residential Sales	5/22/2023	7/24/2023	7/24/2023	63.00	17.80	0.0%	0.0
6313	Residential Sales	5/22/2023	11/27/2023	11/27/2023	189.00	71.90	0.0%	0.0
6314	Residential Sales	5/22/2023	6/26/2023	6/26/2023	35.00	8.31	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6315	Residential Sales	5/22/2023	6/23/2023	6/23/2023	32.00	34.23	0.0%	0.0
6316	Residential Sales	5/22/2023	11/2/2023	11/2/2023	164.00	18.91	0.0%	0.0
6317	Residential Sales	5/23/2023	5/24/2023	5/24/2023	1.00	158,921.80	0.1%	0.0
6318	Residential Sales	5/23/2023	1/12/2024	1/12/2024	234.00	62.16	0.0%	0.0
6319	Residential Sales	5/23/2023	5/25/2023	5/25/2023	2.00	3,707.15	0.0%	0.0
6320	Residential Sales	5/23/2023	5/23/2023	5/23/2023	-	438.82	0.0%	-
6321	Residential Sales	5/23/2023	5/31/2023	5/31/2023	8.00	266.31	0.0%	0.0
6322	Residential Sales	5/23/2023	6/13/2023	6/13/2023	21.00	18.93	0.0%	0.0
6323	Residential Sales	5/23/2023	5/30/2023	5/30/2023	7.00	1,191.26	0.0%	0.0
6324	Residential Sales	5/23/2023	5/26/2023	5/26/2023	3.00	134.77	0.0%	0.0
6325	Residential Sales	5/23/2023	6/21/2023	6/21/2023	29.00	0.59	0.0%	0.0
6326	Residential Sales	5/23/2023	6/14/2023	6/14/2023	22.00	19.94	0.0%	0.0
6327	Residential Sales	5/23/2023	11/9/2023	11/9/2023	170.00	68.78	0.0%	0.0
6328	Residential Sales	5/23/2023	6/2/2023	6/2/2023	10.00	91.40	0.0%	0.0
6329	Residential Sales	5/23/2023	6/1/2023	6/1/2023	9.00	37.95	0.0%	0.0
6330	Residential Sales	5/24/2023	5/25/2023	5/25/2023	1.00	168,535.09	0.1%	0.0
6331	Residential Sales	5/24/2023	5/24/2023	5/24/2023	-	48,908.53	0.0%	-
6332	Residential Sales	5/24/2023	5/26/2023	5/26/2023	2.00	3,060.65	0.0%	0.0
6333	Residential Sales	5/24/2023	5/30/2023	5/30/2023	6.00	627.18	0.0%	0.0
6334	Residential Sales	5/24/2023	11/21/2023	11/21/2023	181.00	25.87	0.0%	0.0
6335	Residential Sales	5/24/2023	6/2/2023	6/2/2023	9.00	375.94	0.0%	0.0
6336	Residential Sales	5/24/2023	6/29/2023	6/29/2023	36.00	2.20	0.0%	0.0
6337	Residential Sales	5/24/2023	6/14/2023	6/14/2023	21.00	7.71	0.0%	0.0
6338	Residential Sales	5/24/2023	5/31/2023	5/31/2023	7.00	698.92	0.0%	0.0
6339	Residential Sales	5/24/2023	6/5/2023	6/5/2023	12.00	17.80	0.0%	0.0
6340	Residential Sales	5/24/2023	11/9/2023	11/9/2023	169.00	47.04	0.0%	0.0
6341	Residential Sales	5/24/2023	6/20/2023	6/20/2023	27.00	4.15	0.0%	0.0
6342	Residential Sales	5/24/2023	6/12/2023	6/12/2023	19.00	9.49	0.0%	0.0
6343	Residential Sales	5/24/2023	8/15/2023	8/15/2023	83.00	103.49	0.0%	0.0
6344	Residential Sales	5/25/2023	5/26/2023	5/26/2023	1.00	132,557.31	0.1%	0.0
6345	Residential Sales	5/25/2023	5/30/2023	5/30/2023	5.00	2,617.33	0.0%	0.0
6346	Residential Sales	5/25/2023	2/23/2024	2/23/2024	274.00	25.87	0.0%	0.0
6347	Residential Sales	5/25/2023	6/5/2023	6/5/2023	11.00	3.56	0.0%	0.0
6348	Residential Sales	5/25/2023	5/25/2023	5/25/2023	-	398.98	0.0%	-
6349	Residential Sales	5/25/2023	6/1/2023	6/1/2023	7.00	576.26	0.0%	0.0
6350	Residential Sales	5/25/2023	10/23/2023	10/23/2023	151.00	43.67	0.0%	0.0
6351	Residential Sales	5/25/2023	9/29/2023	9/29/2023	127.00	48.05	0.0%	0.0
6352	Residential Sales	5/25/2023	3/1/2024	3/1/2024	281.00	473.49	0.0%	0.0
6353	Residential Sales	5/25/2023	6/21/2023	6/21/2023	27.00	4.15	0.0%	0.0
6354	Residential Sales	5/25/2023	6/13/2023	6/13/2023	19.00	10.33	0.0%	0.0
6355	Residential Sales	5/25/2023	6/20/2023	6/20/2023	26.00	50.06	0.0%	0.0
6356	Residential Sales	5/25/2023	6/9/2023	6/9/2023	15.00	51.25	0.0%	0.0
6357	Residential Sales	5/25/2023	6/16/2023	6/16/2023	22.00	5.34	0.0%	0.0
6358	Residential Sales	5/25/2023	6/7/2023	6/7/2023	13.00	69.22	0.0%	0.0
6359	Residential Sales	5/25/2023	5/31/2023	5/31/2023	6.00	56.11	0.0%	0.0
6360	Residential Sales	5/26/2023	5/30/2023	5/30/2023	4.00	139,170.12	0.1%	0.0
6361	Residential Sales	5/26/2023	5/31/2023	5/31/2023	5.00	1,661.02	0.0%	0.0
6362	Residential Sales	5/26/2023	5/26/2023	5/26/2023	-	686.95	0.0%	-
6363	Residential Sales	5/26/2023	6/7/2023	6/7/2023	12.00	60.09	0.0%	0.0
6364	Residential Sales	5/26/2023	6/2/2023	6/2/2023	7.00	149.84	0.0%	0.0
6365	Residential Sales	5/26/2023	6/1/2023	6/1/2023	6.00	1,072.23	0.0%	0.0
6366	Residential Sales	5/26/2023	6/13/2023	6/13/2023	18.00	36.19	0.0%	0.0
6367	Residential Sales	5/26/2023	6/21/2023	6/21/2023	26.00	0.59	0.0%	0.0
6368	Residential Sales	5/26/2023	6/12/2023	6/12/2023	17.00	67.91	0.0%	0.0
6369	Residential Sales	5/26/2023	6/5/2023	6/5/2023	10.00	50.06	0.0%	0.0
6370	Residential Sales	5/26/2023	6/8/2023	6/8/2023	13.00	48.05	0.0%	0.0
6371	Residential Sales	5/26/2023	6/15/2023	6/15/2023	20.00	33.17	0.0%	0.0
6372	Residential Sales	5/26/2023	6/6/2023	6/6/2023	11.00	0.59	0.0%	0.0
6373	Residential Sales	5/26/2023	10/23/2023	10/23/2023	150.00	95.09	0.0%	0.0
6374	Residential Sales	5/26/2023	6/14/2023	6/14/2023	19.00	17.80	0.0%	0.0
6375	Residential Sales	5/27/2023	5/30/2023	5/30/2023	3.00	4,051.29	0.0%	0.0
6376	Residential Sales	5/27/2023	6/5/2023	6/5/2023	9.00	61.14	0.0%	0.0
6377	Residential Sales	5/28/2023	5/30/2023	5/30/2023	2.00	597.63	0.0%	0.0
6378	Residential Sales	5/28/2023	5/31/2023	5/31/2023	3.00	50.18	0.0%	0.0
6379	Residential Sales	5/29/2023	5/30/2023	5/30/2023	1.00	712.21	0.0%	0.0
6380	Residential Sales	5/29/2023	5/31/2023	5/31/2023	2.00	82.52	0.0%	0.0
6381	Residential Sales	5/29/2023	6/1/2023	6/1/2023	3.00	2.97	0.0%	0.0
6382	Residential Sales	5/30/2023	5/31/2023	5/31/2023	1.00	98,020.65	0.1%	0.0
6383	Residential Sales	5/30/2023	6/2/2023	6/2/2023	3.00	2,099.33	0.0%	0.0
6384	Residential Sales	5/30/2023	5/30/2023	5/30/2023	-	1,833.81	0.0%	-
6385	Residential Sales	5/30/2023	6/6/2023	6/6/2023	7.00	118.64	0.0%	0.0
6386	Residential Sales	5/30/2023	6/12/2023	6/12/2023	13.00	17.80	0.0%	0.0
6387	Residential Sales	5/30/2023	6/1/2023	6/1/2023	2.00	573.71	0.0%	0.0
6388	Residential Sales	5/30/2023	6/13/2023	6/13/2023	14.00	18.93	0.0%	0.0
6389	Residential Sales	5/30/2023	6/7/2023	6/7/2023	8.00	57.56	0.0%	0.0
6390	Residential Sales	5/30/2023	6/27/2023	6/27/2023	28.00	3.56	0.0%	0.0
6391	Residential Sales	5/30/2023	6/5/2023	6/5/2023	6.00	228.11	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6392	Residential Sales	5/30/2023	6/8/2023	6/8/2023	9.00	37.95	0.0%	0.0
6393	Residential Sales	5/30/2023	6/20/2023	6/20/2023	21.00	28.17	0.0%	0.0
6394	Residential Sales	5/30/2023	10/23/2023	10/23/2023	146.00	23.85	0.0%	0.0
6395	Residential Sales	5/30/2023	6/15/2023	6/15/2023	16.00	25.87	0.0%	0.0
6396	Residential Sales	5/31/2023	6/2/2023	6/2/2023	2.00	4,161.59	0.0%	0.0
6397	Residential Sales	5/31/2023	6/26/2023	6/26/2023	26.00	24.56	0.0%	0.0
6398	Residential Sales	5/31/2023	5/31/2023	5/31/2023	-	99.38	0.0%	-
6399	Residential Sales	5/31/2023	7/5/2023	7/5/2023	35.00	0.59	0.0%	0.0
6400	Residential Sales	5/31/2023	6/6/2023	6/6/2023	6.00	27.95	0.0%	0.0
6401	Residential Sales	5/31/2023	6/19/2023	6/19/2023	19.00	9.14	0.0%	0.0
6402	Residential Sales	5/31/2023	7/11/2023	7/11/2023	41.00	11.15	0.0%	0.0
6403	Residential Sales	5/31/2023	6/5/2023	6/5/2023	5.00	46.39	0.0%	0.0
6404	Residential Sales	5/31/2023	6/20/2023	6/20/2023	20.00	8.31	0.0%	0.0
6405	Residential Sales	5/31/2023	6/14/2023	6/14/2023	14.00	16.91	0.0%	0.0
6406	Residential Sales	5/31/2023	6/16/2023	6/16/2023	16.00	1.60	0.0%	0.0
6407	Residential Sales	5/31/2023	2/20/2024	2/20/2024	265.00	42.53	0.0%	0.0
6408	Residential Sales	6/1/2023	6/2/2023	6/2/2023	1.00	124,961.97	0.1%	0.0
6409	Residential Sales	6/1/2023	6/9/2023	6/9/2023	8.00	303.63	0.0%	0.0
6410	Residential Sales	6/1/2023	6/8/2023	6/8/2023	7.00	168.47	0.0%	0.0
6411	Residential Sales	6/1/2023	6/5/2023	6/5/2023	4.00	1,320.43	0.0%	0.0
6412	Residential Sales	6/1/2023	10/2/2023	10/2/2023	123.00	30.27	0.0%	0.0
6413	Residential Sales	6/1/2023	6/6/2023	6/6/2023	5.00	398.78	0.0%	0.0
6414	Residential Sales	6/1/2023	6/26/2023	6/26/2023	25.00	36.50	0.0%	0.0
6415	Residential Sales	6/1/2023	6/22/2023	6/22/2023	21.00	37.98	0.0%	0.0
6416	Residential Sales	6/1/2023	6/14/2023	6/14/2023	13.00	130.11	0.0%	0.0
6417	Residential Sales	6/1/2023	6/23/2023	6/23/2023	22.00	47.63	0.0%	0.0
6418	Residential Sales	6/1/2023	6/12/2023	6/12/2023	11.00	99.98	0.0%	0.0
6419	Residential Sales	6/1/2023	6/13/2023	6/13/2023	12.00	55.48	0.0%	0.0
6420	Residential Sales	6/1/2023	6/21/2023	6/21/2023	20.00	74.05	0.0%	0.0
6421	Residential Sales	6/1/2023	10/26/2023	10/26/2023	147.00	187.16	0.0%	0.0
6422	Residential Sales	6/1/2023	6/7/2023	6/7/2023	6.00	52.07	0.0%	0.0
6423	Residential Sales	6/1/2023	6/20/2023	6/20/2023	19.00	37.68	0.0%	0.0
6424	Residential Sales	6/1/2023	7/27/2023	7/27/2023	56.00	44.82	0.0%	0.0
6425	Residential Sales	6/1/2023	4/23/2024	4/23/2024	327.00	30.53	0.0%	0.0
6426	Residential Sales	6/1/2023	8/21/2023	8/21/2023	81.00	70.79	0.0%	0.0
6427	Residential Sales	6/1/2023	6/30/2023	6/30/2023	29.00	33.24	0.0%	0.0
6428	Residential Sales	6/1/2023	6/28/2023	6/28/2023	27.00	18.84	0.0%	0.0
6429	Residential Sales	6/1/2023	7/10/2023	7/10/2023	39.00	70.32	0.0%	0.0
6430	Residential Sales	6/2/2023	6/5/2023	6/5/2023	3.00	106,604.12	0.1%	0.0
6431	Residential Sales	6/2/2023	6/13/2023	6/13/2023	11.00	184.00	0.0%	0.0
6432	Residential Sales	6/2/2023	6/9/2023	6/9/2023	7.00	160.42	0.0%	0.0
6433	Residential Sales	6/2/2023	6/2/2023	6/2/2023	-	924.33	0.0%	-
6434	Residential Sales	6/2/2023	6/6/2023	6/6/2023	4.00	377.61	0.0%	0.0
6435	Residential Sales	6/2/2023	6/22/2023	6/22/2023	20.00	60.10	0.0%	0.0
6436	Residential Sales	6/2/2023	6/12/2023	6/12/2023	10.00	218.16	0.0%	0.0
6437	Residential Sales	6/2/2023	6/19/2023	6/19/2023	17.00	38.62	0.0%	0.0
6438	Residential Sales	6/2/2023	6/7/2023	6/7/2023	5.00	131.61	0.0%	0.0
6439	Residential Sales	6/2/2023	10/31/2023	10/31/2023	151.00	207.31	0.0%	0.0
6440	Residential Sales	6/2/2023	6/16/2023	6/16/2023	14.00	15.72	0.0%	0.0
6441	Residential Sales	6/2/2023	6/26/2023	6/26/2023	24.00	10.09	0.0%	0.0
6442	Residential Sales	6/2/2023	6/23/2023	6/23/2023	21.00	6.53	0.0%	0.0
6443	Residential Sales	6/2/2023	10/27/2023	10/27/2023	147.00	31.69	0.0%	0.0
6444	Residential Sales	6/2/2023	7/13/2023	7/13/2023	41.00	38.57	0.0%	0.0
6445	Residential Sales	6/2/2023	6/8/2023	6/8/2023	6.00	44.95	0.0%	0.0
6446	Residential Sales	6/2/2023	9/14/2023	9/14/2023	104.00	25.54	0.0%	0.0
6447	Residential Sales	6/2/2023	6/15/2023	6/15/2023	13.00	12.46	0.0%	0.0
6448	Residential Sales	6/3/2023	6/5/2023	6/5/2023	2.00	2,110.96	0.0%	0.0
6449	Residential Sales	6/3/2023	6/6/2023	6/6/2023	3.00	18.84	0.0%	0.0
6450	Residential Sales	6/4/2023	6/6/2023	6/6/2023	2.00	132.17	0.0%	0.0
6451	Residential Sales	6/4/2023	6/5/2023	6/5/2023	1.00	1,195.26	0.0%	0.0
6452	Residential Sales	6/5/2023	6/6/2023	6/6/2023	1.00	113,359.95	0.1%	0.0
6453	Residential Sales	6/5/2023	6/5/2023	6/5/2023	-	285.43	0.0%	-
6454	Residential Sales	6/5/2023	6/7/2023	6/7/2023	2.00	812.84	0.0%	0.0
6455	Residential Sales	6/5/2023	10/20/2023	10/20/2023	137.00	26.11	0.0%	0.0
6456	Residential Sales	6/5/2023	6/14/2023	6/14/2023	9.00	30.13	0.0%	0.0
6457	Residential Sales	6/5/2023	6/23/2023	6/23/2023	18.00	62.20	0.0%	0.0
6458	Residential Sales	6/5/2023	6/12/2023	6/12/2023	7.00	311.34	0.0%	0.0
6459	Residential Sales	6/5/2023	7/14/2023	7/14/2023	39.00	0.59	0.0%	0.0
6460	Residential Sales	6/5/2023	6/13/2023	6/13/2023	8.00	45.86	0.0%	0.0
6461	Residential Sales	6/5/2023	6/9/2023	6/9/2023	4.00	154.06	0.0%	0.0
6462	Residential Sales	6/5/2023	9/21/2023	9/21/2023	108.00	28.19	0.0%	0.0
6463	Residential Sales	6/5/2023	6/8/2023	6/8/2023	3.00	80.49	0.0%	0.0
6464	Residential Sales	6/5/2023	6/27/2023	6/27/2023	22.00	7.12	0.0%	0.0
6465	Residential Sales	6/5/2023	8/22/2023	8/22/2023	78.00	8.75	0.0%	0.0
6466	Residential Sales	6/5/2023	12/28/2023	12/28/2023	206.00	17.80	0.0%	0.0
6467	Residential Sales	6/6/2023	6/7/2023	6/7/2023	1.00	169,667.00	0.1%	0.0
6468	Residential Sales	6/6/2023	6/12/2023	6/12/2023	6.00	73.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
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Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6469	Residential Sales	6/6/2023	6/14/2023	6/14/2023	8.00	643.26	0.0%	0.0
6470	Residential Sales	6/6/2023	6/9/2023	6/9/2023	3.00	597.69	0.0%	0.0
6471	Residential Sales	6/6/2023	6/6/2023	6/6/2023	-	460.40	0.0%	-
6472	Residential Sales	6/6/2023	6/8/2023	6/8/2023	2.00	1,418.34	0.0%	0.0
6473	Residential Sales	6/6/2023	9/21/2023	9/21/2023	107.00	42.10	0.0%	0.0
6474	Residential Sales	6/6/2023	6/13/2023	6/13/2023	7.00	54.17	0.0%	0.0
6475	Residential Sales	6/6/2023	11/2/2023	11/2/2023	149.00	142.52	0.0%	0.0
6476	Residential Sales	6/6/2023	7/6/2023	7/6/2023	30.00	0.59	0.0%	0.0
6477	Residential Sales	6/6/2023	6/26/2023	6/26/2023	20.00	8.31	0.0%	0.0
6478	Residential Sales	6/6/2023	6/23/2023	6/23/2023	17.00	49.23	0.0%	0.0
6479	Residential Sales	6/6/2023	9/29/2023	9/29/2023	115.00	28.09	0.0%	0.0
6480	Residential Sales	6/6/2023	6/20/2023	6/20/2023	14.00	39.62	0.0%	0.0
6481	Residential Sales	6/6/2023	7/26/2024	7/26/2024	416.00	24.03	0.0%	0.0
6482	Residential Sales	6/7/2023	6/9/2023	6/9/2023	2.00	134,261.49	0.1%	0.0
6483	Residential Sales	6/7/2023	6/14/2023	6/14/2023	7.00	667.11	0.0%	0.0
6484	Residential Sales	6/7/2023	6/7/2023	6/7/2023	-	65,637.47	0.1%	-
6485	Residential Sales	6/7/2023	6/8/2023	6/8/2023	1.00	938.02	0.0%	0.0
6486	Residential Sales	6/7/2023	6/12/2023	6/12/2023	5.00	550.68	0.0%	0.0
6487	Residential Sales	6/7/2023	6/23/2023	6/23/2023	16.00	75.09	0.0%	0.0
6488	Residential Sales	6/7/2023	6/15/2023	6/15/2023	8.00	37.66	0.0%	0.0
6489	Residential Sales	6/7/2023	11/8/2023	11/8/2023	154.00	28.19	0.0%	0.0
6490	Residential Sales	6/7/2023	6/13/2023	6/13/2023	6.00	245.04	0.0%	0.0
6491	Residential Sales	6/7/2023	1/30/2024	1/30/2024	237.00	56.09	0.0%	0.0
6492	Residential Sales	6/7/2023	12/6/2023	12/6/2023	182.00	17.80	0.0%	0.0
6493	Residential Sales	6/7/2023	6/22/2023	6/22/2023	15.00	19.29	0.0%	0.0
6494	Residential Sales	6/7/2023	6/27/2023	6/27/2023	20.00	66.64	0.0%	0.0
6495	Residential Sales	6/7/2023	7/14/2023	7/14/2023	37.00	2.23	0.0%	0.0
6496	Residential Sales	6/7/2023	6/26/2023	6/26/2023	19.00	23.00	0.0%	0.0
6497	Residential Sales	6/7/2023	6/28/2023	6/28/2023	21.00	38.57	0.0%	0.0
6498	Residential Sales	6/7/2023	11/2/2023	11/2/2023	148.00	26.11	0.0%	0.0
6499	Residential Sales	6/7/2023	6/21/2023	6/21/2023	14.00	53.27	0.0%	0.0
6500	Residential Sales	6/7/2023	11/13/2023	11/13/2023	159.00	28.19	0.0%	0.0
6501	Residential Sales	6/7/2023	6/29/2023	6/29/2023	22.00	45.99	0.0%	0.0
6502	Residential Sales	6/8/2023	6/9/2023	6/9/2023	1.00	177,856.44	0.1%	0.0
6503	Residential Sales	6/8/2023	6/16/2023	6/16/2023	8.00	32.41	0.0%	0.0
6504	Residential Sales	6/8/2023	6/12/2023	6/12/2023	4.00	1,142.95	0.0%	0.0
6505	Residential Sales	6/8/2023	6/14/2023	6/14/2023	6.00	1,549.08	0.0%	0.0
6506	Residential Sales	6/8/2023	6/13/2023	6/13/2023	5.00	138.77	0.0%	0.0
6507	Residential Sales	6/8/2023	7/5/2023	7/5/2023	27.00	3.52	0.0%	0.0
6508	Residential Sales	6/8/2023	6/15/2023	6/15/2023	7.00	103.16	0.0%	0.0
6509	Residential Sales	6/8/2023	10/4/2023	10/4/2023	118.00	25.11	0.0%	0.0
6510	Residential Sales	6/8/2023	6/23/2023	6/23/2023	15.00	17.76	0.0%	0.0
6511	Residential Sales	6/8/2023	6/30/2023	6/30/2023	22.00	5.30	0.0%	0.0
6512	Residential Sales	6/8/2023	7/11/2023	7/11/2023	33.00	55.17	0.0%	0.0
6513	Residential Sales	6/8/2023	11/1/2023	11/1/2023	146.00	23.04	0.0%	0.0
6514	Residential Sales	6/8/2023	6/8/2023	6/8/2023	-	18.80	0.0%	-
6515	Residential Sales	6/8/2023	9/11/2023	9/11/2023	95.00	17.40	0.0%	0.0
6516	Residential Sales	6/8/2023	7/3/2023	7/3/2023	25.00	29.19	0.0%	0.0
6517	Residential Sales	6/8/2023	6/20/2023	6/20/2023	12.00	12.42	0.0%	0.0
6518	Residential Sales	6/8/2023	6/27/2023	6/27/2023	19.00	8.71	0.0%	0.0
6519	Residential Sales	6/9/2023	6/12/2023	6/12/2023	3.00	42,225.08	0.0%	0.0
6520	Residential Sales	6/9/2023	6/13/2023	6/13/2023	4.00	865.33	0.0%	0.0
6521	Residential Sales	6/9/2023	6/9/2023	6/9/2023	-	298.79	0.0%	-
6522	Residential Sales	6/9/2023	6/16/2023	6/16/2023	7.00	57.19	0.0%	0.0
6523	Residential Sales	6/9/2023	6/14/2023	6/14/2023	5.00	288.37	0.0%	0.0
6524	Residential Sales	6/9/2023	6/22/2023	6/22/2023	13.00	116.79	0.0%	0.0
6525	Residential Sales	6/9/2023	7/5/2023	7/5/2023	26.00	110.71	0.0%	0.0
6526	Residential Sales	6/9/2023	6/20/2023	6/20/2023	11.00	39.62	0.0%	0.0
6527	Residential Sales	6/9/2023	7/12/2023	7/12/2023	33.00	4.67	0.0%	0.0
6528	Residential Sales	6/9/2023	6/15/2023	6/15/2023	6.00	55.20	0.0%	0.0
6529	Residential Sales	6/10/2023	6/12/2023	6/12/2023	2.00	1,027.52	0.0%	0.0
6530	Residential Sales	6/10/2023	6/27/2023	6/27/2023	17.00	2.22	0.0%	0.0
6531	Residential Sales	6/10/2023	6/13/2023	6/13/2023	3.00	35.40	0.0%	0.0
6532	Residential Sales	6/10/2023	6/20/2023	6/20/2023	10.00	1.80	0.0%	0.0
6533	Residential Sales	6/10/2023	6/14/2023	6/14/2023	4.00	14.71	0.0%	0.0
6534	Residential Sales	6/10/2023	6/15/2023	6/15/2023	5.00	17.70	0.0%	0.0
6535	Residential Sales	6/11/2023	6/12/2023	6/12/2023	1.00	1,101.32	0.0%	0.0
6536	Residential Sales	6/11/2023	6/13/2023	6/13/2023	2.00	55.02	0.0%	0.0
6537	Residential Sales	6/11/2023	6/19/2023	6/19/2023	8.00	21.36	0.0%	0.0
6538	Residential Sales	6/12/2023	6/13/2023	6/13/2023	1.00	84,711.37	0.1%	0.0
6539	Residential Sales	6/12/2023	6/16/2023	6/16/2023	4.00	158.05	0.0%	0.0
6540	Residential Sales	6/12/2023	6/12/2023	6/12/2023	-	1,061.38	0.0%	-
6541	Residential Sales	6/12/2023	6/23/2023	6/23/2023	11.00	36.28	0.0%	0.0
6542	Residential Sales	6/12/2023	6/15/2023	6/15/2023	3.00	85.40	0.0%	0.0
6543	Residential Sales	6/12/2023	6/20/2023	6/20/2023	8.00	142.57	0.0%	0.0
6544	Residential Sales	6/12/2023	6/14/2023	6/14/2023	2.00	975.96	0.0%	0.0
6545	Residential Sales	6/12/2023	6/21/2023	6/21/2023	9.00	302.91	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6546	Residential Sales	6/12/2023	6/19/2023	6/19/2023	7.00	184.59	0.0%	0.0
6547	Residential Sales	6/12/2023	6/22/2023	6/22/2023	10.00	45.18	0.0%	0.0
6548	Residential Sales	6/12/2023	9/26/2023	9/26/2023	106.00	20.05	0.0%	0.0
6549	Residential Sales	6/12/2023	7/11/2023	7/11/2023	29.00	35.25	0.0%	0.0
6550	Residential Sales	6/12/2023	6/28/2023	6/28/2023	16.00	6.93	0.0%	0.0
6551	Residential Sales	6/12/2023	12/8/2023	12/8/2023	179.00	17.97	0.0%	0.0
6552	Residential Sales	6/12/2023	11/15/2023	11/15/2023	156.00	23.17	0.0%	0.0
6553	Residential Sales	6/13/2023	6/13/2023	6/13/2023	-	33,191.44	0.0%	-
6554	Residential Sales	6/13/2023	6/14/2023	6/14/2023	1.00	119,307.47	0.1%	0.0
6555	Residential Sales	6/13/2023	6/21/2023	6/21/2023	8.00	45.54	0.0%	0.0
6556	Residential Sales	6/13/2023	6/15/2023	6/15/2023	2.00	618.76	0.0%	0.0
6557	Residential Sales	6/13/2023	6/16/2023	6/16/2023	3.00	1,028.23	0.0%	0.0
6558	Residential Sales	6/13/2023	6/19/2023	6/19/2023	6.00	1,205.47	0.0%	0.0
6559	Residential Sales	6/13/2023	8/16/2023	8/16/2023	64.00	27.36	0.0%	0.0
6560	Residential Sales	6/13/2023	6/29/2023	6/29/2023	16.00	35.18	0.0%	0.0
6561	Residential Sales	6/13/2023	6/28/2023	6/28/2023	15.00	70.00	0.0%	0.0
6562	Residential Sales	6/13/2023	6/20/2023	6/20/2023	7.00	118.66	0.0%	0.0
6563	Residential Sales	6/13/2023	10/24/2023	10/24/2023	133.00	18.01	0.0%	0.0
6564	Residential Sales	6/13/2023	6/23/2023	6/23/2023	10.00	47.72	0.0%	0.0
6565	Residential Sales	6/13/2023	10/16/2023	10/16/2023	125.00	37.75	0.0%	0.0
6566	Residential Sales	6/13/2023	7/10/2023	7/10/2023	27.00	3.33	0.0%	0.0
6567	Residential Sales	6/13/2023	6/22/2023	6/22/2023	9.00	6.89	0.0%	0.0
6568	Residential Sales	6/13/2023	10/17/2023	10/17/2023	126.00	18.02	0.0%	0.0
6569	Residential Sales	6/13/2023	6/27/2023	6/27/2023	14.00	15.20	0.0%	0.0
6570	Residential Sales	6/13/2023	6/26/2023	6/26/2023	13.00	26.94	0.0%	0.0
6571	Residential Sales	6/13/2023	7/20/2023	7/20/2023	37.00	94.48	0.0%	0.0
6572	Residential Sales	6/14/2023	6/15/2023	6/15/2023	1.00	232,530.08	0.2%	0.0
6573	Residential Sales	6/14/2023	6/14/2023	6/14/2023	-	428.42	0.0%	-
6574	Residential Sales	6/14/2023	6/16/2023	6/16/2023	2.00	1,242.30	0.0%	0.0
6575	Residential Sales	6/14/2023	7/3/2023	7/3/2023	19.00	27.95	0.0%	0.0
6576	Residential Sales	6/14/2023	10/11/2023	10/11/2023	119.00	11.54	0.0%	0.0
6577	Residential Sales	6/14/2023	6/30/2023	6/30/2023	16.00	49.94	0.0%	0.0
6578	Residential Sales	6/14/2023	6/20/2023	6/20/2023	6.00	217.06	0.0%	0.0
6579	Residential Sales	6/14/2023	10/31/2023	10/31/2023	139.00	32.59	0.0%	0.0
6580	Residential Sales	6/14/2023	6/19/2023	6/19/2023	5.00	1,927.65	0.0%	0.0
6581	Residential Sales	6/14/2023	6/22/2023	6/22/2023	8.00	33.58	0.0%	0.0
6582	Residential Sales	6/14/2023	7/27/2023	7/27/2023	43.00	46.14	0.0%	0.0
6583	Residential Sales	6/14/2023	6/27/2023	6/27/2023	13.00	21.68	0.0%	0.0
6584	Residential Sales	6/14/2023	6/29/2023	6/29/2023	15.00	27.95	0.0%	0.0
6585	Residential Sales	6/14/2023	8/30/2023	8/30/2023	77.00	67.96	0.0%	0.0
6586	Residential Sales	6/14/2023	6/21/2023	6/21/2023	7.00	33.12	0.0%	0.0
6587	Residential Sales	6/14/2023	6/26/2023	6/26/2023	12.00	17.56	0.0%	0.0
6588	Residential Sales	6/14/2023	7/5/2023	7/5/2023	21.00	7.44	0.0%	0.0
6589	Residential Sales	6/14/2023	7/12/2023	7/12/2023	28.00	5.90	0.0%	0.0
6590	Residential Sales	6/15/2023	6/15/2023	6/15/2023	-	34,045.33	0.0%	-
6591	Residential Sales	6/15/2023	6/16/2023	6/16/2023	1.00	129,233.40	0.1%	0.0
6592	Residential Sales	6/15/2023	6/20/2023	6/20/2023	5.00	718.30	0.0%	0.0
6593	Residential Sales	6/15/2023	6/19/2023	6/19/2023	4.00	758.88	0.0%	0.0
6594	Residential Sales	6/15/2023	6/21/2023	6/21/2023	6.00	179.89	0.0%	0.0
6595	Residential Sales	6/15/2023	6/23/2023	6/23/2023	8.00	38.54	0.0%	0.0
6596	Residential Sales	6/15/2023	6/22/2023	6/22/2023	7.00	165.19	0.0%	0.0
6597	Residential Sales	6/15/2023	6/26/2023	6/26/2023	11.00	36.22	0.0%	0.0
6598	Residential Sales	6/15/2023	6/28/2023	6/28/2023	13.00	28.92	0.0%	0.0
6599	Residential Sales	6/15/2023	7/21/2023	7/21/2023	36.00	33.70	0.0%	0.0
6600	Residential Sales	6/15/2023	6/27/2023	6/27/2023	12.00	28.92	0.0%	0.0
6601	Residential Sales	6/15/2023	6/30/2023	6/30/2023	15.00	24.76	0.0%	0.0
6602	Residential Sales	6/16/2023	6/19/2023	6/19/2023	3.00	2,212.60	0.0%	0.0
6603	Residential Sales	6/16/2023	6/20/2023	6/20/2023	4.00	51.57	0.0%	0.0
6604	Residential Sales	6/16/2023	6/16/2023	6/16/2023	-	47.38	0.0%	-
6605	Residential Sales	6/17/2023	6/29/2023	6/29/2023	12.00	7.63	0.0%	0.0
6606	Residential Sales	6/17/2023	6/19/2023	6/19/2023	2.00	368.74	0.0%	0.0
6607	Residential Sales	6/17/2023	6/20/2023	6/20/2023	3.00	51.50	0.0%	0.0
6608	Residential Sales	6/18/2023	6/19/2023	6/19/2023	1.00	659.54	0.0%	0.0
6609	Residential Sales	6/18/2023	10/25/2024	10/25/2024	495.00	27.57	0.0%	0.0
6610	Residential Sales	6/18/2023	6/20/2023	6/20/2023	2.00	51.77	0.0%	0.0
6611	Residential Sales	6/19/2023	6/20/2023	6/20/2023	1.00	160,197.39	0.1%	0.0
6612	Residential Sales	6/19/2023	6/21/2023	6/21/2023	2.00	2,075.88	0.0%	0.0
6613	Residential Sales	6/19/2023	6/22/2023	6/22/2023	3.00	322.84	0.0%	0.0
6614	Residential Sales	6/19/2023	6/19/2023	6/19/2023	-	253.39	0.0%	-
6615	Residential Sales	6/19/2023	6/26/2023	6/26/2023	7.00	309.66	0.0%	0.0
6616	Residential Sales	6/19/2023	6/27/2023	6/27/2023	8.00	105.88	0.0%	0.0
6617	Residential Sales	6/19/2023	6/30/2023	6/30/2023	11.00	126.27	0.0%	0.0
6618	Residential Sales	6/19/2023	6/28/2023	6/28/2023	9.00	144.78	0.0%	0.0
6619	Residential Sales	6/19/2023	6/29/2023	6/29/2023	10.00	36.07	0.0%	0.0
6620	Residential Sales	6/19/2023	7/10/2023	7/10/2023	21.00	83.57	0.0%	0.0
6621	Residential Sales	6/19/2023	9/21/2023	9/21/2023	94.00	25.49	0.0%	0.0
6622	Residential Sales	6/19/2023	10/23/2023	10/23/2023	126.00	10.55	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6623	Residential Sales	6/19/2023	7/3/2023	7/3/2023	14.00	42.31	0.0%	0.0
6624	Residential Sales	6/19/2023	7/11/2023	7/11/2023	22.00	45.44	0.0%	0.0
6625	Residential Sales	6/20/2023	6/21/2023	6/21/2023	1.00	251,410.68	0.2%	0.0
6626	Residential Sales	6/20/2023	6/27/2023	6/27/2023	7.00	214.98	0.0%	0.0
6627	Residential Sales	6/20/2023	6/22/2023	6/22/2023	2.00	1,067.13	0.0%	0.0
6628	Residential Sales	6/20/2023	7/3/2023	7/3/2023	13.00	225.87	0.0%	0.0
6629	Residential Sales	6/20/2023	6/29/2023	6/29/2023	9.00	718.18	0.0%	0.0
6630	Residential Sales	6/20/2023	6/28/2023	6/28/2023	8.00	202.83	0.0%	0.0
6631	Residential Sales	6/20/2023	6/20/2023	6/20/2023	-	1,014.59	0.0%	-
6632	Residential Sales	6/20/2023	6/23/2023	6/23/2023	3.00	249.34	0.0%	0.0
6633	Residential Sales	6/20/2023	11/6/2023	11/6/2023	139.00	26.35	0.0%	0.0
6634	Residential Sales	6/20/2023	6/26/2023	6/26/2023	6.00	792.42	0.0%	0.0
6635	Residential Sales	6/20/2023	11/2/2023	11/2/2023	135.00	36.95	0.0%	0.0
6636	Residential Sales	6/20/2023	6/30/2023	6/30/2023	10.00	125.09	0.0%	0.0
6637	Residential Sales	6/20/2023	11/21/2023	11/21/2023	154.00	76.67	0.0%	0.0
6638	Residential Sales	6/20/2023	7/12/2023	7/12/2023	22.00	98.87	0.0%	0.0
6639	Residential Sales	6/20/2023	10/6/2023	10/6/2023	108.00	35.91	0.0%	0.0
6640	Residential Sales	6/20/2023	7/5/2023	7/5/2023	15.00	15.97	0.0%	0.0
6641	Residential Sales	6/20/2023	7/18/2023	7/18/2023	28.00	2.78	0.0%	0.0
6642	Residential Sales	6/20/2023	7/6/2023	7/6/2023	16.00	8.40	0.0%	0.0
6643	Residential Sales	6/20/2023	7/20/2023	7/20/2023	30.00	1.11	0.0%	0.0
6644	Residential Sales	6/20/2023	7/21/2023	7/21/2023	31.00	90.99	0.0%	0.0
6645	Residential Sales	6/20/2023	7/13/2023	7/13/2023	23.00	31.94	0.0%	0.0
6646	Residential Sales	6/20/2023	7/31/2023	7/31/2023	41.00	18.25	0.0%	0.0
6647	Residential Sales	6/21/2023	6/22/2023	6/22/2023	1.00	174,585.06	0.1%	0.0
6648	Residential Sales	6/21/2023	6/23/2023	6/23/2023	2.00	2,113.05	0.0%	0.0
6649	Residential Sales	6/21/2023	7/11/2023	7/11/2023	20.00	55.20	0.0%	0.0
6650	Residential Sales	6/21/2023	6/26/2023	6/26/2023	5.00	438.59	0.0%	0.0
6651	Residential Sales	6/21/2023	7/6/2023	7/6/2023	15.00	49.12	0.0%	0.0
6652	Residential Sales	6/21/2023	11/27/2023	11/27/2023	159.00	46.33	0.0%	0.0
6653	Residential Sales	6/21/2023	7/19/2023	7/19/2023	28.00	0.55	0.0%	0.0
6654	Residential Sales	6/21/2023	6/21/2023	6/21/2023	-	557.98	0.0%	-
6655	Residential Sales	6/21/2023	7/5/2023	7/5/2023	14.00	72.67	0.0%	0.0
6656	Residential Sales	6/21/2023	6/29/2023	6/29/2023	8.00	263.90	0.0%	0.0
6657	Residential Sales	6/21/2023	6/27/2023	6/27/2023	6.00	45.01	0.0%	0.0
6658	Residential Sales	6/21/2023	6/28/2023	6/28/2023	7.00	30.82	0.0%	0.0
6659	Residential Sales	6/21/2023	7/3/2023	7/3/2023	12.00	61.64	0.0%	0.0
6660	Residential Sales	6/21/2023	6/30/2023	6/30/2023	9.00	214.77	0.0%	0.0
6661	Residential Sales	6/21/2023	11/22/2023	11/22/2023	154.00	148.59	0.0%	0.0
6662	Residential Sales	6/21/2023	7/21/2023	7/21/2023	30.00	35.75	0.0%	0.0
6663	Residential Sales	6/21/2023	12/5/2023	12/5/2023	167.00	26.60	0.0%	0.0
6664	Residential Sales	6/21/2023	7/20/2023	7/20/2023	29.00	27.70	0.0%	0.0
6665	Residential Sales	6/22/2023	6/22/2023	6/22/2023	-	125,833.62	0.1%	-
6666	Residential Sales	6/22/2023	6/23/2023	6/23/2023	1.00	148,040.05	0.1%	0.0
6667	Residential Sales	6/22/2023	6/28/2023	6/28/2023	6.00	345.18	0.0%	0.0
6668	Residential Sales	6/22/2023	7/24/2023	7/24/2023	32.00	17.24	0.0%	0.0
6669	Residential Sales	6/22/2023	6/26/2023	6/26/2023	4.00	1,712.15	0.0%	0.0
6670	Residential Sales	6/22/2023	11/6/2023	11/6/2023	137.00	18.36	0.0%	0.0
6671	Residential Sales	6/22/2023	7/5/2023	7/5/2023	13.00	27.33	0.0%	0.0
6672	Residential Sales	6/22/2023	11/2/2023	11/2/2023	133.00	19.51	0.0%	0.0
6673	Residential Sales	6/22/2023	6/29/2023	6/29/2023	7.00	171.26	0.0%	0.0
6674	Residential Sales	6/22/2023	7/3/2023	7/3/2023	11.00	652.40	0.0%	0.0
6675	Residential Sales	6/22/2023	6/27/2023	6/27/2023	5.00	132.93	0.0%	0.0
6676	Residential Sales	6/22/2023	6/30/2023	6/30/2023	8.00	50.77	0.0%	0.0
6677	Residential Sales	6/22/2023	7/6/2023	7/6/2023	14.00	35.94	0.0%	0.0
6678	Residential Sales	6/22/2023	9/27/2023	9/27/2023	97.00	52.22	0.0%	0.0
6679	Residential Sales	6/22/2023	11/27/2023	11/27/2023	158.00	62.70	0.0%	0.0
6680	Residential Sales	6/22/2023	7/18/2023	7/18/2023	26.00	24.51	0.0%	0.0
6681	Residential Sales	6/22/2023	8/2/2023	8/2/2023	41.00	17.24	0.0%	0.0
6682	Residential Sales	6/22/2023	7/19/2023	7/19/2023	27.00	1.66	0.0%	0.0
6683	Residential Sales	6/23/2023	6/26/2023	6/26/2023	3.00	117,949.04	0.1%	0.0
6684	Residential Sales	6/23/2023	6/23/2023	6/23/2023	-	1,518.21	0.0%	-
6685	Residential Sales	6/23/2023	7/3/2023	7/3/2023	10.00	211.16	0.0%	0.0
6686	Residential Sales	6/23/2023	6/29/2023	6/29/2023	6.00	127.57	0.0%	0.0
6687	Residential Sales	6/23/2023	6/30/2023	6/30/2023	7.00	212.09	0.0%	0.0
6688	Residential Sales	6/23/2023	6/27/2023	6/27/2023	4.00	831.99	0.0%	0.0
6689	Residential Sales	6/23/2023	7/5/2023	7/5/2023	12.00	85.67	0.0%	0.0
6690	Residential Sales	6/23/2023	6/28/2023	6/28/2023	5.00	540.05	0.0%	0.0
6691	Residential Sales	6/23/2023	7/10/2023	7/10/2023	17.00	14.52	0.0%	0.0
6692	Residential Sales	6/23/2023	11/9/2023	11/9/2023	139.00	58.62	0.0%	0.0
6693	Residential Sales	6/23/2023	1/12/2024	1/12/2024	203.00	29.82	0.0%	0.0
6694	Residential Sales	6/25/2023	6/26/2023	6/26/2023	1.00	2,867.63	0.0%	0.0
6695	Residential Sales	6/25/2023	6/27/2023	6/27/2023	2.00	11.86	0.0%	0.0
6696	Residential Sales	6/25/2023	7/3/2023	7/3/2023	8.00	8.19	0.0%	0.0
6697	Residential Sales	6/25/2023	7/5/2023	7/5/2023	10.00	6.11	0.0%	0.0
6698	Residential Sales	6/26/2023	6/26/2023	6/26/2023	-	34,562.52	0.0%	-
6699	Residential Sales	6/26/2023	6/27/2023	6/27/2023	1.00	129,695.87	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6700	Residential Sales	6/26/2023	7/17/2023	7/17/2023	21.00	6.66	0.0%	0.0
6701	Residential Sales	6/26/2023	8/15/2023	8/15/2023	50.00	118.21	0.0%	0.0
6702	Residential Sales	6/26/2023	7/5/2023	7/5/2023	9.00	172.45	0.0%	0.0
6703	Residential Sales	6/26/2023	6/30/2023	6/30/2023	4.00	267.32	0.0%	0.0
6704	Residential Sales	6/26/2023	6/28/2023	6/28/2023	2.00	751.15	0.0%	0.0
6705	Residential Sales	6/26/2023	11/9/2023	11/9/2023	136.00	50.67	0.0%	0.0
6706	Residential Sales	6/26/2023	7/3/2023	7/3/2023	7.00	520.39	0.0%	0.0
6707	Residential Sales	6/26/2023	8/31/2023	8/31/2023	66.00	71.47	0.0%	0.0
6708	Residential Sales	6/26/2023	7/7/2023	7/7/2023	11.00	16.34	0.0%	0.0
6709	Residential Sales	6/26/2023	7/20/2023	7/20/2023	24.00	3.33	0.0%	0.0
6710	Residential Sales	6/26/2023	9/29/2023	9/29/2023	95.00	462.20	0.0%	0.0
6711	Residential Sales	6/26/2023	9/18/2023	9/18/2023	84.00	27.43	0.0%	0.0
6712	Residential Sales	6/26/2023	7/19/2023	7/19/2023	23.00	3.88	0.0%	0.0
6713	Residential Sales	6/26/2023	6/29/2023	6/29/2023	3.00	585.49	0.0%	0.0
6714	Residential Sales	6/26/2023	7/14/2023	7/14/2023	18.00	19.62	0.0%	0.0
6715	Residential Sales	6/26/2023	7/12/2023	7/12/2023	16.00	26.49	0.0%	0.0
6716	Residential Sales	6/27/2023	6/28/2023	6/28/2023	1.00	104,403.14	0.1%	0.0
6717	Residential Sales	6/27/2023	6/29/2023	6/29/2023	2.00	993.61	0.0%	0.0
6718	Residential Sales	6/27/2023	7/5/2023	7/5/2023	8.00	221.63	0.0%	0.0
6719	Residential Sales	6/27/2023	7/3/2023	7/3/2023	6.00	205.47	0.0%	0.0
6720	Residential Sales	6/27/2023	6/27/2023	6/27/2023	-	198.63	0.0%	-
6721	Residential Sales	6/27/2023	9/29/2023	9/29/2023	94.00	54.87	0.0%	0.0
6722	Residential Sales	6/27/2023	7/6/2023	7/6/2023	9.00	47.92	0.0%	0.0
6723	Residential Sales	6/27/2023	10/23/2023	10/23/2023	118.00	41.16	0.0%	0.0
6724	Residential Sales	6/27/2023	7/11/2023	7/11/2023	14.00	46.67	0.0%	0.0
6725	Residential Sales	6/27/2023	2/23/2024	2/23/2024	241.00	23.70	0.0%	0.0
6726	Residential Sales	6/27/2023	7/28/2023	7/28/2023	31.00	35.13	0.0%	0.0
6727	Residential Sales	6/27/2023	7/10/2023	7/10/2023	13.00	143.77	0.0%	0.0
6728	Residential Sales	6/27/2023	6/30/2023	6/30/2023	3.00	157.25	0.0%	0.0
6729	Residential Sales	6/27/2023	3/1/2024	3/1/2024	248.00	234.62	0.0%	0.0
6730	Residential Sales	6/27/2023	7/7/2023	7/7/2023	10.00	271.67	0.0%	0.0
6731	Residential Sales	6/28/2023	6/29/2023	6/29/2023	1.00	112,618.30	0.1%	0.0
6732	Residential Sales	6/28/2023	10/23/2023	10/23/2023	117.00	64.08	0.0%	0.0
6733	Residential Sales	6/28/2023	6/30/2023	6/30/2023	2.00	1,658.74	0.0%	0.0
6734	Residential Sales	6/28/2023	7/3/2023	7/3/2023	5.00	269.72	0.0%	0.0
6735	Residential Sales	6/28/2023	6/28/2023	6/28/2023	-	491.11	0.0%	-
6736	Residential Sales	6/28/2023	7/11/2023	7/11/2023	13.00	77.19	0.0%	0.0
6737	Residential Sales	6/28/2023	7/6/2023	7/6/2023	8.00	175.15	0.0%	0.0
6738	Residential Sales	6/28/2023	7/21/2023	7/21/2023	23.00	17.37	0.0%	0.0
6739	Residential Sales	6/28/2023	7/31/2023	7/31/2023	33.00	0.55	0.0%	0.0
6740	Residential Sales	6/28/2023	7/10/2023	7/10/2023	12.00	61.14	0.0%	0.0
6741	Residential Sales	6/28/2023	7/7/2023	7/7/2023	9.00	191.54	0.0%	0.0
6742	Residential Sales	6/28/2023	7/5/2023	7/5/2023	7.00	1,400.49	0.0%	0.0
6743	Residential Sales	6/28/2023	7/17/2023	7/17/2023	19.00	7.77	0.0%	0.0
6744	Residential Sales	6/28/2023	7/26/2023	7/26/2023	28.00	11.37	0.0%	0.0
6745	Residential Sales	6/28/2023	7/24/2023	7/24/2023	26.00	30.58	0.0%	0.0
6746	Residential Sales	6/29/2023	6/30/2023	6/30/2023	1.00	73,985.87	0.1%	0.0
6747	Residential Sales	6/29/2023	6/29/2023	6/29/2023	-	1,315.50	0.0%	-
6748	Residential Sales	6/29/2023	7/3/2023	7/3/2023	4.00	870.74	0.0%	0.0
6749	Residential Sales	6/29/2023	7/5/2023	7/5/2023	6.00	1,030.39	0.0%	0.0
6750	Residential Sales	6/29/2023	7/11/2023	7/11/2023	12.00	58.42	0.0%	0.0
6751	Residential Sales	6/29/2023	7/7/2023	7/7/2023	8.00	128.54	0.0%	0.0
6752	Residential Sales	6/29/2023	7/12/2023	7/12/2023	13.00	16.96	0.0%	0.0
6753	Residential Sales	6/29/2023	7/10/2023	7/10/2023	11.00	89.66	0.0%	0.0
6754	Residential Sales	6/29/2023	10/23/2023	10/23/2023	116.00	18.64	0.0%	0.0
6755	Residential Sales	6/29/2023	7/21/2023	7/21/2023	22.00	77.87	0.0%	0.0
6756	Residential Sales	6/30/2023	7/3/2023	7/3/2023	3.00	4,012.40	0.0%	0.0
6757	Residential Sales	6/30/2023	6/30/2023	6/30/2023	-	235.73	0.0%	-
6758	Residential Sales	6/30/2023	7/5/2023	7/5/2023	5.00	532.63	0.0%	0.0
6759	Residential Sales	6/30/2023	7/24/2023	7/24/2023	24.00	2.22	0.0%	0.0
6760	Residential Sales	6/30/2023	7/21/2023	7/21/2023	21.00	30.98	0.0%	0.0
6761	Residential Sales	6/30/2023	7/28/2023	7/28/2023	28.00	0.55	0.0%	0.0
6762	Residential Sales	6/30/2023	7/12/2023	7/12/2023	12.00	16.95	0.0%	0.0
6763	Residential Sales	6/30/2023	7/6/2023	7/6/2023	6.00	11.44	0.0%	0.0
6764	Residential Sales	7/1/2023	7/5/2023	7/5/2023	4.00	96,105.10	0.1%	0.0
6765	Residential Sales	7/1/2023	7/3/2023	7/3/2023	2.00	3,511.30	0.0%	0.0
6766	Residential Sales	7/1/2023	7/6/2023	7/6/2023	5.00	248.80	0.0%	0.0
6767	Residential Sales	7/1/2023	7/20/2023	7/20/2023	19.00	66.22	0.0%	0.0
6768	Residential Sales	7/1/2023	7/21/2023	7/21/2023	20.00	170.42	0.0%	0.0
6769	Residential Sales	7/1/2023	7/14/2023	7/14/2023	13.00	68.80	0.0%	0.0
6770	Residential Sales	7/1/2023	7/7/2023	7/7/2023	6.00	65.18	0.0%	0.0
6771	Residential Sales	7/1/2023	7/13/2023	7/13/2023	12.00	85.19	0.0%	0.0
6772	Residential Sales	7/1/2023	12/7/2023	12/7/2023	159.00	30.29	0.0%	0.0
6773	Residential Sales	7/1/2023	7/12/2023	7/12/2023	11.00	86.56	0.0%	0.0
6774	Residential Sales	7/1/2023	8/21/2023	8/21/2023	51.00	18.96	0.0%	0.0
6775	Residential Sales	7/1/2023	10/2/2023	10/2/2023	93.00	20.80	0.0%	0.0
6776	Residential Sales	7/1/2023	10/26/2023	10/26/2023	117.00	182.89	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6777	Residential Sales	7/1/2023	7/10/2023	7/10/2023	9.00	571.72	0.0%	0.0
6778	Residential Sales	7/1/2023	7/25/2023	7/25/2023	24.00	29.35	0.0%	0.0
6779	Residential Sales	7/1/2023	7/27/2023	7/27/2023	26.00	55.11	0.0%	0.0
6780	Residential Sales	7/1/2023	7/19/2023	7/19/2023	18.00	17.92	0.0%	0.0
6781	Residential Sales	7/1/2023	7/11/2023	7/11/2023	10.00	58.70	0.0%	0.0
6782	Residential Sales	7/1/2023	9/6/2023	9/6/2023	67.00	7.77	0.0%	0.0
6783	Residential Sales	7/1/2023	7/24/2023	7/24/2023	23.00	48.45	0.0%	0.0
6784	Residential Sales	7/1/2023	8/28/2023	8/28/2023	58.00	22.81	0.0%	0.0
6785	Residential Sales	7/1/2023	4/23/2024	4/23/2024	297.00	26.13	0.0%	0.0
6786	Residential Sales	7/1/2023	8/17/2023	8/17/2023	47.00	42.62	0.0%	0.0
6787	Residential Sales	7/2/2023	7/5/2023	7/5/2023	3.00	1,710.80	0.0%	0.0
6788	Residential Sales	7/2/2023	7/3/2023	7/3/2023	1.00	1,089.75	0.0%	0.0
6789	Residential Sales	7/2/2023	7/6/2023	7/6/2023	4.00	31.77	0.0%	0.0
6790	Residential Sales	7/2/2023	7/12/2023	7/12/2023	10.00	26.62	0.0%	0.0
6791	Residential Sales	7/2/2023	7/20/2023	7/20/2023	18.00	7.70	0.0%	0.0
6792	Residential Sales	7/3/2023	7/5/2023	7/5/2023	2.00	88,867.63	0.1%	0.0
6793	Residential Sales	7/3/2023	7/12/2023	7/12/2023	9.00	343.77	0.0%	0.0
6794	Residential Sales	7/3/2023	7/11/2023	7/11/2023	8.00	87.10	0.0%	0.0
6795	Residential Sales	7/3/2023	7/6/2023	7/6/2023	3.00	228.92	0.0%	0.0
6796	Residential Sales	7/3/2023	9/14/2023	9/14/2023	73.00	21.88	0.0%	0.0
6797	Residential Sales	7/3/2023	8/15/2023	8/15/2023	43.00	49.27	0.0%	0.0
6798	Residential Sales	7/3/2023	7/10/2023	7/10/2023	7.00	186.03	0.0%	0.0
6799	Residential Sales	7/3/2023	7/3/2023	7/3/2023	-	162.47	0.0%	-
6800	Residential Sales	7/3/2023	7/7/2023	7/7/2023	4.00	111.22	0.0%	0.0
6801	Residential Sales	7/3/2023	7/21/2023	7/21/2023	18.00	184.60	0.0%	0.0
6802	Residential Sales	7/3/2023	11/30/2023	11/30/2023	150.00	28.11	0.0%	0.0
6803	Residential Sales	7/3/2023	7/19/2023	7/19/2023	16.00	2.70	0.0%	0.0
6804	Residential Sales	7/3/2023	10/31/2023	10/31/2023	120.00	193.67	0.0%	0.0
6805	Residential Sales	7/3/2023	7/24/2023	7/24/2023	21.00	24.99	0.0%	0.0
6806	Residential Sales	7/3/2023	8/3/2023	8/3/2023	31.00	0.55	0.0%	0.0
6807	Residential Sales	7/4/2023	7/5/2023	7/5/2023	1.00	2,124.30	0.0%	0.0
6808	Residential Sales	7/4/2023	7/6/2023	7/6/2023	2.00	213.19	0.0%	0.0
6809	Residential Sales	7/4/2023	7/12/2023	7/12/2023	8.00	8.25	0.0%	0.0
6810	Residential Sales	7/4/2023	7/10/2023	7/10/2023	6.00	6.66	0.0%	0.0
6811	Residential Sales	7/4/2023	7/28/2023	7/28/2023	24.00	9.48	0.0%	0.0
6812	Residential Sales	7/4/2023	7/14/2023	7/14/2023	10.00	16.73	0.0%	0.0
6813	Residential Sales	7/5/2023	7/6/2023	7/6/2023	1.00	95,617.96	0.1%	0.0
6814	Residential Sales	7/5/2023	7/13/2023	7/13/2023	8.00	96.03	0.0%	0.0
6815	Residential Sales	7/5/2023	7/5/2023	7/5/2023	-	167.10	0.0%	-
6816	Residential Sales	7/5/2023	7/21/2023	7/21/2023	16.00	1,449.74	0.0%	0.0
6817	Residential Sales	7/5/2023	7/7/2023	7/7/2023	2.00	461.65	0.0%	0.0
6818	Residential Sales	7/5/2023	7/12/2023	7/12/2023	7.00	168.27	0.0%	0.0
6819	Residential Sales	7/5/2023	7/17/2023	7/17/2023	12.00	16.73	0.0%	0.0
6820	Residential Sales	7/5/2023	7/26/2023	7/26/2023	21.00	13.89	0.0%	0.0
6821	Residential Sales	7/5/2023	7/10/2023	7/10/2023	5.00	122.75	0.0%	0.0
6822	Residential Sales	7/5/2023	8/15/2023	8/15/2023	41.00	29.38	0.0%	0.0
6823	Residential Sales	7/5/2023	8/28/2023	8/28/2023	54.00	21.84	0.0%	0.0
6824	Residential Sales	7/5/2023	7/19/2023	7/19/2023	14.00	15.11	0.0%	0.0
6825	Residential Sales	7/5/2023	9/21/2023	9/21/2023	78.00	28.22	0.0%	0.0
6826	Residential Sales	7/5/2023	7/11/2023	7/11/2023	6.00	286.30	0.0%	0.0
6827	Residential Sales	7/5/2023	8/3/2023	8/3/2023	29.00	16.73	0.0%	0.0
6828	Residential Sales	7/5/2023	7/25/2023	7/25/2023	20.00	6.66	0.0%	0.0
6829	Residential Sales	7/5/2023	10/20/2023	10/20/2023	107.00	21.93	0.0%	0.0
6830	Residential Sales	7/5/2023	12/28/2023	12/28/2023	176.00	18.87	0.0%	0.0
6831	Residential Sales	7/5/2023	7/14/2023	7/14/2023	9.00	13.93	0.0%	0.0
6832	Residential Sales	7/6/2023	7/7/2023	7/7/2023	1.00	145,580.37	0.1%	0.0
6833	Residential Sales	7/6/2023	7/13/2023	7/13/2023	7.00	131.18	0.0%	0.0
6834	Residential Sales	7/6/2023	7/18/2023	7/18/2023	12.00	11.93	0.0%	0.0
6835	Residential Sales	7/6/2023	9/8/2023	9/8/2023	64.00	17.88	0.0%	0.0
6836	Residential Sales	7/6/2023	7/10/2023	7/10/2023	4.00	398.60	0.0%	0.0
6837	Residential Sales	7/6/2023	8/3/2023	8/3/2023	28.00	0.55	0.0%	0.0
6838	Residential Sales	7/6/2023	7/14/2023	7/14/2023	8.00	177.05	0.0%	0.0
6839	Residential Sales	7/6/2023	7/6/2023	7/6/2023	-	402.18	0.0%	-
6840	Residential Sales	7/6/2023	7/21/2023	7/21/2023	15.00	478.37	0.0%	0.0
6841	Residential Sales	7/6/2023	7/17/2023	7/17/2023	11.00	100.07	0.0%	0.0
6842	Residential Sales	7/6/2023	7/12/2023	7/12/2023	6.00	42.90	0.0%	0.0
6843	Residential Sales	7/6/2023	10/12/2023	10/12/2023	98.00	33.46	0.0%	0.0
6844	Residential Sales	7/6/2023	11/2/2023	11/2/2023	119.00	132.62	0.0%	0.0
6845	Residential Sales	7/6/2023	9/7/2023	9/7/2023	63.00	5.55	0.0%	0.0
6846	Residential Sales	7/6/2023	7/11/2023	7/11/2023	5.00	77.55	0.0%	0.0
6847	Residential Sales	7/6/2023	9/21/2023	9/21/2023	77.00	38.58	0.0%	0.0
6848	Residential Sales	7/6/2023	8/15/2023	8/15/2023	40.00	215.16	0.0%	0.0
6849	Residential Sales	7/6/2023	9/6/2023	9/6/2023	62.00	4.42	0.0%	0.0
6850	Residential Sales	7/6/2023	9/29/2023	9/29/2023	85.00	36.26	0.0%	0.0
6851	Residential Sales	7/6/2023	7/26/2024	7/26/2024	386.00	17.73	0.0%	0.0
6852	Residential Sales	7/7/2023	7/10/2023	7/10/2023	3.00	116,891.76	0.1%	0.0
6853	Residential Sales	7/7/2023	7/7/2023	7/7/2023	-	144,741.27	0.1%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6854	Residential Sales	7/7/2023	7/17/2023	7/17/2023	10.00	870.19	0.0%	0.0
6855	Residential Sales	7/7/2023	7/11/2023	7/11/2023	4.00	572.23	0.0%	0.0
6856	Residential Sales	7/7/2023	7/13/2023	7/13/2023	6.00	145.58	0.0%	0.0
6857	Residential Sales	7/7/2023	7/21/2023	7/21/2023	14.00	631.38	0.0%	0.0
6858	Residential Sales	7/7/2023	7/14/2023	7/14/2023	7.00	107.20	0.0%	0.0
6859	Residential Sales	7/7/2023	11/13/2023	11/13/2023	129.00	19.99	0.0%	0.0
6860	Residential Sales	7/7/2023	7/12/2023	7/12/2023	5.00	67.71	0.0%	0.0
6861	Residential Sales	7/7/2023	7/27/2023	7/27/2023	20.00	34.89	0.0%	0.0
6862	Residential Sales	7/7/2023	11/8/2023	11/8/2023	124.00	30.38	0.0%	0.0
6863	Residential Sales	7/7/2023	8/1/2023	8/1/2023	25.00	49.80	0.0%	0.0
6864	Residential Sales	7/7/2023	8/11/2023	8/11/2023	35.00	42.85	0.0%	0.0
6865	Residential Sales	7/7/2023	1/30/2024	1/30/2024	207.00	31.20	0.0%	0.0
6866	Residential Sales	7/7/2023	7/20/2023	7/20/2023	13.00	29.12	0.0%	0.0
6867	Residential Sales	7/7/2023	12/6/2023	12/6/2023	152.00	16.65	0.0%	0.0
6868	Residential Sales	7/7/2023	7/26/2023	7/26/2023	19.00	6.11	0.0%	0.0
6869	Residential Sales	7/7/2023	10/27/2023	10/27/2023	112.00	39.72	0.0%	0.0
6870	Residential Sales	7/7/2023	9/7/2023	9/7/2023	62.00	6.31	0.0%	0.0
6871	Residential Sales	7/7/2023	11/20/2023	11/20/2023	136.00	9.48	0.0%	0.0
6872	Residential Sales	7/7/2023	11/2/2023	11/2/2023	118.00	27.26	0.0%	0.0
6873	Residential Sales	7/7/2023	8/10/2023	8/10/2023	34.00	13.27	0.0%	0.0
6874	Residential Sales	7/7/2023	8/15/2023	8/15/2023	39.00	33.28	0.0%	0.0
6875	Residential Sales	7/7/2023	7/24/2023	7/24/2023	17.00	32.46	0.0%	0.0
6876	Residential Sales	7/7/2023	7/25/2023	7/25/2023	18.00	27.41	0.0%	0.0
6877	Residential Sales	7/8/2023	7/12/2023	7/12/2023	4.00	38.63	0.0%	0.0
6878	Residential Sales	7/8/2023	7/10/2023	7/10/2023	2.00	2,427.02	0.0%	0.0
6879	Residential Sales	7/8/2023	7/11/2023	7/11/2023	3.00	18.85	0.0%	0.0
6880	Residential Sales	7/9/2023	7/10/2023	7/10/2023	1.00	1,080.65	0.0%	0.0
6881	Residential Sales	7/9/2023	8/2/2023	8/2/2023	24.00	9.44	0.0%	0.0
6882	Residential Sales	7/9/2023	7/11/2023	7/11/2023	2.00	7.21	0.0%	0.0
6883	Residential Sales	7/10/2023	7/11/2023	7/11/2023	1.00	48,405.23	0.0%	0.0
6884	Residential Sales	7/10/2023	7/10/2023	7/10/2023	-	23,621.30	0.0%	-
6885	Residential Sales	7/10/2023	7/17/2023	7/17/2023	7.00	133.13	0.0%	0.0
6886	Residential Sales	7/10/2023	7/14/2023	7/14/2023	4.00	21.85	0.0%	0.0
6887	Residential Sales	7/10/2023	7/25/2023	7/25/2023	15.00	14.44	0.0%	0.0
6888	Residential Sales	7/10/2023	7/21/2023	7/21/2023	11.00	372.46	0.0%	0.0
6889	Residential Sales	7/10/2023	7/19/2023	7/19/2023	9.00	111.27	0.0%	0.0
6890	Residential Sales	7/10/2023	11/1/2023	11/1/2023	114.00	22.07	0.0%	0.0
6891	Residential Sales	7/10/2023	7/12/2023	7/12/2023	2.00	208.08	0.0%	0.0
6892	Residential Sales	7/10/2023	7/13/2023	7/13/2023	3.00	66.58	0.0%	0.0
6893	Residential Sales	7/10/2023	9/11/2023	9/11/2023	63.00	33.50	0.0%	0.0
6894	Residential Sales	7/10/2023	8/11/2023	8/11/2023	32.00	72.45	0.0%	0.0
6895	Residential Sales	7/10/2023	7/31/2023	7/31/2023	21.00	52.20	0.0%	0.0
6896	Residential Sales	7/10/2023	7/24/2023	7/24/2023	14.00	34.54	0.0%	0.0
6897	Residential Sales	7/10/2023	8/7/2023	8/7/2023	28.00	6.66	0.0%	0.0
6898	Residential Sales	7/10/2023	8/15/2023	8/15/2023	36.00	3.88	0.0%	0.0
6899	Residential Sales	7/10/2023	10/4/2023	10/4/2023	86.00	18.95	0.0%	0.0
6900	Residential Sales	7/11/2023	7/21/2023	7/21/2023	10.00	41,956.11	0.0%	0.0
6901	Residential Sales	7/11/2023	7/24/2023	7/24/2023	13.00	389.27	0.0%	0.0
6902	Residential Sales	7/11/2023	7/11/2023	7/11/2023	-	234.23	0.0%	-
6903	Residential Sales	7/11/2023	7/31/2023	7/31/2023	20.00	7.58	0.0%	0.0
6904	Residential Sales	7/11/2023	7/26/2023	7/26/2023	15.00	25.18	0.0%	0.0
6905	Residential Sales	7/11/2023	7/27/2023	7/27/2023	16.00	53.24	0.0%	0.0
6906	Residential Sales	7/11/2023	8/18/2023	8/18/2023	38.00	27.26	0.0%	0.0
6907	Residential Sales	7/12/2023	7/21/2023	7/21/2023	9.00	103,634.56	0.1%	0.0
6908	Residential Sales	7/12/2023	7/24/2023	7/24/2023	12.00	234.48	0.0%	0.0
6909	Residential Sales	7/12/2023	11/15/2023	11/15/2023	126.00	19.99	0.0%	0.0
6910	Residential Sales	7/12/2023	9/26/2023	9/26/2023	76.00	18.95	0.0%	0.0
6911	Residential Sales	7/12/2023	7/31/2023	7/31/2023	19.00	36.01	0.0%	0.0
6912	Residential Sales	7/12/2023	7/26/2023	7/26/2023	14.00	427.53	0.0%	0.0
6913	Residential Sales	7/12/2023	11/10/2023	11/10/2023	121.00	23.11	0.0%	0.0
6914	Residential Sales	7/12/2023	9/14/2023	9/14/2023	64.00	38.69	0.0%	0.0
6915	Residential Sales	7/12/2023	8/18/2023	8/18/2023	37.00	27.26	0.0%	0.0
6916	Residential Sales	7/12/2023	12/8/2023	12/8/2023	149.00	18.95	0.0%	0.0
6917	Residential Sales	7/12/2023	10/17/2023	10/17/2023	97.00	18.95	0.0%	0.0
6918	Residential Sales	7/12/2023	8/21/2023	8/21/2023	40.00	18.95	0.0%	0.0
6919	Residential Sales	7/12/2023	9/15/2023	9/15/2023	65.00	8.21	0.0%	0.0
6920	Residential Sales	7/12/2023	7/25/2023	7/25/2023	13.00	18.95	0.0%	0.0
6921	Residential Sales	7/12/2023	1/10/2024	1/10/2024	182.00	28.30	0.0%	0.0
6922	Residential Sales	7/12/2023	9/13/2023	9/13/2023	63.00	33.50	0.0%	0.0
6923	Residential Sales	7/13/2023	7/21/2023	7/21/2023	8.00	219,619.13	0.2%	0.0
6924	Residential Sales	7/13/2023	7/31/2023	7/31/2023	18.00	8.21	0.0%	0.0
6925	Residential Sales	7/13/2023	2/16/2024	2/16/2024	218.00	34.16	0.0%	0.0
6926	Residential Sales	7/13/2023	7/24/2023	7/24/2023	11.00	654.80	0.0%	0.0
6927	Residential Sales	7/13/2023	7/20/2023	7/20/2023	7.00	59.24	0.0%	0.0
6928	Residential Sales	7/13/2023	7/26/2023	7/26/2023	13.00	83.30	0.0%	0.0
6929	Residential Sales	7/13/2023	7/27/2023	7/27/2023	14.00	207.03	0.0%	0.0
6930	Residential Sales	7/13/2023	7/25/2023	7/25/2023	12.00	136.06	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
6931	Residential Sales	7/13/2023	8/3/2023	8/3/2023	21.00	7.58	0.0%	0.0
6932	Residential Sales	7/13/2023	10/16/2023	10/16/2023	95.00	32.46	0.0%	0.0
6933	Residential Sales	7/13/2023	7/28/2023	7/28/2023	15.00	32.84	0.0%	0.0
6934	Residential Sales	7/13/2023	8/16/2023	8/16/2023	34.00	129.34	0.0%	0.0
6935	Residential Sales	7/13/2023	10/24/2023	10/24/2023	103.00	18.95	0.0%	0.0
6936	Residential Sales	7/13/2023	7/17/2023	7/17/2023	4.00	44.71	0.0%	0.0
6937	Residential Sales	7/13/2023	7/14/2023	7/14/2023	1.00	1.81	0.0%	0.0
6938	Residential Sales	7/13/2023	10/6/2023	10/6/2023	85.00	59.68	0.0%	0.0
6939	Residential Sales	7/13/2023	8/24/2023	8/24/2023	42.00	77.14	0.0%	0.0
6940	Residential Sales	7/14/2023	7/21/2023	7/21/2023	7.00	163,266.87	0.1%	0.0
6941	Residential Sales	7/14/2023	7/24/2023	7/24/2023	10.00	553.99	0.0%	0.0
6942	Residential Sales	7/14/2023	7/28/2023	7/28/2023	14.00	37.15	0.0%	0.0
6943	Residential Sales	7/14/2023	10/31/2023	10/31/2023	109.00	32.46	0.0%	0.0
6944	Residential Sales	7/14/2023	8/8/2023	8/8/2023	25.00	34.54	0.0%	0.0
6945	Residential Sales	7/14/2023	7/26/2023	7/26/2023	12.00	43.10	0.0%	0.0
6946	Residential Sales	7/14/2023	7/25/2023	7/25/2023	11.00	60.76	0.0%	0.0
6947	Residential Sales	7/14/2023	10/11/2023	10/11/2023	89.00	18.95	0.0%	0.0
6948	Residential Sales	7/14/2023	12/29/2023	12/29/2023	168.00	23.11	0.0%	0.0
6949	Residential Sales	7/14/2023	8/21/2023	8/21/2023	38.00	11.37	0.0%	0.0
6950	Residential Sales	7/14/2023	7/31/2023	7/31/2023	17.00	48.30	0.0%	0.0
6951	Residential Sales	7/14/2023	9/18/2023	9/18/2023	66.00	32.46	0.0%	0.0
6952	Residential Sales	7/14/2023	7/20/2023	7/20/2023	6.00	16.65	0.0%	0.0
6953	Residential Sales	7/14/2023	7/27/2023	7/27/2023	13.00	25.27	0.0%	0.0
6954	Residential Sales	7/14/2023	7/19/2023	7/19/2023	5.00	24.96	0.0%	0.0
6955	Residential Sales	7/14/2023	8/30/2023	8/30/2023	47.00	39.72	0.0%	0.0
6956	Residential Sales	7/14/2023	9/6/2023	9/6/2023	54.00	35.58	0.0%	0.0
6957	Residential Sales	7/14/2023	8/17/2023	8/17/2023	34.00	18.95	0.0%	0.0
6958	Residential Sales	7/15/2023	7/21/2023	7/21/2023	6.00	1,612.01	0.0%	0.0
6959	Residential Sales	7/15/2023	1/30/2024	1/30/2024	199.00	19.99	0.0%	0.0
6960	Residential Sales	7/16/2023	7/21/2023	7/21/2023	5.00	1,159.88	0.0%	0.0
6961	Residential Sales	7/16/2023	7/24/2023	7/24/2023	8.00	71.86	0.0%	0.0
6962	Residential Sales	7/17/2023	7/21/2023	7/21/2023	4.00	128,414.98	0.1%	0.0
6963	Residential Sales	7/17/2023	7/24/2023	7/24/2023	7.00	745.29	0.0%	0.0
6964	Residential Sales	7/17/2023	8/7/2023	8/7/2023	21.00	3.79	0.0%	0.0
6965	Residential Sales	7/17/2023	7/25/2023	7/25/2023	8.00	199.15	0.0%	0.0
6966	Residential Sales	7/17/2023	9/19/2023	9/19/2023	64.00	3.56	0.0%	0.0
6967	Residential Sales	7/17/2023	7/26/2023	7/26/2023	9.00	68.79	0.0%	0.0
6968	Residential Sales	7/17/2023	10/27/2023	10/27/2023	102.00	16.83	0.0%	0.0
6969	Residential Sales	7/18/2023	7/21/2023	7/21/2023	3.00	155,633.24	0.1%	0.0
6970	Residential Sales	7/18/2023	7/24/2023	7/24/2023	6.00	1,068.86	0.0%	0.0
6971	Residential Sales	7/18/2023	8/1/2023	8/1/2023	14.00	34.67	0.0%	0.0
6972	Residential Sales	7/18/2023	7/25/2023	7/25/2023	7.00	441.89	0.0%	0.0
6973	Residential Sales	7/18/2023	10/23/2023	10/23/2023	97.00	18.95	0.0%	0.0
6974	Residential Sales	7/18/2023	7/27/2023	7/27/2023	9.00	27.05	0.0%	0.0
6975	Residential Sales	7/18/2023	7/26/2023	7/26/2023	8.00	237.40	0.0%	0.0
6976	Residential Sales	7/18/2023	7/31/2023	7/31/2023	13.00	113.21	0.0%	0.0
6977	Residential Sales	7/18/2023	7/19/2023	7/19/2023	1.00	27.04	0.0%	0.0
6978	Residential Sales	7/18/2023	7/28/2023	7/28/2023	10.00	47.25	0.0%	0.0
6979	Residential Sales	7/18/2023	8/15/2023	8/15/2023	28.00	6.95	0.0%	0.0
6980	Residential Sales	7/18/2023	9/21/2023	9/21/2023	65.00	27.26	0.0%	0.0
6981	Residential Sales	7/18/2023	8/11/2023	8/11/2023	24.00	11.29	0.0%	0.0
6982	Residential Sales	7/19/2023	7/21/2023	7/21/2023	2.00	186,226.84	0.1%	0.0
6983	Residential Sales	7/19/2023	7/27/2023	7/27/2023	8.00	610.48	0.0%	0.0
6984	Residential Sales	7/19/2023	7/24/2023	7/24/2023	5.00	466.99	0.0%	0.0
6985	Residential Sales	7/19/2023	11/2/2023	11/2/2023	106.00	33.50	0.0%	0.0
6986	Residential Sales	7/19/2023	7/25/2023	7/25/2023	6.00	343.98	0.0%	0.0
6987	Residential Sales	7/19/2023	7/31/2023	7/31/2023	12.00	186.44	0.0%	0.0
6988	Residential Sales	7/19/2023	7/28/2023	7/28/2023	9.00	92.18	0.0%	0.0
6989	Residential Sales	7/19/2023	8/8/2023	8/8/2023	20.00	35.88	0.0%	0.0
6990	Residential Sales	7/19/2023	11/6/2023	11/6/2023	110.00	27.05	0.0%	0.0
6991	Residential Sales	7/19/2023	7/26/2023	7/26/2023	7.00	196.15	0.0%	0.0
6992	Residential Sales	7/19/2023	9/26/2023	9/26/2023	69.00	51.16	0.0%	0.0
6993	Residential Sales	7/19/2023	7/20/2023	7/20/2023	1.00	1.23	0.0%	0.0
6994	Residential Sales	7/19/2023	11/21/2023	11/21/2023	125.00	75.56	0.0%	0.0
6995	Residential Sales	7/19/2023	8/31/2023	8/31/2023	43.00	18.95	0.0%	0.0
6996	Residential Sales	7/19/2023	9/27/2023	9/27/2023	70.00	11.33	0.0%	0.0
6997	Residential Sales	7/19/2023	1/10/2024	1/10/2024	175.00	34.66	0.0%	0.0
6998	Residential Sales	7/19/2023	10/6/2023	10/6/2023	79.00	32.46	0.0%	0.0
6999	Residential Sales	7/19/2023	11/27/2023	11/27/2023	131.00	40.77	0.0%	0.0
7000	Residential Sales	7/20/2023	7/21/2023	7/21/2023	1.00	326,015.28	0.3%	0.0
7001	Residential Sales	7/20/2023	7/27/2023	7/27/2023	7.00	206.42	0.0%	0.0
7002	Residential Sales	7/20/2023	7/24/2023	7/24/2023	4.00	973.65	0.0%	0.0
7003	Residential Sales	7/20/2023	12/5/2023	12/5/2023	138.00	24.15	0.0%	0.0
7004	Residential Sales	7/20/2023	7/25/2023	7/25/2023	5.00	115.39	0.0%	0.0
7005	Residential Sales	7/20/2023	7/26/2023	7/26/2023	6.00	540.91	0.0%	0.0
7006	Residential Sales	7/20/2023	11/22/2023	11/22/2023	125.00	116.31	0.0%	0.0
7007	Residential Sales	7/20/2023	9/27/2023	9/27/2023	69.00	41.80	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7008	Residential Sales	7/20/2023	7/31/2023	7/31/2023	11.00	27.26	0.0%	0.0
7009	Residential Sales	7/20/2023	11/1/2023	11/1/2023	104.00	13.45	0.0%	0.0
7010	Residential Sales	7/20/2023	11/14/2023	11/14/2023	117.00	303.99	0.0%	0.0
7011	Residential Sales	7/21/2023	7/24/2023	7/24/2023	3.00	143,167.66	0.1%	0.0
7012	Residential Sales	7/21/2023	7/21/2023	7/21/2023	-	3,324.44	0.0%	-
7013	Residential Sales	7/21/2023	8/8/2023	8/8/2023	18.00	48.20	0.0%	0.0
7014	Residential Sales	7/21/2023	7/28/2023	7/28/2023	7.00	278.07	0.0%	0.0
7015	Residential Sales	7/21/2023	11/22/2023	11/22/2023	124.00	24.15	0.0%	0.0
7016	Residential Sales	7/21/2023	7/27/2023	7/27/2023	6.00	418.14	0.0%	0.0
7017	Residential Sales	7/21/2023	7/25/2023	7/25/2023	4.00	940.10	0.0%	0.0
7018	Residential Sales	7/21/2023	7/26/2023	7/26/2023	5.00	169.80	0.0%	0.0
7019	Residential Sales	7/21/2023	7/31/2023	7/31/2023	10.00	58.32	0.0%	0.0
7020	Residential Sales	7/21/2023	8/3/2023	8/3/2023	13.00	24.38	0.0%	0.0
7021	Residential Sales	7/21/2023	11/27/2023	11/27/2023	129.00	45.17	0.0%	0.0
7022	Residential Sales	7/21/2023	8/23/2023	8/23/2023	33.00	18.95	0.0%	0.0
7023	Residential Sales	7/21/2023	3/28/2024	3/28/2024	251.00	32.46	0.0%	0.0
7024	Residential Sales	7/21/2023	11/2/2023	11/2/2023	104.00	18.95	0.0%	0.0
7025	Residential Sales	7/21/2023	11/6/2023	11/6/2023	108.00	18.95	0.0%	0.0
7026	Residential Sales	7/21/2023	8/7/2023	8/7/2023	17.00	14.68	0.0%	0.0
7027	Residential Sales	7/22/2023	7/24/2023	7/24/2023	2.00	101.32	0.0%	0.0
7028	Residential Sales	7/22/2023	7/28/2023	7/28/2023	6.00	1.18	0.0%	0.0
7029	Residential Sales	7/23/2023	7/24/2023	7/24/2023	1.00	4,128.89	0.0%	0.0
7030	Residential Sales	7/23/2023	7/25/2023	7/25/2023	2.00	133.15	0.0%	0.0
7031	Residential Sales	7/23/2023	7/31/2023	7/31/2023	8.00	8.81	0.0%	0.0
7032	Residential Sales	7/23/2023	7/27/2023	7/27/2023	4.00	25.16	0.0%	0.0
7033	Residential Sales	7/24/2023	7/25/2023	7/25/2023	1.00	126,200.41	0.1%	0.0
7034	Residential Sales	7/24/2023	7/26/2023	7/26/2023	2.00	1,107.28	0.0%	0.0
7035	Residential Sales	7/24/2023	11/9/2023	11/9/2023	108.00	56.62	0.0%	0.0
7036	Residential Sales	7/24/2023	7/27/2023	7/27/2023	3.00	136.54	0.0%	0.0
7037	Residential Sales	7/24/2023	8/1/2023	8/1/2023	8.00	591.53	0.0%	0.0
7038	Residential Sales	7/24/2023	11/14/2023	11/14/2023	113.00	28.30	0.0%	0.0
7039	Residential Sales	7/24/2023	10/26/2023	10/26/2023	94.00	18.95	0.0%	0.0
7040	Residential Sales	7/24/2023	7/24/2023	7/24/2023	-	463.13	0.0%	-
7041	Residential Sales	7/24/2023	8/3/2023	8/3/2023	10.00	16.97	0.0%	0.0
7042	Residential Sales	7/24/2023	7/31/2023	7/31/2023	7.00	46.21	0.0%	0.0
7043	Residential Sales	7/24/2023	1/12/2024	1/12/2024	172.00	25.18	0.0%	0.0
7044	Residential Sales	7/24/2023	8/4/2023	8/4/2023	11.00	60.51	0.0%	0.0
7045	Residential Sales	7/24/2023	8/7/2023	8/7/2023	14.00	34.98	0.0%	0.0
7046	Residential Sales	7/24/2023	10/3/2023	10/3/2023	71.00	18.95	0.0%	0.0
7047	Residential Sales	7/25/2023	7/26/2023	7/26/2023	1.00	123,881.59	0.1%	0.0
7048	Residential Sales	7/25/2023	7/25/2023	7/25/2023	-	24,215.90	0.0%	-
7049	Residential Sales	7/25/2023	7/27/2023	7/27/2023	2.00	569.45	0.0%	0.0
7050	Residential Sales	7/25/2023	8/7/2023	8/7/2023	13.00	37.59	0.0%	0.0
7051	Residential Sales	7/25/2023	7/28/2023	7/28/2023	3.00	300.98	0.0%	0.0
7052	Residential Sales	7/25/2023	7/31/2023	7/31/2023	6.00	347.95	0.0%	0.0
7053	Residential Sales	7/25/2023	8/11/2023	8/11/2023	17.00	16.20	0.0%	0.0
7054	Residential Sales	7/25/2023	8/24/2023	8/24/2023	30.00	0.63	0.0%	0.0
7055	Residential Sales	7/25/2023	9/29/2023	9/29/2023	66.00	65.16	0.0%	0.0
7056	Residential Sales	7/25/2023	8/4/2023	8/4/2023	10.00	21.03	0.0%	0.0
7057	Residential Sales	7/25/2023	8/15/2023	8/15/2023	21.00	148.83	0.0%	0.0
7058	Residential Sales	7/25/2023	8/1/2023	8/1/2023	7.00	24.15	0.0%	0.0
7059	Residential Sales	7/25/2023	11/9/2023	11/9/2023	107.00	41.80	0.0%	0.0
7060	Residential Sales	7/25/2023	8/31/2023	8/31/2023	37.00	40.77	0.0%	0.0
7061	Residential Sales	7/25/2023	9/18/2023	9/18/2023	55.00	18.95	0.0%	0.0
7062	Residential Sales	7/26/2023	7/27/2023	7/27/2023	1.00	98,657.93	0.1%	0.0
7063	Residential Sales	7/26/2023	7/28/2023	7/28/2023	2.00	1,467.06	0.0%	0.0
7064	Residential Sales	7/26/2023	2/23/2024	2/23/2024	212.00	24.15	0.0%	0.0
7065	Residential Sales	7/26/2023	8/4/2023	8/4/2023	9.00	60.76	0.0%	0.0
7066	Residential Sales	7/26/2023	8/28/2023	8/28/2023	33.00	33.50	0.0%	0.0
7067	Residential Sales	7/26/2023	8/1/2023	8/1/2023	6.00	34.54	0.0%	0.0
7068	Residential Sales	7/26/2023	8/2/2023	8/2/2023	7.00	146.46	0.0%	0.0
7069	Residential Sales	7/26/2023	10/4/2023	10/4/2023	70.00	51.16	0.0%	0.0
7070	Residential Sales	7/26/2023	7/26/2023	7/26/2023	-	170.58	0.0%	-
7071	Residential Sales	7/26/2023	7/31/2023	7/31/2023	5.00	67.00	0.0%	0.0
7072	Residential Sales	7/26/2023	10/23/2023	10/23/2023	89.00	42.06	0.0%	0.0
7073	Residential Sales	7/26/2023	8/3/2023	8/3/2023	8.00	46.21	0.0%	0.0
7074	Residential Sales	7/26/2023	8/10/2023	8/10/2023	15.00	14.08	0.0%	0.0
7075	Residential Sales	7/26/2023	8/18/2023	8/18/2023	23.00	43.10	0.0%	0.0
7076	Residential Sales	7/26/2023	3/1/2024	3/1/2024	219.00	189.36	0.0%	0.0
7077	Residential Sales	7/26/2023	9/22/2023	9/22/2023	58.00	27.26	0.0%	0.0
7078	Residential Sales	7/27/2023	7/28/2023	7/28/2023	1.00	105,432.19	0.1%	0.0
7079	Residential Sales	7/27/2023	7/27/2023	7/27/2023	-	417.08	0.0%	-
7080	Residential Sales	7/27/2023	7/31/2023	7/31/2023	4.00	1,289.78	0.0%	0.0
7081	Residential Sales	7/27/2023	8/1/2023	8/1/2023	5.00	286.48	0.0%	0.0
7082	Residential Sales	7/27/2023	8/2/2023	8/2/2023	6.00	66.99	0.0%	0.0
7083	Residential Sales	7/27/2023	8/7/2023	8/7/2023	11.00	247.54	0.0%	0.0
7084	Residential Sales	7/27/2023	8/4/2023	8/4/2023	8.00	126.10	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7085	Residential Sales	7/27/2023	10/23/2023	10/23/2023	88.00	58.68	0.0%	0.0
7086	Residential Sales	7/27/2023	8/3/2023	8/3/2023	7.00	37.65	0.0%	0.0
7087	Residential Sales	7/27/2023	8/15/2023	8/15/2023	19.00	14.44	0.0%	0.0
7088	Residential Sales	7/27/2023	8/10/2023	8/10/2023	14.00	11.97	0.0%	0.0
7089	Residential Sales	7/27/2023	9/26/2023	9/26/2023	61.00	18.95	0.0%	0.0
7090	Residential Sales	7/28/2023	7/31/2023	7/31/2023	3.00	74,434.31	0.1%	0.0
7091	Residential Sales	7/28/2023	8/2/2023	8/2/2023	5.00	475.22	0.0%	0.0
7092	Residential Sales	7/28/2023	7/28/2023	7/28/2023	-	587.03	0.0%	-
7093	Residential Sales	7/28/2023	8/1/2023	8/1/2023	4.00	803.50	0.0%	0.0
7094	Residential Sales	7/28/2023	8/3/2023	8/3/2023	6.00	182.75	0.0%	0.0
7095	Residential Sales	7/28/2023	8/15/2023	8/15/2023	18.00	24.16	0.0%	0.0
7096	Residential Sales	7/28/2023	10/23/2023	10/23/2023	87.00	18.95	0.0%	0.0
7097	Residential Sales	7/28/2023	8/7/2023	8/7/2023	10.00	18.95	0.0%	0.0
7098	Residential Sales	7/28/2023	8/18/2023	8/18/2023	21.00	6.95	0.0%	0.0
7099	Residential Sales	7/28/2023	12/21/2023	12/21/2023	146.00	22.07	0.0%	0.0
7100	Residential Sales	7/28/2023	8/4/2023	8/4/2023	7.00	39.37	0.0%	0.0
7101	Residential Sales	7/28/2023	8/8/2023	8/8/2023	11.00	18.41	0.0%	0.0
7102	Residential Sales	7/29/2023	7/31/2023	7/31/2023	2.00	4,122.14	0.0%	0.0
7103	Residential Sales	7/29/2023	8/23/2023	8/23/2023	25.00	25.18	0.0%	0.0
7104	Residential Sales	7/30/2023	7/31/2023	7/31/2023	1.00	1,189.82	0.0%	0.0
7105	Residential Sales	7/30/2023	8/1/2023	8/1/2023	2.00	237.17	0.0%	0.0
7106	Residential Sales	7/30/2023	8/11/2023	8/11/2023	12.00	10.74	0.0%	0.0
7107	Residential Sales	7/30/2023	8/7/2023	8/7/2023	8.00	11.37	0.0%	0.0
7108	Residential Sales	7/30/2023	8/3/2023	8/3/2023	4.00	11.37	0.0%	0.0
7109	Residential Sales	7/30/2023	8/8/2023	8/8/2023	9.00	3.56	0.0%	0.0
7110	Residential Sales	7/31/2023	8/1/2023	8/1/2023	1.00	2,923.66	0.0%	0.0
7111	Residential Sales	7/31/2023	8/2/2023	8/2/2023	2.00	175.99	0.0%	0.0
7112	Residential Sales	7/31/2023	7/31/2023	7/31/2023	-	363.76	0.0%	-
7113	Residential Sales	7/31/2023	8/11/2023	8/11/2023	11.00	11.37	0.0%	0.0
7114	Residential Sales	7/31/2023	8/3/2023	8/3/2023	3.00	13.27	0.0%	0.0
7115	Residential Sales	7/31/2023	8/22/2023	8/22/2023	22.00	7.99	0.0%	0.0
7116	Residential Sales	7/31/2023	10/30/2023	10/30/2023	91.00	7.58	0.0%	0.0
7117	Residential Sales	7/31/2023	8/8/2023	8/8/2023	8.00	11.33	0.0%	0.0
7118	Residential Sales	7/31/2023	8/4/2023	8/4/2023	4.00	7.32	0.0%	0.0
7119	Residential Sales	7/31/2023	8/16/2023	8/16/2023	16.00	8.85	0.0%	0.0
7120	Residential Sales	8/1/2023	8/2/2023	8/2/2023	1.00	4,695.79	0.0%	0.0
7121	Residential Sales	8/1/2023	8/3/2023	8/3/2023	2.00	99,358.90	0.1%	0.0
7122	Residential Sales	8/1/2023	8/14/2023	8/14/2023	13.00	71.66	0.0%	0.0
7123	Residential Sales	8/1/2023	8/1/2023	8/1/2023	-	68.46	0.0%	-
7124	Residential Sales	8/1/2023	9/2/2023	9/2/2023	32.00	22.11	0.0%	0.0
7125	Residential Sales	8/1/2023	12/7/2023	12/7/2023	128.00	18.95	0.0%	0.0
7126	Residential Sales	8/1/2023	8/4/2023	8/4/2023	3.00	145.67	0.0%	0.0
7127	Residential Sales	8/1/2023	8/28/2023	8/28/2023	27.00	37.90	0.0%	0.0
7128	Residential Sales	8/1/2023	8/11/2023	8/11/2023	10.00	134.23	0.0%	0.0
7129	Residential Sales	8/1/2023	8/8/2023	8/8/2023	7.00	259.98	0.0%	0.0
7130	Residential Sales	8/1/2023	9/20/2023	9/20/2023	50.00	25.26	0.0%	0.0
7131	Residential Sales	8/1/2023	8/18/2023	8/18/2023	17.00	129.04	0.0%	0.0
7132	Residential Sales	8/1/2023	9/6/2023	9/6/2023	36.00	49.33	0.0%	0.0
7133	Residential Sales	8/1/2023	9/13/2023	9/13/2023	43.00	3.79	0.0%	0.0
7134	Residential Sales	8/1/2023	9/19/2023	9/19/2023	49.00	7.58	0.0%	0.0
7135	Residential Sales	8/1/2023	8/7/2023	8/7/2023	6.00	126.51	0.0%	0.0
7136	Residential Sales	8/1/2023	8/9/2023	8/9/2023	8.00	65.86	0.0%	0.0
7137	Residential Sales	8/1/2023	8/10/2023	8/10/2023	9.00	41.02	0.0%	0.0
7138	Residential Sales	8/1/2023	8/21/2023	8/21/2023	20.00	47.25	0.0%	0.0
7139	Residential Sales	8/1/2023	4/23/2024	4/23/2024	266.00	27.05	0.0%	0.0
7140	Residential Sales	8/1/2023	10/2/2023	10/2/2023	62.00	21.03	0.0%	0.0
7141	Residential Sales	8/1/2023	8/17/2023	8/17/2023	16.00	29.34	0.0%	0.0
7142	Residential Sales	8/1/2023	8/22/2023	8/22/2023	21.00	31.42	0.0%	0.0
7143	Residential Sales	8/1/2023	8/16/2023	8/16/2023	15.00	9.48	0.0%	0.0
7144	Residential Sales	8/1/2023	9/25/2023	9/25/2023	55.00	1.27	0.0%	0.0
7145	Residential Sales	8/1/2023	10/26/2023	10/26/2023	86.00	188.31	0.0%	0.0
7146	Residential Sales	8/2/2023	8/3/2023	8/3/2023	1.00	90,063.22	0.1%	0.0
7147	Residential Sales	8/2/2023	8/4/2023	8/4/2023	2.00	2,314.65	0.0%	0.0
7148	Residential Sales	8/2/2023	9/6/2023	9/6/2023	35.00	32.32	0.0%	0.0
7149	Residential Sales	8/2/2023	10/31/2023	10/31/2023	90.00	182.80	0.0%	0.0
7150	Residential Sales	8/2/2023	8/16/2023	8/16/2023	14.00	14.68	0.0%	0.0
7151	Residential Sales	8/2/2023	8/14/2023	8/14/2023	12.00	106.07	0.0%	0.0
7152	Residential Sales	8/2/2023	8/8/2023	8/8/2023	6.00	123.60	0.0%	0.0
7153	Residential Sales	8/2/2023	8/2/2023	8/2/2023	-	145.44	0.0%	-
7154	Residential Sales	8/2/2023	9/15/2023	9/15/2023	44.00	53.35	0.0%	0.0
7155	Residential Sales	8/2/2023	8/17/2023	8/17/2023	15.00	19.23	0.0%	0.0
7156	Residential Sales	8/2/2023	8/7/2023	8/7/2023	5.00	105.94	0.0%	0.0
7157	Residential Sales	8/2/2023	8/23/2023	8/23/2023	21.00	27.26	0.0%	0.0
7158	Residential Sales	8/2/2023	8/10/2023	8/10/2023	8.00	139.26	0.0%	0.0
7159	Residential Sales	8/2/2023	8/15/2023	8/15/2023	13.00	53.49	0.0%	0.0
7160	Residential Sales	8/2/2023	8/9/2023	8/9/2023	7.00	13.27	0.0%	0.0
7161	Residential Sales	8/2/2023	11/30/2023	11/30/2023	120.00	27.26	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7162	Residential Sales	8/2/2023	9/14/2023	9/14/2023	43.00	26.22	0.0%	0.0
7163	Residential Sales	8/2/2023	9/1/2023	9/1/2023	30.00	73.28	0.0%	0.0
7164	Residential Sales	8/2/2023	8/21/2023	8/21/2023	19.00	19.99	0.0%	0.0
7165	Residential Sales	8/3/2023	8/14/2023	8/14/2023	11.00	74.42	0.0%	0.0
7166	Residential Sales	8/3/2023	8/4/2023	8/4/2023	1.00	98,677.11	0.1%	0.0
7167	Residential Sales	8/3/2023	8/3/2023	8/3/2023	-	295.14	0.0%	-
7168	Residential Sales	8/3/2023	8/7/2023	8/7/2023	4.00	458.26	0.0%	0.0
7169	Residential Sales	8/3/2023	9/21/2023	9/21/2023	49.00	27.26	0.0%	0.0
7170	Residential Sales	8/3/2023	10/20/2023	10/20/2023	78.00	27.26	0.0%	0.0
7171	Residential Sales	8/3/2023	9/22/2023	9/22/2023	50.00	26.22	0.0%	0.0
7172	Residential Sales	8/3/2023	8/8/2023	8/8/2023	5.00	138.15	0.0%	0.0
7173	Residential Sales	8/3/2023	8/15/2023	8/15/2023	12.00	28.20	0.0%	0.0
7174	Residential Sales	8/3/2023	8/9/2023	8/9/2023	6.00	8.85	0.0%	0.0
7175	Residential Sales	8/3/2023	12/28/2023	12/28/2023	147.00	18.95	0.0%	0.0
7176	Residential Sales	8/3/2023	8/28/2023	8/28/2023	25.00	18.95	0.0%	0.0
7177	Residential Sales	8/3/2023	9/7/2023	9/7/2023	35.00	18.95	0.0%	0.0
7178	Residential Sales	8/4/2023	8/7/2023	8/7/2023	3.00	146,352.27	0.1%	0.0
7179	Residential Sales	8/4/2023	10/24/2023	10/24/2023	81.00	39.72	0.0%	0.0
7180	Residential Sales	8/4/2023	8/21/2023	8/21/2023	17.00	11.78	0.0%	0.0
7181	Residential Sales	8/4/2023	9/6/2023	9/6/2023	33.00	18.95	0.0%	0.0
7182	Residential Sales	8/4/2023	8/8/2023	8/8/2023	4.00	502.31	0.0%	0.0
7183	Residential Sales	8/4/2023	11/2/2023	11/2/2023	90.00	131.62	0.0%	0.0
7184	Residential Sales	8/4/2023	9/21/2023	9/21/2023	48.00	62.63	0.0%	0.0
7185	Residential Sales	8/4/2023	9/29/2023	9/29/2023	56.00	35.15	0.0%	0.0
7186	Residential Sales	8/4/2023	8/4/2023	8/4/2023	-	364.87	0.0%	-
7187	Residential Sales	8/4/2023	9/20/2023	9/20/2023	47.00	31.68	0.0%	0.0
7188	Residential Sales	8/4/2023	8/9/2023	8/9/2023	5.00	76.49	0.0%	0.0
7189	Residential Sales	8/4/2023	7/26/2024	7/26/2024	357.00	18.95	0.0%	0.0
7190	Residential Sales	8/4/2023	8/10/2023	8/10/2023	6.00	84.67	0.0%	0.0
7191	Residential Sales	8/4/2023	8/15/2023	8/15/2023	11.00	230.92	0.0%	0.0
7192	Residential Sales	8/4/2023	10/12/2023	10/12/2023	69.00	30.38	0.0%	0.0
7193	Residential Sales	8/4/2023	9/8/2023	9/8/2023	35.00	117.29	0.0%	0.0
7194	Residential Sales	8/4/2023	8/18/2023	8/18/2023	14.00	23.11	0.0%	0.0
7195	Residential Sales	8/4/2023	8/16/2023	8/16/2023	12.00	22.07	0.0%	0.0
7196	Residential Sales	8/5/2023	8/7/2023	8/7/2023	2.00	2,172.56	0.0%	0.0
7197	Residential Sales	8/5/2023	8/16/2023	8/16/2023	11.00	16.16	0.0%	0.0
7198	Residential Sales	8/5/2023	8/8/2023	8/8/2023	3.00	18.95	0.0%	0.0
7199	Residential Sales	8/6/2023	8/7/2023	8/7/2023	1.00	1,073.43	0.0%	0.0
7200	Residential Sales	8/6/2023	8/8/2023	8/8/2023	2.00	88.64	0.0%	0.0
7201	Residential Sales	8/6/2023	8/14/2023	8/14/2023	8.00	9.25	0.0%	0.0
7202	Residential Sales	8/7/2023	8/8/2023	8/8/2023	1.00	121,372.53	0.1%	0.0
7203	Residential Sales	8/7/2023	8/9/2023	8/9/2023	2.00	1,122.26	0.0%	0.0
7204	Residential Sales	8/7/2023	11/8/2023	11/8/2023	93.00	30.38	0.0%	0.0
7205	Residential Sales	8/7/2023	8/16/2023	8/16/2023	9.00	56.61	0.0%	0.0
7206	Residential Sales	8/7/2023	9/22/2023	9/22/2023	46.00	25.18	0.0%	0.0
7207	Residential Sales	8/7/2023	10/16/2023	10/16/2023	70.00	18.95	0.0%	0.0
7208	Residential Sales	8/7/2023	8/28/2023	8/28/2023	21.00	25.26	0.0%	0.0
7209	Residential Sales	8/7/2023	8/10/2023	8/10/2023	3.00	165.03	0.0%	0.0
7210	Residential Sales	8/7/2023	8/7/2023	8/7/2023	-	664.23	0.0%	-
7211	Residential Sales	8/7/2023	9/7/2023	9/7/2023	31.00	22.07	0.0%	0.0
7212	Residential Sales	8/7/2023	8/17/2023	8/17/2023	10.00	169.87	0.0%	0.0
7213	Residential Sales	8/7/2023	8/15/2023	8/15/2023	8.00	304.79	0.0%	0.0
7214	Residential Sales	8/7/2023	1/30/2024	1/30/2024	176.00	32.46	0.0%	0.0
7215	Residential Sales	8/7/2023	12/6/2023	12/6/2023	121.00	18.95	0.0%	0.0
7216	Residential Sales	8/7/2023	8/11/2023	8/11/2023	4.00	44.17	0.0%	0.0
7217	Residential Sales	8/7/2023	11/20/2023	11/20/2023	105.00	24.15	0.0%	0.0
7218	Residential Sales	8/7/2023	11/15/2023	11/15/2023	100.00	13.45	0.0%	0.0
7219	Residential Sales	8/7/2023	9/15/2023	9/15/2023	39.00	19.99	0.0%	0.0
7220	Residential Sales	8/7/2023	8/23/2023	8/23/2023	16.00	25.26	0.0%	0.0
7221	Residential Sales	8/7/2023	10/27/2023	10/27/2023	81.00	38.69	0.0%	0.0
7222	Residential Sales	8/7/2023	8/14/2023	8/14/2023	7.00	103.61	0.0%	0.0
7223	Residential Sales	8/7/2023	9/25/2023	9/25/2023	49.00	7.14	0.0%	0.0
7224	Residential Sales	8/7/2023	11/2/2023	11/2/2023	87.00	26.22	0.0%	0.0
7225	Residential Sales	8/7/2023	11/13/2023	11/13/2023	98.00	18.95	0.0%	0.0
7226	Residential Sales	8/8/2023	8/9/2023	8/9/2023	1.00	52,208.96	0.0%	0.0
7227	Residential Sales	8/8/2023	8/8/2023	8/8/2023	-	174,060.77	0.1%	-
7228	Residential Sales	8/8/2023	8/16/2023	8/16/2023	8.00	660.24	0.0%	0.0
7229	Residential Sales	8/8/2023	8/22/2023	8/22/2023	14.00	12.00	0.0%	0.0
7230	Residential Sales	8/8/2023	8/10/2023	8/10/2023	2.00	514.82	0.0%	0.0
7231	Residential Sales	8/8/2023	10/4/2023	10/4/2023	57.00	18.95	0.0%	0.0
7232	Residential Sales	8/8/2023	8/11/2023	8/11/2023	3.00	313.23	0.0%	0.0
7233	Residential Sales	8/8/2023	8/14/2023	8/14/2023	6.00	29.34	0.0%	0.0
7234	Residential Sales	8/8/2023	11/1/2023	11/1/2023	85.00	22.07	0.0%	0.0
7235	Residential Sales	8/8/2023	8/15/2023	8/15/2023	7.00	35.21	0.0%	0.0
7236	Residential Sales	8/8/2023	8/17/2023	8/17/2023	9.00	13.64	0.0%	0.0
7237	Residential Sales	8/8/2023	8/21/2023	8/21/2023	13.00	31.42	0.0%	0.0
7238	Residential Sales	8/8/2023	9/7/2023	9/7/2023	30.00	30.38	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7239	Residential Sales	8/8/2023	9/11/2023	9/11/2023	34.00	30.38	0.0%	0.0
7240	Residential Sales	8/9/2023	8/10/2023	8/10/2023	1.00	39,122.63	0.0%	0.0
7241	Residential Sales	8/9/2023	8/14/2023	8/14/2023	5.00	102.08	0.0%	0.0
7242	Residential Sales	8/9/2023	8/18/2023	8/18/2023	9.00	184.64	0.0%	0.0
7243	Residential Sales	8/9/2023	8/11/2023	8/11/2023	2.00	372.84	0.0%	0.0
7244	Residential Sales	8/9/2023	8/16/2023	8/16/2023	7.00	47.25	0.0%	0.0
7245	Residential Sales	8/9/2023	8/28/2023	8/28/2023	19.00	24.01	0.0%	0.0
7246	Residential Sales	8/9/2023	8/17/2023	8/17/2023	8.00	78.85	0.0%	0.0
7247	Residential Sales	8/9/2023	8/9/2023	8/9/2023	-	252.66	0.0%	-
7248	Residential Sales	8/9/2023	8/15/2023	8/15/2023	6.00	58.26	0.0%	0.0
7249	Residential Sales	8/9/2023	8/21/2023	8/21/2023	12.00	13.01	0.0%	0.0
7250	Residential Sales	8/9/2023	8/22/2023	8/22/2023	13.00	56.43	0.0%	0.0
7251	Residential Sales	8/9/2023	8/23/2023	8/23/2023	14.00	23.11	0.0%	0.0
7252	Residential Sales	8/10/2023	8/11/2023	8/11/2023	1.00	78,901.99	0.1%	0.0
7253	Residential Sales	8/10/2023	8/10/2023	8/10/2023	-	778.10	0.0%	-
7254	Residential Sales	8/10/2023	8/16/2023	8/16/2023	6.00	105.08	0.0%	0.0
7255	Residential Sales	8/10/2023	8/14/2023	8/14/2023	4.00	629.25	0.0%	0.0
7256	Residential Sales	8/10/2023	9/26/2023	9/26/2023	47.00	19.99	0.0%	0.0
7257	Residential Sales	8/10/2023	8/18/2023	8/18/2023	8.00	70.36	0.0%	0.0
7258	Residential Sales	8/10/2023	11/15/2023	11/15/2023	97.00	18.95	0.0%	0.0
7259	Residential Sales	8/10/2023	9/13/2023	9/13/2023	34.00	29.34	0.0%	0.0
7260	Residential Sales	8/10/2023	8/25/2023	8/25/2023	15.00	18.95	0.0%	0.0
7261	Residential Sales	8/10/2023	12/29/2023	12/29/2023	141.00	24.15	0.0%	0.0
7262	Residential Sales	8/10/2023	8/17/2023	8/17/2023	7.00	44.13	0.0%	0.0
7263	Residential Sales	8/10/2023	9/15/2023	9/15/2023	36.00	18.95	0.0%	0.0
7264	Residential Sales	8/10/2023	8/15/2023	8/15/2023	5.00	227.50	0.0%	0.0
7265	Residential Sales	8/10/2023	9/14/2023	9/14/2023	35.00	37.65	0.0%	0.0
7266	Residential Sales	8/10/2023	12/8/2023	12/8/2023	120.00	18.95	0.0%	0.0
7267	Residential Sales	8/10/2023	8/22/2023	8/22/2023	12.00	18.95	0.0%	0.0
7268	Residential Sales	8/10/2023	8/30/2023	8/30/2023	20.00	35.58	0.0%	0.0
7269	Residential Sales	8/10/2023	9/11/2023	9/11/2023	32.00	8.85	0.0%	0.0
7270	Residential Sales	8/10/2023	11/10/2023	11/10/2023	92.00	23.11	0.0%	0.0
7271	Residential Sales	8/10/2023	1/10/2024	1/10/2024	153.00	28.30	0.0%	0.0
7272	Residential Sales	8/11/2023	8/11/2023	8/11/2023	-	38,004.97	0.0%	-
7273	Residential Sales	8/11/2023	8/14/2023	8/14/2023	3.00	108,024.52	0.1%	0.0
7274	Residential Sales	8/11/2023	10/24/2023	10/24/2023	74.00	109.11	0.0%	0.0
7275	Residential Sales	8/11/2023	8/15/2023	8/15/2023	4.00	833.83	0.0%	0.0
7276	Residential Sales	8/11/2023	8/16/2023	8/16/2023	5.00	142.10	0.0%	0.0
7277	Residential Sales	8/11/2023	8/18/2023	8/18/2023	7.00	124.52	0.0%	0.0
7278	Residential Sales	8/11/2023	8/17/2023	8/17/2023	6.00	412.96	0.0%	0.0
7279	Residential Sales	8/11/2023	8/22/2023	8/22/2023	11.00	192.40	0.0%	0.0
7280	Residential Sales	8/11/2023	9/14/2023	9/14/2023	34.00	57.65	0.0%	0.0
7281	Residential Sales	8/11/2023	8/21/2023	8/21/2023	10.00	107.02	0.0%	0.0
7282	Residential Sales	8/11/2023	8/31/2023	8/31/2023	20.00	25.26	0.0%	0.0
7283	Residential Sales	8/11/2023	8/23/2023	8/23/2023	12.00	63.39	0.0%	0.0
7284	Residential Sales	8/11/2023	8/25/2023	8/25/2023	14.00	18.95	0.0%	0.0
7285	Residential Sales	8/11/2023	9/8/2023	9/8/2023	28.00	2.31	0.0%	0.0
7286	Residential Sales	8/11/2023	9/19/2023	9/19/2023	39.00	98.35	0.0%	0.0
7287	Residential Sales	8/11/2023	1/30/2024	1/30/2024	172.00	19.99	0.0%	0.0
7288	Residential Sales	8/11/2023	10/6/2023	10/6/2023	56.00	19.99	0.0%	0.0
7289	Residential Sales	8/11/2023	10/17/2023	10/17/2023	67.00	18.95	0.0%	0.0
7290	Residential Sales	8/11/2023	8/24/2023	8/24/2023	13.00	64.67	0.0%	0.0
7291	Residential Sales	8/11/2023	11/14/2023	11/14/2023	95.00	26.53	0.0%	0.0
7292	Residential Sales	8/11/2023	2/16/2024	2/16/2024	189.00	28.30	0.0%	0.0
7293	Residential Sales	8/11/2023	10/16/2023	10/16/2023	66.00	34.54	0.0%	0.0
7294	Residential Sales	8/11/2023	8/28/2023	8/28/2023	17.00	19.99	0.0%	0.0
7295	Residential Sales	8/11/2023	8/30/2023	8/30/2023	19.00	18.95	0.0%	0.0
7296	Residential Sales	8/12/2023	8/14/2023	8/14/2023	2.00	1,792.85	0.0%	0.0
7297	Residential Sales	8/12/2023	8/15/2023	8/15/2023	3.00	18.95	0.0%	0.0
7298	Residential Sales	8/13/2023	8/14/2023	8/14/2023	1.00	841.84	0.0%	0.0
7299	Residential Sales	8/13/2023	8/21/2023	8/21/2023	8.00	32.99	0.0%	0.0
7300	Residential Sales	8/13/2023	8/16/2023	8/16/2023	3.00	18.69	0.0%	0.0
7301	Residential Sales	8/13/2023	8/15/2023	8/15/2023	2.00	20.36	0.0%	0.0
7302	Residential Sales	8/14/2023	8/15/2023	8/15/2023	1.00	87,114.47	0.1%	0.0
7303	Residential Sales	8/14/2023	8/16/2023	8/16/2023	2.00	355.93	0.0%	0.0
7304	Residential Sales	8/14/2023	8/22/2023	8/22/2023	8.00	1,776.76	0.0%	0.0
7305	Residential Sales	8/14/2023	8/14/2023	8/14/2023	-	267.83	0.0%	-
7306	Residential Sales	8/14/2023	8/17/2023	8/17/2023	3.00	115.72	0.0%	0.0
7307	Residential Sales	8/14/2023	8/21/2023	8/21/2023	7.00	52.75	0.0%	0.0
7308	Residential Sales	8/14/2023	8/30/2023	8/30/2023	16.00	34.54	0.0%	0.0
7309	Residential Sales	8/14/2023	8/25/2023	8/25/2023	11.00	31.42	0.0%	0.0
7310	Residential Sales	8/14/2023	9/7/2023	9/7/2023	24.00	10.47	0.0%	0.0
7311	Residential Sales	8/14/2023	8/31/2023	8/31/2023	17.00	28.30	0.0%	0.0
7312	Residential Sales	8/14/2023	8/18/2023	8/18/2023	4.00	43.10	0.0%	0.0
7313	Residential Sales	8/14/2023	10/11/2023	10/11/2023	58.00	18.95	0.0%	0.0
7314	Residential Sales	8/14/2023	9/6/2023	9/6/2023	23.00	28.30	0.0%	0.0
7315	Residential Sales	8/14/2023	10/31/2023	10/31/2023	78.00	31.42	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7316	Residential Sales	8/15/2023	8/16/2023	8/16/2023	1.00	122,888.55	0.1%	0.0
7317	Residential Sales	8/15/2023	8/15/2023	8/15/2023	-	158,663.55	0.1%	-
7318	Residential Sales	8/15/2023	8/17/2023	8/17/2023	2.00	999.58	0.0%	0.0
7319	Residential Sales	8/15/2023	8/30/2023	8/30/2023	15.00	12.00	0.0%	0.0
7320	Residential Sales	8/15/2023	8/18/2023	8/18/2023	3.00	174.97	0.0%	0.0
7321	Residential Sales	8/15/2023	8/21/2023	8/21/2023	6.00	195.79	0.0%	0.0
7322	Residential Sales	8/15/2023	9/19/2023	9/19/2023	35.00	25.18	0.0%	0.0
7323	Residential Sales	8/15/2023	8/22/2023	8/22/2023	7.00	208.56	0.0%	0.0
7324	Residential Sales	8/15/2023	8/25/2023	8/25/2023	10.00	18.05	0.0%	0.0
7325	Residential Sales	8/15/2023	9/22/2023	9/22/2023	38.00	25.18	0.0%	0.0
7326	Residential Sales	8/15/2023	8/28/2023	8/28/2023	13.00	29.34	0.0%	0.0
7327	Residential Sales	8/15/2023	8/31/2023	8/31/2023	16.00	26.22	0.0%	0.0
7328	Residential Sales	8/15/2023	10/27/2023	10/27/2023	73.00	19.99	0.0%	0.0
7329	Residential Sales	8/15/2023	9/14/2023	9/14/2023	30.00	118.70	0.0%	0.0
7330	Residential Sales	8/15/2023	9/11/2023	9/11/2023	27.00	0.63	0.0%	0.0
7331	Residential Sales	8/15/2023	8/23/2023	8/23/2023	8.00	52.49	0.0%	0.0
7332	Residential Sales	8/16/2023	8/17/2023	8/17/2023	1.00	2,890.87	0.0%	0.0
7333	Residential Sales	8/16/2023	8/24/2023	8/24/2023	8.00	18.95	0.0%	0.0
7334	Residential Sales	8/16/2023	8/18/2023	8/18/2023	2.00	158.83	0.0%	0.0
7335	Residential Sales	8/16/2023	8/29/2023	8/29/2023	13.00	266.25	0.0%	0.0
7336	Residential Sales	8/16/2023	8/16/2023	8/16/2023	-	58.64	0.0%	-
7337	Residential Sales	8/17/2023	8/18/2023	8/18/2023	1.00	150,361.07	0.1%	0.0
7338	Residential Sales	8/17/2023	8/22/2023	8/22/2023	5.00	352.62	0.0%	0.0
7339	Residential Sales	8/17/2023	8/21/2023	8/21/2023	4.00	2,385.32	0.0%	0.0
7340	Residential Sales	8/17/2023	8/17/2023	8/17/2023	-	408.43	0.0%	-
7341	Residential Sales	8/17/2023	9/14/2023	9/14/2023	28.00	1.27	0.0%	0.0
7342	Residential Sales	8/17/2023	9/21/2023	9/21/2023	35.00	35.84	0.0%	0.0
7343	Residential Sales	8/17/2023	8/23/2023	8/23/2023	6.00	132.85	0.0%	0.0
7344	Residential Sales	8/17/2023	8/29/2023	8/29/2023	12.00	25.90	0.0%	0.0
7345	Residential Sales	8/17/2023	8/30/2023	8/30/2023	13.00	33.67	0.0%	0.0
7346	Residential Sales	8/17/2023	9/22/2023	9/22/2023	36.00	1.27	0.0%	0.0
7347	Residential Sales	8/17/2023	8/31/2023	8/31/2023	14.00	35.58	0.0%	0.0
7348	Residential Sales	8/18/2023	8/21/2023	8/21/2023	3.00	111,852.94	0.1%	0.0
7349	Residential Sales	8/18/2023	8/18/2023	8/18/2023	-	7,169.44	0.0%	-
7350	Residential Sales	8/18/2023	11/6/2023	11/6/2023	80.00	25.90	0.0%	0.0
7351	Residential Sales	8/18/2023	8/22/2023	8/22/2023	4.00	530.87	0.0%	0.0
7352	Residential Sales	8/18/2023	9/27/2023	9/27/2023	40.00	27.26	0.0%	0.0
7353	Residential Sales	8/18/2023	8/24/2023	8/24/2023	6.00	247.07	0.0%	0.0
7354	Residential Sales	8/18/2023	8/23/2023	8/23/2023	5.00	75.04	0.0%	0.0
7355	Residential Sales	8/18/2023	11/2/2023	11/2/2023	76.00	33.50	0.0%	0.0
7356	Residential Sales	8/18/2023	8/28/2023	8/28/2023	10.00	176.58	0.0%	0.0
7357	Residential Sales	8/18/2023	9/29/2023	9/29/2023	42.00	11.37	0.0%	0.0
7358	Residential Sales	8/18/2023	1/10/2024	1/10/2024	145.00	38.69	0.0%	0.0
7359	Residential Sales	8/18/2023	8/31/2023	8/31/2023	13.00	338.67	0.0%	0.0
7360	Residential Sales	8/18/2023	11/21/2023	11/21/2023	95.00	75.56	0.0%	0.0
7361	Residential Sales	8/18/2023	9/22/2023	9/22/2023	35.00	0.63	0.0%	0.0
7362	Residential Sales	8/18/2023	11/1/2023	11/1/2023	75.00	21.03	0.0%	0.0
7363	Residential Sales	8/18/2023	11/27/2023	11/27/2023	101.00	39.72	0.0%	0.0
7364	Residential Sales	8/18/2023	9/7/2023	9/7/2023	20.00	22.07	0.0%	0.0
7365	Residential Sales	8/18/2023	10/6/2023	10/6/2023	49.00	31.42	0.0%	0.0
7366	Residential Sales	8/18/2023	9/21/2023	9/21/2023	34.00	41.80	0.0%	0.0
7367	Residential Sales	8/18/2023	9/18/2023	9/18/2023	31.00	36.66	0.0%	0.0
7368	Residential Sales	8/19/2023	8/21/2023	8/21/2023	2.00	79.80	0.0%	0.0
7369	Residential Sales	8/19/2023	10/13/2023	10/13/2023	55.00	0.63	0.0%	0.0
7370	Residential Sales	8/20/2023	8/21/2023	8/21/2023	1.00	2,429.18	0.0%	0.0
7371	Residential Sales	8/20/2023	8/22/2023	8/22/2023	2.00	60.11	0.0%	0.0
7372	Residential Sales	8/20/2023	10/30/2023	10/30/2023	71.00	12.64	0.0%	0.0
7373	Residential Sales	8/20/2023	8/28/2023	8/28/2023	8.00	4.20	0.0%	0.0
7374	Residential Sales	8/20/2023	8/23/2023	8/23/2023	3.00	8.21	0.0%	0.0
7375	Residential Sales	8/21/2023	8/22/2023	8/22/2023	1.00	165,922.07	0.1%	0.0
7376	Residential Sales	8/21/2023	8/21/2023	8/21/2023	-	228,500.26	0.2%	-
7377	Residential Sales	8/21/2023	11/22/2023	11/22/2023	93.00	170.60	0.0%	0.0
7378	Residential Sales	8/21/2023	9/21/2023	9/21/2023	31.00	52.90	0.0%	0.0
7379	Residential Sales	8/21/2023	8/23/2023	8/23/2023	2.00	927.08	0.0%	0.0
7380	Residential Sales	8/21/2023	8/24/2023	8/24/2023	3.00	321.19	0.0%	0.0
7381	Residential Sales	8/21/2023	8/29/2023	8/29/2023	8.00	269.81	0.0%	0.0
7382	Residential Sales	8/21/2023	9/6/2023	9/6/2023	16.00	22.17	0.0%	0.0
7383	Residential Sales	8/21/2023	8/25/2023	8/25/2023	4.00	46.21	0.0%	0.0
7384	Residential Sales	8/21/2023	9/27/2023	9/27/2023	37.00	47.01	0.0%	0.0
7385	Residential Sales	8/21/2023	9/22/2023	9/22/2023	32.00	6.31	0.0%	0.0
7386	Residential Sales	8/21/2023	8/28/2023	8/28/2023	7.00	126.76	0.0%	0.0
7387	Residential Sales	8/21/2023	12/5/2023	12/5/2023	106.00	24.15	0.0%	0.0
7388	Residential Sales	8/21/2023	11/14/2023	11/14/2023	85.00	29.34	0.0%	0.0
7389	Residential Sales	8/21/2023	11/1/2023	11/1/2023	72.00	23.11	0.0%	0.0
7390	Residential Sales	8/22/2023	8/23/2023	8/23/2023	1.00	145,784.95	0.1%	0.0
7391	Residential Sales	8/22/2023	8/29/2023	8/29/2023	7.00	231.07	0.0%	0.0
7392	Residential Sales	8/22/2023	8/24/2023	8/24/2023	2.00	932.21	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7393	Residential Sales	8/22/2023	8/22/2023	8/22/2023	-	437.45	0.0%	-
7394	Residential Sales	8/22/2023	8/28/2023	8/28/2023	6.00	434.52	0.0%	0.0
7395	Residential Sales	8/22/2023	11/27/2023	11/27/2023	97.00	44.13	0.0%	0.0
7396	Residential Sales	8/22/2023	9/8/2023	9/8/2023	17.00	65.84	0.0%	0.0
7397	Residential Sales	8/22/2023	11/2/2023	11/2/2023	72.00	18.95	0.0%	0.0
7398	Residential Sales	8/22/2023	3/28/2024	3/28/2024	219.00	32.46	0.0%	0.0
7399	Residential Sales	8/22/2023	9/1/2023	9/1/2023	10.00	38.69	0.0%	0.0
7400	Residential Sales	8/22/2023	8/30/2023	8/30/2023	8.00	21.03	0.0%	0.0
7401	Residential Sales	8/22/2023	8/25/2023	8/25/2023	3.00	61.80	0.0%	0.0
7402	Residential Sales	8/22/2023	9/6/2023	9/6/2023	15.00	13.89	0.0%	0.0
7403	Residential Sales	8/22/2023	9/25/2023	9/25/2023	34.00	21.03	0.0%	0.0
7404	Residential Sales	8/22/2023	11/6/2023	11/6/2023	76.00	18.95	0.0%	0.0
7405	Residential Sales	8/23/2023	8/23/2023	8/23/2023	-	3,524.81	0.0%	-
7406	Residential Sales	8/23/2023	8/24/2023	8/24/2023	1.00	2,773.93	0.0%	0.0
7407	Residential Sales	8/23/2023	8/29/2023	8/29/2023	6.00	57.88	0.0%	0.0
7408	Residential Sales	8/23/2023	8/28/2023	8/28/2023	5.00	105.69	0.0%	0.0
7409	Residential Sales	8/23/2023	9/27/2023	9/27/2023	35.00	0.63	0.0%	0.0
7410	Residential Sales	8/23/2023	8/25/2023	8/25/2023	2.00	103.69	0.0%	0.0
7411	Residential Sales	8/23/2023	9/14/2023	9/14/2023	22.00	7.58	0.0%	0.0
7412	Residential Sales	8/24/2023	8/25/2023	8/25/2023	1.00	115,810.12	0.1%	0.0
7413	Residential Sales	8/24/2023	8/28/2023	8/28/2023	4.00	1,076.93	0.0%	0.0
7414	Residential Sales	8/24/2023	8/24/2023	8/24/2023	-	330.94	0.0%	-
7415	Residential Sales	8/24/2023	9/2/2023	9/2/2023	9.00	10.29	0.0%	0.0
7416	Residential Sales	8/24/2023	8/29/2023	8/29/2023	5.00	133.98	0.0%	0.0
7417	Residential Sales	8/24/2023	11/9/2023	11/9/2023	77.00	56.50	0.0%	0.0
7418	Residential Sales	8/24/2023	10/3/2023	10/3/2023	40.00	18.95	0.0%	0.0
7419	Residential Sales	8/24/2023	8/30/2023	8/30/2023	6.00	92.22	0.0%	0.0
7420	Residential Sales	8/24/2023	9/6/2023	9/6/2023	13.00	32.36	0.0%	0.0
7421	Residential Sales	8/24/2023	1/12/2024	1/12/2024	141.00	26.22	0.0%	0.0
7422	Residential Sales	8/24/2023	9/21/2023	9/21/2023	28.00	10.74	0.0%	0.0
7423	Residential Sales	8/24/2023	8/31/2023	8/31/2023	7.00	32.46	0.0%	0.0
7424	Residential Sales	8/24/2023	11/14/2023	11/14/2023	82.00	29.34	0.0%	0.0
7425	Residential Sales	8/24/2023	9/1/2023	9/1/2023	8.00	1,590.01	0.0%	0.0
7426	Residential Sales	8/24/2023	9/27/2023	9/27/2023	34.00	1.27	0.0%	0.0
7427	Residential Sales	8/24/2023	9/5/2023	9/5/2023	12.00	28.30	0.0%	0.0
7428	Residential Sales	8/25/2023	8/25/2023	8/25/2023	-	33,691.73	0.0%	-
7429	Residential Sales	8/25/2023	8/28/2023	8/28/2023	3.00	126,016.78	0.1%	0.0
7430	Residential Sales	8/25/2023	8/31/2023	8/31/2023	6.00	204.17	0.0%	0.0
7431	Residential Sales	8/25/2023	8/29/2023	8/29/2023	4.00	505.76	0.0%	0.0
7432	Residential Sales	8/25/2023	8/30/2023	8/30/2023	5.00	226.08	0.0%	0.0
7433	Residential Sales	8/25/2023	9/29/2023	9/29/2023	35.00	64.12	0.0%	0.0
7434	Residential Sales	8/25/2023	11/9/2023	11/9/2023	76.00	41.80	0.0%	0.0
7435	Residential Sales	8/25/2023	9/18/2023	9/18/2023	24.00	18.95	0.0%	0.0
7436	Residential Sales	8/25/2023	9/26/2023	9/26/2023	32.00	5.64	0.0%	0.0
7437	Residential Sales	8/25/2023	9/15/2023	9/15/2023	21.00	9.48	0.0%	0.0
7438	Residential Sales	8/25/2023	9/7/2023	9/7/2023	13.00	62.84	0.0%	0.0
7439	Residential Sales	8/25/2023	9/6/2023	9/6/2023	12.00	63.03	0.0%	0.0
7440	Residential Sales	8/25/2023	10/26/2023	10/26/2023	62.00	18.95	0.0%	0.0
7441	Residential Sales	8/26/2023	8/28/2023	8/28/2023	2.00	2,814.25	0.0%	0.0
7442	Residential Sales	8/26/2023	9/2/2023	9/2/2023	7.00	3.16	0.0%	0.0
7443	Residential Sales	8/26/2023	8/30/2023	8/30/2023	4.00	14.26	0.0%	0.0
7444	Residential Sales	8/27/2023	8/28/2023	8/28/2023	1.00	1,075.83	0.0%	0.0
7445	Residential Sales	8/27/2023	10/30/2023	10/30/2023	64.00	4.42	0.0%	0.0
7446	Residential Sales	8/27/2023	9/15/2023	9/15/2023	19.00	28.30	0.0%	0.0
7447	Residential Sales	8/28/2023	8/29/2023	8/29/2023	1.00	100,924.14	0.1%	0.0
7448	Residential Sales	8/28/2023	9/12/2023	9/12/2023	15.00	91.68	0.0%	0.0
7449	Residential Sales	8/28/2023	8/28/2023	8/28/2023	-	325.34	0.0%	-
7450	Residential Sales	8/28/2023	8/30/2023	8/30/2023	2.00	492.30	0.0%	0.0
7451	Residential Sales	8/28/2023	8/31/2023	8/31/2023	3.00	315.11	0.0%	0.0
7452	Residential Sales	8/28/2023	3/1/2024	3/1/2024	186.00	123.90	0.0%	0.0
7453	Residential Sales	8/28/2023	9/11/2023	9/11/2023	14.00	69.08	0.0%	0.0
7454	Residential Sales	8/28/2023	9/13/2023	9/13/2023	16.00	18.95	0.0%	0.0
7455	Residential Sales	8/28/2023	10/4/2023	10/4/2023	37.00	54.28	0.0%	0.0
7456	Residential Sales	8/28/2023	9/1/2023	9/1/2023	4.00	364.96	0.0%	0.0
7457	Residential Sales	8/28/2023	9/14/2023	9/14/2023	17.00	16.39	0.0%	0.0
7458	Residential Sales	8/28/2023	9/6/2023	9/6/2023	9.00	142.20	0.0%	0.0
7459	Residential Sales	8/28/2023	9/7/2023	9/7/2023	10.00	10.74	0.0%	0.0
7460	Residential Sales	8/28/2023	9/22/2023	9/22/2023	25.00	28.30	0.0%	0.0
7461	Residential Sales	8/28/2023	10/23/2023	10/23/2023	56.00	41.02	0.0%	0.0
7462	Residential Sales	8/28/2023	9/25/2023	9/25/2023	28.00	35.58	0.0%	0.0
7463	Residential Sales	8/28/2023	2/23/2024	2/23/2024	179.00	22.07	0.0%	0.0
7464	Residential Sales	8/29/2023	8/30/2023	8/30/2023	1.00	110,126.85	0.1%	0.0
7465	Residential Sales	8/29/2023	9/5/2023	9/5/2023	7.00	168.52	0.0%	0.0
7466	Residential Sales	8/29/2023	8/31/2023	8/31/2023	2.00	754.54	0.0%	0.0
7467	Residential Sales	8/29/2023	9/7/2023	9/7/2023	9.00	117.95	0.0%	0.0
7468	Residential Sales	8/29/2023	8/29/2023	8/29/2023	-	393.35	0.0%	-
7469	Residential Sales	8/29/2023	5/23/2024	5/23/2024	268.00	23.11	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7470	Residential Sales	8/29/2023	9/8/2023	9/8/2023	10.00	25.32	0.0%	0.0
7471	Residential Sales	8/29/2023	9/6/2023	9/6/2023	8.00	314.54	0.0%	0.0
7472	Residential Sales	8/29/2023	10/23/2023	10/23/2023	55.00	60.76	0.0%	0.0
7473	Residential Sales	8/29/2023	9/26/2023	9/26/2023	28.00	18.95	0.0%	0.0
7474	Residential Sales	8/30/2023	8/31/2023	8/31/2023	1.00	78,914.73	0.1%	0.0
7475	Residential Sales	8/30/2023	8/30/2023	8/30/2023	-	924.80	0.0%	-
7476	Residential Sales	8/30/2023	9/5/2023	9/5/2023	6.00	413.34	0.0%	0.0
7477	Residential Sales	8/30/2023	9/6/2023	9/6/2023	7.00	595.40	0.0%	0.0
7478	Residential Sales	8/30/2023	9/8/2023	9/8/2023	9.00	255.39	0.0%	0.0
7479	Residential Sales	8/30/2023	9/1/2023	9/1/2023	2.00	335.56	0.0%	0.0
7480	Residential Sales	8/30/2023	9/11/2023	9/11/2023	12.00	178.08	0.0%	0.0
7481	Residential Sales	8/30/2023	10/23/2023	10/23/2023	54.00	18.95	0.0%	0.0
7482	Residential Sales	8/30/2023	12/21/2023	12/21/2023	113.00	23.11	0.0%	0.0
7483	Residential Sales	8/30/2023	9/20/2023	9/20/2023	21.00	33.50	0.0%	0.0
7484	Residential Sales	8/30/2023	9/27/2023	9/27/2023	28.00	26.22	0.0%	0.0
7485	Residential Sales	8/30/2023	9/7/2023	9/7/2023	8.00	38.23	0.0%	0.0
7486	Residential Sales	8/30/2023	9/29/2023	9/29/2023	30.00	18.95	0.0%	0.0
7487	Residential Sales	8/31/2023	9/1/2023	9/1/2023	1.00	2,757.80	0.0%	0.0
7488	Residential Sales	8/31/2023	8/31/2023	8/31/2023	-	66.34	0.0%	-
7489	Residential Sales	8/31/2023	9/6/2023	9/6/2023	6.00	1,836.58	0.0%	0.0
7490	Residential Sales	8/31/2023	9/2/2023	9/2/2023	2.00	120.86	0.0%	0.0
7491	Residential Sales	8/31/2023	9/19/2023	9/19/2023	19.00	0.63	0.0%	0.0
7492	Residential Sales	8/31/2023	9/8/2023	9/8/2023	8.00	15.35	0.0%	0.0
7493	Residential Sales	8/31/2023	9/29/2023	9/29/2023	29.00	45.85	0.0%	0.0
7494	Residential Sales	8/31/2023	9/5/2023	9/5/2023	5.00	27.26	0.0%	0.0
7495	Residential Sales	9/1/2023	9/6/2023	9/6/2023	5.00	105,383.64	0.1%	0.0
7496	Residential Sales	9/1/2023	9/7/2023	9/7/2023	6.00	482.26	0.0%	0.0
7497	Residential Sales	9/1/2023	9/11/2023	9/11/2023	10.00	374.54	0.0%	0.0
7498	Residential Sales	9/1/2023	10/12/2023	10/12/2023	41.00	30.62	0.0%	0.0
7499	Residential Sales	9/1/2023	9/14/2023	9/14/2023	13.00	75.85	0.0%	0.0
7500	Residential Sales	9/1/2023	9/8/2023	9/8/2023	7.00	114.48	0.0%	0.0
7501	Residential Sales	9/1/2023	9/13/2023	9/13/2023	12.00	238.62	0.0%	0.0
7502	Residential Sales	9/1/2023	9/12/2023	9/12/2023	11.00	116.00	0.0%	0.0
7503	Residential Sales	9/1/2023	9/19/2023	9/19/2023	18.00	119.16	0.0%	0.0
7504	Residential Sales	9/1/2023	11/14/2023	11/14/2023	74.00	11.37	0.0%	0.0
7505	Residential Sales	9/1/2023	9/25/2023	9/25/2023	24.00	209.98	0.0%	0.0
7506	Residential Sales	9/1/2023	9/21/2023	9/21/2023	20.00	46.60	0.0%	0.0
7507	Residential Sales	9/1/2023	9/20/2023	9/20/2023	19.00	46.39	0.0%	0.0
7508	Residential Sales	9/1/2023	10/26/2023	10/26/2023	55.00	24.26	0.0%	0.0
7509	Residential Sales	9/1/2023	12/7/2023	12/7/2023	97.00	18.95	0.0%	0.0
7510	Residential Sales	9/1/2023	9/28/2023	9/28/2023	27.00	1.90	0.0%	0.0
7511	Residential Sales	9/1/2023	9/18/2023	9/18/2023	17.00	14.55	0.0%	0.0
7512	Residential Sales	9/1/2023	9/15/2023	9/15/2023	14.00	21.07	0.0%	0.0
7513	Residential Sales	9/1/2023	2/7/2024	2/7/2024	159.00	24.26	0.0%	0.0
7514	Residential Sales	9/1/2023	4/23/2024	4/23/2024	235.00	28.40	0.0%	0.0
7515	Residential Sales	9/2/2023	9/6/2023	9/6/2023	4.00	80,666.81	0.1%	0.0
7516	Residential Sales	9/2/2023	9/7/2023	9/7/2023	5.00	607.77	0.0%	0.0
7517	Residential Sales	9/2/2023	11/30/2023	11/30/2023	89.00	26.38	0.0%	0.0
7518	Residential Sales	9/2/2023	9/8/2023	9/8/2023	6.00	180.57	0.0%	0.0
7519	Residential Sales	9/2/2023	10/31/2023	10/31/2023	59.00	184.87	0.0%	0.0
7520	Residential Sales	9/2/2023	9/14/2023	9/14/2023	12.00	26.38	0.0%	0.0
7521	Residential Sales	9/2/2023	9/12/2023	9/12/2023	10.00	545.19	0.0%	0.0
7522	Residential Sales	9/2/2023	9/22/2023	9/22/2023	20.00	29.56	0.0%	0.0
7523	Residential Sales	9/2/2023	9/15/2023	9/15/2023	13.00	25.32	0.0%	0.0
7524	Residential Sales	9/2/2023	9/13/2023	9/13/2023	11.00	59.26	0.0%	0.0
7525	Residential Sales	9/2/2023	9/27/2023	9/27/2023	25.00	21.63	0.0%	0.0
7526	Residential Sales	9/2/2023	9/19/2023	9/19/2023	17.00	11.60	0.0%	0.0
7527	Residential Sales	9/3/2023	9/6/2023	9/6/2023	3.00	12,840.41	0.0%	0.0
7528	Residential Sales	9/3/2023	9/7/2023	9/7/2023	4.00	162.23	0.0%	0.0
7529	Residential Sales	9/3/2023	9/8/2023	9/8/2023	5.00	56.85	0.0%	0.0
7530	Residential Sales	9/4/2023	9/6/2023	9/6/2023	2.00	972.07	0.0%	0.0
7531	Residential Sales	9/4/2023	9/12/2023	9/12/2023	8.00	54.45	0.0%	0.0
7532	Residential Sales	9/4/2023	9/8/2023	9/8/2023	4.00	23.83	0.0%	0.0
7533	Residential Sales	9/4/2023	9/5/2023	9/5/2023	1.00	18.95	0.0%	0.0
7534	Residential Sales	9/4/2023	9/7/2023	9/7/2023	3.00	15.79	0.0%	0.0
7535	Residential Sales	9/4/2023	9/13/2023	9/13/2023	9.00	9.49	0.0%	0.0
7536	Residential Sales	9/5/2023	9/6/2023	9/6/2023	1.00	103,009.50	0.1%	0.0
7537	Residential Sales	9/5/2023	9/8/2023	9/8/2023	3.00	74.89	0.0%	0.0
7538	Residential Sales	9/5/2023	9/7/2023	9/7/2023	2.00	842.28	0.0%	0.0
7539	Residential Sales	9/5/2023	9/21/2023	9/21/2023	16.00	28.50	0.0%	0.0
7540	Residential Sales	9/5/2023	9/11/2023	9/11/2023	6.00	81.26	0.0%	0.0
7541	Residential Sales	9/5/2023	9/25/2023	9/25/2023	20.00	4.42	0.0%	0.0
7542	Residential Sales	9/5/2023	9/12/2023	9/12/2023	7.00	133.21	0.0%	0.0
7543	Residential Sales	9/5/2023	9/13/2023	9/13/2023	8.00	674.98	0.0%	0.0
7544	Residential Sales	9/5/2023	2/9/2024	2/9/2024	157.00	32.75	0.0%	0.0
7545	Residential Sales	9/5/2023	10/5/2023	10/5/2023	30.00	18.95	0.0%	0.0
7546	Residential Sales	9/5/2023	9/22/2023	9/22/2023	17.00	26.38	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7547	Residential Sales	9/5/2023	9/15/2023	9/15/2023	10.00	18.95	0.0%	0.0
7548	Residential Sales	9/5/2023	9/19/2023	9/19/2023	14.00	129.93	0.0%	0.0
7549	Residential Sales	9/5/2023	12/28/2023	12/28/2023	114.00	18.95	0.0%	0.0
7550	Residential Sales	9/5/2023	9/14/2023	9/14/2023	9.00	42.29	0.0%	0.0
7551	Residential Sales	9/5/2023	10/20/2023	10/20/2023	45.00	30.62	0.0%	0.0
7552	Residential Sales	9/6/2023	9/7/2023	9/7/2023	1.00	156,586.81	0.1%	0.0
7553	Residential Sales	9/6/2023	9/6/2023	9/6/2023	-	514.35	0.0%	-
7554	Residential Sales	9/6/2023	9/14/2023	9/14/2023	8.00	102.80	0.0%	0.0
7555	Residential Sales	9/6/2023	7/26/2024	7/26/2024	324.00	20.01	0.0%	0.0
7556	Residential Sales	9/6/2023	9/8/2023	9/8/2023	2.00	1,010.35	0.0%	0.0
7557	Residential Sales	9/6/2023	11/2/2023	11/2/2023	57.00	136.11	0.0%	0.0
7558	Residential Sales	9/6/2023	9/12/2023	9/12/2023	6.00	215.11	0.0%	0.0
7559	Residential Sales	9/6/2023	10/12/2023	10/12/2023	36.00	30.62	0.0%	0.0
7560	Residential Sales	9/6/2023	9/21/2023	9/21/2023	15.00	59.17	0.0%	0.0
7561	Residential Sales	9/6/2023	9/26/2023	9/26/2023	20.00	1.27	0.0%	0.0
7562	Residential Sales	9/6/2023	10/24/2023	10/24/2023	48.00	21.07	0.0%	0.0
7563	Residential Sales	9/6/2023	9/20/2023	9/20/2023	14.00	67.62	0.0%	0.0
7564	Residential Sales	9/6/2023	2/6/2024	2/6/2024	153.00	0.63	0.0%	0.0
7565	Residential Sales	9/6/2023	9/22/2023	9/22/2023	16.00	46.87	0.0%	0.0
7566	Residential Sales	9/6/2023	9/11/2023	9/11/2023	5.00	152.07	0.0%	0.0
7567	Residential Sales	9/6/2023	9/13/2023	9/13/2023	7.00	93.08	0.0%	0.0
7568	Residential Sales	9/6/2023	10/10/2023	10/10/2023	34.00	41.24	0.0%	0.0
7569	Residential Sales	9/7/2023	9/8/2023	9/8/2023	1.00	125,148.59	0.1%	0.0
7570	Residential Sales	9/7/2023	9/11/2023	9/11/2023	4.00	1,395.54	0.0%	0.0
7571	Residential Sales	9/7/2023	9/13/2023	9/13/2023	6.00	198.75	0.0%	0.0
7572	Residential Sales	9/7/2023	9/7/2023	9/7/2023	-	658.61	0.0%	-
7573	Residential Sales	9/7/2023	11/15/2023	11/15/2023	69.00	24.26	0.0%	0.0
7574	Residential Sales	9/7/2023	9/14/2023	9/14/2023	7.00	86.87	0.0%	0.0
7575	Residential Sales	9/7/2023	11/8/2023	11/8/2023	62.00	30.62	0.0%	0.0
7576	Residential Sales	9/7/2023	9/18/2023	9/18/2023	11.00	107.09	0.0%	0.0
7577	Residential Sales	9/7/2023	9/22/2023	9/22/2023	15.00	25.32	0.0%	0.0
7578	Residential Sales	9/7/2023	9/12/2023	9/12/2023	5.00	126.07	0.0%	0.0
7579	Residential Sales	9/7/2023	9/19/2023	9/19/2023	12.00	26.76	0.0%	0.0
7580	Residential Sales	9/7/2023	10/20/2023	10/20/2023	43.00	18.95	0.0%	0.0
7581	Residential Sales	9/7/2023	11/2/2023	11/2/2023	56.00	25.32	0.0%	0.0
7582	Residential Sales	9/7/2023	1/30/2024	1/30/2024	145.00	32.75	0.0%	0.0
7583	Residential Sales	9/7/2023	10/27/2023	10/27/2023	50.00	39.11	0.0%	0.0
7584	Residential Sales	9/7/2023	11/20/2023	11/20/2023	74.00	24.26	0.0%	0.0
7585	Residential Sales	9/7/2023	11/13/2023	11/13/2023	67.00	18.95	0.0%	0.0
7586	Residential Sales	9/7/2023	9/15/2023	9/15/2023	8.00	54.81	0.0%	0.0
7587	Residential Sales	9/7/2023	9/25/2023	9/25/2023	18.00	20.01	0.0%	0.0
7588	Residential Sales	9/7/2023	12/11/2023	12/11/2023	95.00	22.11	0.0%	0.0
7589	Residential Sales	9/7/2023	10/16/2023	10/16/2023	39.00	18.95	0.0%	0.0
7590	Residential Sales	9/8/2023	9/11/2023	9/11/2023	3.00	229,308.81	0.2%	0.0
7591	Residential Sales	9/8/2023	9/8/2023	9/8/2023	-	1,291.87	0.0%	-
7592	Residential Sales	9/8/2023	9/12/2023	9/12/2023	4.00	337.83	0.0%	0.0
7593	Residential Sales	9/8/2023	9/13/2023	9/13/2023	5.00	203.85	0.0%	0.0
7594	Residential Sales	9/8/2023	9/18/2023	9/18/2023	10.00	139.50	0.0%	0.0
7595	Residential Sales	9/8/2023	10/4/2023	10/4/2023	26.00	18.95	0.0%	0.0
7596	Residential Sales	9/8/2023	9/19/2023	9/19/2023	11.00	44.49	0.0%	0.0
7597	Residential Sales	9/8/2023	9/20/2023	9/20/2023	12.00	64.01	0.0%	0.0
7598	Residential Sales	9/8/2023	9/28/2023	9/28/2023	20.00	76.28	0.0%	0.0
7599	Residential Sales	9/8/2023	11/1/2023	11/1/2023	54.00	23.20	0.0%	0.0
7600	Residential Sales	9/8/2023	9/22/2023	9/22/2023	14.00	63.52	0.0%	0.0
7601	Residential Sales	9/8/2023	12/6/2023	12/6/2023	89.00	18.95	0.0%	0.0
7602	Residential Sales	9/8/2023	9/15/2023	9/15/2023	7.00	18.17	0.0%	0.0
7603	Residential Sales	9/9/2023	9/11/2023	9/11/2023	2.00	1,463.49	0.0%	0.0
7604	Residential Sales	9/10/2023	9/11/2023	9/11/2023	1.00	769.24	0.0%	0.0
7605	Residential Sales	9/10/2023	9/14/2023	9/14/2023	4.00	41.94	0.0%	0.0
7606	Residential Sales	9/10/2023	9/18/2023	9/18/2023	8.00	25.29	0.0%	0.0
7607	Residential Sales	9/10/2023	9/25/2023	9/25/2023	15.00	7.37	0.0%	0.0
7608	Residential Sales	9/10/2023	9/13/2023	9/13/2023	3.00	33.48	0.0%	0.0
7609	Residential Sales	9/10/2023	9/15/2023	9/15/2023	5.00	6.75	0.0%	0.0
7610	Residential Sales	9/11/2023	9/12/2023	9/12/2023	1.00	40,387.28	0.0%	0.0
7611	Residential Sales	9/11/2023	9/13/2023	9/13/2023	2.00	772.29	0.0%	0.0
7612	Residential Sales	9/11/2023	9/11/2023	9/11/2023	-	342.25	0.0%	-
7613	Residential Sales	9/11/2023	9/15/2023	9/15/2023	4.00	71.86	0.0%	0.0
7614	Residential Sales	9/11/2023	9/19/2023	9/19/2023	8.00	172.10	0.0%	0.0
7615	Residential Sales	9/11/2023	9/18/2023	9/18/2023	7.00	36.05	0.0%	0.0
7616	Residential Sales	9/11/2023	9/29/2023	9/29/2023	18.00	47.63	0.0%	0.0
7617	Residential Sales	9/11/2023	10/11/2023	10/11/2023	30.00	16.05	0.0%	0.0
7618	Residential Sales	9/11/2023	9/14/2023	9/14/2023	3.00	38.51	0.0%	0.0
7619	Residential Sales	9/11/2023	9/26/2023	9/26/2023	15.00	18.95	0.0%	0.0
7620	Residential Sales	9/11/2023	10/24/2023	10/24/2023	43.00	36.99	0.0%	0.0
7621	Residential Sales	9/12/2023	9/13/2023	9/13/2023	1.00	84,713.75	0.1%	0.0
7622	Residential Sales	9/12/2023	9/26/2023	9/26/2023	14.00	88.62	0.0%	0.0
7623	Residential Sales	9/12/2023	10/5/2023	10/5/2023	23.00	49.58	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7624	Residential Sales	9/12/2023	1/5/2024	1/5/2024	115.00	29.28	0.0%	0.0
7625	Residential Sales	9/12/2023	9/14/2023	9/14/2023	2.00	509.79	0.0%	0.0
7626	Residential Sales	9/12/2023	1/10/2024	1/10/2024	120.00	30.62	0.0%	0.0
7627	Residential Sales	9/12/2023	9/12/2023	9/12/2023	-	680.12	0.0%	-
7628	Residential Sales	9/12/2023	9/20/2023	9/20/2023	8.00	192.42	0.0%	0.0
7629	Residential Sales	9/12/2023	9/19/2023	9/19/2023	7.00	41.08	0.0%	0.0
7630	Residential Sales	9/12/2023	9/18/2023	9/18/2023	6.00	40.02	0.0%	0.0
7631	Residential Sales	9/12/2023	12/29/2023	12/29/2023	108.00	24.26	0.0%	0.0
7632	Residential Sales	9/12/2023	11/15/2023	11/15/2023	64.00	18.95	0.0%	0.0
7633	Residential Sales	9/12/2023	9/29/2023	9/29/2023	17.00	47.63	0.0%	0.0
7634	Residential Sales	9/12/2023	9/25/2023	9/25/2023	13.00	18.95	0.0%	0.0
7635	Residential Sales	9/12/2023	12/8/2023	12/8/2023	87.00	18.95	0.0%	0.0
7636	Residential Sales	9/12/2023	11/9/2023	11/9/2023	58.00	28.44	0.0%	0.0
7637	Residential Sales	9/12/2023	11/10/2023	11/10/2023	59.00	24.26	0.0%	0.0
7638	Residential Sales	9/12/2023	10/10/2023	10/10/2023	28.00	18.95	0.0%	0.0
7639	Residential Sales	9/12/2023	10/6/2023	10/6/2023	24.00	3.79	0.0%	0.0
7640	Residential Sales	9/12/2023	10/12/2023	10/12/2023	30.00	3.79	0.0%	0.0
7641	Residential Sales	9/12/2023	9/15/2023	9/15/2023	3.00	20.04	0.0%	0.0
7642	Residential Sales	9/13/2023	9/14/2023	9/14/2023	1.00	114,615.31	0.1%	0.0
7643	Residential Sales	9/13/2023	9/13/2023	9/13/2023	-	40,306.95	0.0%	-
7644	Residential Sales	9/13/2023	9/15/2023	9/15/2023	2.00	1,061.89	0.0%	0.0
7645	Residential Sales	9/13/2023	9/25/2023	9/25/2023	12.00	51.44	0.0%	0.0
7646	Residential Sales	9/13/2023	9/21/2023	9/21/2023	8.00	172.86	0.0%	0.0
7647	Residential Sales	9/13/2023	9/18/2023	9/18/2023	5.00	277.68	0.0%	0.0
7648	Residential Sales	9/13/2023	9/27/2023	9/27/2023	14.00	110.95	0.0%	0.0
7649	Residential Sales	9/13/2023	10/17/2023	10/17/2023	34.00	18.95	0.0%	0.0
7650	Residential Sales	9/13/2023	9/20/2023	9/20/2023	7.00	273.45	0.0%	0.0
7651	Residential Sales	9/13/2023	9/19/2023	9/19/2023	6.00	627.78	0.0%	0.0
7652	Residential Sales	9/13/2023	10/6/2023	10/6/2023	23.00	32.04	0.0%	0.0
7653	Residential Sales	9/13/2023	9/26/2023	9/26/2023	13.00	18.95	0.0%	0.0
7654	Residential Sales	9/13/2023	2/16/2024	2/16/2024	156.00	30.62	0.0%	0.0
7655	Residential Sales	9/13/2023	10/24/2023	10/24/2023	41.00	22.13	0.0%	0.0
7656	Residential Sales	9/13/2023	1/30/2024	1/30/2024	139.00	20.01	0.0%	0.0
7657	Residential Sales	9/13/2023	9/28/2023	9/28/2023	15.00	37.90	0.0%	0.0
7658	Residential Sales	9/13/2023	9/22/2023	9/22/2023	9.00	88.69	0.0%	0.0
7659	Residential Sales	9/13/2023	10/16/2023	10/16/2023	33.00	34.87	0.0%	0.0
7660	Residential Sales	9/13/2023	11/14/2023	11/14/2023	62.00	18.95	0.0%	0.0
7661	Residential Sales	9/14/2023	9/14/2023	9/14/2023	-	157,052.61	0.1%	-
7662	Residential Sales	9/14/2023	9/15/2023	9/15/2023	1.00	91,765.03	0.1%	0.0
7663	Residential Sales	9/14/2023	9/18/2023	9/18/2023	4.00	648.11	0.0%	0.0
7664	Residential Sales	9/14/2023	9/25/2023	9/25/2023	11.00	52.42	0.0%	0.0
7665	Residential Sales	9/14/2023	9/20/2023	9/20/2023	6.00	229.77	0.0%	0.0
7666	Residential Sales	9/14/2023	10/11/2023	10/11/2023	27.00	18.95	0.0%	0.0
7667	Residential Sales	9/14/2023	9/19/2023	9/19/2023	5.00	376.41	0.0%	0.0
7668	Residential Sales	9/14/2023	9/29/2023	9/29/2023	15.00	34.81	0.0%	0.0
7669	Residential Sales	9/14/2023	9/22/2023	9/22/2023	8.00	209.77	0.0%	0.0
7670	Residential Sales	9/14/2023	10/24/2023	10/24/2023	40.00	18.95	0.0%	0.0
7671	Residential Sales	9/14/2023	10/9/2023	10/9/2023	25.00	22.13	0.0%	0.0
7672	Residential Sales	9/14/2023	10/12/2023	10/12/2023	28.00	0.63	0.0%	0.0
7673	Residential Sales	9/14/2023	9/21/2023	9/21/2023	7.00	9.48	0.0%	0.0
7674	Residential Sales	9/14/2023	10/31/2023	10/31/2023	47.00	32.75	0.0%	0.0
7675	Residential Sales	9/14/2023	9/27/2023	9/27/2023	13.00	30.17	0.0%	0.0
7676	Residential Sales	9/14/2023	5/1/2024	5/1/2024	230.00	27.44	0.0%	0.0
7677	Residential Sales	9/15/2023	9/18/2023	9/18/2023	3.00	125,837.41	0.1%	0.0
7678	Residential Sales	9/15/2023	10/23/2023	10/23/2023	38.00	6.31	0.0%	0.0
7679	Residential Sales	9/15/2023	9/15/2023	9/15/2023	-	863.48	0.0%	-
7680	Residential Sales	9/15/2023	9/19/2023	9/19/2023	4.00	790.27	0.0%	0.0
7681	Residential Sales	9/15/2023	9/28/2023	9/28/2023	13.00	10.74	0.0%	0.0
7682	Residential Sales	9/15/2023	9/22/2023	9/22/2023	7.00	324.42	0.0%	0.0
7683	Residential Sales	9/15/2023	9/21/2023	9/21/2023	6.00	369.98	0.0%	0.0
7684	Residential Sales	9/15/2023	9/29/2023	9/29/2023	14.00	26.38	0.0%	0.0
7685	Residential Sales	9/15/2023	9/20/2023	9/20/2023	5.00	102.98	0.0%	0.0
7686	Residential Sales	9/15/2023	9/25/2023	9/25/2023	10.00	61.28	0.0%	0.0
7687	Residential Sales	9/15/2023	9/26/2023	9/26/2023	11.00	40.10	0.0%	0.0
7688	Residential Sales	9/15/2023	10/27/2023	10/27/2023	42.00	20.01	0.0%	0.0
7689	Residential Sales	9/15/2023	11/14/2023	11/14/2023	60.00	10.42	0.0%	0.0
7690	Residential Sales	9/16/2023	9/18/2023	9/18/2023	2.00	2,765.53	0.0%	0.0
7691	Residential Sales	9/16/2023	10/4/2023	10/4/2023	18.00	1.27	0.0%	0.0
7692	Residential Sales	9/16/2023	9/19/2023	9/19/2023	3.00	18.95	0.0%	0.0
7693	Residential Sales	9/17/2023	9/18/2023	9/18/2023	1.00	843.44	0.0%	0.0
7694	Residential Sales	9/17/2023	9/25/2023	9/25/2023	8.00	28.20	0.0%	0.0
7695	Residential Sales	9/17/2023	9/19/2023	9/19/2023	2.00	64.82	0.0%	0.0
7696	Residential Sales	9/17/2023	9/20/2023	9/20/2023	3.00	18.95	0.0%	0.0
7697	Residential Sales	9/18/2023	9/19/2023	9/19/2023	1.00	157,722.77	0.1%	0.0
7698	Residential Sales	9/18/2023	9/20/2023	9/20/2023	2.00	1,215.46	0.0%	0.0
7699	Residential Sales	9/18/2023	9/18/2023	9/18/2023	-	552.04	0.0%	-
7700	Residential Sales	9/18/2023	9/26/2023	9/26/2023	8.00	141.77	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7701	Residential Sales	9/18/2023	10/12/2023	10/12/2023	24.00	27.44	0.0%	0.0
7702	Residential Sales	9/18/2023	9/25/2023	9/25/2023	7.00	120.52	0.0%	0.0
7703	Residential Sales	9/18/2023	10/5/2023	10/5/2023	17.00	26.38	0.0%	0.0
7704	Residential Sales	9/18/2023	9/21/2023	9/21/2023	3.00	110.62	0.0%	0.0
7705	Residential Sales	9/18/2023	9/27/2023	9/27/2023	9.00	65.33	0.0%	0.0
7706	Residential Sales	9/18/2023	9/29/2023	9/29/2023	11.00	40.17	0.0%	0.0
7707	Residential Sales	9/18/2023	9/28/2023	9/28/2023	10.00	8.85	0.0%	0.0
7708	Residential Sales	9/18/2023	11/20/2023	11/20/2023	63.00	56.10	0.0%	0.0
7709	Residential Sales	9/18/2023	10/3/2023	10/3/2023	15.00	30.62	0.0%	0.0
7710	Residential Sales	9/18/2023	2/6/2024	2/6/2024	141.00	8.21	0.0%	0.0
7711	Residential Sales	9/19/2023	9/19/2023	9/19/2023	-	92,370.54	0.1%	-
7712	Residential Sales	9/19/2023	9/20/2023	9/20/2023	1.00	116,184.09	0.1%	0.0
7713	Residential Sales	9/19/2023	9/27/2023	9/27/2023	8.00	92.24	0.0%	0.0
7714	Residential Sales	9/19/2023	10/5/2023	10/5/2023	16.00	571.19	0.0%	0.0
7715	Residential Sales	9/19/2023	12/6/2023	12/6/2023	78.00	13.27	0.0%	0.0
7716	Residential Sales	9/19/2023	11/21/2023	11/21/2023	63.00	77.02	0.0%	0.0
7717	Residential Sales	9/19/2023	9/21/2023	9/21/2023	2.00	331.95	0.0%	0.0
7718	Residential Sales	9/19/2023	9/26/2023	9/26/2023	7.00	126.76	0.0%	0.0
7719	Residential Sales	9/19/2023	10/30/2023	10/30/2023	41.00	14.53	0.0%	0.0
7720	Residential Sales	9/19/2023	1/10/2024	1/10/2024	113.00	35.93	0.0%	0.0
7721	Residential Sales	9/19/2023	9/29/2023	9/29/2023	10.00	167.55	0.0%	0.0
7722	Residential Sales	9/19/2023	9/25/2023	9/25/2023	6.00	548.29	0.0%	0.0
7723	Residential Sales	9/19/2023	11/2/2023	11/2/2023	44.00	54.88	0.0%	0.0
7724	Residential Sales	9/19/2023	11/6/2023	11/6/2023	48.00	27.22	0.0%	0.0
7725	Residential Sales	9/19/2023	10/9/2023	10/9/2023	20.00	12.64	0.0%	0.0
7726	Residential Sales	9/19/2023	9/28/2023	9/28/2023	9.00	18.95	0.0%	0.0
7727	Residential Sales	9/19/2023	10/13/2023	10/13/2023	24.00	28.50	0.0%	0.0
7728	Residential Sales	9/19/2023	10/2/2023	10/2/2023	13.00	26.38	0.0%	0.0
7729	Residential Sales	9/19/2023	10/24/2023	10/24/2023	35.00	67.77	0.0%	0.0
7730	Residential Sales	9/19/2023	9/22/2023	9/22/2023	3.00	61.40	0.0%	0.0
7731	Residential Sales	9/19/2023	11/14/2023	11/14/2023	56.00	28.50	0.0%	0.0
7732	Residential Sales	9/19/2023	11/27/2023	11/27/2023	69.00	41.24	0.0%	0.0
7733	Residential Sales	9/20/2023	9/21/2023	9/21/2023	1.00	166,634.03	0.1%	0.0
7734	Residential Sales	9/20/2023	9/20/2023	9/20/2023	-	142,525.81	0.1%	-
7735	Residential Sales	9/20/2023	10/3/2023	10/3/2023	13.00	115.06	0.0%	0.0
7736	Residential Sales	9/20/2023	10/9/2023	10/9/2023	19.00	38.02	0.0%	0.0
7737	Residential Sales	9/20/2023	9/22/2023	9/22/2023	2.00	471.05	0.0%	0.0
7738	Residential Sales	9/20/2023	10/6/2023	10/6/2023	16.00	52.76	0.0%	0.0
7739	Residential Sales	9/20/2023	9/25/2023	9/25/2023	5.00	110.66	0.0%	0.0
7740	Residential Sales	9/20/2023	9/27/2023	9/27/2023	7.00	894.03	0.0%	0.0
7741	Residential Sales	9/20/2023	10/4/2023	10/4/2023	14.00	10.76	0.0%	0.0
7742	Residential Sales	9/20/2023	9/26/2023	9/26/2023	6.00	193.32	0.0%	0.0
7743	Residential Sales	9/20/2023	11/22/2023	11/22/2023	63.00	110.83	0.0%	0.0
7744	Residential Sales	9/20/2023	12/5/2023	12/5/2023	76.00	24.26	0.0%	0.0
7745	Residential Sales	9/20/2023	10/12/2023	10/12/2023	22.00	18.95	0.0%	0.0
7746	Residential Sales	9/20/2023	11/1/2023	11/1/2023	42.00	24.26	0.0%	0.0
7747	Residential Sales	9/21/2023	9/22/2023	9/22/2023	1.00	144,824.48	0.1%	0.0
7748	Residential Sales	9/21/2023	9/21/2023	9/21/2023	-	3,776.20	0.0%	-
7749	Residential Sales	9/21/2023	9/26/2023	9/26/2023	5.00	224.77	0.0%	0.0
7750	Residential Sales	9/21/2023	9/25/2023	9/25/2023	4.00	351.93	0.0%	0.0
7751	Residential Sales	9/21/2023	9/29/2023	9/29/2023	8.00	166.88	0.0%	0.0
7752	Residential Sales	9/21/2023	9/27/2023	9/27/2023	6.00	270.02	0.0%	0.0
7753	Residential Sales	9/21/2023	10/3/2023	10/3/2023	12.00	18.95	0.0%	0.0
7754	Residential Sales	9/21/2023	10/24/2023	10/24/2023	33.00	8.24	0.0%	0.0
7755	Residential Sales	9/21/2023	11/27/2023	11/27/2023	67.00	47.45	0.0%	0.0
7756	Residential Sales	9/21/2023	10/9/2023	10/9/2023	18.00	0.63	0.0%	0.0
7757	Residential Sales	9/21/2023	11/22/2023	11/22/2023	62.00	63.52	0.0%	0.0
7758	Residential Sales	9/21/2023	10/2/2023	10/2/2023	11.00	36.74	0.0%	0.0
7759	Residential Sales	9/21/2023	9/28/2023	9/28/2023	7.00	22.13	0.0%	0.0
7760	Residential Sales	9/21/2023	11/2/2023	11/2/2023	42.00	18.95	0.0%	0.0
7761	Residential Sales	9/21/2023	3/28/2024	3/28/2024	189.00	30.62	0.0%	0.0
7762	Residential Sales	9/21/2023	11/6/2023	11/6/2023	46.00	18.95	0.0%	0.0
7763	Residential Sales	9/22/2023	9/25/2023	9/25/2023	3.00	116,910.32	0.1%	0.0
7764	Residential Sales	9/22/2023	9/26/2023	9/26/2023	4.00	338.12	0.0%	0.0
7765	Residential Sales	9/22/2023	9/27/2023	9/27/2023	5.00	117.19	0.0%	0.0
7766	Residential Sales	9/22/2023	9/28/2023	9/28/2023	6.00	102.58	0.0%	0.0
7767	Residential Sales	9/22/2023	11/9/2023	11/9/2023	48.00	55.72	0.0%	0.0
7768	Residential Sales	9/22/2023	10/2/2023	10/2/2023	10.00	20.73	0.0%	0.0
7769	Residential Sales	9/22/2023	9/29/2023	9/29/2023	7.00	14.33	0.0%	0.0
7770	Residential Sales	9/22/2023	9/22/2023	9/22/2023	-	190.31	0.0%	-
7771	Residential Sales	9/22/2023	10/3/2023	10/3/2023	11.00	18.95	0.0%	0.0
7772	Residential Sales	9/22/2023	1/12/2024	1/12/2024	112.00	25.32	0.0%	0.0
7773	Residential Sales	9/22/2023	10/4/2023	10/4/2023	12.00	50.96	0.0%	0.0
7774	Residential Sales	9/22/2023	10/19/2023	10/19/2023	27.00	311.86	0.0%	0.0
7775	Residential Sales	9/22/2023	11/29/2023	11/29/2023	68.00	39.42	0.0%	0.0
7776	Residential Sales	9/22/2023	10/10/2023	10/10/2023	18.00	13.10	0.0%	0.0
7777	Residential Sales	9/22/2023	11/14/2023	11/14/2023	53.00	28.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7778	Residential Sales	9/22/2023	10/30/2023	10/30/2023	38.00	28.50	0.0%	0.0
7779	Residential Sales	9/22/2023	10/5/2023	10/5/2023	13.00	57.16	0.0%	0.0
7780	Residential Sales	9/22/2023	10/13/2023	10/13/2023	21.00	2.44	0.0%	0.0
7781	Residential Sales	9/23/2023	9/25/2023	9/25/2023	2.00	69.87	0.0%	0.0
7782	Residential Sales	9/24/2023	9/25/2023	9/25/2023	1.00	3,039.81	0.0%	0.0
7783	Residential Sales	9/24/2023	9/26/2023	9/26/2023	2.00	51.22	0.0%	0.0
7784	Residential Sales	9/24/2023	10/2/2023	10/2/2023	8.00	30.95	0.0%	0.0
7785	Residential Sales	9/24/2023	9/27/2023	9/27/2023	3.00	8.21	0.0%	0.0
7786	Residential Sales	9/25/2023	9/26/2023	9/26/2023	1.00	129,767.42	0.1%	0.0
7787	Residential Sales	9/25/2023	9/25/2023	9/25/2023	-	34,808.45	0.0%	-
7788	Residential Sales	9/25/2023	9/27/2023	9/27/2023	2.00	555.95	0.0%	0.0
7789	Residential Sales	9/25/2023	10/2/2023	10/2/2023	7.00	90.49	0.0%	0.0
7790	Residential Sales	9/25/2023	9/28/2023	9/28/2023	3.00	56.33	0.0%	0.0
7791	Residential Sales	9/25/2023	10/26/2023	10/26/2023	31.00	18.95	0.0%	0.0
7792	Residential Sales	9/25/2023	9/29/2023	9/29/2023	4.00	126.43	0.0%	0.0
7793	Residential Sales	9/25/2023	11/13/2023	11/13/2023	49.00	146.31	0.0%	0.0
7794	Residential Sales	9/25/2023	10/16/2023	10/16/2023	21.00	18.95	0.0%	0.0
7795	Residential Sales	9/25/2023	10/3/2023	10/3/2023	8.00	5.91	0.0%	0.0
7796	Residential Sales	9/25/2023	10/12/2023	10/12/2023	17.00	7.58	0.0%	0.0
7797	Residential Sales	9/25/2023	10/6/2023	10/6/2023	11.00	18.95	0.0%	0.0
7798	Residential Sales	9/25/2023	10/25/2023	10/25/2023	30.00	20.70	0.0%	0.0
7799	Residential Sales	9/25/2023	10/5/2023	10/5/2023	10.00	33.81	0.0%	0.0
7800	Residential Sales	9/25/2023	10/4/2023	10/4/2023	9.00	37.90	0.0%	0.0
7801	Residential Sales	9/25/2023	11/9/2023	11/9/2023	45.00	45.48	0.0%	0.0
7802	Residential Sales	9/26/2023	9/27/2023	9/27/2023	1.00	91,895.07	0.1%	0.0
7803	Residential Sales	9/26/2023	9/28/2023	9/28/2023	2.00	2,612.80	0.0%	0.0
7804	Residential Sales	9/26/2023	11/13/2023	11/13/2023	48.00	223.77	0.0%	0.0
7805	Residential Sales	9/26/2023	10/3/2023	10/3/2023	7.00	83.36	0.0%	0.0
7806	Residential Sales	9/26/2023	9/26/2023	9/26/2023	-	217.45	0.0%	-
7807	Residential Sales	9/26/2023	10/9/2023	10/9/2023	13.00	32.75	0.0%	0.0
7808	Residential Sales	9/26/2023	9/29/2023	9/29/2023	3.00	210.74	0.0%	0.0
7809	Residential Sales	9/26/2023	10/10/2023	10/10/2023	14.00	18.95	0.0%	0.0
7810	Residential Sales	9/26/2023	10/23/2023	10/23/2023	27.00	42.15	0.0%	0.0
7811	Residential Sales	9/26/2023	10/2/2023	10/2/2023	6.00	48.51	0.0%	0.0
7812	Residential Sales	9/26/2023	2/23/2024	2/23/2024	150.00	22.13	0.0%	0.0
7813	Residential Sales	9/26/2023	5/23/2024	5/23/2024	240.00	21.07	0.0%	0.0
7814	Residential Sales	9/27/2023	9/28/2023	9/28/2023	1.00	118,201.29	0.1%	0.0
7815	Residential Sales	9/27/2023	9/29/2023	9/29/2023	2.00	613.73	0.0%	0.0
7816	Residential Sales	9/27/2023	9/27/2023	9/27/2023	-	456.47	0.0%	-
7817	Residential Sales	9/27/2023	10/9/2023	10/9/2023	12.00	44.40	0.0%	0.0
7818	Residential Sales	9/27/2023	10/2/2023	10/2/2023	5.00	582.38	0.0%	0.0
7819	Residential Sales	9/27/2023	10/4/2023	10/4/2023	7.00	79.29	0.0%	0.0
7820	Residential Sales	9/27/2023	3/27/2024	3/27/2024	182.00	1.27	0.0%	0.0
7821	Residential Sales	9/27/2023	10/10/2023	10/10/2023	13.00	139.64	0.0%	0.0
7822	Residential Sales	9/27/2023	10/23/2023	10/23/2023	26.00	68.82	0.0%	0.0
7823	Residential Sales	9/27/2023	10/3/2023	10/3/2023	6.00	54.88	0.0%	0.0
7824	Residential Sales	9/28/2023	9/29/2023	9/29/2023	1.00	77,841.71	0.1%	0.0
7825	Residential Sales	9/28/2023	12/21/2023	12/21/2023	84.00	22.13	0.0%	0.0
7826	Residential Sales	9/28/2023	10/2/2023	10/2/2023	4.00	293.37	0.0%	0.0
7827	Residential Sales	9/28/2023	10/10/2023	10/10/2023	12.00	346.65	0.0%	0.0
7828	Residential Sales	9/28/2023	10/11/2023	10/11/2023	13.00	8.85	0.0%	0.0
7829	Residential Sales	9/28/2023	10/4/2023	10/4/2023	6.00	420.36	0.0%	0.0
7830	Residential Sales	9/28/2023	1/9/2024	1/9/2024	103.00	31.69	0.0%	0.0
7831	Residential Sales	9/28/2023	9/28/2023	9/28/2023	-	1,540.85	0.0%	-
7832	Residential Sales	9/28/2023	10/27/2023	10/27/2023	29.00	27.44	0.0%	0.0
7833	Residential Sales	9/28/2023	10/23/2023	10/23/2023	25.00	38.78	0.0%	0.0
7834	Residential Sales	9/28/2023	10/3/2023	10/3/2023	5.00	239.92	0.0%	0.0
7835	Residential Sales	9/28/2023	10/13/2023	10/13/2023	15.00	16.05	0.0%	0.0
7836	Residential Sales	9/28/2023	10/6/2023	10/6/2023	8.00	44.05	0.0%	0.0
7837	Residential Sales	9/28/2023	10/12/2023	10/12/2023	14.00	18.95	0.0%	0.0
7838	Residential Sales	9/29/2023	10/2/2023	10/2/2023	3.00	2,073.95	0.0%	0.0
7839	Residential Sales	9/29/2023	9/29/2023	9/29/2023	-	63.80	0.0%	-
7840	Residential Sales	9/29/2023	10/4/2023	10/4/2023	5.00	26.63	0.0%	0.0
7841	Residential Sales	9/30/2023	10/2/2023	10/2/2023	2.00	308.37	0.0%	0.0
7842	Residential Sales	9/30/2023	11/14/2023	11/14/2023	45.00	23.65	0.0%	0.0
7843	Residential Sales	9/30/2023	10/4/2023	10/4/2023	4.00	5.06	0.0%	0.0
7844	Residential Sales	10/1/2023	10/2/2023	10/2/2023	1.00	1,906.80	0.0%	0.0
7845	Residential Sales	10/1/2023	10/9/2023	10/9/2023	8.00	481.86	0.0%	0.0
7846	Residential Sales	10/1/2023	10/3/2023	10/3/2023	2.00	75.59	0.0%	0.0
7847	Residential Sales	10/1/2023	10/4/2023	10/4/2023	3.00	135.94	0.0%	0.0
7848	Residential Sales	10/1/2023	10/23/2023	10/23/2023	22.00	40.30	0.0%	0.0
7849	Residential Sales	10/1/2023	10/10/2023	10/10/2023	9.00	78.26	0.0%	0.0
7850	Residential Sales	10/1/2023	10/26/2023	10/26/2023	25.00	23.20	0.0%	0.0
7851	Residential Sales	10/1/2023	10/24/2023	10/24/2023	23.00	12.00	0.0%	0.0
7852	Residential Sales	10/1/2023	10/6/2023	10/6/2023	5.00	31.38	0.0%	0.0
7853	Residential Sales	10/2/2023	10/4/2023	10/4/2023	2.00	100,788.39	0.1%	0.0
7854	Residential Sales	10/2/2023	10/11/2023	10/11/2023	9.00	78.40	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7855	Residential Sales	10/2/2023	10/3/2023	10/3/2023	1.00	4,360.41	0.0%	0.0
7856	Residential Sales	10/2/2023	1/9/2024	1/9/2024	99.00	716.54	0.0%	0.0
7857	Residential Sales	10/2/2023	10/12/2023	10/12/2023	10.00	222.53	0.0%	0.0
7858	Residential Sales	10/2/2023	10/6/2023	10/6/2023	4.00	235.25	0.0%	0.0
7859	Residential Sales	10/2/2023	4/2/2024	4/2/2024	183.00	100.05	0.0%	0.0
7860	Residential Sales	10/2/2023	2/12/2024	2/12/2024	133.00	18.95	0.0%	0.0
7861	Residential Sales	10/2/2023	10/10/2023	10/10/2023	8.00	48.51	0.0%	0.0
7862	Residential Sales	10/2/2023	10/5/2023	10/5/2023	3.00	282.59	0.0%	0.0
7863	Residential Sales	10/2/2023	10/9/2023	10/9/2023	7.00	158.29	0.0%	0.0
7864	Residential Sales	10/2/2023	10/24/2023	10/24/2023	22.00	27.44	0.0%	0.0
7865	Residential Sales	10/2/2023	10/23/2023	10/23/2023	21.00	163.80	0.0%	0.0
7866	Residential Sales	10/2/2023	11/14/2023	11/14/2023	43.00	18.95	0.0%	0.0
7867	Residential Sales	10/2/2023	10/13/2023	10/13/2023	11.00	70.91	0.0%	0.0
7868	Residential Sales	10/2/2023	2/7/2024	2/7/2024	128.00	26.38	0.0%	0.0
7869	Residential Sales	10/2/2023	10/25/2023	10/25/2023	23.00	18.95	0.0%	0.0
7870	Residential Sales	10/2/2023	12/6/2023	12/6/2023	65.00	18.95	0.0%	0.0
7871	Residential Sales	10/2/2023	10/2/2023	10/2/2023	-	51.57	0.0%	-
7872	Residential Sales	10/2/2023	4/23/2024	4/23/2024	204.00	31.95	0.0%	0.0
7873	Residential Sales	10/2/2023	4/3/2024	4/3/2024	184.00	20.01	0.0%	0.0
7874	Residential Sales	10/2/2023	12/7/2023	12/7/2023	66.00	18.95	0.0%	0.0
7875	Residential Sales	10/3/2023	10/4/2023	10/4/2023	1.00	94,834.41	0.1%	0.0
7876	Residential Sales	10/3/2023	10/11/2023	10/11/2023	8.00	109.53	0.0%	0.0
7877	Residential Sales	10/3/2023	10/5/2023	10/5/2023	2.00	257.51	0.0%	0.0
7878	Residential Sales	10/3/2023	10/31/2023	10/31/2023	28.00	188.17	0.0%	0.0
7879	Residential Sales	10/3/2023	10/9/2023	10/9/2023	6.00	266.05	0.0%	0.0
7880	Residential Sales	10/3/2023	10/12/2023	10/12/2023	9.00	544.82	0.0%	0.0
7881	Residential Sales	10/3/2023	10/13/2023	10/13/2023	10.00	26.38	0.0%	0.0
7882	Residential Sales	10/3/2023	10/3/2023	10/3/2023	-	64.95	0.0%	-
7883	Residential Sales	10/3/2023	11/30/2023	11/30/2023	58.00	26.38	0.0%	0.0
7884	Residential Sales	10/3/2023	10/26/2023	10/26/2023	23.00	18.95	0.0%	0.0
7885	Residential Sales	10/3/2023	10/6/2023	10/6/2023	3.00	120.27	0.0%	0.0
7886	Residential Sales	10/3/2023	10/10/2023	10/10/2023	7.00	53.82	0.0%	0.0
7887	Residential Sales	10/3/2023	10/19/2023	10/19/2023	16.00	25.79	0.0%	0.0
7888	Residential Sales	10/3/2023	10/23/2023	10/23/2023	20.00	12.00	0.0%	0.0
7889	Residential Sales	10/4/2023	10/12/2023	10/12/2023	8.00	266.57	0.0%	0.0
7890	Residential Sales	10/4/2023	10/5/2023	10/5/2023	1.00	100,160.32	0.1%	0.0
7891	Residential Sales	10/4/2023	10/10/2023	10/10/2023	6.00	52.74	0.0%	0.0
7892	Residential Sales	10/4/2023	10/4/2023	10/4/2023	-	243.12	0.0%	-
7893	Residential Sales	10/4/2023	10/6/2023	10/6/2023	2.00	1,515.60	0.0%	0.0
7894	Residential Sales	10/4/2023	10/9/2023	10/9/2023	5.00	466.57	0.0%	0.0
7895	Residential Sales	10/4/2023	10/11/2023	10/11/2023	7.00	119.85	0.0%	0.0
7896	Residential Sales	10/4/2023	10/23/2023	10/23/2023	19.00	32.31	0.0%	0.0
7897	Residential Sales	10/4/2023	10/20/2023	10/20/2023	16.00	29.56	0.0%	0.0
7898	Residential Sales	10/4/2023	10/13/2023	10/13/2023	9.00	111.32	0.0%	0.0
7899	Residential Sales	10/4/2023	12/28/2023	12/28/2023	85.00	18.95	0.0%	0.0
7900	Residential Sales	10/4/2023	2/9/2024	2/9/2024	128.00	29.56	0.0%	0.0
7901	Residential Sales	10/5/2023	10/6/2023	10/6/2023	1.00	153,689.61	0.1%	0.0
7902	Residential Sales	10/5/2023	10/9/2023	10/9/2023	4.00	528.11	0.0%	0.0
7903	Residential Sales	10/5/2023	10/5/2023	10/5/2023	-	578.85	0.0%	-
7904	Residential Sales	10/5/2023	3/14/2024	3/14/2024	161.00	18.95	0.0%	0.0
7905	Residential Sales	10/5/2023	12/11/2023	12/11/2023	67.00	27.44	0.0%	0.0
7906	Residential Sales	10/5/2023	10/12/2023	10/12/2023	7.00	359.10	0.0%	0.0
7907	Residential Sales	10/5/2023	10/11/2023	10/11/2023	6.00	66.40	0.0%	0.0
7908	Residential Sales	10/5/2023	10/24/2023	10/24/2023	19.00	59.13	0.0%	0.0
7909	Residential Sales	10/5/2023	10/10/2023	10/10/2023	5.00	178.27	0.0%	0.0
7910	Residential Sales	10/5/2023	10/19/2023	10/19/2023	14.00	35.93	0.0%	0.0
7911	Residential Sales	10/5/2023	10/13/2023	10/13/2023	8.00	105.18	0.0%	0.0
7912	Residential Sales	10/5/2023	11/14/2023	11/14/2023	40.00	28.00	0.0%	0.0
7913	Residential Sales	10/5/2023	11/2/2023	11/2/2023	28.00	133.99	0.0%	0.0
7914	Residential Sales	10/5/2023	11/8/2023	11/8/2023	34.00	0.63	0.0%	0.0
7915	Residential Sales	10/5/2023	10/26/2023	10/26/2023	21.00	27.44	0.0%	0.0
7916	Residential Sales	10/5/2023	7/26/2024	7/26/2024	295.00	18.95	0.0%	0.0
7917	Residential Sales	10/5/2023	10/16/2023	10/16/2023	11.00	0.45	0.0%	0.0
7918	Residential Sales	10/6/2023	10/9/2023	10/9/2023	3.00	124,253.29	0.1%	0.0
7919	Residential Sales	10/6/2023	10/16/2023	10/16/2023	10.00	888.49	0.0%	0.0
7920	Residential Sales	10/6/2023	10/6/2023	10/6/2023	-	172,875.70	0.1%	-
7921	Residential Sales	10/6/2023	11/6/2023	11/6/2023	31.00	26.36	0.0%	0.0
7922	Residential Sales	10/6/2023	10/10/2023	10/10/2023	4.00	636.21	0.0%	0.0
7923	Residential Sales	10/6/2023	10/12/2023	10/12/2023	6.00	734.97	0.0%	0.0
7924	Residential Sales	10/6/2023	10/23/2023	10/23/2023	17.00	225.24	0.0%	0.0
7925	Residential Sales	10/6/2023	10/17/2023	10/17/2023	11.00	188.59	0.0%	0.0
7926	Residential Sales	10/6/2023	10/11/2023	10/11/2023	5.00	270.51	0.0%	0.0
7927	Residential Sales	10/6/2023	10/13/2023	10/13/2023	7.00	266.27	0.0%	0.0
7928	Residential Sales	10/6/2023	11/27/2023	11/27/2023	52.00	26.38	0.0%	0.0
7929	Residential Sales	10/6/2023	11/1/2023	11/1/2023	26.00	35.23	0.0%	0.0
7930	Residential Sales	10/6/2023	11/8/2023	11/8/2023	33.00	39.66	0.0%	0.0
7931	Residential Sales	10/6/2023	11/15/2023	11/15/2023	40.00	22.13	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
7932	Residential Sales	10/6/2023	10/18/2023	10/18/2023	12.00	532.30	0.0%	0.0
7933	Residential Sales	10/6/2023	1/30/2024	1/30/2024	116.00	32.75	0.0%	0.0
7934	Residential Sales	10/6/2023	11/20/2023	11/20/2023	45.00	24.26	0.0%	0.0
7935	Residential Sales	10/6/2023	10/27/2023	10/27/2023	21.00	34.87	0.0%	0.0
7936	Residential Sales	10/6/2023	12/11/2023	12/11/2023	66.00	18.95	0.0%	0.0
7937	Residential Sales	10/6/2023	11/2/2023	11/2/2023	27.00	25.32	0.0%	0.0
7938	Residential Sales	10/6/2023	10/24/2023	10/24/2023	18.00	13.89	0.0%	0.0
7939	Residential Sales	10/6/2023	11/13/2023	11/13/2023	38.00	18.95	0.0%	0.0
7940	Residential Sales	10/6/2023	12/6/2023	12/6/2023	61.00	18.95	0.0%	0.0
7941	Residential Sales	10/7/2023	10/9/2023	10/9/2023	2.00	99.55	0.0%	0.0
7942	Residential Sales	10/8/2023	10/9/2023	10/9/2023	1.00	2,413.08	0.0%	0.0
7943	Residential Sales	10/8/2023	10/12/2023	10/12/2023	4.00	38.53	0.0%	0.0
7944	Residential Sales	10/8/2023	10/10/2023	10/10/2023	2.00	130.52	0.0%	0.0
7945	Residential Sales	10/8/2023	10/18/2023	10/18/2023	10.00	18.95	0.0%	0.0
7946	Residential Sales	10/8/2023	10/20/2023	10/20/2023	12.00	18.95	0.0%	0.0
7947	Residential Sales	10/8/2023	10/13/2023	10/13/2023	5.00	27.38	0.0%	0.0
7948	Residential Sales	10/9/2023	10/10/2023	10/10/2023	1.00	56,096.44	0.0%	0.0
7949	Residential Sales	10/9/2023	10/11/2023	10/11/2023	2.00	374.24	0.0%	0.0
7950	Residential Sales	10/9/2023	10/9/2023	10/9/2023	-	1,499.64	0.0%	-
7951	Residential Sales	10/9/2023	10/26/2023	10/26/2023	17.00	51.87	0.0%	0.0
7952	Residential Sales	10/9/2023	10/18/2023	10/18/2023	9.00	75.04	0.0%	0.0
7953	Residential Sales	10/9/2023	10/16/2023	10/16/2023	7.00	72.77	0.0%	0.0
7954	Residential Sales	10/9/2023	10/23/2023	10/23/2023	14.00	98.54	0.0%	0.0
7955	Residential Sales	10/9/2023	10/12/2023	10/12/2023	3.00	335.08	0.0%	0.0
7956	Residential Sales	10/9/2023	10/17/2023	10/17/2023	8.00	4.42	0.0%	0.0
7957	Residential Sales	10/9/2023	10/20/2023	10/20/2023	11.00	18.95	0.0%	0.0
7958	Residential Sales	10/9/2023	11/16/2023	11/16/2023	38.00	32.75	0.0%	0.0
7959	Residential Sales	10/9/2023	11/1/2023	11/1/2023	23.00	24.26	0.0%	0.0
7960	Residential Sales	10/9/2023	10/13/2023	10/13/2023	4.00	18.95	0.0%	0.0
7961	Residential Sales	10/9/2023	1/10/2024	1/10/2024	93.00	21.07	0.0%	0.0
7962	Residential Sales	10/10/2023	10/11/2023	10/11/2023	1.00	42,816.07	0.0%	0.0
7963	Residential Sales	10/10/2023	10/12/2023	10/12/2023	2.00	639.57	0.0%	0.0
7964	Residential Sales	10/10/2023	10/18/2023	10/18/2023	8.00	60.55	0.0%	0.0
7965	Residential Sales	10/10/2023	10/10/2023	10/10/2023	-	164.90	0.0%	-
7966	Residential Sales	10/10/2023	10/26/2023	10/26/2023	16.00	187.07	0.0%	0.0
7967	Residential Sales	10/10/2023	11/29/2023	11/29/2023	50.00	4.85	0.0%	0.0
7968	Residential Sales	10/10/2023	10/13/2023	10/13/2023	3.00	55.66	0.0%	0.0
7969	Residential Sales	10/10/2023	10/23/2023	10/23/2023	13.00	163.48	0.0%	0.0
7970	Residential Sales	10/10/2023	10/25/2023	10/25/2023	15.00	68.09	0.0%	0.0
7971	Residential Sales	10/10/2023	10/27/2023	10/27/2023	17.00	34.32	0.0%	0.0
7972	Residential Sales	10/10/2023	4/2/2024	4/2/2024	175.00	21.07	0.0%	0.0
7973	Residential Sales	10/10/2023	10/19/2023	10/19/2023	9.00	23.20	0.0%	0.0
7974	Residential Sales	10/10/2023	10/24/2023	10/24/2023	14.00	67.62	0.0%	0.0
7975	Residential Sales	10/10/2023	1/9/2024	1/9/2024	91.00	18.95	0.0%	0.0
7976	Residential Sales	10/11/2023	10/12/2023	10/12/2023	1.00	90,976.17	0.1%	0.0
7977	Residential Sales	10/11/2023	10/13/2023	10/13/2023	2.00	382.24	0.0%	0.0
7978	Residential Sales	10/11/2023	10/26/2023	10/26/2023	15.00	171.42	0.0%	0.0
7979	Residential Sales	10/11/2023	10/24/2023	10/24/2023	13.00	99.60	0.0%	0.0
7980	Residential Sales	10/11/2023	10/11/2023	10/11/2023	-	43,992.55	0.0%	-
7981	Residential Sales	10/11/2023	10/18/2023	10/18/2023	7.00	171.77	0.0%	0.0
7982	Residential Sales	10/11/2023	10/17/2023	10/17/2023	6.00	101.44	0.0%	0.0
7983	Residential Sales	10/11/2023	10/23/2023	10/23/2023	12.00	163.18	0.0%	0.0
7984	Residential Sales	10/11/2023	11/16/2023	11/16/2023	36.00	56.10	0.0%	0.0
7985	Residential Sales	10/11/2023	1/10/2024	1/10/2024	91.00	28.50	0.0%	0.0
7986	Residential Sales	10/11/2023	11/10/2023	11/10/2023	30.00	23.20	0.0%	0.0
7987	Residential Sales	10/11/2023	1/5/2024	1/5/2024	86.00	20.01	0.0%	0.0
7988	Residential Sales	10/11/2023	12/29/2023	12/29/2023	79.00	28.50	0.0%	0.0
7989	Residential Sales	10/11/2023	10/19/2023	10/19/2023	8.00	62.22	0.0%	0.0
7990	Residential Sales	10/11/2023	10/20/2023	10/20/2023	9.00	26.38	0.0%	0.0
7991	Residential Sales	10/11/2023	12/8/2023	12/8/2023	58.00	18.95	0.0%	0.0
7992	Residential Sales	10/11/2023	11/9/2023	11/9/2023	29.00	24.26	0.0%	0.0
7993	Residential Sales	10/11/2023	10/16/2023	10/16/2023	5.00	19.23	0.0%	0.0
7994	Residential Sales	10/11/2023	11/15/2023	11/15/2023	35.00	25.32	0.0%	0.0
7995	Residential Sales	10/11/2023	11/8/2023	11/8/2023	28.00	6.12	0.0%	0.0
7996	Residential Sales	10/12/2023	10/13/2023	10/13/2023	1.00	123,270.87	0.1%	0.0
7997	Residential Sales	10/12/2023	10/24/2023	10/24/2023	12.00	849.07	0.0%	0.0
7998	Residential Sales	10/12/2023	10/16/2023	10/16/2023	4.00	383.54	0.0%	0.0
7999	Residential Sales	10/12/2023	10/12/2023	10/12/2023	-	284.72	0.0%	-
8000	Residential Sales	10/12/2023	10/30/2023	10/30/2023	18.00	28.02	0.0%	0.0
8001	Residential Sales	10/12/2023	10/23/2023	10/23/2023	11.00	934.98	0.0%	0.0
8002	Residential Sales	10/12/2023	1/30/2024	1/30/2024	110.00	79.14	0.0%	0.0
8003	Residential Sales	10/12/2023	10/17/2023	10/17/2023	5.00	149.73	0.0%	0.0
8004	Residential Sales	10/12/2023	11/1/2023	11/1/2023	20.00	18.95	0.0%	0.0
8005	Residential Sales	10/12/2023	11/14/2023	11/14/2023	33.00	64.90	0.0%	0.0
8006	Residential Sales	10/12/2023	2/16/2024	2/16/2024	127.00	25.32	0.0%	0.0
8007	Residential Sales	10/12/2023	11/28/2023	11/28/2023	47.00	160.09	0.0%	0.0
8008	Residential Sales	10/12/2023	10/25/2023	10/25/2023	13.00	30.62	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8009	Residential Sales	10/12/2023	11/16/2023	11/16/2023	35.00	30.62	0.0%	0.0
8010	Residential Sales	10/12/2023	11/7/2023	11/7/2023	26.00	18.95	0.0%	0.0
8011	Residential Sales	10/12/2023	10/20/2023	10/20/2023	8.00	21.07	0.0%	0.0
8012	Residential Sales	10/12/2023	10/26/2023	10/26/2023	14.00	20.01	0.0%	0.0
8013	Residential Sales	10/12/2023	10/19/2023	10/19/2023	7.00	47.45	0.0%	0.0
8014	Residential Sales	10/12/2023	11/13/2023	11/13/2023	32.00	50.06	0.0%	0.0
8015	Residential Sales	10/13/2023	10/23/2023	10/23/2023	10.00	95,738.85	0.1%	0.0
8016	Residential Sales	10/13/2023	10/16/2023	10/16/2023	3.00	5,092.62	0.0%	0.0
8017	Residential Sales	10/13/2023	10/31/2023	10/31/2023	18.00	62.31	0.0%	0.0
8018	Residential Sales	10/13/2023	11/14/2023	11/14/2023	32.00	478.59	0.0%	0.0
8019	Residential Sales	10/13/2023	10/24/2023	10/24/2023	11.00	366.93	0.0%	0.0
8020	Residential Sales	10/13/2023	1/12/2024	1/12/2024	91.00	80.71	0.0%	0.0
8021	Residential Sales	10/13/2023	11/17/2023	11/17/2023	35.00	30.77	0.0%	0.0
8022	Residential Sales	10/13/2023	10/30/2023	10/30/2023	17.00	83.38	0.0%	0.0
8023	Residential Sales	10/13/2023	10/13/2023	10/13/2023	-	119.16	0.0%	-
8024	Residential Sales	10/13/2023	11/15/2023	11/15/2023	33.00	21.10	0.0%	0.0
8025	Residential Sales	10/13/2023	5/1/2024	5/1/2024	201.00	27.44	0.0%	0.0
8026	Residential Sales	10/13/2023	2/6/2024	2/6/2024	116.00	11.37	0.0%	0.0
8027	Residential Sales	10/13/2023	10/25/2023	10/25/2023	12.00	71.86	0.0%	0.0
8028	Residential Sales	10/14/2023	10/23/2023	10/23/2023	9.00	1,658.14	0.0%	0.0
8029	Residential Sales	10/14/2023	3/5/2024	3/5/2024	143.00	703.74	0.0%	0.0
8030	Residential Sales	10/14/2023	10/16/2023	10/16/2023	2.00	196.62	0.0%	0.0
8031	Residential Sales	10/15/2023	10/23/2023	10/23/2023	8.00	436.07	0.0%	0.0
8032	Residential Sales	10/15/2023	10/16/2023	10/16/2023	1.00	353.14	0.0%	0.0
8033	Residential Sales	10/15/2023	10/20/2023	10/20/2023	5.00	27.44	0.0%	0.0
8034	Residential Sales	10/15/2023	10/17/2023	10/17/2023	2.00	18.95	0.0%	0.0
8035	Residential Sales	10/15/2023	2/9/2024	2/9/2024	117.00	141.92	0.0%	0.0
8036	Residential Sales	10/15/2023	10/18/2023	10/18/2023	3.00	18.95	0.0%	0.0
8037	Residential Sales	10/16/2023	10/23/2023	10/23/2023	7.00	1,129.21	0.0%	0.0
8038	Residential Sales	10/16/2023	10/16/2023	10/16/2023	-	178,710.68	0.1%	-
8039	Residential Sales	10/16/2023	10/17/2023	10/17/2023	1.00	464.66	0.0%	0.0
8040	Residential Sales	10/16/2023	10/26/2023	10/26/2023	10.00	440.10	0.0%	0.0
8041	Residential Sales	10/17/2023	10/23/2023	10/23/2023	6.00	149,765.51	0.1%	0.0
8042	Residential Sales	10/17/2023	10/24/2023	10/24/2023	7.00	630.91	0.0%	0.0
8043	Residential Sales	10/17/2023	10/25/2023	10/25/2023	8.00	393.08	0.0%	0.0
8044	Residential Sales	10/17/2023	10/26/2023	10/26/2023	9.00	353.02	0.0%	0.0
8045	Residential Sales	10/17/2023	10/18/2023	10/18/2023	1.00	4,027.14	0.0%	0.0
8046	Residential Sales	10/17/2023	10/17/2023	10/17/2023	-	782.40	0.0%	-
8047	Residential Sales	10/17/2023	10/31/2023	10/31/2023	14.00	48.99	0.0%	0.0
8048	Residential Sales	10/17/2023	10/30/2023	10/30/2023	13.00	18.95	0.0%	0.0
8049	Residential Sales	10/17/2023	10/19/2023	10/19/2023	2.00	59.28	0.0%	0.0
8050	Residential Sales	10/17/2023	10/27/2023	10/27/2023	10.00	59.12	0.0%	0.0
8051	Residential Sales	10/17/2023	11/9/2023	11/9/2023	23.00	19.61	0.0%	0.0
8052	Residential Sales	10/17/2023	6/14/2024	6/14/2024	241.00	73.86	0.0%	0.0
8053	Residential Sales	10/18/2023	10/23/2023	10/23/2023	5.00	186,466.47	0.1%	0.0
8054	Residential Sales	10/18/2023	10/25/2023	10/25/2023	7.00	431.06	0.0%	0.0
8055	Residential Sales	10/18/2023	10/30/2023	10/30/2023	12.00	63.95	0.0%	0.0
8056	Residential Sales	10/18/2023	10/24/2023	10/24/2023	6.00	720.69	0.0%	0.0
8057	Residential Sales	10/18/2023	11/2/2023	11/2/2023	15.00	25.32	0.0%	0.0
8058	Residential Sales	10/18/2023	10/19/2023	10/19/2023	1.00	3,537.57	0.0%	0.0
8059	Residential Sales	10/18/2023	10/27/2023	10/27/2023	9.00	341.93	0.0%	0.0
8060	Residential Sales	10/18/2023	11/20/2023	11/20/2023	33.00	55.94	0.0%	0.0
8061	Residential Sales	10/18/2023	10/20/2023	10/20/2023	2.00	65.81	0.0%	0.0
8062	Residential Sales	10/18/2023	2/6/2024	2/6/2024	111.00	20.01	0.0%	0.0
8063	Residential Sales	10/18/2023	12/6/2023	12/6/2023	49.00	18.95	0.0%	0.0
8064	Residential Sales	10/18/2023	10/26/2023	10/26/2023	8.00	99.43	0.0%	0.0
8065	Residential Sales	10/18/2023	10/31/2023	10/31/2023	13.00	58.12	0.0%	0.0
8066	Residential Sales	10/18/2023	10/18/2023	10/18/2023	-	40.31	0.0%	-
8067	Residential Sales	10/19/2023	10/23/2023	10/23/2023	4.00	144,883.46	0.1%	0.0
8068	Residential Sales	10/19/2023	10/24/2023	10/24/2023	5.00	1,953.69	0.0%	0.0
8069	Residential Sales	10/19/2023	10/19/2023	10/19/2023	-	50,688.03	0.0%	-
8070	Residential Sales	10/19/2023	11/1/2023	11/1/2023	13.00	179.72	0.0%	0.0
8071	Residential Sales	10/19/2023	10/20/2023	10/20/2023	1.00	4,347.29	0.0%	0.0
8072	Residential Sales	10/19/2023	11/9/2023	11/9/2023	21.00	26.38	0.0%	0.0
8073	Residential Sales	10/19/2023	10/30/2023	10/30/2023	11.00	687.27	0.0%	0.0
8074	Residential Sales	10/19/2023	10/27/2023	10/27/2023	8.00	695.51	0.0%	0.0
8075	Residential Sales	10/19/2023	12/22/2023	12/22/2023	64.00	29.39	0.0%	0.0
8076	Residential Sales	10/19/2023	11/21/2023	11/21/2023	33.00	87.62	0.0%	0.0
8077	Residential Sales	10/19/2023	11/28/2023	11/28/2023	40.00	29.56	0.0%	0.0
8078	Residential Sales	10/19/2023	11/6/2023	11/6/2023	18.00	27.22	0.0%	0.0
8079	Residential Sales	10/19/2023	1/8/2024	1/8/2024	81.00	58.22	0.0%	0.0
8080	Residential Sales	10/19/2023	11/27/2023	11/27/2023	39.00	70.95	0.0%	0.0
8081	Residential Sales	10/19/2023	10/26/2023	10/26/2023	7.00	1,450.97	0.0%	0.0
8082	Residential Sales	10/19/2023	10/31/2023	10/31/2023	12.00	74.52	0.0%	0.0
8083	Residential Sales	10/19/2023	11/2/2023	11/2/2023	14.00	94.04	0.0%	0.0
8084	Residential Sales	10/19/2023	11/10/2023	11/10/2023	22.00	25.32	0.0%	0.0
8085	Residential Sales	10/19/2023	10/25/2023	10/25/2023	6.00	26.66	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8086	Residential Sales	10/19/2023	1/10/2024	1/10/2024	83.00	49.73	0.0%	0.0
8087	Residential Sales	10/20/2023	10/23/2023	10/23/2023	3.00	214,201.41	0.2%	0.0
8088	Residential Sales	10/20/2023	10/24/2023	10/24/2023	4.00	1,873.76	0.0%	0.0
8089	Residential Sales	10/20/2023	10/20/2023	10/20/2023	-	225,873.60	0.2%	-
8090	Residential Sales	10/20/2023	10/27/2023	10/27/2023	7.00	913.75	0.0%	0.0
8091	Residential Sales	10/20/2023	11/22/2023	11/22/2023	33.00	319.28	0.0%	0.0
8092	Residential Sales	10/20/2023	12/11/2023	12/11/2023	52.00	39.11	0.0%	0.0
8093	Residential Sales	10/20/2023	10/26/2023	10/26/2023	6.00	68.67	0.0%	0.0
8094	Residential Sales	10/20/2023	11/14/2023	11/14/2023	25.00	53.97	0.0%	0.0
8095	Residential Sales	10/20/2023	10/30/2023	10/30/2023	10.00	246.41	0.0%	0.0
8096	Residential Sales	10/20/2023	11/3/2023	11/3/2023	14.00	14.12	0.0%	0.0
8097	Residential Sales	10/20/2023	10/25/2023	10/25/2023	5.00	114.15	0.0%	0.0
8098	Residential Sales	10/20/2023	2/14/2024	2/14/2024	117.00	46.54	0.0%	0.0
8099	Residential Sales	10/20/2023	12/5/2023	12/5/2023	46.00	26.38	0.0%	0.0
8100	Residential Sales	10/20/2023	11/1/2023	11/1/2023	12.00	50.79	0.0%	0.0
8101	Residential Sales	10/20/2023	11/10/2023	11/10/2023	21.00	28.50	0.0%	0.0
8102	Residential Sales	10/21/2023	10/23/2023	10/23/2023	2.00	208.16	0.0%	0.0
8103	Residential Sales	10/21/2023	10/30/2023	10/30/2023	9.00	107.03	0.0%	0.0
8104	Residential Sales	10/21/2023	10/24/2023	10/24/2023	3.00	40.17	0.0%	0.0
8105	Residential Sales	10/22/2023	10/23/2023	10/23/2023	1.00	3,941.60	0.0%	0.0
8106	Residential Sales	10/22/2023	10/25/2023	10/25/2023	3.00	37.90	0.0%	0.0
8107	Residential Sales	10/22/2023	4/2/2024	4/2/2024	163.00	16.89	0.0%	0.0
8108	Residential Sales	10/22/2023	11/20/2023	11/20/2023	29.00	92.03	0.0%	0.0
8109	Residential Sales	10/22/2023	10/24/2023	10/24/2023	2.00	61.37	0.0%	0.0
8110	Residential Sales	10/22/2023	10/30/2023	10/30/2023	8.00	189.81	0.0%	0.0
8111	Residential Sales	10/22/2023	12/7/2023	12/7/2023	46.00	60.02	0.0%	0.0
8112	Residential Sales	10/23/2023	10/24/2023	10/24/2023	1.00	199,634.43	0.2%	0.0
8113	Residential Sales	10/23/2023	10/25/2023	10/25/2023	2.00	939.25	0.0%	0.0
8114	Residential Sales	10/23/2023	10/23/2023	10/23/2023	-	5,897.11	0.0%	-
8115	Residential Sales	10/23/2023	11/27/2023	11/27/2023	35.00	95.21	0.0%	0.0
8116	Residential Sales	10/23/2023	11/17/2023	11/17/2023	25.00	6.95	0.0%	0.0
8117	Residential Sales	10/23/2023	11/2/2023	11/2/2023	10.00	1,057.92	0.0%	0.0
8118	Residential Sales	10/23/2023	10/26/2023	10/26/2023	3.00	147.93	0.0%	0.0
8119	Residential Sales	10/23/2023	10/30/2023	10/30/2023	7.00	795.78	0.0%	0.0
8120	Residential Sales	10/23/2023	12/5/2023	12/5/2023	43.00	13.92	0.0%	0.0
8121	Residential Sales	10/23/2023	11/6/2023	11/6/2023	14.00	418.90	0.0%	0.0
8122	Residential Sales	10/23/2023	10/27/2023	10/27/2023	4.00	260.61	0.0%	0.0
8123	Residential Sales	10/23/2023	11/1/2023	11/1/2023	9.00	27.74	0.0%	0.0
8124	Residential Sales	10/23/2023	3/28/2024	3/28/2024	157.00	45.48	0.0%	0.0
8125	Residential Sales	10/23/2023	11/7/2023	11/7/2023	15.00	20.12	0.0%	0.0
8126	Residential Sales	10/23/2023	10/31/2023	10/31/2023	8.00	206.19	0.0%	0.0
8127	Residential Sales	10/23/2023	11/3/2023	11/3/2023	11.00	18.95	0.0%	0.0
8128	Residential Sales	10/24/2023	10/25/2023	10/25/2023	1.00	162,895.77	0.1%	0.0
8129	Residential Sales	10/24/2023	10/24/2023	10/24/2023	-	370.38	0.0%	-
8130	Residential Sales	10/24/2023	10/26/2023	10/26/2023	2.00	1,260.49	0.0%	0.0
8131	Residential Sales	10/24/2023	10/31/2023	10/31/2023	7.00	1,508.32	0.0%	0.0
8132	Residential Sales	10/24/2023	10/30/2023	10/30/2023	6.00	213.06	0.0%	0.0
8133	Residential Sales	10/24/2023	11/2/2023	11/2/2023	9.00	47.45	0.0%	0.0
8134	Residential Sales	10/24/2023	11/29/2023	11/29/2023	36.00	28.50	0.0%	0.0
8135	Residential Sales	10/24/2023	11/7/2023	11/7/2023	14.00	0.63	0.0%	0.0
8136	Residential Sales	10/24/2023	11/9/2023	11/9/2023	16.00	60.09	0.0%	0.0
8137	Residential Sales	10/24/2023	10/27/2023	10/27/2023	3.00	286.99	0.0%	0.0
8138	Residential Sales	10/24/2023	11/6/2023	11/6/2023	13.00	54.87	0.0%	0.0
8139	Residential Sales	10/24/2023	11/1/2023	11/1/2023	8.00	29.64	0.0%	0.0
8140	Residential Sales	10/24/2023	11/14/2023	11/14/2023	21.00	39.11	0.0%	0.0
8141	Residential Sales	10/24/2023	1/12/2024	1/12/2024	80.00	60.33	0.0%	0.0
8142	Residential Sales	10/25/2023	10/25/2023	10/25/2023	-	48,795.88	0.0%	-
8143	Residential Sales	10/25/2023	10/26/2023	10/26/2023	1.00	173,956.03	0.1%	0.0
8144	Residential Sales	10/25/2023	10/27/2023	10/27/2023	2.00	1,616.07	0.0%	0.0
8145	Residential Sales	10/25/2023	11/1/2023	11/1/2023	7.00	1,400.63	0.0%	0.0
8146	Residential Sales	10/25/2023	11/7/2023	11/7/2023	13.00	69.42	0.0%	0.0
8147	Residential Sales	10/25/2023	11/2/2023	11/2/2023	8.00	136.14	0.0%	0.0
8148	Residential Sales	10/25/2023	11/10/2023	11/10/2023	16.00	12.66	0.0%	0.0
8149	Residential Sales	10/25/2023	10/30/2023	10/30/2023	5.00	281.52	0.0%	0.0
8150	Residential Sales	10/25/2023	4/3/2024	4/3/2024	161.00	18.78	0.0%	0.0
8151	Residential Sales	10/25/2023	10/31/2023	10/31/2023	6.00	69.00	0.0%	0.0
8152	Residential Sales	10/25/2023	11/29/2023	11/29/2023	35.00	8.85	0.0%	0.0
8153	Residential Sales	10/25/2023	11/9/2023	11/9/2023	15.00	43.36	0.0%	0.0
8154	Residential Sales	10/25/2023	11/3/2023	11/3/2023	9.00	13.89	0.0%	0.0
8155	Residential Sales	10/26/2023	10/27/2023	10/27/2023	1.00	141,773.51	0.1%	0.0
8156	Residential Sales	10/26/2023	10/30/2023	10/30/2023	4.00	1,486.33	0.0%	0.0
8157	Residential Sales	10/26/2023	10/26/2023	10/26/2023	-	391.79	0.0%	-
8158	Residential Sales	10/26/2023	11/3/2023	11/3/2023	8.00	61.18	0.0%	0.0
8159	Residential Sales	10/26/2023	11/1/2023	11/1/2023	6.00	105.82	0.0%	0.0
8160	Residential Sales	10/26/2023	11/2/2023	11/2/2023	7.00	810.31	0.0%	0.0
8161	Residential Sales	10/26/2023	11/17/2023	11/17/2023	22.00	23.20	0.0%	0.0
8162	Residential Sales	10/26/2023	10/31/2023	10/31/2023	5.00	91.97	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8163	Residential Sales	10/26/2023	1/2/2024	1/2/2024	68.00	32.15	0.0%	0.0
8164	Residential Sales	10/26/2023	2/23/2024	2/23/2024	120.00	26.38	0.0%	0.0
8165	Residential Sales	10/26/2023	5/23/2024	5/23/2024	210.00	47.61	0.0%	0.0
8166	Residential Sales	10/26/2023	12/5/2023	12/5/2023	40.00	1.27	0.0%	0.0
8167	Residential Sales	10/26/2023	11/9/2023	11/9/2023	14.00	0.63	0.0%	0.0
8168	Residential Sales	10/27/2023	10/30/2023	10/30/2023	3.00	148,758.87	0.1%	0.0
8169	Residential Sales	10/27/2023	10/31/2023	10/31/2023	4.00	868.90	0.0%	0.0
8170	Residential Sales	10/27/2023	1/9/2024	1/9/2024	74.00	63.37	0.0%	0.0
8171	Residential Sales	10/27/2023	10/27/2023	10/27/2023	-	537.41	0.0%	-
8172	Residential Sales	10/27/2023	11/3/2023	11/3/2023	7.00	944.28	0.0%	0.0
8173	Residential Sales	10/27/2023	11/10/2023	11/10/2023	14.00	30.62	0.0%	0.0
8174	Residential Sales	10/27/2023	11/13/2023	11/13/2023	17.00	12.00	0.0%	0.0
8175	Residential Sales	10/27/2023	11/6/2023	11/6/2023	10.00	53.27	0.0%	0.0
8176	Residential Sales	10/27/2023	11/2/2023	11/2/2023	6.00	441.34	0.0%	0.0
8177	Residential Sales	10/27/2023	11/1/2023	11/1/2023	5.00	106.76	0.0%	0.0
8178	Residential Sales	10/27/2023	11/7/2023	11/7/2023	11.00	12.00	0.0%	0.0
8179	Residential Sales	10/27/2023	1/2/2024	1/2/2024	67.00	994.62	0.0%	0.0
8180	Residential Sales	10/28/2023	10/30/2023	10/30/2023	2.00	2,800.72	0.0%	0.0
8181	Residential Sales	10/29/2023	10/30/2023	10/30/2023	1.00	1,073.71	0.0%	0.0
8182	Residential Sales	10/29/2023	11/3/2023	11/3/2023	5.00	95.45	0.0%	0.0
8183	Residential Sales	10/29/2023	4/24/2024	4/24/2024	178.00	13.27	0.0%	0.0
8184	Residential Sales	10/29/2023	10/31/2023	10/31/2023	2.00	14.99	0.0%	0.0
8185	Residential Sales	10/29/2023	11/1/2023	11/1/2023	3.00	5.91	0.0%	0.0
8186	Residential Sales	10/30/2023	10/31/2023	10/31/2023	1.00	112,384.88	0.1%	0.0
8187	Residential Sales	10/30/2023	10/30/2023	10/30/2023	-	554.14	0.0%	-
8188	Residential Sales	10/30/2023	11/6/2023	11/6/2023	7.00	969.07	0.0%	0.0
8189	Residential Sales	10/30/2023	11/1/2023	11/1/2023	2.00	1,112.36	0.0%	0.0
8190	Residential Sales	10/30/2023	11/3/2023	11/3/2023	4.00	413.87	0.0%	0.0
8191	Residential Sales	10/30/2023	11/7/2023	11/7/2023	8.00	608.85	0.0%	0.0
8192	Residential Sales	10/30/2023	1/10/2024	1/10/2024	72.00	69.89	0.0%	0.0
8193	Residential Sales	10/30/2023	11/2/2023	11/2/2023	3.00	188.00	0.0%	0.0
8194	Residential Sales	10/30/2023	12/7/2023	12/7/2023	38.00	68.47	0.0%	0.0
8195	Residential Sales	10/30/2023	11/15/2023	11/15/2023	16.00	18.80	0.0%	0.0
8196	Residential Sales	10/30/2023	12/6/2023	12/6/2023	37.00	12.22	0.0%	0.0
8197	Residential Sales	10/30/2023	11/21/2023	11/21/2023	22.00	7.58	0.0%	0.0
8198	Residential Sales	10/30/2023	12/21/2023	12/21/2023	52.00	23.20	0.0%	0.0
8199	Residential Sales	10/30/2023	11/17/2023	11/17/2023	18.00	63.52	0.0%	0.0
8200	Residential Sales	10/30/2023	12/11/2023	12/11/2023	42.00	36.63	0.0%	0.0
8201	Residential Sales	10/31/2023	10/31/2023	10/31/2023	-	509.61	0.0%	-
8202	Residential Sales	10/31/2023	11/1/2023	11/1/2023	1.00	5,232.04	0.0%	0.0
8203	Residential Sales	10/31/2023	11/2/2023	11/2/2023	2.00	178.34	0.0%	0.0
8204	Residential Sales	10/31/2023	11/6/2023	11/6/2023	6.00	76.11	0.0%	0.0
8205	Residential Sales	10/31/2023	11/8/2023	11/8/2023	8.00	166.04	0.0%	0.0
8206	Residential Sales	10/31/2023	11/10/2023	11/10/2023	10.00	10.37	0.0%	0.0
8207	Residential Sales	10/31/2023	11/7/2023	11/7/2023	7.00	298.06	0.0%	0.0
8208	Residential Sales	10/31/2023	11/13/2023	11/13/2023	13.00	17.56	0.0%	0.0
8209	Residential Sales	11/1/2023	11/3/2023	11/3/2023	2.00	159,169.35	0.1%	0.0
8210	Residential Sales	11/1/2023	11/8/2023	11/8/2023	7.00	2,510.08	0.0%	0.0
8211	Residential Sales	11/1/2023	11/2/2023	11/2/2023	1.00	6,203.46	0.0%	0.0
8212	Residential Sales	11/1/2023	11/6/2023	11/6/2023	5.00	875.80	0.0%	0.0
8213	Residential Sales	11/1/2023	11/7/2023	11/7/2023	6.00	488.48	0.0%	0.0
8214	Residential Sales	11/1/2023	11/9/2023	11/9/2023	8.00	534.21	0.0%	0.0
8215	Residential Sales	11/1/2023	1/9/2024	1/9/2024	69.00	1,095.14	0.0%	0.0
8216	Residential Sales	11/1/2023	12/7/2023	12/7/2023	36.00	70.61	0.0%	0.0
8217	Residential Sales	11/1/2023	4/2/2024	4/2/2024	153.00	48.72	0.0%	0.0
8218	Residential Sales	11/1/2023	11/16/2023	11/16/2023	15.00	72.29	0.0%	0.0
8219	Residential Sales	11/1/2023	11/14/2023	11/14/2023	13.00	110.67	0.0%	0.0
8220	Residential Sales	11/1/2023	11/15/2023	11/15/2023	14.00	24.36	0.0%	0.0
8221	Residential Sales	11/1/2023	11/13/2023	11/13/2023	12.00	157.89	0.0%	0.0
8222	Residential Sales	11/1/2023	11/17/2023	11/17/2023	16.00	89.08	0.0%	0.0
8223	Residential Sales	11/1/2023	11/29/2023	11/29/2023	28.00	20.87	0.0%	0.0
8224	Residential Sales	11/1/2023	4/23/2024	4/23/2024	174.00	37.00	0.0%	0.0
8225	Residential Sales	11/1/2023	11/1/2023	11/1/2023	-	241.92	0.0%	-
8226	Residential Sales	11/1/2023	11/20/2023	11/20/2023	19.00	165.50	0.0%	0.0
8227	Residential Sales	11/1/2023	12/6/2023	12/6/2023	35.00	83.92	0.0%	0.0
8228	Residential Sales	11/1/2023	11/10/2023	11/10/2023	9.00	82.23	0.0%	0.0
8229	Residential Sales	11/1/2023	11/22/2023	11/22/2023	21.00	157.88	0.0%	0.0
8230	Residential Sales	11/1/2023	11/21/2023	11/21/2023	20.00	30.84	0.0%	0.0
8231	Residential Sales	11/1/2023	2/12/2024	2/12/2024	103.00	36.24	0.0%	0.0
8232	Residential Sales	11/1/2023	2/7/2024	2/7/2024	98.00	63.26	0.0%	0.0
8233	Residential Sales	11/2/2023	11/3/2023	11/3/2023	1.00	149,044.93	0.1%	0.0
8234	Residential Sales	11/2/2023	11/9/2023	11/9/2023	7.00	2,379.35	0.0%	0.0
8235	Residential Sales	11/2/2023	11/13/2023	11/13/2023	11.00	94.95	0.0%	0.0
8236	Residential Sales	11/2/2023	11/6/2023	11/6/2023	4.00	1,387.43	0.0%	0.0
8237	Residential Sales	11/2/2023	11/10/2023	11/10/2023	8.00	227.50	0.0%	0.0
8238	Residential Sales	11/2/2023	11/7/2023	11/7/2023	5.00	921.87	0.0%	0.0
8239	Residential Sales	11/2/2023	11/8/2023	11/8/2023	6.00	396.45	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8240	Residential Sales	11/2/2023	11/17/2023	11/17/2023	15.00	126.86	0.0%	0.0
8241	Residential Sales	11/2/2023	11/2/2023	11/2/2023	-	163.18	0.0%	-
8242	Residential Sales	11/2/2023	4/2/2024	4/2/2024	152.00	20.04	0.0%	0.0
8243	Residential Sales	11/2/2023	10/21/2024	10/21/2024	354.00	41.68	0.0%	0.0
8244	Residential Sales	11/2/2023	11/14/2023	11/14/2023	12.00	31.37	0.0%	0.0
8245	Residential Sales	11/2/2023	11/16/2023	11/16/2023	14.00	62.39	0.0%	0.0
8246	Residential Sales	11/2/2023	11/30/2023	11/30/2023	28.00	47.91	0.0%	0.0
8247	Residential Sales	11/3/2023	11/6/2023	11/6/2023	3.00	169,119.02	0.1%	0.0
8248	Residential Sales	11/3/2023	11/8/2023	11/8/2023	5.00	193.17	0.0%	0.0
8249	Residential Sales	11/3/2023	11/7/2023	11/7/2023	4.00	1,904.41	0.0%	0.0
8250	Residential Sales	11/3/2023	11/10/2023	11/10/2023	7.00	279.50	0.0%	0.0
8251	Residential Sales	11/3/2023	11/13/2023	11/13/2023	10.00	2,407.39	0.0%	0.0
8252	Residential Sales	11/3/2023	11/3/2023	11/3/2023	-	96.12	0.0%	-
8253	Residential Sales	11/3/2023	11/20/2023	11/20/2023	17.00	71.66	0.0%	0.0
8254	Residential Sales	11/3/2023	12/11/2023	12/11/2023	38.00	510.13	0.0%	0.0
8255	Residential Sales	11/3/2023	11/9/2023	11/9/2023	6.00	147.63	0.0%	0.0
8256	Residential Sales	11/3/2023	11/14/2023	11/14/2023	11.00	294.35	0.0%	0.0
8257	Residential Sales	11/3/2023	2/9/2024	2/9/2024	98.00	23.04	0.0%	0.0
8258	Residential Sales	11/3/2023	1/9/2024	1/9/2024	67.00	47.52	0.0%	0.0
8259	Residential Sales	11/3/2023	12/28/2023	12/28/2023	55.00	18.95	0.0%	0.0
8260	Residential Sales	11/4/2023	11/6/2023	11/6/2023	2.00	210.09	0.0%	0.0
8261	Residential Sales	11/4/2023	11/7/2023	11/7/2023	3.00	18.95	0.0%	0.0
8262	Residential Sales	11/5/2023	11/8/2023	11/8/2023	3.00	19.40	0.0%	0.0
8263	Residential Sales	11/5/2023	11/6/2023	11/6/2023	1.00	3,768.30	0.0%	0.0
8264	Residential Sales	11/5/2023	11/7/2023	11/7/2023	2.00	145.11	0.0%	0.0
8265	Residential Sales	11/5/2023	11/9/2023	11/9/2023	4.00	89.64	0.0%	0.0
8266	Residential Sales	11/5/2023	11/15/2023	11/15/2023	10.00	13.56	0.0%	0.0
8267	Residential Sales	11/5/2023	4/2/2024	4/2/2024	149.00	59.05	0.0%	0.0
8268	Residential Sales	11/5/2023	1/2/2024	1/2/2024	58.00	14.95	0.0%	0.0
8269	Residential Sales	11/5/2023	11/13/2023	11/13/2023	8.00	66.27	0.0%	0.0
8270	Residential Sales	11/5/2023	11/10/2023	11/10/2023	5.00	197.17	0.0%	0.0
8271	Residential Sales	11/6/2023	11/7/2023	11/7/2023	1.00	264,806.70	0.2%	0.0
8272	Residential Sales	11/6/2023	11/8/2023	11/8/2023	2.00	2,023.39	0.0%	0.0
8273	Residential Sales	11/6/2023	11/14/2023	11/14/2023	8.00	3,183.92	0.0%	0.0
8274	Residential Sales	11/6/2023	11/17/2023	11/17/2023	11.00	130.92	0.0%	0.0
8275	Residential Sales	11/6/2023	11/6/2023	11/6/2023	-	982.18	0.0%	-
8276	Residential Sales	11/6/2023	11/10/2023	11/10/2023	4.00	142.89	0.0%	0.0
8277	Residential Sales	11/6/2023	11/21/2023	11/21/2023	15.00	312.10	0.0%	0.0
8278	Residential Sales	11/6/2023	11/9/2023	11/9/2023	3.00	710.05	0.0%	0.0
8279	Residential Sales	11/6/2023	11/22/2023	11/22/2023	16.00	116.94	0.0%	0.0
8280	Residential Sales	11/6/2023	11/15/2023	11/15/2023	9.00	67.29	0.0%	0.0
8281	Residential Sales	11/6/2023	1/15/2024	1/15/2024	70.00	431.20	0.0%	0.0
8282	Residential Sales	11/6/2023	11/13/2023	11/13/2023	7.00	94.79	0.0%	0.0
8283	Residential Sales	11/6/2023	11/16/2023	11/16/2023	10.00	23.94	0.0%	0.0
8284	Residential Sales	11/6/2023	12/11/2023	12/11/2023	35.00	96.16	0.0%	0.0
8285	Residential Sales	11/6/2023	12/13/2023	12/13/2023	37.00	42.01	0.0%	0.0
8286	Residential Sales	11/6/2023	12/20/2023	12/20/2023	44.00	13.59	0.0%	0.0
8287	Residential Sales	11/6/2023	12/1/2023	12/1/2023	25.00	32.26	0.0%	0.0
8288	Residential Sales	11/6/2023	7/26/2024	7/26/2024	263.00	69.85	0.0%	0.0
8289	Residential Sales	11/6/2023	11/20/2023	11/20/2023	14.00	97.78	0.0%	0.0
8290	Residential Sales	11/6/2023	3/14/2024	3/14/2024	129.00	42.90	0.0%	0.0
8291	Residential Sales	11/6/2023	12/12/2023	12/12/2023	36.00	112.76	0.0%	0.0
8292	Residential Sales	11/7/2023	11/7/2023	11/7/2023	-	274,265.45	0.2%	-
8293	Residential Sales	11/7/2023	11/8/2023	11/8/2023	1.00	236,642.97	0.2%	0.0
8294	Residential Sales	11/7/2023	11/9/2023	11/9/2023	2.00	4,259.07	0.0%	0.0
8295	Residential Sales	11/7/2023	11/16/2023	11/16/2023	9.00	1,114.53	0.0%	0.0
8296	Residential Sales	11/7/2023	12/7/2023	12/7/2023	30.00	50.54	0.0%	0.0
8297	Residential Sales	11/7/2023	11/10/2023	11/10/2023	3.00	603.28	0.0%	0.0
8298	Residential Sales	11/7/2023	11/14/2023	11/14/2023	7.00	3,923.22	0.0%	0.0
8299	Residential Sales	11/7/2023	11/15/2023	11/15/2023	8.00	6,033.60	0.0%	0.0
8300	Residential Sales	11/7/2023	11/20/2023	11/20/2023	13.00	149.08	0.0%	0.0
8301	Residential Sales	11/7/2023	12/11/2023	12/11/2023	34.00	185.64	0.0%	0.0
8302	Residential Sales	11/7/2023	11/13/2023	11/13/2023	6.00	381.61	0.0%	0.0
8303	Residential Sales	11/7/2023	12/6/2023	12/6/2023	29.00	30.07	0.0%	0.0
8304	Residential Sales	11/7/2023	11/17/2023	11/17/2023	10.00	80.80	0.0%	0.0
8305	Residential Sales	11/7/2023	11/28/2023	11/28/2023	21.00	18.95	0.0%	0.0
8306	Residential Sales	11/7/2023	11/30/2023	11/30/2023	23.00	41.96	0.0%	0.0
8307	Residential Sales	11/7/2023	12/19/2023	12/19/2023	42.00	53.76	0.0%	0.0
8308	Residential Sales	11/7/2023	1/10/2024	1/10/2024	64.00	19.45	0.0%	0.0
8309	Residential Sales	11/7/2023	11/27/2023	11/27/2023	20.00	38.15	0.0%	0.0
8310	Residential Sales	11/7/2023	1/30/2024	1/30/2024	84.00	71.52	0.0%	0.0
8311	Residential Sales	11/8/2023	11/9/2023	11/9/2023	1.00	106,058.13	0.1%	0.0
8312	Residential Sales	11/8/2023	11/16/2023	11/16/2023	8.00	2,232.42	0.0%	0.0
8313	Residential Sales	11/8/2023	11/8/2023	11/8/2023	-	1,876.62	0.0%	-
8314	Residential Sales	11/8/2023	11/17/2023	11/17/2023	9.00	759.62	0.0%	0.0
8315	Residential Sales	11/8/2023	11/10/2023	11/10/2023	2.00	2,852.73	0.0%	0.0
8316	Residential Sales	11/8/2023	11/13/2023	11/13/2023	5.00	485.33	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8317	Residential Sales	11/8/2023	11/14/2023	11/14/2023	6.00	647.66	0.0%	0.0
8318	Residential Sales	11/8/2023	1/10/2024	1/10/2024	63.00	39.02	0.0%	0.0
8319	Residential Sales	11/8/2023	12/11/2023	12/11/2023	33.00	75.94	0.0%	0.0
8320	Residential Sales	11/8/2023	11/22/2023	11/22/2023	14.00	22.83	0.0%	0.0
8321	Residential Sales	11/8/2023	11/20/2023	11/20/2023	12.00	167.35	0.0%	0.0
8322	Residential Sales	11/9/2023	11/17/2023	11/17/2023	8.00	1,100.03	0.0%	0.0
8323	Residential Sales	11/9/2023	11/10/2023	11/10/2023	1.00	67,800.07	0.1%	0.0
8324	Residential Sales	11/9/2023	11/14/2023	11/14/2023	5.00	8,238.39	0.0%	0.0
8325	Residential Sales	11/9/2023	11/9/2023	11/9/2023	-	589.68	0.0%	-
8326	Residential Sales	11/9/2023	11/13/2023	11/13/2023	4.00	1,504.61	0.0%	0.0
8327	Residential Sales	11/9/2023	11/20/2023	11/20/2023	11.00	522.29	0.0%	0.0
8328	Residential Sales	11/9/2023	11/22/2023	11/22/2023	13.00	36.81	0.0%	0.0
8329	Residential Sales	11/9/2023	11/15/2023	11/15/2023	6.00	581.01	0.0%	0.0
8330	Residential Sales	11/9/2023	11/16/2023	11/16/2023	7.00	47.60	0.0%	0.0
8331	Residential Sales	11/9/2023	12/12/2023	12/12/2023	33.00	64.92	0.0%	0.0
8332	Residential Sales	11/9/2023	12/11/2023	12/11/2023	32.00	44.50	0.0%	0.0
8333	Residential Sales	11/9/2023	5/24/2024	5/24/2024	197.00	69.65	0.0%	0.0
8334	Residential Sales	11/9/2023	1/9/2024	1/9/2024	61.00	35.48	0.0%	0.0
8335	Residential Sales	11/9/2023	11/28/2023	11/28/2023	19.00	66.33	0.0%	0.0
8336	Residential Sales	11/9/2023	1/2/2024	1/2/2024	54.00	32.53	0.0%	0.0
8337	Residential Sales	11/10/2023	11/13/2023	11/13/2023	3.00	145,478.17	0.1%	0.0
8338	Residential Sales	11/10/2023	11/15/2023	11/15/2023	5.00	439.77	0.0%	0.0
8339	Residential Sales	11/10/2023	11/14/2023	11/14/2023	4.00	5,065.55	0.0%	0.0
8340	Residential Sales	11/10/2023	11/17/2023	11/17/2023	7.00	195.16	0.0%	0.0
8341	Residential Sales	11/10/2023	11/20/2023	11/20/2023	10.00	2,180.99	0.0%	0.0
8342	Residential Sales	11/10/2023	11/21/2023	11/21/2023	11.00	125.27	0.0%	0.0
8343	Residential Sales	11/10/2023	11/10/2023	11/10/2023	-	2,050.59	0.0%	-
8344	Residential Sales	11/10/2023	1/10/2024	1/10/2024	61.00	41.29	0.0%	0.0
8345	Residential Sales	11/10/2023	11/16/2023	11/16/2023	6.00	334.26	0.0%	0.0
8346	Residential Sales	11/10/2023	1/5/2024	1/5/2024	56.00	31.24	0.0%	0.0
8347	Residential Sales	11/10/2023	12/7/2023	12/7/2023	27.00	278.30	0.0%	0.0
8348	Residential Sales	11/10/2023	12/15/2023	12/15/2023	35.00	81.15	0.0%	0.0
8349	Residential Sales	11/10/2023	5/2/2024	5/2/2024	174.00	64.72	0.0%	0.0
8350	Residential Sales	11/10/2023	1/11/2024	1/11/2024	62.00	43.34	0.0%	0.0
8351	Residential Sales	11/10/2023	12/29/2023	12/29/2023	49.00	54.71	0.0%	0.0
8352	Residential Sales	11/10/2023	12/8/2023	12/8/2023	28.00	18.95	0.0%	0.0
8353	Residential Sales	11/10/2023	12/11/2023	12/11/2023	31.00	95.49	0.0%	0.0
8354	Residential Sales	11/10/2023	12/14/2023	12/14/2023	34.00	108.90	0.0%	0.0
8355	Residential Sales	11/10/2023	2/6/2024	2/6/2024	88.00	25.56	0.0%	0.0
8356	Residential Sales	11/10/2023	6/14/2024	6/14/2024	217.00	40.50	0.0%	0.0
8357	Residential Sales	11/10/2023	1/9/2024	1/9/2024	60.00	5.69	0.0%	0.0
8358	Residential Sales	11/11/2023	11/13/2023	11/13/2023	2.00	3,318.58	0.0%	0.0
8359	Residential Sales	11/12/2023	11/13/2023	11/13/2023	1.00	1,236.56	0.0%	0.0
8360	Residential Sales	11/12/2023	11/14/2023	11/14/2023	2.00	257.06	0.0%	0.0
8361	Residential Sales	11/12/2023	11/17/2023	11/17/2023	5.00	83.48	0.0%	0.0
8362	Residential Sales	11/12/2023	11/20/2023	11/20/2023	8.00	82.65	0.0%	0.0
8363	Residential Sales	11/13/2023	11/14/2023	11/14/2023	1.00	225,420.86	0.2%	0.0
8364	Residential Sales	11/13/2023	11/13/2023	11/13/2023	-	84,779.68	0.1%	-
8365	Residential Sales	11/13/2023	11/15/2023	11/15/2023	2.00	16,361.84	0.0%	0.0
8366	Residential Sales	11/13/2023	11/20/2023	11/20/2023	7.00	4,119.16	0.0%	0.0
8367	Residential Sales	11/13/2023	1/30/2024	1/30/2024	78.00	148.15	0.0%	0.0
8368	Residential Sales	11/13/2023	11/22/2023	11/22/2023	9.00	172.64	0.0%	0.0
8369	Residential Sales	11/13/2023	11/21/2023	11/21/2023	8.00	4,906.12	0.0%	0.0
8370	Residential Sales	11/13/2023	12/12/2023	12/12/2023	29.00	44.56	0.0%	0.0
8371	Residential Sales	11/13/2023	11/16/2023	11/16/2023	3.00	710.13	0.0%	0.0
8372	Residential Sales	11/13/2023	11/17/2023	11/17/2023	4.00	825.84	0.0%	0.0
8373	Residential Sales	11/13/2023	2/15/2024	2/15/2024	94.00	55.65	0.0%	0.0
8374	Residential Sales	11/13/2023	11/30/2023	11/30/2023	17.00	113.61	0.0%	0.0
8375	Residential Sales	11/13/2023	11/29/2023	11/29/2023	16.00	42.82	0.0%	0.0
8376	Residential Sales	11/13/2023	2/5/2024	2/5/2024	84.00	32.67	0.0%	0.0
8377	Residential Sales	11/13/2023	1/9/2024	1/9/2024	57.00	18.95	0.0%	0.0
8378	Residential Sales	11/13/2023	12/5/2023	12/5/2023	22.00	145.40	0.0%	0.0
8379	Residential Sales	11/13/2023	12/18/2023	12/18/2023	35.00	48.91	0.0%	0.0
8380	Residential Sales	11/13/2023	11/28/2023	11/28/2023	15.00	44.56	0.0%	0.0
8381	Residential Sales	11/13/2023	12/15/2023	12/15/2023	32.00	147.10	0.0%	0.0
8382	Residential Sales	11/13/2023	11/27/2023	11/27/2023	14.00	82.41	0.0%	0.0
8383	Residential Sales	11/13/2023	2/16/2024	2/16/2024	95.00	25.63	0.0%	0.0
8384	Residential Sales	11/13/2023	12/6/2023	12/6/2023	23.00	17.87	0.0%	0.0
8385	Residential Sales	11/13/2023	1/17/2024	1/17/2024	65.00	11.30	0.0%	0.0
8386	Residential Sales	11/14/2023	11/15/2023	11/15/2023	1.00	198,746.29	0.2%	0.0
8387	Residential Sales	11/14/2023	11/27/2023	11/27/2023	13.00	181.59	0.0%	0.0
8388	Residential Sales	11/14/2023	11/14/2023	11/14/2023	-	280,620.19	0.2%	-
8389	Residential Sales	11/14/2023	11/16/2023	11/16/2023	2.00	2,200.14	0.0%	0.0
8390	Residential Sales	11/14/2023	11/22/2023	11/22/2023	8.00	4,362.29	0.0%	0.0
8391	Residential Sales	11/14/2023	11/20/2023	11/20/2023	6.00	404.41	0.0%	0.0
8392	Residential Sales	11/14/2023	11/17/2023	11/17/2023	3.00	609.58	0.0%	0.0
8393	Residential Sales	11/14/2023	11/21/2023	11/21/2023	7.00	490.40	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8394	Residential Sales	11/14/2023	12/18/2023	12/18/2023	34.00	135.96	0.0%	0.0
8395	Residential Sales	11/14/2023	2/6/2024	2/6/2024	84.00	43.51	0.0%	0.0
8396	Residential Sales	11/14/2023	5/1/2024	5/1/2024	169.00	32.36	0.0%	0.0
8397	Residential Sales	11/14/2023	1/12/2024	1/12/2024	59.00	40.17	0.0%	0.0
8398	Residential Sales	11/14/2023	5/2/2024	5/2/2024	170.00	30.12	0.0%	0.0
8399	Residential Sales	11/15/2023	11/16/2023	11/16/2023	1.00	281,459.07	0.2%	0.0
8400	Residential Sales	11/15/2023	11/17/2023	11/17/2023	2.00	2,745.09	0.0%	0.0
8401	Residential Sales	11/15/2023	11/22/2023	11/22/2023	7.00	1,640.82	0.0%	0.0
8402	Residential Sales	11/15/2023	11/21/2023	11/21/2023	6.00	460.19	0.0%	0.0
8403	Residential Sales	11/15/2023	12/21/2023	12/21/2023	36.00	86.40	0.0%	0.0
8404	Residential Sales	11/15/2023	11/15/2023	11/15/2023	-	1,300.99	0.0%	-
8405	Residential Sales	11/15/2023	11/30/2023	11/30/2023	15.00	19.05	0.0%	0.0
8406	Residential Sales	11/15/2023	11/28/2023	11/28/2023	13.00	55.58	0.0%	0.0
8407	Residential Sales	11/15/2023	11/20/2023	11/20/2023	5.00	713.05	0.0%	0.0
8408	Residential Sales	11/15/2023	12/18/2023	12/18/2023	33.00	151.30	0.0%	0.0
8409	Residential Sales	11/15/2023	12/5/2023	12/5/2023	20.00	84.19	0.0%	0.0
8410	Residential Sales	11/15/2023	12/28/2023	12/28/2023	43.00	50.44	0.0%	0.0
8411	Residential Sales	11/15/2023	11/27/2023	11/27/2023	12.00	94.35	0.0%	0.0
8412	Residential Sales	11/15/2023	2/15/2024	2/15/2024	92.00	71.60	0.0%	0.0
8413	Residential Sales	11/15/2023	1/9/2024	1/9/2024	55.00	18.95	0.0%	0.0
8414	Residential Sales	11/15/2023	6/14/2024	6/14/2024	212.00	93.34	0.0%	0.0
8415	Residential Sales	11/16/2023	11/17/2023	11/17/2023	1.00	328,261.25	0.3%	0.0
8416	Residential Sales	11/16/2023	11/22/2023	11/22/2023	6.00	1,208.87	0.0%	0.0
8417	Residential Sales	11/16/2023	11/20/2023	11/20/2023	4.00	3,961.84	0.0%	0.0
8418	Residential Sales	11/16/2023	11/16/2023	11/16/2023	-	392.30	0.0%	-
8419	Residential Sales	11/16/2023	11/21/2023	11/21/2023	5.00	712.84	0.0%	0.0
8420	Residential Sales	11/16/2023	12/19/2023	12/19/2023	33.00	276.99	0.0%	0.0
8421	Residential Sales	11/16/2023	11/29/2023	11/29/2023	13.00	211.65	0.0%	0.0
8422	Residential Sales	11/16/2023	1/2/2024	1/2/2024	47.00	30.19	0.0%	0.0
8423	Residential Sales	11/16/2023	12/5/2023	12/5/2023	19.00	79.00	0.0%	0.0
8424	Residential Sales	11/16/2023	11/27/2023	11/27/2023	11.00	2,827.19	0.0%	0.0
8425	Residential Sales	11/16/2023	1/9/2024	1/9/2024	54.00	43.58	0.0%	0.0
8426	Residential Sales	11/16/2023	12/7/2023	12/7/2023	21.00	77.41	0.0%	0.0
8427	Residential Sales	11/16/2023	1/30/2024	1/30/2024	75.00	27.11	0.0%	0.0
8428	Residential Sales	11/16/2023	12/27/2023	12/27/2023	41.00	83.13	0.0%	0.0
8429	Residential Sales	11/16/2023	3/11/2024	3/11/2024	116.00	87.07	0.0%	0.0
8430	Residential Sales	11/16/2023	11/28/2023	11/28/2023	12.00	0.77	0.0%	0.0
8431	Residential Sales	11/16/2023	12/6/2023	12/6/2023	20.00	29.10	0.0%	0.0
8432	Residential Sales	11/16/2023	11/30/2023	11/30/2023	14.00	55.36	0.0%	0.0
8433	Residential Sales	11/16/2023	2/6/2024	2/6/2024	82.00	24.83	0.0%	0.0
8434	Residential Sales	11/17/2023	11/20/2023	11/20/2023	3.00	245,212.18	0.2%	0.0
8435	Residential Sales	11/17/2023	11/17/2023	11/17/2023	-	18,476.93	0.0%	-
8436	Residential Sales	11/17/2023	11/22/2023	11/22/2023	5.00	3,945.14	0.0%	0.0
8437	Residential Sales	11/17/2023	11/21/2023	11/21/2023	4.00	829.02	0.0%	0.0
8438	Residential Sales	11/17/2023	11/28/2023	11/28/2023	11.00	2,911.47	0.0%	0.0
8439	Residential Sales	11/17/2023	12/7/2023	12/7/2023	20.00	93.15	0.0%	0.0
8440	Residential Sales	11/17/2023	11/27/2023	11/27/2023	10.00	879.55	0.0%	0.0
8441	Residential Sales	11/17/2023	1/8/2024	1/8/2024	52.00	162.88	0.0%	0.0
8442	Residential Sales	11/17/2023	12/14/2023	12/14/2023	27.00	18.95	0.0%	0.0
8443	Residential Sales	11/17/2023	12/22/2023	12/22/2023	35.00	166.84	0.0%	0.0
8444	Residential Sales	11/17/2023	11/30/2023	11/30/2023	13.00	141.04	0.0%	0.0
8445	Residential Sales	11/17/2023	12/2/2023	12/2/2023	15.00	116.84	0.0%	0.0
8446	Residential Sales	11/17/2023	1/10/2024	1/10/2024	54.00	83.71	0.0%	0.0
8447	Residential Sales	11/17/2023	12/21/2023	12/21/2023	34.00	288.58	0.0%	0.0
8448	Residential Sales	11/17/2023	12/12/2023	12/12/2023	25.00	51.34	0.0%	0.0
8449	Residential Sales	11/17/2023	12/20/2023	12/20/2023	33.00	77.34	0.0%	0.0
8450	Residential Sales	11/17/2023	11/29/2023	11/29/2023	12.00	50.13	0.0%	0.0
8451	Residential Sales	11/18/2023	11/20/2023	11/20/2023	2.00	5,591.22	0.0%	0.0
8452	Residential Sales	11/18/2023	11/22/2023	11/22/2023	4.00	117.26	0.0%	0.0
8453	Residential Sales	11/18/2023	11/28/2023	11/28/2023	10.00	77.81	0.0%	0.0
8454	Residential Sales	11/18/2023	12/21/2023	12/21/2023	33.00	83.46	0.0%	0.0
8455	Residential Sales	11/18/2023	11/21/2023	11/21/2023	3.00	43.16	0.0%	0.0
8456	Residential Sales	11/19/2023	11/20/2023	11/20/2023	1.00	2,115.08	0.0%	0.0
8457	Residential Sales	11/19/2023	12/6/2023	12/6/2023	17.00	18.95	0.0%	0.0
8458	Residential Sales	11/20/2023	11/20/2023	11/20/2023	-	472,017.25	0.4%	-
8459	Residential Sales	11/20/2023	11/21/2023	11/21/2023	1.00	396,856.59	0.3%	0.0
8460	Residential Sales	11/20/2023	11/28/2023	11/28/2023	8.00	4,346.69	0.0%	0.0
8461	Residential Sales	11/20/2023	12/22/2023	12/22/2023	32.00	223.43	0.0%	0.0
8462	Residential Sales	11/20/2023	11/22/2023	11/22/2023	2.00	7,890.70	0.0%	0.0
8463	Residential Sales	11/20/2023	11/27/2023	11/27/2023	7.00	534.46	0.0%	0.0
8464	Residential Sales	11/20/2023	12/11/2023	12/11/2023	21.00	53.13	0.0%	0.0
8465	Residential Sales	11/20/2023	2/14/2024	2/14/2024	86.00	69.62	0.0%	0.0
8466	Residential Sales	11/20/2023	11/29/2023	11/29/2023	9.00	137.12	0.0%	0.0
8467	Residential Sales	11/20/2023	11/30/2023	11/30/2023	10.00	108.62	0.0%	0.0
8468	Residential Sales	11/20/2023	1/23/2024	1/23/2024	64.00	26.03	0.0%	0.0
8469	Residential Sales	11/20/2023	12/7/2023	12/7/2023	17.00	31.41	0.0%	0.0
8470	Residential Sales	11/20/2023	1/9/2024	1/9/2024	50.00	36.81	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8471	Residential Sales	11/20/2023	12/5/2023	12/5/2023	15.00	28.38	0.0%	0.0
8472	Residential Sales	11/20/2023	2/23/2024	2/23/2024	95.00	24.91	0.0%	0.0
8473	Residential Sales	11/21/2023	11/22/2023	11/22/2023	1.00	337,234.44	0.3%	0.0
8474	Residential Sales	11/21/2023	11/29/2023	11/29/2023	8.00	372.21	0.0%	0.0
8475	Residential Sales	11/21/2023	11/21/2023	11/21/2023	-	10,554.72	0.0%	-
8476	Residential Sales	11/21/2023	11/27/2023	11/27/2023	6.00	2,566.30	0.0%	0.0
8477	Residential Sales	11/21/2023	11/30/2023	11/30/2023	9.00	123.54	0.0%	0.0
8478	Residential Sales	11/21/2023	11/28/2023	11/28/2023	7.00	2,797.11	0.0%	0.0
8479	Residential Sales	11/21/2023	12/19/2023	12/19/2023	28.00	19.06	0.0%	0.0
8480	Residential Sales	11/21/2023	12/27/2023	12/27/2023	36.00	51.26	0.0%	0.0
8481	Residential Sales	11/21/2023	3/28/2024	3/28/2024	128.00	47.59	0.0%	0.0
8482	Residential Sales	11/21/2023	12/5/2023	12/5/2023	14.00	49.23	0.0%	0.0
8483	Residential Sales	11/21/2023	12/20/2023	12/20/2023	29.00	47.31	0.0%	0.0
8484	Residential Sales	11/21/2023	12/28/2023	12/28/2023	37.00	22.11	0.0%	0.0
8485	Residential Sales	11/22/2023	11/27/2023	11/27/2023	5.00	275,836.50	0.2%	0.0
8486	Residential Sales	11/22/2023	11/28/2023	11/28/2023	6.00	1,142.56	0.0%	0.0
8487	Residential Sales	11/22/2023	12/27/2023	12/27/2023	35.00	487.64	0.0%	0.0
8488	Residential Sales	11/22/2023	11/29/2023	11/29/2023	7.00	2,196.67	0.0%	0.0
8489	Residential Sales	11/22/2023	11/22/2023	11/22/2023	-	459.77	0.0%	-
8490	Residential Sales	11/22/2023	12/5/2023	12/5/2023	13.00	18.95	0.0%	0.0
8491	Residential Sales	11/22/2023	12/13/2023	12/13/2023	21.00	10.74	0.0%	0.0
8492	Residential Sales	11/22/2023	12/2/2023	12/2/2023	10.00	3.16	0.0%	0.0
8493	Residential Sales	11/22/2023	12/6/2023	12/6/2023	14.00	76.19	0.0%	0.0
8494	Residential Sales	11/22/2023	1/12/2024	1/12/2024	51.00	159.25	0.0%	0.0
8495	Residential Sales	11/22/2023	12/12/2023	12/12/2023	20.00	25.76	0.0%	0.0
8496	Residential Sales	11/22/2023	3/5/2024	3/5/2024	104.00	60.96	0.0%	0.0
8497	Residential Sales	11/23/2023	11/28/2023	11/28/2023	5.00	161.31	0.0%	0.0
8498	Residential Sales	11/23/2023	11/27/2023	11/27/2023	4.00	5,815.28	0.0%	0.0
8499	Residential Sales	11/24/2023	12/2/2023	12/2/2023	8.00	8.43	0.0%	0.0
8500	Residential Sales	11/24/2023	11/27/2023	11/27/2023	3.00	2,043.44	0.0%	0.0
8501	Residential Sales	11/25/2023	11/27/2023	11/27/2023	2.00	273.93	0.0%	0.0
8502	Residential Sales	11/25/2023	11/28/2023	11/28/2023	3.00	100.17	0.0%	0.0
8503	Residential Sales	11/26/2023	11/27/2023	11/27/2023	1.00	2,154.60	0.0%	0.0
8504	Residential Sales	11/26/2023	11/28/2023	11/28/2023	2.00	164.34	0.0%	0.0
8505	Residential Sales	11/26/2023	12/1/2023	12/1/2023	5.00	15.51	0.0%	0.0
8506	Residential Sales	11/26/2023	12/2/2023	12/2/2023	6.00	150.41	0.0%	0.0
8507	Residential Sales	11/26/2023	2/6/2024	2/6/2024	72.00	29.45	0.0%	0.0
8508	Residential Sales	11/26/2023	12/13/2023	12/13/2023	17.00	6.31	0.0%	0.0
8509	Residential Sales	11/27/2023	11/28/2023	11/28/2023	1.00	459,708.57	0.4%	0.0
8510	Residential Sales	11/27/2023	11/29/2023	11/29/2023	2.00	10,041.99	0.0%	0.0
8511	Residential Sales	11/27/2023	12/1/2023	12/1/2023	4.00	2,319.57	0.0%	0.0
8512	Residential Sales	11/27/2023	11/27/2023	11/27/2023	-	1,476.30	0.0%	-
8513	Residential Sales	11/27/2023	12/29/2023	12/29/2023	32.00	629.02	0.0%	0.0
8514	Residential Sales	11/27/2023	11/30/2023	11/30/2023	3.00	758.88	0.0%	0.0
8515	Residential Sales	11/27/2023	5/6/2024	5/6/2024	161.00	23.64	0.0%	0.0
8516	Residential Sales	11/27/2023	12/5/2023	12/5/2023	8.00	1,002.03	0.0%	0.0
8517	Residential Sales	11/27/2023	12/8/2023	12/8/2023	11.00	88.72	0.0%	0.0
8518	Residential Sales	11/27/2023	3/26/2024	3/26/2024	120.00	63.49	0.0%	0.0
8519	Residential Sales	11/27/2023	12/19/2023	12/19/2023	22.00	61.78	0.0%	0.0
8520	Residential Sales	11/28/2023	11/29/2023	11/29/2023	1.00	317,653.09	0.2%	0.0
8521	Residential Sales	11/28/2023	11/30/2023	11/30/2023	2.00	8,135.49	0.0%	0.0
8522	Residential Sales	11/28/2023	11/28/2023	11/28/2023	-	554.32	0.0%	-
8523	Residential Sales	11/28/2023	12/5/2023	12/5/2023	7.00	826.57	0.0%	0.0
8524	Residential Sales	11/28/2023	1/2/2024	1/2/2024	35.00	417.73	0.0%	0.0
8525	Residential Sales	11/28/2023	12/6/2023	12/6/2023	8.00	136.94	0.0%	0.0
8526	Residential Sales	11/28/2023	12/14/2023	12/14/2023	16.00	140.11	0.0%	0.0
8527	Residential Sales	11/28/2023	12/1/2023	12/1/2023	3.00	765.33	0.0%	0.0
8528	Residential Sales	11/28/2023	12/12/2023	12/12/2023	14.00	51.96	0.0%	0.0
8529	Residential Sales	11/28/2023	1/24/2024	1/24/2024	57.00	392.14	0.0%	0.0
8530	Residential Sales	11/28/2023	12/15/2023	12/15/2023	17.00	92.35	0.0%	0.0
8531	Residential Sales	11/28/2023	5/23/2024	5/23/2024	177.00	127.41	0.0%	0.0
8532	Residential Sales	11/28/2023	12/2/2023	12/2/2023	4.00	273.27	0.0%	0.0
8533	Residential Sales	11/28/2023	2/23/2024	2/23/2024	87.00	60.49	0.0%	0.0
8534	Residential Sales	11/29/2023	11/30/2023	11/30/2023	1.00	350,943.81	0.3%	0.0
8535	Residential Sales	11/29/2023	12/1/2023	12/1/2023	2.00	1,818.47	0.0%	0.0
8536	Residential Sales	11/29/2023	12/6/2023	12/6/2023	7.00	6,979.97	0.0%	0.0
8537	Residential Sales	11/29/2023	12/30/2023	12/30/2023	31.00	37.90	0.0%	0.0
8538	Residential Sales	11/29/2023	12/5/2023	12/5/2023	6.00	1,975.40	0.0%	0.0
8539	Residential Sales	11/29/2023	12/12/2023	12/12/2023	13.00	137.33	0.0%	0.0
8540	Residential Sales	11/29/2023	11/29/2023	11/29/2023	-	1,140.77	0.0%	-
8541	Residential Sales	11/29/2023	5/24/2024	5/24/2024	177.00	177.74	0.0%	0.0
8542	Residential Sales	11/29/2023	1/9/2024	1/9/2024	41.00	148.62	0.0%	0.0
8543	Residential Sales	11/29/2023	12/13/2023	12/13/2023	14.00	190.62	0.0%	0.0
8544	Residential Sales	11/29/2023	3/4/2024	3/4/2024	96.00	107.29	0.0%	0.0
8545	Residential Sales	11/29/2023	12/8/2023	12/8/2023	9.00	91.63	0.0%	0.0
8546	Residential Sales	11/29/2023	1/2/2024	1/2/2024	34.00	71.51	0.0%	0.0
8547	Residential Sales	11/29/2023	12/11/2023	12/11/2023	12.00	221.37	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8548	Residential Sales	11/29/2023	4/24/2024	4/24/2024	147.00	18.95	0.0%	0.0
8549	Residential Sales	11/30/2023	12/5/2023	12/5/2023	5.00	251,284.51	0.2%	0.0
8550	Residential Sales	11/30/2023	12/1/2023	12/1/2023	1.00	5,227.59	0.0%	0.0
8551	Residential Sales	11/30/2023	11/30/2023	11/30/2023	-	913.37	0.0%	-
8552	Residential Sales	11/30/2023	12/11/2023	12/11/2023	11.00	140.57	0.0%	0.0
8553	Residential Sales	11/30/2023	12/6/2023	12/6/2023	6.00	2,894.19	0.0%	0.0
8554	Residential Sales	11/30/2023	1/15/2024	1/15/2024	46.00	38.30	0.0%	0.0
8555	Residential Sales	11/30/2023	12/7/2023	12/7/2023	7.00	2,829.86	0.0%	0.0
8556	Residential Sales	11/30/2023	12/2/2023	12/2/2023	2.00	203.79	0.0%	0.0
8557	Residential Sales	11/30/2023	1/2/2024	1/2/2024	33.00	142.76	0.0%	0.0
8558	Residential Sales	11/30/2023	12/12/2023	12/12/2023	12.00	21.15	0.0%	0.0
8559	Residential Sales	11/30/2023	12/14/2023	12/14/2023	14.00	102.25	0.0%	0.0
8560	Residential Sales	11/30/2023	12/8/2023	12/8/2023	8.00	55.23	0.0%	0.0
8561	Residential Sales	11/30/2023	12/21/2023	12/21/2023	21.00	30.77	0.0%	0.0
8562	Residential Sales	11/30/2023	4/2/2024	4/2/2024	124.00	39.01	0.0%	0.0
8563	Residential Sales	11/30/2023	1/31/2024	1/31/2024	62.00	16.68	0.0%	0.0
8564	Residential Sales	11/30/2023	1/8/2024	1/8/2024	39.00	119.22	0.0%	0.0
8565	Residential Sales	11/30/2023	1/10/2024	1/10/2024	41.00	156.59	0.0%	0.0
8566	Residential Sales	12/1/2023	12/5/2023	12/5/2023	4.00	315,233.30	0.2%	0.0
8567	Residential Sales	12/1/2023	1/9/2024	1/9/2024	39.00	1,630.99	0.0%	0.0
8568	Residential Sales	12/1/2023	12/19/2023	12/19/2023	18.00	327.95	0.0%	0.0
8569	Residential Sales	12/1/2023	12/7/2023	12/7/2023	6.00	8,106.70	0.0%	0.0
8570	Residential Sales	12/1/2023	12/21/2023	12/21/2023	20.00	265.18	0.0%	0.0
8571	Residential Sales	12/1/2023	12/8/2023	12/8/2023	7.00	2,195.56	0.0%	0.0
8572	Residential Sales	12/1/2023	12/6/2023	12/6/2023	5.00	4,589.09	0.0%	0.0
8573	Residential Sales	12/1/2023	12/11/2023	12/11/2023	10.00	1,074.28	0.0%	0.0
8574	Residential Sales	12/1/2023	4/15/2024	4/15/2024	136.00	65.22	0.0%	0.0
8575	Residential Sales	12/1/2023	4/8/2024	4/8/2024	129.00	124.24	0.0%	0.0
8576	Residential Sales	12/1/2023	12/12/2023	12/12/2023	11.00	765.49	0.0%	0.0
8577	Residential Sales	12/1/2023	12/18/2023	12/18/2023	17.00	131.49	0.0%	0.0
8578	Residential Sales	12/1/2023	4/4/2024	4/4/2024	125.00	57.62	0.0%	0.0
8579	Residential Sales	12/1/2023	12/15/2023	12/15/2023	14.00	77.16	0.0%	0.0
8580	Residential Sales	12/1/2023	1/5/2024	1/5/2024	35.00	53.91	0.0%	0.0
8581	Residential Sales	12/1/2023	12/13/2023	12/13/2023	12.00	218.85	0.0%	0.0
8582	Residential Sales	12/1/2023	1/24/2024	1/24/2024	54.00	105.20	0.0%	0.0
8583	Residential Sales	12/1/2023	2/7/2024	2/7/2024	68.00	109.85	0.0%	0.0
8584	Residential Sales	12/1/2023	4/11/2024	4/11/2024	132.00	191.45	0.0%	0.0
8585	Residential Sales	12/1/2023	4/23/2024	4/23/2024	144.00	61.77	0.0%	0.0
8586	Residential Sales	12/1/2023	12/20/2023	12/20/2023	19.00	155.64	0.0%	0.0
8587	Residential Sales	12/1/2023	2/12/2024	2/12/2024	73.00	44.59	0.0%	0.0
8588	Residential Sales	12/1/2023	12/14/2023	12/14/2023	13.00	24.78	0.0%	0.0
8589	Residential Sales	12/2/2023	12/5/2023	12/5/2023	3.00	1,285.59	0.0%	0.0
8590	Residential Sales	12/2/2023	12/7/2023	12/7/2023	5.00	643.50	0.0%	0.0
8591	Residential Sales	12/3/2023	12/5/2023	12/5/2023	2.00	261,600.89	0.2%	0.0
8592	Residential Sales	12/3/2023	12/11/2023	12/11/2023	8.00	316.06	0.0%	0.0
8593	Residential Sales	12/3/2023	12/7/2023	12/7/2023	4.00	2,415.03	0.0%	0.0
8594	Residential Sales	12/3/2023	12/20/2023	12/20/2023	17.00	86.89	0.0%	0.0
8595	Residential Sales	12/3/2023	12/12/2023	12/12/2023	9.00	118.20	0.0%	0.0
8596	Residential Sales	12/3/2023	12/6/2023	12/6/2023	3.00	1,657.53	0.0%	0.0
8597	Residential Sales	12/3/2023	12/8/2023	12/8/2023	5.00	93.44	0.0%	0.0
8598	Residential Sales	12/3/2023	4/2/2024	4/2/2024	121.00	25.89	0.0%	0.0
8599	Residential Sales	12/3/2023	1/8/2024	1/8/2024	36.00	6.54	0.0%	0.0
8600	Residential Sales	12/3/2023	12/19/2023	12/19/2023	16.00	190.03	0.0%	0.0
8601	Residential Sales	12/3/2023	12/14/2023	12/14/2023	11.00	154.69	0.0%	0.0
8602	Residential Sales	12/3/2023	12/21/2023	12/21/2023	18.00	60.32	0.0%	0.0
8603	Residential Sales	12/3/2023	5/1/2024	5/1/2024	150.00	12.55	0.0%	0.0
8604	Residential Sales	12/3/2023	1/18/2024	1/18/2024	46.00	99.25	0.0%	0.0
8605	Residential Sales	12/4/2023	12/5/2023	12/5/2023	1.00	343,509.51	0.3%	0.0
8606	Residential Sales	12/4/2023	12/6/2023	12/6/2023	2.00	2,857.43	0.0%	0.0
8607	Residential Sales	12/4/2023	12/7/2023	12/7/2023	3.00	3,043.67	0.0%	0.0
8608	Residential Sales	12/4/2023	12/28/2023	12/28/2023	24.00	18.95	0.0%	0.0
8609	Residential Sales	12/4/2023	12/8/2023	12/8/2023	4.00	1,049.19	0.0%	0.0
8610	Residential Sales	12/4/2023	3/4/2024	3/4/2024	91.00	15.16	0.0%	0.0
8611	Residential Sales	12/4/2023	12/12/2023	12/12/2023	8.00	60.33	0.0%	0.0
8612	Residential Sales	12/4/2023	2/9/2024	2/9/2024	67.00	36.69	0.0%	0.0
8613	Residential Sales	12/4/2023	12/11/2023	12/11/2023	7.00	747.31	0.0%	0.0
8614	Residential Sales	12/4/2023	12/14/2023	12/14/2023	10.00	27.10	0.0%	0.0
8615	Residential Sales	12/4/2023	2/1/2024	2/1/2024	59.00	88.36	0.0%	0.0
8616	Residential Sales	12/4/2023	1/9/2024	1/9/2024	36.00	105.25	0.0%	0.0
8617	Residential Sales	12/4/2023	12/13/2023	12/13/2023	9.00	50.14	0.0%	0.0
8618	Residential Sales	12/4/2023	3/27/2024	3/27/2024	114.00	0.63	0.0%	0.0
8619	Residential Sales	12/5/2023	12/6/2023	12/6/2023	1.00	484,865.38	0.4%	0.0
8620	Residential Sales	12/5/2023	12/7/2023	12/7/2023	2.00	4,727.55	0.0%	0.0
8621	Residential Sales	12/5/2023	12/8/2023	12/8/2023	3.00	1,050.81	0.0%	0.0
8622	Residential Sales	12/5/2023	12/11/2023	12/11/2023	6.00	893.81	0.0%	0.0
8623	Residential Sales	12/5/2023	12/5/2023	12/5/2023	-	1,739.08	0.0%	-
8624	Residential Sales	12/5/2023	12/21/2023	12/21/2023	16.00	100.05	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8625	Residential Sales	12/5/2023	1/18/2024	1/18/2024	44.00	96.48	0.0%	0.0
8626	Residential Sales	12/5/2023	12/12/2023	12/12/2023	7.00	380.27	0.0%	0.0
8627	Residential Sales	12/5/2023	1/15/2024	1/15/2024	41.00	38.86	0.0%	0.0
8628	Residential Sales	12/5/2023	1/11/2024	1/11/2024	37.00	66.45	0.0%	0.0
8629	Residential Sales	12/5/2023	12/19/2023	12/19/2023	14.00	163.26	0.0%	0.0
8630	Residential Sales	12/5/2023	12/13/2023	12/13/2023	8.00	128.54	0.0%	0.0
8631	Residential Sales	12/5/2023	1/2/2024	1/2/2024	28.00	35.52	0.0%	0.0
8632	Residential Sales	12/5/2023	7/26/2024	7/26/2024	234.00	116.75	0.0%	0.0
8633	Residential Sales	12/5/2023	3/14/2024	3/14/2024	100.00	57.12	0.0%	0.0
8634	Residential Sales	12/6/2023	12/7/2023	12/7/2023	1.00	443,390.70	0.3%	0.0
8635	Residential Sales	12/6/2023	12/8/2023	12/8/2023	2.00	3,404.29	0.0%	0.0
8636	Residential Sales	12/6/2023	12/13/2023	12/13/2023	7.00	327.51	0.0%	0.0
8637	Residential Sales	12/6/2023	12/6/2023	12/6/2023	-	1,921.10	0.0%	-
8638	Residential Sales	12/6/2023	12/11/2023	12/11/2023	5.00	1,883.59	0.0%	0.0
8639	Residential Sales	12/6/2023	12/12/2023	12/12/2023	6.00	405.10	0.0%	0.0
8640	Residential Sales	12/6/2023	1/10/2024	1/10/2024	35.00	122.36	0.0%	0.0
8641	Residential Sales	12/6/2023	12/20/2023	12/20/2023	14.00	75.20	0.0%	0.0
8642	Residential Sales	12/6/2023	12/15/2023	12/15/2023	9.00	68.91	0.0%	0.0
8643	Residential Sales	12/6/2023	12/27/2023	12/27/2023	21.00	197.37	0.0%	0.0
8644	Residential Sales	12/6/2023	1/30/2024	1/30/2024	55.00	116.48	0.0%	0.0
8645	Residential Sales	12/6/2023	12/19/2023	12/19/2023	13.00	127.19	0.0%	0.0
8646	Residential Sales	12/7/2023	12/7/2023	12/7/2023	-	503,109.27	0.4%	-
8647	Residential Sales	12/7/2023	12/8/2023	12/8/2023	1.00	220,602.38	0.2%	0.0
8648	Residential Sales	12/7/2023	12/12/2023	12/12/2023	5.00	2,445.55	0.0%	0.0
8649	Residential Sales	12/7/2023	1/10/2024	1/10/2024	34.00	54.44	0.0%	0.0
8650	Residential Sales	12/7/2023	12/11/2023	12/11/2023	4.00	7,120.53	0.0%	0.0
8651	Residential Sales	12/7/2023	2/9/2024	2/9/2024	64.00	61.79	0.0%	0.0
8652	Residential Sales	12/7/2023	12/13/2023	12/13/2023	6.00	1,053.79	0.0%	0.0
8653	Residential Sales	12/7/2023	12/19/2023	12/19/2023	12.00	157.14	0.0%	0.0
8654	Residential Sales	12/7/2023	12/18/2023	12/18/2023	11.00	42.66	0.0%	0.0
8655	Residential Sales	12/7/2023	12/15/2023	12/15/2023	8.00	40.62	0.0%	0.0
8656	Residential Sales	12/8/2023	12/11/2023	12/11/2023	3.00	150,032.07	0.1%	0.0
8657	Residential Sales	12/8/2023	12/20/2023	12/20/2023	12.00	118.30	0.0%	0.0
8658	Residential Sales	12/8/2023	12/8/2023	12/8/2023	-	1,298.65	0.0%	-
8659	Residential Sales	12/8/2023	12/13/2023	12/13/2023	5.00	1,160.62	0.0%	0.0
8660	Residential Sales	12/8/2023	12/12/2023	12/12/2023	4.00	3,720.45	0.0%	0.0
8661	Residential Sales	12/8/2023	12/27/2023	12/27/2023	19.00	136.63	0.0%	0.0
8662	Residential Sales	12/8/2023	12/18/2023	12/18/2023	10.00	135.44	0.0%	0.0
8663	Residential Sales	12/8/2023	1/9/2024	1/9/2024	32.00	35.60	0.0%	0.0
8664	Residential Sales	12/8/2023	12/19/2023	12/19/2023	11.00	4.32	0.0%	0.0
8665	Residential Sales	12/8/2023	12/15/2023	12/15/2023	7.00	186.60	0.0%	0.0
8666	Residential Sales	12/8/2023	1/3/2024	1/3/2024	26.00	29.69	0.0%	0.0
8667	Residential Sales	12/8/2023	12/14/2023	12/14/2023	6.00	80.77	0.0%	0.0
8668	Residential Sales	12/8/2023	4/4/2024	4/4/2024	118.00	44.12	0.0%	0.0
8669	Residential Sales	12/8/2023	5/24/2024	5/24/2024	168.00	124.75	0.0%	0.0
8670	Residential Sales	12/9/2023	12/11/2023	12/11/2023	2.00	4,363.58	0.0%	0.0
8671	Residential Sales	12/10/2023	12/11/2023	12/11/2023	1.00	3,500.22	0.0%	0.0
8672	Residential Sales	12/10/2023	12/12/2023	12/12/2023	2.00	181.73	0.0%	0.0
8673	Residential Sales	12/11/2023	12/12/2023	12/12/2023	1.00	312,146.26	0.2%	0.0
8674	Residential Sales	12/11/2023	12/11/2023	12/11/2023	-	4,914.81	0.0%	-
8675	Residential Sales	12/11/2023	12/13/2023	12/13/2023	2.00	3,271.94	0.0%	0.0
8676	Residential Sales	12/11/2023	12/14/2023	12/14/2023	3.00	4,494.02	0.0%	0.0
8677	Residential Sales	12/11/2023	12/15/2023	12/15/2023	4.00	142.96	0.0%	0.0
8678	Residential Sales	12/11/2023	12/18/2023	12/18/2023	7.00	428.62	0.0%	0.0
8679	Residential Sales	12/11/2023	12/19/2023	12/19/2023	8.00	222.96	0.0%	0.0
8680	Residential Sales	12/11/2023	12/28/2023	12/28/2023	17.00	24.27	0.0%	0.0
8681	Residential Sales	12/11/2023	1/9/2024	1/9/2024	29.00	58.80	0.0%	0.0
8682	Residential Sales	12/11/2023	12/29/2023	12/29/2023	18.00	114.34	0.0%	0.0
8683	Residential Sales	12/11/2023	5/2/2024	5/2/2024	143.00	156.24	0.0%	0.0
8684	Residential Sales	12/11/2023	1/5/2024	1/5/2024	25.00	66.04	0.0%	0.0
8685	Residential Sales	12/11/2023	1/10/2024	1/10/2024	30.00	88.98	0.0%	0.0
8686	Residential Sales	12/11/2023	1/11/2024	1/11/2024	31.00	92.60	0.0%	0.0
8687	Residential Sales	12/12/2023	12/13/2023	12/13/2023	1.00	436,109.49	0.3%	0.0
8688	Residential Sales	12/12/2023	12/12/2023	12/12/2023	-	154,486.48	0.1%	-
8689	Residential Sales	12/12/2023	12/14/2023	12/14/2023	2.00	4,512.18	0.0%	0.0
8690	Residential Sales	12/12/2023	12/15/2023	12/15/2023	3.00	1,658.97	0.0%	0.0
8691	Residential Sales	12/12/2023	12/18/2023	12/18/2023	6.00	2,575.67	0.0%	0.0
8692	Residential Sales	12/12/2023	1/30/2024	1/30/2024	49.00	367.36	0.0%	0.0
8693	Residential Sales	12/12/2023	1/22/2024	1/22/2024	41.00	71.90	0.0%	0.0
8694	Residential Sales	12/12/2023	12/19/2023	12/19/2023	7.00	1,181.25	0.0%	0.0
8695	Residential Sales	12/12/2023	1/9/2024	1/9/2024	28.00	171.32	0.0%	0.0
8696	Residential Sales	12/12/2023	2/5/2024	2/5/2024	55.00	22.56	0.0%	0.0
8697	Residential Sales	12/12/2023	1/18/2024	1/18/2024	37.00	352.77	0.0%	0.0
8698	Residential Sales	12/12/2023	12/20/2023	12/20/2023	8.00	94.48	0.0%	0.0
8699	Residential Sales	12/12/2023	12/22/2023	12/22/2023	10.00	152.54	0.0%	0.0
8700	Residential Sales	12/12/2023	2/15/2024	2/15/2024	65.00	99.59	0.0%	0.0
8701	Residential Sales	12/12/2023	12/21/2023	12/21/2023	9.00	118.77	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8702	Residential Sales	12/12/2023	12/29/2023	12/29/2023	17.00	198.62	0.0%	0.0
8703	Residential Sales	12/12/2023	12/27/2023	12/27/2023	15.00	24.59	0.0%	0.0
8704	Residential Sales	12/12/2023	12/30/2023	12/30/2023	18.00	300.56	0.0%	0.0
8705	Residential Sales	12/12/2023	2/16/2024	2/16/2024	66.00	45.42	0.0%	0.0
8706	Residential Sales	12/12/2023	1/8/2024	1/8/2024	27.00	24.03	0.0%	0.0
8707	Residential Sales	12/12/2023	1/10/2024	1/10/2024	29.00	74.55	0.0%	0.0
8708	Residential Sales	12/13/2023	12/14/2023	12/14/2023	1.00	363,195.62	0.3%	0.0
8709	Residential Sales	12/13/2023	12/13/2023	12/13/2023	-	494,135.44	0.4%	-
8710	Residential Sales	12/13/2023	12/15/2023	12/15/2023	2.00	3,771.92	0.0%	0.0
8711	Residential Sales	12/13/2023	12/18/2023	12/18/2023	5.00	2,838.10	0.0%	0.0
8712	Residential Sales	12/13/2023	12/19/2023	12/19/2023	6.00	3,355.86	0.0%	0.0
8713	Residential Sales	12/13/2023	12/22/2023	12/22/2023	9.00	224.36	0.0%	0.0
8714	Residential Sales	12/13/2023	1/9/2024	1/9/2024	27.00	60.27	0.0%	0.0
8715	Residential Sales	12/13/2023	1/2/2024	1/2/2024	20.00	2.27	0.0%	0.0
8716	Residential Sales	12/13/2023	5/2/2024	5/2/2024	141.00	55.97	0.0%	0.0
8717	Residential Sales	12/13/2023	12/21/2023	12/21/2023	8.00	50.50	0.0%	0.0
8718	Residential Sales	12/13/2023	12/28/2023	12/28/2023	15.00	41.63	0.0%	0.0
8719	Residential Sales	12/13/2023	1/12/2024	1/12/2024	30.00	47.61	0.0%	0.0
8720	Residential Sales	12/13/2023	1/15/2024	1/15/2024	33.00	66.72	0.0%	0.0
8721	Residential Sales	12/13/2023	5/1/2024	5/1/2024	140.00	35.67	0.0%	0.0
8722	Residential Sales	12/13/2023	2/6/2024	2/6/2024	55.00	60.70	0.0%	0.0
8723	Residential Sales	12/14/2023	12/15/2023	12/15/2023	1.00	515,975.30	0.4%	0.0
8724	Residential Sales	12/14/2023	12/18/2023	12/18/2023	4.00	10,535.29	0.0%	0.0
8725	Residential Sales	12/14/2023	12/22/2023	12/22/2023	8.00	48.00	0.0%	0.0
8726	Residential Sales	12/14/2023	12/14/2023	12/14/2023	-	1,905.32	0.0%	-
8727	Residential Sales	12/14/2023	12/20/2023	12/20/2023	6.00	1,267.20	0.0%	0.0
8728	Residential Sales	12/14/2023	12/19/2023	12/19/2023	5.00	1,220.40	0.0%	0.0
8729	Residential Sales	12/14/2023	2/15/2024	2/15/2024	63.00	128.28	0.0%	0.0
8730	Residential Sales	12/14/2023	12/27/2023	12/27/2023	13.00	100.08	0.0%	0.0
8731	Residential Sales	12/14/2023	1/18/2024	1/18/2024	35.00	67.30	0.0%	0.0
8732	Residential Sales	12/14/2023	2/12/2024	2/12/2024	60.00	23.13	0.0%	0.0
8733	Residential Sales	12/14/2023	6/14/2024	6/14/2024	183.00	171.78	0.0%	0.0
8734	Residential Sales	12/14/2023	1/2/2024	1/2/2024	19.00	30.00	0.0%	0.0
8735	Residential Sales	12/14/2023	1/9/2024	1/9/2024	26.00	42.46	0.0%	0.0
8736	Residential Sales	12/14/2023	12/30/2023	12/30/2023	16.00	175.31	0.0%	0.0
8737	Residential Sales	12/14/2023	12/28/2023	12/28/2023	14.00	89.49	0.0%	0.0
8738	Residential Sales	12/15/2023	12/18/2023	12/18/2023	3.00	605,087.86	0.5%	0.0
8739	Residential Sales	12/15/2023	12/19/2023	12/19/2023	4.00	8,692.94	0.0%	0.0
8740	Residential Sales	12/15/2023	1/11/2024	1/11/2024	27.00	57.06	0.0%	0.0
8741	Residential Sales	12/15/2023	12/15/2023	12/15/2023	-	847.50	0.0%	-
8742	Residential Sales	12/15/2023	2/21/2024	2/21/2024	68.00	87.71	0.0%	0.0
8743	Residential Sales	12/15/2023	12/20/2023	12/20/2023	5.00	518.36	0.0%	0.0
8744	Residential Sales	12/15/2023	12/28/2023	12/28/2023	13.00	694.68	0.0%	0.0
8745	Residential Sales	12/15/2023	12/22/2023	12/22/2023	7.00	60.99	0.0%	0.0
8746	Residential Sales	12/15/2023	12/30/2023	12/30/2023	15.00	195.08	0.0%	0.0
8747	Residential Sales	12/15/2023	1/9/2024	1/9/2024	25.00	78.26	0.0%	0.0
8748	Residential Sales	12/15/2023	12/21/2023	12/21/2023	6.00	220.84	0.0%	0.0
8749	Residential Sales	12/15/2023	2/6/2024	2/6/2024	53.00	55.00	0.0%	0.0
8750	Residential Sales	12/15/2023	12/29/2023	12/29/2023	14.00	100.35	0.0%	0.0
8751	Residential Sales	12/15/2023	3/5/2024	3/5/2024	81.00	42.20	0.0%	0.0
8752	Residential Sales	12/15/2023	1/30/2024	1/30/2024	46.00	30.58	0.0%	0.0
8753	Residential Sales	12/15/2023	1/2/2024	1/2/2024	18.00	92.22	0.0%	0.0
8754	Residential Sales	12/15/2023	1/4/2024	1/4/2024	20.00	64.61	0.0%	0.0
8755	Residential Sales	12/15/2023	3/26/2024	3/26/2024	102.00	98.47	0.0%	0.0
8756	Residential Sales	12/15/2023	12/27/2023	12/27/2023	12.00	294.56	0.0%	0.0
8757	Residential Sales	12/15/2023	3/11/2024	3/11/2024	87.00	151.53	0.0%	0.0
8758	Residential Sales	12/15/2023	1/8/2024	1/8/2024	24.00	54.81	0.0%	0.0
8759	Residential Sales	12/16/2023	12/18/2023	12/18/2023	2.00	10,599.23	0.0%	0.0
8760	Residential Sales	12/16/2023	12/19/2023	12/19/2023	3.00	1,485.90	0.0%	0.0
8761	Residential Sales	12/17/2023	12/18/2023	12/18/2023	1.00	5,205.90	0.0%	0.0
8762	Residential Sales	12/17/2023	12/28/2023	12/28/2023	11.00	17.09	0.0%	0.0
8763	Residential Sales	12/17/2023	12/19/2023	12/19/2023	2.00	241.46	0.0%	0.0
8764	Residential Sales	12/17/2023	12/21/2023	12/21/2023	4.00	35.26	0.0%	0.0
8765	Residential Sales	12/18/2023	12/19/2023	12/19/2023	1.00	471,717.03	0.4%	0.0
8766	Residential Sales	12/18/2023	12/18/2023	12/18/2023	-	123,083.00	0.1%	-
8767	Residential Sales	12/18/2023	12/20/2023	12/20/2023	2.00	7,667.94	0.0%	0.0
8768	Residential Sales	12/18/2023	12/21/2023	12/21/2023	3.00	1,373.41	0.0%	0.0
8769	Residential Sales	12/18/2023	1/10/2024	1/10/2024	23.00	119.93	0.0%	0.0
8770	Residential Sales	12/18/2023	1/8/2024	1/8/2024	21.00	293.70	0.0%	0.0
8771	Residential Sales	12/18/2023	12/28/2023	12/28/2023	10.00	423.11	0.0%	0.0
8772	Residential Sales	12/18/2023	12/22/2023	12/22/2023	4.00	570.28	0.0%	0.0
8773	Residential Sales	12/18/2023	12/27/2023	12/27/2023	9.00	615.38	0.0%	0.0
8774	Residential Sales	12/18/2023	12/29/2023	12/29/2023	11.00	140.06	0.0%	0.0
8775	Residential Sales	12/18/2023	1/4/2024	1/4/2024	17.00	198.61	0.0%	0.0
8776	Residential Sales	12/18/2023	4/5/2024	4/5/2024	109.00	11.37	0.0%	0.0
8777	Residential Sales	12/18/2023	1/18/2024	1/18/2024	31.00	642.43	0.0%	0.0
8778	Residential Sales	12/19/2023	12/19/2023	12/19/2023	-	719,073.04	0.6%	-

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8779	Residential Sales	12/19/2023	12/20/2023	12/20/2023	1.00	726,058.95	0.6%	0.0
8780	Residential Sales	12/19/2023	3/6/2024	3/6/2024	78.00	103.59	0.0%	0.0
8781	Residential Sales	12/19/2023	12/21/2023	12/21/2023	2.00	4,026.79	0.0%	0.0
8782	Residential Sales	12/19/2023	12/22/2023	12/22/2023	3.00	726.10	0.0%	0.0
8783	Residential Sales	12/19/2023	12/27/2023	12/27/2023	8.00	1,476.97	0.0%	0.0
8784	Residential Sales	12/19/2023	12/28/2023	12/28/2023	9.00	229.42	0.0%	0.0
8785	Residential Sales	12/19/2023	2/23/2024	2/23/2024	66.00	64.79	0.0%	0.0
8786	Residential Sales	12/19/2023	2/14/2024	2/14/2024	57.00	98.88	0.0%	0.0
8787	Residential Sales	12/19/2023	12/29/2023	12/29/2023	10.00	20.13	0.0%	0.0
8788	Residential Sales	12/19/2023	1/9/2024	1/9/2024	21.00	209.53	0.0%	0.0
8789	Residential Sales	12/19/2023	1/23/2024	1/23/2024	35.00	54.21	0.0%	0.0
8790	Residential Sales	12/19/2023	1/15/2024	1/15/2024	27.00	4.42	0.0%	0.0
8791	Residential Sales	12/19/2023	1/22/2024	1/22/2024	34.00	0.63	0.0%	0.0
8792	Residential Sales	12/20/2023	12/21/2023	12/21/2023	1.00	602,019.78	0.5%	0.0
8793	Residential Sales	12/20/2023	12/20/2023	12/20/2023	-	21,133.18	0.0%	-
8794	Residential Sales	12/20/2023	1/8/2024	1/8/2024	19.00	112.84	0.0%	0.0
8795	Residential Sales	12/20/2023	1/30/2024	1/30/2024	41.00	109.32	0.0%	0.0
8796	Residential Sales	12/20/2023	12/29/2023	12/29/2023	9.00	212.76	0.0%	0.0
8797	Residential Sales	12/20/2023	12/22/2023	12/22/2023	2.00	6,329.58	0.0%	0.0
8798	Residential Sales	12/20/2023	12/27/2023	12/27/2023	7.00	2,590.63	0.0%	0.0
8799	Residential Sales	12/20/2023	1/11/2024	1/11/2024	22.00	89.26	0.0%	0.0
8800	Residential Sales	12/20/2023	12/28/2023	12/28/2023	8.00	185.77	0.0%	0.0
8801	Residential Sales	12/20/2023	1/23/2024	1/23/2024	34.00	37.60	0.0%	0.0
8802	Residential Sales	12/20/2023	3/28/2024	3/28/2024	99.00	114.01	0.0%	0.0
8803	Residential Sales	12/20/2023	12/30/2023	12/30/2023	10.00	49.46	0.0%	0.0
8804	Residential Sales	12/21/2023	12/22/2023	12/22/2023	1.00	470,923.38	0.4%	0.0
8805	Residential Sales	12/21/2023	12/27/2023	12/27/2023	6.00	9,669.50	0.0%	0.0
8806	Residential Sales	12/21/2023	12/21/2023	12/21/2023	-	996.16	0.0%	-
8807	Residential Sales	12/21/2023	12/29/2023	12/29/2023	8.00	18.95	0.0%	0.0
8808	Residential Sales	12/21/2023	3/5/2024	3/5/2024	75.00	61.00	0.0%	0.0
8809	Residential Sales	12/21/2023	4/3/2024	4/3/2024	104.00	18.95	0.0%	0.0
8810	Residential Sales	12/21/2023	12/28/2023	12/28/2023	7.00	176.28	0.0%	0.0
8811	Residential Sales	12/21/2023	12/30/2023	12/30/2023	9.00	45.36	0.0%	0.0
8812	Residential Sales	12/21/2023	1/2/2024	1/2/2024	12.00	193.70	0.0%	0.0
8813	Residential Sales	12/21/2023	1/12/2024	1/12/2024	22.00	315.60	0.0%	0.0
8814	Residential Sales	12/21/2023	1/8/2024	1/8/2024	18.00	19.31	0.0%	0.0
8815	Residential Sales	12/21/2023	1/25/2024	1/25/2024	35.00	30.63	0.0%	0.0
8816	Residential Sales	12/21/2023	1/4/2024	1/4/2024	14.00	74.73	0.0%	0.0
8817	Residential Sales	12/22/2023	12/27/2023	12/27/2023	5.00	432,039.02	0.3%	0.0
8818	Residential Sales	12/22/2023	12/22/2023	12/22/2023	-	133,732.03	0.1%	-
8819	Residential Sales	12/22/2023	12/29/2023	12/29/2023	7.00	3,999.45	0.0%	0.0
8820	Residential Sales	12/22/2023	1/2/2024	1/2/2024	11.00	278.99	0.0%	0.0
8821	Residential Sales	12/22/2023	12/28/2023	12/28/2023	6.00	917.02	0.0%	0.0
8822	Residential Sales	12/22/2023	12/30/2023	12/30/2023	8.00	50.45	0.0%	0.0
8823	Residential Sales	12/22/2023	3/26/2024	3/26/2024	95.00	75.89	0.0%	0.0
8824	Residential Sales	12/22/2023	4/5/2024	4/5/2024	105.00	8.85	0.0%	0.0
8825	Residential Sales	12/22/2023	1/4/2024	1/4/2024	13.00	89.94	0.0%	0.0
8826	Residential Sales	12/22/2023	1/18/2024	1/18/2024	27.00	31.27	0.0%	0.0
8827	Residential Sales	12/22/2023	5/6/2024	5/6/2024	136.00	18.09	0.0%	0.0
8828	Residential Sales	12/23/2023	12/27/2023	12/27/2023	4.00	17,210.21	0.0%	0.0
8829	Residential Sales	12/23/2023	1/26/2024	1/26/2024	34.00	6.48	0.0%	0.0
8830	Residential Sales	12/24/2023	12/27/2023	12/27/2023	3.00	1,392.14	0.0%	0.0
8831	Residential Sales	12/25/2023	12/27/2023	12/27/2023	2.00	960.02	0.0%	0.0
8832	Residential Sales	12/26/2023	12/27/2023	12/27/2023	1.00	1,837.27	0.0%	0.0
8833	Residential Sales	12/26/2023	12/28/2023	12/28/2023	2.00	228.82	0.0%	0.0
8834	Residential Sales	12/26/2023	1/2/2024	1/2/2024	7.00	8.85	0.0%	0.0
8835	Residential Sales	12/27/2023	12/28/2023	12/28/2023	1.00	421,813.84	0.3%	0.0
8836	Residential Sales	12/27/2023	4/3/2024	4/3/2024	98.00	3.79	0.0%	0.0
8837	Residential Sales	12/27/2023	12/29/2023	12/29/2023	2.00	4,322.35	0.0%	0.0
8838	Residential Sales	12/27/2023	1/5/2024	1/5/2024	9.00	113.37	0.0%	0.0
8839	Residential Sales	12/27/2023	12/30/2023	12/30/2023	3.00	155.15	0.0%	0.0
8840	Residential Sales	12/27/2023	1/2/2024	1/2/2024	6.00	789.58	0.0%	0.0
8841	Residential Sales	12/27/2023	4/24/2024	4/24/2024	119.00	18.95	0.0%	0.0
8842	Residential Sales	12/27/2023	1/3/2024	1/3/2024	7.00	164.29	0.0%	0.0
8843	Residential Sales	12/27/2023	1/4/2024	1/4/2024	8.00	280.48	0.0%	0.0
8844	Residential Sales	12/27/2023	1/8/2024	1/8/2024	12.00	20.26	0.0%	0.0
8845	Residential Sales	12/27/2023	12/27/2023	12/27/2023	-	1,175.89	0.0%	-
8846	Residential Sales	12/27/2023	1/24/2024	1/24/2024	28.00	547.79	0.0%	0.0
8847	Residential Sales	12/27/2023	2/23/2024	2/23/2024	58.00	65.54	0.0%	0.0
8848	Residential Sales	12/27/2023	5/23/2024	5/23/2024	148.00	187.66	0.0%	0.0
8849	Residential Sales	12/28/2023	12/29/2023	12/29/2023	1.00	458,203.14	0.4%	0.0
8850	Residential Sales	12/28/2023	5/24/2024	5/24/2024	148.00	233.59	0.0%	0.0
8851	Residential Sales	12/28/2023	1/2/2024	1/2/2024	5.00	3,091.64	0.0%	0.0
8852	Residential Sales	12/28/2023	12/28/2023	12/28/2023	-	1,507.40	0.0%	-
8853	Residential Sales	12/28/2023	12/30/2023	12/30/2023	2.00	1,731.43	0.0%	0.0
8854	Residential Sales	12/28/2023	1/4/2024	1/4/2024	7.00	924.85	0.0%	0.0
8855	Residential Sales	12/28/2023	1/8/2024	1/8/2024	11.00	372.58	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-1 - BILLING LAG

Line No.	Revenue Class	Billing End	Print Date	Mail Date	Billing Lag	Gas Revenue	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
8856	Residential Sales	12/28/2023	1/17/2024	1/17/2024	20.00	8.21	0.0%	0.0
8857	Residential Sales	12/28/2023	3/4/2024	3/4/2024	67.00	116.63	0.0%	0.0
8858	Residential Sales	12/28/2023	1/11/2024	1/11/2024	14.00	315.64	0.0%	0.0
8859	Residential Sales	12/28/2023	1/10/2024	1/10/2024	13.00	188.12	0.0%	0.0
8860	Residential Sales	12/28/2023	1/9/2024	1/9/2024	12.00	204.98	0.0%	0.0
8861	Residential Sales	12/28/2023	1/5/2024	1/5/2024	8.00	20.90	0.0%	0.0
8862	Residential Sales	12/28/2023	1/30/2024	1/30/2024	33.00	27.95	0.0%	0.0
8863	Residential Sales	12/28/2023	1/16/2024	1/16/2024	19.00	141.04	0.0%	0.0
8864	Residential Sales	12/29/2023	12/30/2023	12/30/2023	1.00	341,936.63	0.3%	0.0
8865	Residential Sales	12/29/2023	1/2/2024	1/2/2024	4.00	2,276.56	0.0%	0.0
8866	Residential Sales	12/29/2023	12/29/2023	12/29/2023	-	3,028.99	0.0%	-
8867	Residential Sales	12/29/2023	1/11/2024	1/11/2024	13.00	2,573.86	0.0%	0.0
8868	Residential Sales	12/29/2023	1/4/2024	1/4/2024	6.00	934.98	0.0%	0.0
8869	Residential Sales	12/29/2023	1/15/2024	1/15/2024	17.00	113.52	0.0%	0.0
8870	Residential Sales	12/29/2023	1/3/2024	1/3/2024	5.00	234.55	0.0%	0.0
8871	Residential Sales	12/29/2023	1/9/2024	1/9/2024	11.00	95.37	0.0%	0.0
8872	Residential Sales	12/29/2023	1/18/2024	1/18/2024	20.00	246.49	0.0%	0.0
8873	Residential Sales	12/29/2023	1/31/2024	1/31/2024	33.00	147.33	0.0%	0.0
8874	Residential Sales	12/29/2023	1/10/2024	1/10/2024	12.00	392.77	0.0%	0.0
8875	Residential Sales	12/29/2023	1/5/2024	1/5/2024	7.00	56.30	0.0%	0.0
8876	Residential Sales	12/29/2023	1/8/2024	1/8/2024	10.00	37.36	0.0%	0.0
8877	Residential Sales	12/30/2023	1/4/2024	1/4/2024	5.00	8,454.51	0.0%	0.0
8878	Residential Sales	12/30/2023	1/2/2024	1/2/2024	3.00	359.13	0.0%	0.0
8879	Residential Sales	12/31/2023	1/31/2024	1/31/2024	31.00	187.54	0.0%	0.0
8880	Residential Sales	12/31/2023	1/8/2024	1/8/2024	8.00	82.22	0.0%	0.0
8881	Residential Sales	12/31/2023	1/2/2024	1/2/2024	2.00	371.13	0.0%	0.0
8882	Residential Sales	12/31/2023	1/18/2024	1/18/2024	18.00	73.49	0.0%	0.0
8883	Residential Sales	12/31/2023	1/4/2024	1/4/2024	4.00	541.24	0.0%	0.0
8884	Residential Sales	12/31/2023	1/16/2024	1/16/2024	16.00	8.24	0.0%	0.0
8885	Residential Sales	12/31/2023	1/3/2024	1/3/2024	3.00	372.90	0.0%	0.0
8886	Residential Sales	12/31/2023	1/10/2024	1/10/2024	10.00	22.68	0.0%	0.0
						\$ 127,244,503	100.0%	3.1

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-2 - ACCOUNTS RECEIVABLE AGING/COLLECTIONS LAG

Line No.	Aging Buckets	Bucket Days	Lag Days	Average per Aging Bucket	Weighting Factor	Weighted Lag Days
	(A)	(B)	(C)	(D)	(E)	(F)
1	Current	0-30	15.0	\$ 33,557,669	75.2%	11.3
2	0-30 Days Past Due	31-60	44.5	4,970,431	11.1%	5.0
3	31-60 Days Past Due	61-90	74.5	1,793,168	4.0%	3.0
4	61-90 Days Past Due	91-120	104.5	1,003,493	2.2%	2.3
5	91-120 Days Past Due	121-150	134.5	715,615	1.6%	2.2
6	121-150 Days Past Due	151-180	164.5	526,859	1.2%	1.9
7	150+ Days Past Due	181+	181.0	2,063,562	4.6%	8.4
8	Total			\$ 44,630,798	100.0%	34.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023
WORK PAPER A-3 - PAYMENT PROCESSING LAG

Line No.	Payment Type	Revenue	Percent	Payment Processing Days	Weighted Payment
	(A)	(B)	(C)	(D)	(E)
1	Electronic				
2	ACH - Draft	102,161,958	17.2%	-	-
3	EFT	122,314,462	20.6%	1.0	0.2
4	Speedpay	93,326,756	15.7%	1.0	0.2
5	Collection	217,306	0.0%	1.0	0.0
6	Ebill/ACH	93,801,151	15.8%	1.0	0.2
7	Mail	174,143,572	29.3%	1.0	0.3
8	Walk-In	5,487,291	0.9%	1.0	0.0
9	Manual	1,918,752	0.3%	1.0	0.0
10		\$ 593,371,248	100.0%		0.8
11					

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER B - PURCHASED GAS COST

Line No.	Supplier (A)	Vendor ID (B)	Invoice Date (C)	Beginning of Delivery Period (D)	End of Delivery Period (E)	Mid-Point of Service Days (F)	Payment Date (G)	Expense Lead (H)	Amount (I)	Weight ing Factor (J)	Weighted Days (K)
1	CPG OPCO LP	0000197957	2212000976KY	12/1/2022	12/31/2022	12/16/2022	1/23/2023	38.5	\$ 552,439.00	1.2%	0.5
2	CPG OPCO LP	0000197956	113634.91CGTKY	12/1/2022	12/31/2022	12/16/2022	1/23/2023	38.5	113,634	0.2%	0.1
3	BOARDWALK PIPELINE PARTNERS LP	0000064235	1039	12/1/2022	12/31/2022	12/16/2022	1/23/2023	38.5	97,650	0.2%	0.1
4	KINDER MORGAN OPERATING LP A	0000086669	006368122D00	12/1/2022	12/31/2022	12/16/2022	1/23/2023	38.5	179,175	0.4%	0.1
5	UNITED ENERGY TRADING LLC	0000106589	10836207.81UETKY	12/1/2022	12/31/2022	12/16/2022	1/25/2023	40.5	10,836,207	23.2%	9.4
6	BOARDWALK PIPELINE PARTNERS LP	0000064235	1273	1/1/2023	1/31/2023	1/16/2023	2/21/2023	36.5	97,650	0.2%	0.1
7	CPG OPCO LP	0000197956	2301000976	1/1/2023	1/31/2023	1/16/2023	2/21/2023	36.5	108,263	0.2%	0.1
8	KINDER MORGAN OPERATING LP A	0000086669	0063680123D00	1/1/2023	1/31/2023	1/16/2023	2/21/2023	36.5	179,176	0.4%	0.1
9	CPG OPCO LP	0000197957	2301000976	1/1/2023	1/31/2023	1/16/2023	2/21/2023	36.5	552,439	1.2%	0.4
10	UNITED ENERGY TRADING LLC	0000106589	5767119.31 01-23 KY	1/1/2023	1/31/2023	1/16/2023	2/27/2023	42.5	5,767,119	12.3%	5.2
11	BOARDWALK PIPELINE PARTNERS LP	0000064235	1404	2/1/2023	2/28/2023	2/14/2023	3/20/2023	34.0	88,200	0.2%	0.1
12	CPG OPCO LP	0000197956	2302000976	2/1/2023	2/28/2023	2/14/2023	3/20/2023	34.0	100,195	0.2%	0.1
13	CPG OPCO LP	0000197957	2302000976	2/1/2023	2/28/2023	2/14/2023	3/20/2023	34.0	1,112,420	2.4%	0.8
14	KINDER MORGAN OPERATING LP A	0000086669	0063680223D00	2/1/2023	2/28/2023	2/14/2023	3/20/2023	34.0	179,176	0.4%	0.1
15	UNITED ENERGY TRADING LLC	0000106589	3140407.31UETKY	2/1/2023	2/28/2023	2/14/2023	3/27/2023	41.0	3,140,407	6.7%	2.8
16	BOARDWALK PIPELINE PARTNERS LP	0000064235	1618	3/1/2023	3/31/2023	3/16/2023	4/21/2023	36.5	97,650	0.2%	0.1
17	COLUMBIA PIPELINE GROUP INC	0000226573	2303000976	3/1/2023	3/31/2023	3/16/2023	4/24/2023	39.5	1,163,317	2.5%	1.0
18	KINDER MORGAN OPERATING LP A	0000086669	0063680323D00	3/1/2023	3/31/2023	3/16/2023	4/24/2023	39.5	179,176	0.4%	0.2
19	COLUMBIA PIPELINE GROUP INC	0000235134	2303000976	3/1/2023	3/31/2023	3/16/2023	4/24/2023	39.5	99,900	0.2%	0.1
20	UNITED ENERGY TRADING LLC	0000106589	2479132.900323	3/1/2023	3/31/2023	3/16/2023	4/25/2023	40.5	2,479,133	5.3%	2.1
21	BOARDWALK PIPELINE PARTNERS LP	0000064235	1797	4/1/2023	4/30/2023	4/15/2023	5/19/2023	34.0	18,352	0.0%	0.0
22	COLUMBIA PIPELINE GROUP INC	0000235134	2304000976	4/1/2023	4/30/2023	4/15/2023	5/22/2023	37.0	74,925	0.2%	0.1
23	COLUMBIA PIPELINE GROUP INC	0000226573	2304000976	4/1/2023	4/30/2023	4/15/2023	5/22/2023	37.0	1,019,389	2.2%	0.8
24	KINDER MORGAN OPERATING LP A	0000086669	0063680423D00	4/1/2023	4/30/2023	4/14/2023	5/22/2023	37.0	179,176	0.4%	0.1
25	UNITED ENERGY TRADING LLC	0000106589	1452401.49UETKY	4/1/2023	4/30/2023	4/15/2023	5/25/2023	40.0	1,452,401	3.1%	1.2
26	BOARDWALK PIPELINE PARTNERS LP	0000064235	2035	5/1/2023	5/31/2023	5/16/2023	6/20/2023	35.5	19,366	0.0%	0.0
27	COLUMBIA PIPELINE GROUP INC	0000235134	2305000976CGT	5/1/2023	5/31/2023	5/16/2023	6/22/2023	37.5	81,869	0.2%	0.1
28	KINDER MORGAN OPERATING LP A	0000086669	0063680523D00	5/1/2023	5/31/2023	5/16/2023	6/22/2023	37.5	179,176	0.4%	0.1
29	COLUMBIA PIPELINE GROUP INC	0000226573	2305000976	5/1/2023	5/31/2023	5/16/2023	6/22/2023	37.5	1,023,906	2.2%	0.8
30	UNITED ENERGY TRADING LLC	0000106589	MAY2023	5/1/2023	5/31/2023	5/16/2023	6/26/2023	41.5	1,061,996	2.3%	0.9
31	BOARDWALK PIPELINE PARTNERS LP	0000064235	2206	6/1/2023	6/30/2023	6/15/2023	7/24/2023	39.0	15,871	0.0%	0.0
32	COLUMBIA PIPELINE GROUP INC	0000226573	2306000976	6/1/2023	6/30/2023	6/15/2023	7/24/2023	39.0	1,006,934	2.2%	0.8
33	KINDER MORGAN OPERATING LP A	0000086669	0063680623D00	6/1/2023	6/30/2023	6/15/2023	7/24/2023	39.0	179,176	0.4%	0.1
34	COLUMBIA PIPELINE GROUP INC	0000235134	2306000976	6/1/2023	6/30/2023	6/15/2023	7/24/2023	39.0	82,947	0.2%	0.1
35	UNITED ENERGY TRADING LLC	0000106589	JUNE2023	6/1/2023	6/30/2023	6/15/2023	7/25/2023	40.0	415,812	0.9%	0.4
36	BOARDWALK PIPELINE PARTNERS LP	0000064235	2376	7/1/2023	7/31/2023	7/16/2023	8/21/2023	36.5	16,058	0.0%	0.0
37	COLUMBIA PIPELINE GROUP INC	0000235134	2307000976	7/1/2023	7/31/2023	7/16/2023	8/21/2023	36.5	94,900	0.2%	0.1
38	KINDER MORGAN OPERATING LP A	0000086669	0063680723D00	7/1/2023	7/31/2023	7/16/2023	8/21/2023	36.5	179,176	0.4%	0.1
39	COLUMBIA PIPELINE GROUP INC	0000226573	2307000976	7/1/2023	7/31/2023	7/16/2023	8/21/2023	36.5	1,011,936	2.2%	0.8
40	UNITED ENERGY TRADING LLC	0000106589	769448.13UETKY	7/1/2023	7/31/2023	7/16/2023	8/25/2023	40.5	769,448	1.6%	0.7
41	BOARDWALK PIPELINE PARTNERS LP	0000064235	2577	8/1/2023	8/31/2023	8/16/2023	9/22/2023	37.5	16,058	0.0%	0.0
42	KINDER MORGAN OPERATING LP A	0000086669	0063680823D00	8/1/2023	8/31/2023	8/16/2023	9/26/2023	41.5	179,176	0.4%	0.2
43	COLUMBIA PIPELINE GROUP INC	0000235134	2308000976	8/1/2023	8/31/2023	8/16/2023	9/25/2023	40.5	89,627	0.2%	0.1
44	COLUMBIA PIPELINE GROUP INC	0000226573	2308000976	8/1/2023	8/31/2023	8/16/2023	9/25/2023	40.5	1,013,177	2.2%	0.9
45	UNITED ENERGY TRADING LLC	0000106589	720900.12-0823	8/1/2023	8/31/2023	8/16/2023	9/25/2023	40.5	720,900	1.5%	0.6
46	BOARDWALK PIPELINE PARTNERS LP	0000064235	2787	9/1/2023	9/30/2023	9/15/2023	10/23/2023	38.0	15,540	0.0%	0.0
47	KINDER MORGAN OPERATING LP A	0000086669	0063680923D00	9/1/2023	9/30/2023	9/15/2023	10/23/2023	38.0	179,176	0.4%	0.1
48	COLUMBIA PIPELINE GROUP INC	0000235134	2309000976	9/1/2023	9/30/2023	9/15/2023	10/23/2023	38.0	93,217	0.2%	0.1
49	COLUMBIA PIPELINE GROUP INC	0000226573	2309000976	9/1/2023	9/30/2023	9/15/2023	10/23/2023	38.0	994,972	2.1%	0.8
50	UNITED ENERGY TRADING LLC	0000106589	1023202339341466UN	9/1/2023	9/30/2023	9/15/2023	10/25/2023	40.0	393,415	0.8%	0.3
51	BOARDWALK PIPELINE PARTNERS LP	0000064235	3233	10/1/2023	10/31/2023	10/16/2023	11/20/2023	35.5	16,058	0.0%	0.0
52	COLUMBIA PIPELINE GROUP INC	0000226573	2310000976	10/1/2023	10/31/2023	10/16/2023	11/20/2023	35.5	1,211,525	2.6%	0.9
53	KINDER MORGAN OPERATING LP A	0000086669	0063681023D00	10/1/2023	10/31/2023	10/16/2023	11/20/2023	35.5	179,176	0.4%	0.1
54	COLUMBIA PIPELINE GROUP INC	0000235134	2310000976	10/1/2023	10/31/2023	10/16/2023	11/20/2023	35.5	98,622	0.2%	0.1
55	UNITED ENERGY TRADING LLC	0000106589	11202023104954203UN	10/1/2023	10/31/2023	10/16/2023	11/27/2023	42.5	1,049,542	2.2%	1.0
56	BOARDWALK PIPELINE PARTNERS LP	0000064235	3371	11/1/2023	11/30/2023	11/15/2023	12/21/2023	36.0	94,500	0.2%	0.1
57	KINDER MORGAN OPERATING LP A	0000086669	INVOICE	11/1/2023	11/30/2023	11/15/2023	12/22/2023	37.0	179,194	0.4%	0.1
58	COLUMBIA PIPELINE GROUP INC	0000235134	2311000976	11/1/2023	11/30/2023	11/15/2023	12/22/2023	37.0	81,414	0.2%	0.1
59	COLUMBIA PIPELINE GROUP INC	0000226573	2311000976	11/1/2023	11/30/2023	11/15/2023	12/22/2023	37.0	1,660,561	3.6%	1.3
60	UNITED ENERGY TRADING LLC	0000106589	12232023245119634UNI	11/1/2023	11/30/2023	11/15/2023	12/27/2023	42.0	2,451,196	5.2%	2.2
									\$ 46,723,185	100.0%	39.8

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C - PAYROLL SUMMARY

Line No.	Description	Amount	Expense Lead	Weighting Factor (%)	Weighted Expense Lead Days	Reference
	(A)	(B)	(C)	(D)	(E)	(F)
1	<u>DUKE ENERGY KENTUCKY</u>					
2	Bi-Weekly Net Payroll	\$ 9,666,149	12.00	49%	5.8	C-1
3	Semi-Monthly Net Payroll	\$ 398,434	7.14	2%	0.1	C-1
4						
5	Bi-Weekly Payroll Taxes	\$ 4,921,774	15.49	25%	3.8	C-2
6	Semi-Monthly Payroll Taxes	\$ 210,821	12.35	1%	0.1	C-2
7						
8	Bi-Weekly Deductions	\$ 4,510,351	12.45	23%	2.8	C-3
9	Semi-Monthly Deductions	\$ 194,036	7.34	1%	0.1	C-3
10						
11	Regular Payroll DEK	\$ 19,901,565		100.0%	12.83	
12						
13	Incentive Bi-Weekly Net Payroll	\$ 354,221	251.50	44%	111.9	C-4
14	Incentive Semi-Monthly Net Payroll	\$ 39,849	256.50	5%	12.8	C-4
15						
16	Incentive Bi-Weekly Taxes	\$ 213,705	253.50	27%	68.0	C-4
17	Incentive Semi-Monthly Taxes	\$ 27,548	262.50	3%	9.1	C-4
18						
19	Incentive Bi-Weekly Deductions	\$ 148,360	251.50	19%	46.9	C-4
20	Incentive Semi-Monthly Deductions	\$ 12,464	253.50	2%	4.0	C-4
21						
22	Incentive Payroll DEK	796,146		100.0%	252.70	
23						
24	<u>DUKE ENERGY BUSINESS SERVICES</u>					
25	Bi-Weekly Net Payroll	\$ 88,791,443	12.08	9%	1.1	C-1
26	Semi-Monthly Net Payroll	\$ 427,152,473	7.15	44%	3.1	C-1
27						
28	Bi-Weekly Payroll Taxes	\$ 39,392,544	13.99	4%	0.6	C-2
29	Semi-Monthly Payroll Taxes	\$ 202,887,789	8.34	21%	1.7	C-2
30						
31	Bi-Weekly Deductions	\$ 37,727,875	12.61	4%	0.5	C-3
32	Semi-Monthly Deductions	\$ 175,076,168	7.51	18%	1.4	C-3
33						
34	Regular Payroll DEBS	\$ 971,028,292		100.0%	8.40	
35						
36	Incentive Bi-Weekly Net Payroll	\$ 4,080,208	251.50	3%	7.5	C-4
37	Incentive Semi-Monthly Net Payroll	\$ 69,480,021	256.50	51%	130.2	C-4
38						
39	Incentive Bi-Weekly Taxes	\$ 2,095,542	252.50	2%	3.9	C-4
40	Incentive Semi-Monthly Taxes	\$ 42,993,531	257.50	31%	80.9	C-4
41						
42	Incentive Bi-Weekly Deductions	\$ 922,274	251.50	1%	1.7	C-4
43	Incentive Semi-Monthly Deductions	\$ 17,344,510	256.50	13%	32.5	C-4
44						
45	Incentive Payroll DEBS	\$ 136,916,086		100.0%	256.57	
46						
47						
48	DEK Weighting	495,737		17.5%		
49	DEBS Weighting	2,330,035		82.5%		
50		\$ 2,825,772.00				
51						
52	Payroll Lead				9.2	
53	Incentive Payroll Lead				255.9	
54						

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-1 - PAYROLL DAYS DEK

Line No.	Pay Period	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Date Paid	Pay Type	Net Amount	Pay Date Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	1	12/26/2022	1/8/2023	1/1/2023	1/13/2023	BiWeekly Mon-Sun	390,403	12.0	4.0%	0.48
2	2	1/9/2023	1/22/2023	1/15/2023	1/27/2023	BiWeekly Mon-Sun	351,768	12.0	3.6%	0.44
3	3	1/23/2023	2/5/2023	1/29/2023	2/10/2023	BiWeekly Mon-Sun	345,699	12.0	3.6%	0.43
4	4	2/6/2023	2/19/2023	2/12/2023	2/24/2023	BiWeekly Mon-Sun	351,426	12.0	3.6%	0.44
5	5	2/20/2023	3/5/2023	2/26/2023	3/10/2023	BiWeekly Mon-Sun - Excludes STI	394,741	12.0	4.1%	0.49
6	6	3/6/2023	3/19/2023	3/12/2023	3/24/2023	BiWeekly Mon-Sun	365,520	12.0	3.8%	0.45
7	7	3/20/2023	4/2/2023	3/26/2023	4/7/2023	BiWeekly Mon-Sun	383,595	12.0	4.0%	0.48
8	8	4/3/2023	4/16/2023	4/9/2023	4/21/2023	BiWeekly Mon-Sun	363,854	12.0	3.8%	0.45
9	9	4/17/2023	4/30/2023	4/23/2023	5/5/2023	BiWeekly Mon-Sun	375,061	12.0	3.9%	0.47
10	10	5/1/2023	5/14/2023	5/7/2023	5/19/2023	BiWeekly Mon-Sun	372,406	12.0	3.9%	0.46
11	11	5/15/2023	5/28/2023	5/21/2023	6/2/2023	BiWeekly Mon-Sun	363,706	12.0	3.8%	0.45
12	12	5/29/2023	6/11/2023	6/4/2023	6/16/2023	BiWeekly Mon-Sun	374,435	12.0	3.9%	0.46
13	13	6/12/2023	6/25/2023	6/18/2023	6/30/2023	BiWeekly Mon-Sun	357,302	12.0	3.7%	0.44
14	14	6/26/2023	7/9/2023	7/2/2023	7/14/2023	BiWeekly Mon-Sun	380,309	12.0	3.9%	0.47
15	15	7/10/2023	7/23/2023	7/16/2023	7/28/2023	BiWeekly Mon-Sun	353,871	12.0	3.7%	0.44
16	16	7/24/2023	8/6/2023	7/30/2023	8/11/2023	BiWeekly Mon-Sun	354,801	12.0	3.7%	0.44
17	17	8/7/2023	8/20/2023	8/13/2023	8/25/2023	BiWeekly Mon-Sun	364,635	12.0	3.8%	0.45
18	18	8/21/2023	9/3/2023	8/27/2023	9/8/2023	BiWeekly Mon-Sun	374,154	12.0	3.9%	0.46
19	19	9/4/2023	9/17/2023	9/10/2023	9/22/2023	BiWeekly Mon-Sun	396,018	12.0	4.1%	0.49
20	20	9/18/2023	10/1/2023	9/24/2023	10/6/2023	BiWeekly Mon-Sun	366,017	12.0	3.8%	0.45
21	21	10/2/2023	10/15/2023	10/8/2023	10/20/2023	BiWeekly Mon-Sun	388,934	12.0	4.0%	0.48
22	22	10/16/2023	10/29/2023	10/22/2023	11/3/2023	BiWeekly Mon-Sun	390,580	12.0	4.0%	0.48
23	23	10/30/2023	11/12/2023	11/5/2023	11/17/2023	BiWeekly Mon-Sun	410,923	12.0	4.3%	0.51
24	24	11/13/2023	11/26/2023	11/19/2023	12/1/2023	BiWeekly Mon-Sun	356,420	12.0	3.7%	0.44
25	25	11/27/2023	12/10/2023	12/3/2023	12/15/2023	BiWeekly Mon-Sun	362,698	12.0	3.8%	0.45
26	26	12/11/2023	12/24/2023	12/17/2023	12/29/2023	BiWeekly Mon-Sun	376,874	12.0	3.9%	0.47
27							\$ 9,666,149		100.0%	12.00
28										
29	1	1/1/2023	1/15/2023	1/8/2023	1/13/2023	Semi-Monthly	14,481	5.5	3.6%	0.20
30	2	1/16/2023	1/31/2023	1/23/2023	1/31/2023	Semi-Monthly	14,191	8.0	3.6%	0.28
31	3	2/1/2023	2/15/2023	2/8/2023	2/15/2023	Semi-Monthly	14,171	7.5	3.6%	0.27
32	4	2/16/2023	2/28/2023	2/22/2023	2/28/2023	Semi-Monthly	14,589	6.5	3.7%	0.24
33	5	3/1/2023	3/15/2023	3/8/2023	3/15/2023	Semi-Monthly - Excludes STI	14,056	7.5	3.5%	0.26
34	6	3/16/2023	3/31/2023	3/23/2023	3/31/2023	Semi-Monthly	14,682	8.0	3.7%	0.29
35	7	4/1/2023	4/15/2023	4/8/2023	4/14/2023	Semi-Monthly	14,448	6.5	3.6%	0.24
36	8	4/16/2023	4/30/2023	4/23/2023	4/28/2023	Semi-Monthly	15,416	5.5	3.9%	0.21
37	9	5/1/2023	5/15/2023	5/8/2023	5/15/2023	Semi-Monthly	15,093	7.5	3.8%	0.28
38	10	5/16/2023	5/31/2023	5/23/2023	5/31/2023	Semi-Monthly	14,695	8.0	3.7%	0.30
39	11	6/1/2023	6/15/2023	6/8/2023	6/15/2023	Semi-Monthly	14,662	7.5	3.7%	0.28
40	12	6/16/2023	6/30/2023	6/23/2023	6/30/2023	Semi-Monthly	14,836	7.5	3.7%	0.28
41	13	7/1/2023	7/15/2023	7/8/2023	7/14/2023	Semi-Monthly	14,653	6.5	3.7%	0.24
42	14	7/16/2023	7/31/2023	7/23/2023	7/31/2023	Semi-Monthly	16,844	8.0	4.2%	0.34
43	15	8/1/2023	8/15/2023	8/8/2023	8/15/2023	Semi-Monthly	18,307	7.5	4.6%	0.34
44	16	8/16/2023	8/31/2023	8/23/2023	8/31/2023	Semi-Monthly	19,358	8.0	4.9%	0.39
45	17	9/1/2023	9/15/2023	9/8/2023	9/15/2023	Semi-Monthly	18,900	7.5	4.7%	0.36
46	18	9/16/2023	9/30/2023	9/23/2023	9/29/2023	Semi-Monthly	23,434	6.5	5.9%	0.38
47	19	10/1/2023	10/15/2023	10/8/2023	10/13/2023	Semi-Monthly	18,005	5.5	4.5%	0.25
48	20	10/16/2023	10/31/2023	10/23/2023	10/31/2023	Semi-Monthly	17,802	8.0	4.5%	0.36
49	21	11/1/2023	11/15/2023	11/8/2023	11/15/2023	Semi-Monthly	18,045	7.5	4.5%	0.34
50	22	11/16/2023	11/30/2023	11/23/2023	11/30/2023	Semi-Monthly	18,377	7.5	4.6%	0.35
51	23	12/1/2023	12/15/2023	12/8/2023	12/15/2023	Semi-Monthly	19,625	7.5	4.9%	0.37
52	24	12/16/2023	12/31/2023	12/23/2023	12/29/2023	Semi-Monthly	19,766	6.0	5.0%	0.30
53							\$ 398,434		100.0%	7.14
54										

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-1 - PAYROLL DAYS DEBS

Line No.	Pay Period	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Date Paid	Pay Type	Net Amount	Pay Date Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
1	1	12/26/2022	1/8/2023	1/1/2023	1/13/2023	BiWeekly Mon-Sun	3,063,541	12.0	3.5%	0.41
2	1	12/25/2022	1/7/2023	12/31/2022	1/13/2023	BiWeekly Sun-Sat	365,393	13.0	0.4%	0.05
3	2	1/9/2023	1/22/2023	1/15/2023	1/27/2023	BiWeekly Mon-Sun	3,173,301	12.0	3.6%	0.43
4	2	1/8/2023	1/21/2023	1/14/2023	1/27/2023	BiWeekly Sun-Sat	269,601	13.0	0.3%	0.04
5	3	1/23/2023	2/5/2023	1/29/2023	2/10/2023	BiWeekly Mon-Sun	3,144,338	12.0	3.5%	0.42
6	3	1/22/2023	2/4/2023	1/28/2023	2/10/2023	BiWeekly Sun-Sat	255,839	13.0	0.3%	0.04
7	4	2/6/2023	2/19/2023	2/12/2023	2/24/2023	BiWeekly Mon-Sun	3,452,272	12.0	3.9%	0.47
8	4	2/5/2023	2/18/2023	2/11/2023	2/24/2023	BiWeekly Sun-Sat	264,097	13.0	0.3%	0.04
9	5	2/20/2023	3/5/2023	2/26/2023	3/10/2023	BiWeekly Mon-Sun - Excludes STI	3,330,597	12.0	3.8%	0.45
10	5	2/19/2023	3/4/2023	2/25/2023	3/10/2023	BiWeekly Sun-Sat - Excludes STI	269,097	13.0	0.3%	0.04
11	6	3/6/2023	3/19/2023	3/12/2023	3/24/2023	BiWeekly Mon-Sun	3,184,669	12.0	3.6%	0.43
12	6	3/5/2023	3/18/2023	3/11/2023	3/24/2023	BiWeekly Sun-Sat	271,693	13.0	0.3%	0.04
13	7	3/20/2023	4/2/2023	3/26/2023	4/7/2023	BiWeekly Mon-Sun	3,194,109	12.0	3.6%	0.43
14	7	3/19/2023	4/1/2023	3/25/2023	4/7/2023	BiWeekly Sun-Sat	286,267	13.0	0.3%	0.04
15	8	4/3/2023	4/16/2023	4/9/2023	4/21/2023	BiWeekly Mon-Sun	3,138,136	12.0	3.5%	0.42
16	8	4/2/2023	4/15/2023	4/8/2023	4/21/2023	BiWeekly Sun-Sat	293,288	13.0	0.3%	0.04
17	9	4/17/2023	4/30/2023	4/23/2023	5/5/2023	BiWeekly Mon-Sun	3,112,185	12.0	3.5%	0.42
18	9	4/16/2023	4/29/2023	4/22/2023	5/5/2023	BiWeekly Sun-Sat	275,329	13.0	0.3%	0.04
19	10	5/1/2023	5/14/2023	5/7/2023	5/19/2023	BiWeekly Mon-Sun	3,036,820	12.0	3.4%	0.41
20	10	4/30/2023	5/13/2023	5/6/2023	5/19/2023	BiWeekly Sun-Sat	285,143	13.0	0.3%	0.04
21	11	5/15/2023	5/28/2023	5/21/2023	6/2/2023	BiWeekly Mon-Sun	3,197,814	12.0	3.6%	0.43
22	11	5/14/2023	5/27/2023	5/20/2023	6/2/2023	BiWeekly Sun-Sat	273,938	13.0	0.3%	0.04
23	12	5/29/2023	6/11/2023	6/4/2023	6/16/2023	BiWeekly Mon-Sun	3,187,654	12.0	3.6%	0.43
24	12	5/28/2023	6/10/2023	6/3/2023	6/16/2023	BiWeekly Sun-Sat	279,820	13.0	0.3%	0.04
25	13	6/12/2023	6/25/2023	6/18/2023	6/30/2023	BiWeekly Mon-Sun	3,247,248	12.0	3.7%	0.44
26	13	6/11/2023	6/24/2023	6/17/2023	6/30/2023	BiWeekly Sun-Sat	272,020	13.0	0.3%	0.04
27	14	6/26/2023	7/9/2023	7/2/2023	7/14/2023	BiWeekly Mon-Sun	3,172,702	12.0	3.6%	0.43
28	14	6/25/2023	7/8/2023	7/1/2023	7/14/2023	BiWeekly Sun-Sat	318,433	13.0	0.4%	0.05
29	15	7/10/2023	7/23/2023	7/16/2023	7/28/2023	BiWeekly Mon-Sun	3,163,389	12.0	3.6%	0.43
30	15	7/9/2023	7/22/2023	7/15/2023	7/28/2023	BiWeekly Sun-Sat	271,372	13.0	0.3%	0.04
31	16	7/24/2023	8/6/2023	7/30/2023	8/11/2023	BiWeekly Mon-Sun	3,163,088	12.0	3.6%	0.43
32	16	7/23/2023	8/5/2023	7/29/2023	8/11/2023	BiWeekly Sun-Sat	249,338	13.0	0.3%	0.04
33	17	8/7/2023	8/20/2023	8/13/2023	8/25/2023	BiWeekly Mon-Sun	3,103,297	12.0	3.5%	0.42
34	17	8/6/2023	8/19/2023	8/12/2023	8/25/2023	BiWeekly Sun-Sat	253,022	13.0	0.3%	0.04
35	18	8/21/2023	9/3/2023	8/27/2023	9/8/2023	BiWeekly Mon-Sun	3,105,921	12.0	3.5%	0.42
36	18	8/20/2023	9/2/2023	8/26/2023	9/8/2023	BiWeekly Sun-Sat	255,434	13.0	0.3%	0.04
37	19	9/4/2023	9/17/2023	9/10/2023	9/22/2023	BiWeekly Mon-Sun	3,079,117	12.0	3.5%	0.42
38	19	9/3/2023	9/16/2023	9/9/2023	9/22/2023	BiWeekly Sun-Sat	280,113	13.0	0.3%	0.04
39	20	9/18/2023	10/1/2023	9/24/2023	10/6/2023	BiWeekly Mon-Sun	3,062,480	12.0	3.4%	0.41
40	20	9/17/2023	9/30/2023	9/23/2023	10/6/2023	BiWeekly Sun-Sat	251,377	13.0	0.3%	0.04
41	21	10/2/2023	10/15/2023	10/8/2023	10/20/2023	BiWeekly Mon-Sun	3,104,697	12.0	3.5%	0.42
42	21	10/1/2023	10/14/2023	10/7/2023	10/20/2023	BiWeekly Sun-Sat	257,320	13.0	0.3%	0.04
43	22	10/16/2023	10/29/2023	10/22/2023	11/3/2023	BiWeekly Mon-Sun	3,070,494	12.0	3.5%	0.41
44	22	10/15/2023	10/28/2023	10/21/2023	11/3/2023	BiWeekly Sun-Sat	246,519	13.0	0.3%	0.04
45	23	10/30/2023	11/12/2023	11/5/2023	11/17/2023	BiWeekly Mon-Sun	3,087,354	12.0	3.5%	0.42
46	23	10/29/2023	11/11/2023	11/4/2023	11/17/2023	BiWeekly Sun-Sat	259,420	13.0	0.3%	0.04
47	24	11/13/2023	11/26/2023	11/19/2023	12/1/2023	BiWeekly Mon-Sun	3,005,864	12.0	3.4%	0.41
48	24	11/12/2023	11/25/2023	11/18/2023	12/1/2023	BiWeekly Sun-Sat	248,603	13.0	0.3%	0.04
49	25	11/27/2023	12/10/2023	12/3/2023	12/15/2023	BiWeekly Mon-Sun	3,061,875	12.0	3.4%	0.41
50	25	11/26/2023	12/9/2023	12/2/2023	12/15/2023	BiWeekly Sun-Sat	276,820	13.0	0.3%	0.04
51	26	12/11/2023	12/24/2023	12/17/2023	12/29/2023	BiWeekly Mon-Sun	3,042,964	12.0	3.4%	0.41
52	26	12/10/2023	12/23/2023	12/16/2023	12/29/2023	BiWeekly Sun-Sat	276,222	13.0	0.3%	0.04
27							\$ 88,791,443		100.0%	12.08
28										
29	1	1/1/2023	1/15/2023	1/8/2023	1/13/2023	Semi-Monthly	16,900,965	5.5	4.0%	0.22
30	2	1/16/2023	1/31/2023	1/23/2023	1/31/2023	Semi-Monthly	17,156,212	8.0	4.0%	0.32
31	3	2/1/2023	2/15/2023	2/8/2023	2/15/2023	Semi-Monthly	16,870,407	7.5	3.9%	0.30
32	4	2/16/2023	2/28/2023	2/22/2023	2/28/2023	Semi-Monthly	17,027,376	6.5	4.0%	0.26
33	5	3/1/2023	3/15/2023	3/8/2023	3/15/2023	Semi-Monthly - Excludes STI	17,426,680	7.5	4.1%	0.31
34	6	3/16/2023	3/31/2023	3/23/2023	3/31/2023	Semi-Monthly	20,104,824	8.0	4.7%	0.38
35	7	4/1/2023	4/15/2023	4/8/2023	4/14/2023	Semi-Monthly	17,681,945	6.5	4.1%	0.27
36	8	4/16/2023	4/30/2023	4/23/2023	4/28/2023	Semi-Monthly	17,780,708	5.5	4.2%	0.23
37	9	5/1/2023	5/15/2023	5/8/2023	5/15/2023	Semi-Monthly	17,710,625	7.5	4.1%	0.31
38	10	5/16/2023	5/31/2023	5/23/2023	5/31/2023	Semi-Monthly	17,785,500	8.0	4.2%	0.33
39	11	6/1/2023	6/15/2023	6/8/2023	6/15/2023	Semi-Monthly	17,678,236	7.5	4.1%	0.31
40	12	6/16/2023	6/30/2023	6/23/2023	6/30/2023	Semi-Monthly	18,153,578	7.5	4.2%	0.32
41	13	7/1/2023	7/15/2023	7/8/2023	7/14/2023	Semi-Monthly	17,597,581	6.5	4.1%	0.27
42	14	7/16/2023	7/31/2023	7/23/2023	7/31/2023	Semi-Monthly	17,772,325	8.0	4.2%	0.33
43	15	8/1/2023	8/15/2023	8/8/2023	8/15/2023	Semi-Monthly	17,856,828	7.5	4.2%	0.31
44	16	8/16/2023	8/31/2023	8/23/2023	8/31/2023	Semi-Monthly	17,762,441	8.0	4.2%	0.33
45	17	9/1/2023	9/15/2023	9/8/2023	9/15/2023	Semi-Monthly	17,476,609	7.5	4.1%	0.31
46	18	9/16/2023	9/30/2023	9/23/2023	9/29/2023	Semi-Monthly	18,183,209	6.5	4.3%	0.28
47	19	10/1/2023	10/15/2023	10/8/2023	10/13/2023	Semi-Monthly	17,726,583	5.5	4.1%	0.23
48	20	10/16/2023	10/31/2023	10/23/2023	10/31/2023	Semi-Monthly	17,858,105	8.0	4.2%	0.33
49	21	11/1/2023	11/15/2023	11/8/2023	11/15/2023	Semi-Monthly	17,701,169	7.5	4.1%	0.31
50	22	11/16/2023	11/30/2023	11/23/2023	11/30/2023	Semi-Monthly	17,790,315	7.5	4.2%	0.31
51	23	12/1/2023	12/15/2023	12/8/2023	12/15/2023	Semi-Monthly	18,352,339	7.5	4.3%	0.32
52	24	12/16/2023	12/31/2023	12/23/2023	12/29/2023	Semi-Monthly	18,797,912	6.0	4.4%	0.26
53							\$ 427,152,473		100.0%	7.15
54										

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1												
2	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	1.31	5/1/2023	117.00	0.0%	0.0
3	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	3.60	5/1/2023	117.00	0.0%	0.0
4	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	1.48	4/28/2023	116.00	0.0%	0.0
5	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local School District Withholding (Resident)	543.48	5/1/2023	117.00	0.0%	0.0
6	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	3,630.58	5/1/2023	117.00	0.1%	0.1
7	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	680.82	5/1/2023	117.00	0.0%	0.0
8	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	0.35	5/1/2023	117.00	0.0%	0.0
9	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	70.26	5/1/2023	117.00	0.0%	0.0
10	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	214.62	1/19/2023	17.00	0.0%	0.0
11	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	579.62	1/19/2023	17.00	0.0%	0.0
12	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	154.93	2/21/2023	47.00	0.0%	0.0
13	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local City Withholding (Work)	355.64	2/15/2023	44.00	0.0%	0.0
14	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	10.02	5/1/2023	117.00	0.0%	0.0
15	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	288.48	2/21/2023	47.00	0.0%	0.0
16	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	2.25	5/1/2023	117.00	0.0%	0.0
17	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	7.26	5/1/2023	117.00	0.0%	0.0
18	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	57.86	5/1/2023	117.00	0.0%	0.0
19	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	FUI (ER)	3,896.26	5/1/2023	117.00	0.1%	0.1
20	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	Medicare	9,464.08	1/17/2023	12.00	0.2%	0.0
21	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	Medicare (ER)	9,464.08	1/17/2023	12.00	0.2%	0.0
22	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	OASDI	40,467.20	1/17/2023	12.00	0.8%	0.1
23	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	OASDI (ER)	40,467.20	1/17/2023	12.00	0.8%	0.1
24	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	Federal Withholding	73,118.37	1/17/2023	12.00	1.4%	0.2
25	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	104.82	5/1/2023	117.00	0.0%	0.0
26	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	3.44	5/1/2023	117.00	0.0%	0.0
27	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	5.82	5/1/2023	117.00	0.0%	0.0
28	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	121.62	2/21/2023	47.00	0.0%	0.0
29	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	4.17	5/1/2023	117.00	0.0%	0.0
30	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	55.44	2/15/2023	44.00	0.0%	0.0
31	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	6.37	5/1/2023	117.00	0.0%	0.0
32	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	State Withholding (Resident)	1,647.23	2/21/2023	47.00	0.0%	0.0
33	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	47.68	2/21/2023	47.00	0.0%	0.0
34	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	308.44	5/1/2023	117.00	0.0%	0.0
35	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/9/2023	State Withholding (Resident)	1,436.74	2/10/2023	39.00	0.0%	0.0
36	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	SUI (ER)	1,701.45	5/1/2023	117.00	0.0%	0.0
37	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/9/2023	State Withholding (Work)	16,662.82	2/10/2023	39.00	0.3%	0.1
38	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	1.27	5/1/2023	117.00	0.0%	0.0
39	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	2.31	5/1/2023	117.00	0.0%	0.0
40	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	1.00	4/28/2023	116.00	0.0%	0.0
41	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	36.45	4/28/2023	116.00	0.0%	0.0
42	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	26.07	5/1/2023	117.00	0.0%	0.0
43	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	2.36	4/28/2023	116.00	0.0%	0.0
44	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	SUI (ER)	871.31	5/1/2023	117.00	0.0%	0.0
45	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	State Withholding (Work)	1,456.58	1/17/2023	12.00	0.0%	0.0
46	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	State Withholding (Resident)	2,581.37	1/17/2023	12.00	0.1%	0.0
47	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	2.53	5/1/2023	117.00	0.0%	0.0
48	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	49.79	2/21/2023	47.00	0.0%	0.0
49	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	73.87	2/15/2023	44.00	0.0%	0.0
50	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	1.73	5/1/2023	117.00	0.0%	0.0
51	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	43.68	2/21/2023	47.00	0.0%	0.0
52	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	6.40	5/1/2023	117.00	0.0%	0.0
53	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	10.84	5/1/2023	117.00	0.0%	0.0
54	BiWeekly Payroll Taxes	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	4.81	5/1/2023	117.00	0.0%	0.0
55	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	1.31	5/1/2023	103.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
56	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	7.40	5/1/2023	103.00	0.0%	0.0
57	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local School District Withholding (Resident)	421.18	5/1/2023	103.00	0.0%	0.0
58	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local County Withholding (Work)	2,918.89	5/1/2023	103.00	0.1%	0.1
59	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	547.30	5/1/2023	103.00	0.0%	0.0
60	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local County Withholding (Work)	167.44	5/1/2023	103.00	0.0%	0.0
61	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	167.30	2/3/2023	18.00	0.0%	0.0
62	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	241.08	2/3/2023	18.00	0.0%	0.0
63	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	135.74	2/21/2023	33.00	0.0%	0.0
64	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	0.69	5/1/2023	103.00	0.0%	0.0
65	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local City Withholding (Work)	245.56	2/15/2023	30.00	0.0%	0.0
66	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	2.10	5/1/2023	103.00	0.0%	0.0
67	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	0.50	5/1/2023	103.00	0.0%	0.0
68	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	3.79	5/1/2023	103.00	0.0%	0.0
69	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	248.71	2/21/2023	33.00	0.0%	0.0
70	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	1.60	5/1/2023	103.00	0.0%	0.0
71	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	1.56	5/1/2023	103.00	0.0%	0.0
72	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	61.83	5/1/2023	103.00	0.0%	0.0
73	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	FUI (ER)	2,056.38	5/1/2023	103.00	0.0%	0.0
74	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Medicare	8,327.81	1/30/2023	12.00	0.2%	0.0
75	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Medicare (ER)	8,327.85	1/30/2023	12.00	0.2%	0.0
76	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	OASDI	35,608.64	1/30/2023	12.00	0.7%	0.1
77	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	OASDI (ER)	35,608.81	1/30/2023	12.00	0.7%	0.1
78	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Federal Withholding	60,007.92	1/30/2023	12.00	1.2%	0.1
79	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	85.56	5/1/2023	103.00	0.0%	0.0
80	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	1.56	5/1/2023	103.00	0.0%	0.0
81	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	10.29	5/1/2023	103.00	0.0%	0.0
82	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	121.71	2/21/2023	33.00	0.0%	0.0
83	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	66.91	2/15/2023	30.00	0.0%	0.0
84	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	3.15	5/1/2023	103.00	0.0%	0.0
85	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	State Withholding (Resident)	1,423.97	2/21/2023	33.00	0.0%	0.0
86	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	31.45	2/21/2023	33.00	0.0%	0.0
87	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local County Withholding (Work)	301.53	5/1/2023	103.00	0.0%	0.0
88	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/9/2023	State Withholding (Resident)	1,006.75	2/10/2023	25.00	0.0%	0.0
89	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	SUI (ER)	1,481.29	5/1/2023	103.00	0.0%	0.0
90	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/9/2023	State Withholding (Work)	14,598.67	2/10/2023	25.00	0.3%	0.1
91	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	1.67	5/1/2023	103.00	0.0%	0.0
92	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	6.00	5/1/2023	103.00	0.0%	0.0
93	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	36.45	4/28/2023	102.00	0.0%	0.0
94	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	25.84	5/1/2023	103.00	0.0%	0.0
95	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	1.67	4/28/2023	102.00	0.0%	0.0
96	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	SUI (ER)	434.11	5/1/2023	103.00	0.0%	0.0
97	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	State Withholding (Work)	1,407.46	1/30/2023	12.00	0.0%	0.0
98	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	State Withholding (Resident)	2,437.67	1/30/2023	12.00	0.0%	0.0
99	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	3.44	5/1/2023	103.00	0.0%	0.0
100	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local County Withholding (Work)	5.31	5/1/2023	103.00	0.0%	0.0
101	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	43.10	2/21/2023	33.00	0.0%	0.0
102	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	60.15	2/15/2023	30.00	0.0%	0.0
103	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	2.62	5/1/2023	103.00	0.0%	0.0
104	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	37.01	2/21/2023	33.00	0.0%	0.0
105	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	4.62	5/1/2023	103.00	0.0%	0.0
106	BiWeekly Payroll Taxes	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	8.21	5/1/2023	103.00	0.0%	0.0
107	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	5.63	5/1/2023	89.00	0.0%	0.0
108	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local School District Withholding (Resident)	421.87	5/1/2023	89.00	0.0%	0.0
109	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local County Withholding (Work)	2,940.43	5/1/2023	89.00	0.1%	0.1
110	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	538.17	5/1/2023	89.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
111	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	0.35	5/1/2023	89.00	0.0%	0.0
112	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local County Withholding (Work)	168.66	5/1/2023	89.00	0.0%	0.0
113	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	168.11	2/21/2023	19.00	0.0%	0.0
114	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	186.34	2/21/2023	19.00	0.0%	0.0
115	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	120.10	3/20/2023	47.00	0.0%	0.0
116	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local City Withholding (Work)	223.06	3/15/2023	44.00	0.0%	0.0
117	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	1.16	5/1/2023	89.00	0.0%	0.0
118	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	0.80	5/1/2023	89.00	0.0%	0.0
119	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	4.34	5/1/2023	89.00	0.0%	0.0
120	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	254.27	3/20/2023	47.00	0.0%	0.0
121	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	4.47	5/1/2023	89.00	0.0%	0.0
122	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	1.56	5/1/2023	89.00	0.0%	0.0
123	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	58.83	5/1/2023	89.00	0.0%	0.0
124	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	FUI (ER)	278.03	5/1/2023	89.00	0.0%	0.0
125	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	Medicare	8,324.06	2/13/2023	12.00	0.2%	0.0
126	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	Medicare (ER)	8,324.06	2/13/2023	12.00	0.2%	0.0
127	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	OASDI	35,592.29	2/13/2023	12.00	0.7%	0.1
128	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	OASDI (ER)	35,592.29	2/13/2023	12.00	0.7%	0.1
129	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	Federal Withholding	59,113.13	2/13/2023	12.00	1.2%	0.1
130	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	106.68	5/1/2023	89.00	0.0%	0.0
131	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	4.90	5/1/2023	89.00	0.0%	0.0
132	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	3.23	5/1/2023	89.00	0.0%	0.0
133	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	1.17	5/1/2023	89.00	0.0%	0.0
134	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	55.18	3/20/2023	47.00	0.0%	0.0
135	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	5.96	5/1/2023	89.00	0.0%	0.0
136	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	111.97	3/15/2023	44.00	0.0%	0.0
137	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	22.19	5/1/2023	89.00	0.0%	0.0
138	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	State Withholding (Resident)	1,376.93	3/20/2023	47.00	0.0%	0.0
139	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	37.66	3/20/2023	47.00	0.0%	0.0
140	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local County Withholding (Work)	359.25	5/1/2023	89.00	0.0%	0.0
141	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	SUI (ER)	846.73	5/1/2023	89.00	0.0%	0.0
142	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/24/2023	State Withholding (Resident)	1,019.35	2/27/2023	26.00	0.0%	0.0
143	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/24/2023	State Withholding (Work)	14,440.47	2/27/2023	26.00	0.3%	0.1
144	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	1.35	5/1/2023	89.00	0.0%	0.0
145	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	2.04	5/1/2023	89.00	0.0%	0.0
146	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	2.97	2/21/2023	19.00	0.0%	0.0
147	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	28.10	4/28/2023	88.00	0.0%	0.0
148	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	34.88	5/1/2023	89.00	0.0%	0.0
149	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	SUI (ER)	151.47	5/1/2023	89.00	0.0%	0.0
150	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	State Withholding (Work)	1,719.22	2/13/2023	12.00	0.0%	0.0
151	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	State Withholding (Resident)	2,316.39	2/13/2023	12.00	0.0%	0.0
152	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	25.48	3/20/2023	47.00	0.0%	0.0
153	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local County Withholding (Resident)	1.55	5/1/2023	89.00	0.0%	0.0
154	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	48.27	3/20/2023	47.00	0.0%	0.0
155	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	57.13	3/15/2023	44.00	0.0%	0.0
156	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	5.54	5/1/2023	89.00	0.0%	0.0
157	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	43.22	3/20/2023	47.00	0.0%	0.0
158	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	0.87	5/1/2023	89.00	0.0%	0.0
159	BiWeekly Payroll Taxes	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	10.03	5/1/2023	89.00	0.0%	0.0
160	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	15.36	5/1/2023	75.00	0.0%	0.0
161	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	11.84	5/1/2023	75.00	0.0%	0.0
162	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local School District Withholding (Resident)	444.15	5/1/2023	75.00	0.0%	0.0
163	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local County Withholding (Work)	3,113.75	5/1/2023	75.00	0.1%	0.0
164	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	424.45	5/1/2023	75.00	0.0%	0.0
165	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	0.64	5/1/2023	75.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
166	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local County Withholding (Work)	116.79	5/1/2023	75.00	0.0%	0.0
167	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	170.16	3/3/2023	18.00	0.0%	0.0
168	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	170.23	3/3/2023	18.00	0.0%	0.0
169	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	153.66	3/20/2023	33.00	0.0%	0.0
170	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	0.77	5/1/2023	75.00	0.0%	0.0
171	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local City Withholding (Work)	299.15	3/15/2023	30.00	0.0%	0.0
172	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	0.43	5/1/2023	75.00	0.0%	0.0
173	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	1.46	5/1/2023	75.00	0.0%	0.0
174	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	4.97	5/1/2023	75.00	0.0%	0.0
175	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	201.76	3/20/2023	33.00	0.0%	0.0
176	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	2.69	5/1/2023	75.00	0.0%	0.0
177	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	6.56	5/1/2023	75.00	0.0%	0.0
178	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	60.57	5/1/2023	75.00	0.0%	0.0
179	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	FUI (ER)	119.50	5/1/2023	75.00	0.0%	0.0
180	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	Medicare	8,231.45	2/27/2023	12.00	0.2%	0.0
181	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	Medicare (ER)	8,231.45	2/27/2023	12.00	0.2%	0.0
182	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	OASDI	35,196.51	2/27/2023	12.00	0.7%	0.1
183	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	OASDI (ER)	35,196.51	2/27/2023	12.00	0.7%	0.1
184	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	Federal Withholding	57,410.94	2/27/2023	12.00	1.1%	0.1
185	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	121.30	5/1/2023	75.00	0.0%	0.0
186	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	8.37	5/1/2023	75.00	0.0%	0.0
187	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	3.84	5/1/2023	75.00	0.0%	0.0
188	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	0.84	5/1/2023	75.00	0.0%	0.0
189	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	60.87	3/20/2023	33.00	0.0%	0.0
190	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	3.58	5/1/2023	75.00	0.0%	0.0
191	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	36.71	3/15/2023	30.00	0.0%	0.0
192	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	9.91	5/1/2023	75.00	0.0%	0.0
193	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	State Withholding (Resident)	1,251.90	3/20/2023	33.00	0.0%	0.0
194	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	26.14	3/20/2023	33.00	0.0%	0.0
195	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local County Withholding (Work)	297.87	5/1/2023	75.00	0.0%	0.0
196	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	SUI (ER)	164.74	5/1/2023	75.00	0.0%	0.0
197	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/9/2023	State Withholding (Resident)	1,021.23	3/10/2023	25.00	0.0%	0.0
198	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/9/2023	State Withholding (Work)	15,243.27	3/10/2023	25.00	0.3%	0.1
199	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	1.28	5/1/2023	75.00	0.0%	0.0
200	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	0.01	3/3/2023	18.00	0.0%	0.0
201	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	36.53	4/28/2023	74.00	0.0%	0.0
202	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	21.26	5/1/2023	75.00	0.0%	0.0
203	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	SUI (ER)	42.45	5/1/2023	75.00	0.0%	0.0
204	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	State Withholding (Work)	643.30	2/27/2023	12.00	0.0%	0.0
205	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	State Withholding (Resident)	2,434.80	2/27/2023	12.00	0.0%	0.0
206	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	33.53	3/20/2023	33.00	0.0%	0.0
207	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local County Withholding (Work)	0.89	5/1/2023	75.00	0.0%	0.0
208	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	94.82	3/15/2023	30.00	0.0%	0.0
209	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	42.85	3/20/2023	33.00	0.0%	0.0
210	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	59.29	3/15/2023	30.00	0.0%	0.0
211	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	36.79	3/20/2023	33.00	0.0%	0.0
212	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	16.78	5/1/2023	75.00	0.0%	0.0
213	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	6.66	5/1/2023	75.00	0.0%	0.0
214	BiWeekly Payroll Taxes	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	1.40	5/1/2023	75.00	0.0%	0.0
215	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	10.21	5/1/2023	61.00	0.0%	0.0
216	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	4.29	5/1/2023	61.00	0.0%	0.0
217	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local School District Withholding (Resident)	962.98	5/1/2023	61.00	0.0%	0.0
218	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local County Withholding (Work)	6,710.74	5/1/2023	61.00	0.1%	0.1
219	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	337.37	5/1/2023	61.00	0.0%	0.0
220	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	0.50	5/1/2023	61.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
221	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local County Withholding (Work)	286.45	5/1/2023	61.00	0.0%	0.0
222	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	416.20	3/20/2023	19.00	0.0%	0.0
223	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	569.45	3/20/2023	19.00	0.0%	0.0
224	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	318.02	4/20/2023	52.00	0.0%	0.0
225	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	1.78	5/1/2023	61.00	0.0%	0.0
226	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local City Withholding (Work)	588.91	4/17/2023	47.00	0.0%	0.0
227	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	1.15	5/1/2023	61.00	0.0%	0.0
228	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	1.09	5/1/2023	61.00	0.0%	0.0
229	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	539.62	4/20/2023	52.00	0.0%	0.0
230	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	7.07	5/1/2023	61.00	0.0%	0.0
231	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	29.30	5/1/2023	61.00	0.0%	0.0
232	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	68.48	5/1/2023	61.00	0.0%	0.0
233	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	FUI (ER)	138.73	5/1/2023	61.00	0.0%	0.0
234	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	Medicare	18,794.53	3/13/2023	12.00	0.4%	0.0
235	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	Medicare (ER)	18,794.53	3/13/2023	12.00	0.4%	0.0
236	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	OASDI	80,362.68	3/13/2023	12.00	1.6%	0.2
237	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	OASDI (ER)	80,362.68	3/13/2023	12.00	1.6%	0.2
238	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	Federal Withholding	194,595.87	3/13/2023	12.00	3.8%	0.5
239	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	220.76	5/1/2023	61.00	0.0%	0.0
240	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	7.37	5/1/2023	61.00	0.0%	0.0
241	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	15.30	5/1/2023	61.00	0.0%	0.0
242	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	1.59	5/1/2023	61.00	0.0%	0.0
243	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	164.34	4/20/2023	52.00	0.0%	0.0
244	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	6.77	5/1/2023	61.00	0.0%	0.0
245	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	104.44	4/17/2023	47.00	0.0%	0.0
246	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	3.09	5/1/2023	61.00	0.0%	0.0
247	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	State Withholding (Resident)	3,139.16	4/20/2023	52.00	0.1%	0.0
248	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	78.37	4/20/2023	52.00	0.0%	0.0
249	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local County Withholding (Work)	544.14	5/1/2023	61.00	0.0%	0.0
250	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	SUI (ER)	(934.83)	5/1/2023	61.00	0.0%	(0.0)
251	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/24/2023	State Withholding (Resident)	2,379.29	3/27/2023	26.00	0.0%	0.0
252	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/24/2023	State Withholding (Work)	33,380.78	3/27/2023	26.00	0.7%	0.2
253	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	1.00	5/1/2023	61.00	0.0%	0.0
254	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	8.59	5/1/2023	61.00	0.0%	0.0
255	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	69.89	4/28/2023	60.00	0.0%	0.0
256	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	51.33	5/1/2023	61.00	0.0%	0.0
257	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Resident)	11.23	4/28/2023	60.00	0.0%	0.0
258	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	SUI (ER)	39.15	5/1/2023	61.00	0.0%	0.0
259	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	State Withholding (Work)	2,219.35	3/13/2023	12.00	0.0%	0.0
260	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	State Withholding (Resident)	5,887.30	3/13/2023	12.00	0.1%	0.0
261	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	52.15	4/20/2023	52.00	0.0%	0.0
262	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	3.71	5/1/2023	61.00	0.0%	0.0
263	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local County Withholding (Work)	3.76	5/1/2023	61.00	0.0%	0.0
264	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	170.60	4/17/2023	47.00	0.0%	0.0
265	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	107.57	4/20/2023	52.00	0.0%	0.0
266	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	107.65	4/17/2023	47.00	0.0%	0.0
267	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	98.15	4/20/2023	52.00	0.0%	0.0
268	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	5.81	5/1/2023	61.00	0.0%	0.0
269	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	4.09	5/1/2023	61.00	0.0%	0.0
270	BiWeekly Payroll Taxes	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	0.98	5/1/2023	61.00	0.0%	0.0
271	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	8.60	5/1/2023	47.00	0.0%	0.0
272	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	20.84	5/1/2023	47.00	0.0%	0.0
273	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local School District Withholding (Resident)	390.33	5/1/2023	47.00	0.0%	0.0
274	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local County Withholding (Work)	2,945.00	5/1/2023	47.00	0.1%	0.0
275	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	67.60	5/1/2023	47.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
276	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local County Withholding (Work)	249.78	5/1/2023	47.00	0.0%	0.0
277	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	117.28	4/5/2023	23.00	0.0%	0.0
278	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	218.94	4/5/2023	23.00	0.0%	0.0
279	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	119.17	4/20/2023	38.00	0.0%	0.0
280	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	1.22	5/1/2023	47.00	0.0%	0.0
281	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local City Withholding (Work)	220.11	4/17/2023	33.00	0.0%	0.0
282	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	2.50	5/1/2023	47.00	0.0%	0.0
283	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	29.14	5/1/2023	47.00	0.0%	0.0
284	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	317.09	4/20/2023	38.00	0.0%	0.0
285	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	3.47	5/1/2023	47.00	0.0%	0.0
286	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	2.68	5/1/2023	47.00	0.0%	0.0
287	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	12.49	5/1/2023	47.00	0.0%	0.0
288	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Medicare	8,725.10	3/27/2023	12.00	0.2%	0.0
289	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Medicare (ER)	8,725.10	3/27/2023	12.00	0.2%	0.0
290	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	OASDI	37,307.43	3/27/2023	12.00	0.7%	0.1
291	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	OASDI (ER)	37,307.43	3/27/2023	12.00	0.7%	0.1
292	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Federal Withholding	66,273.70	3/27/2023	12.00	1.3%	0.2
293	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	104.97	5/1/2023	47.00	0.0%	0.0
294	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	3.62	5/1/2023	47.00	0.0%	0.0
295	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	1.64	5/1/2023	47.00	0.0%	0.0
296	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	1.07	5/1/2023	47.00	0.0%	0.0
297	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	126.01	4/20/2023	38.00	0.0%	0.0
298	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	1.86	5/1/2023	47.00	0.0%	0.0
299	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	70.05	4/17/2023	33.00	0.0%	0.0
300	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	19.13	5/1/2023	47.00	0.0%	0.0
301	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	State Withholding (Resident)	1,670.10	4/20/2023	38.00	0.0%	0.0
302	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	30.52	4/20/2023	38.00	0.0%	0.0
303	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local County Withholding (Work)	248.43	5/1/2023	47.00	0.0%	0.0
304	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	SUI (ER)	10.71	5/1/2023	47.00	0.0%	0.0
305	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/7/2023	State Withholding (Resident)	1,238.66	4/10/2023	26.00	0.0%	0.0
306	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/7/2023	State Withholding (Work)	14,840.07	4/10/2023	26.00	0.3%	0.1
307	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	1.25	5/1/2023	47.00	0.0%	0.0
308	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	0.42	5/1/2023	47.00	0.0%	0.0
309	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	1.00	4/5/2023	23.00	0.0%	0.0
310	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	24.30	4/28/2023	46.00	0.0%	0.0
311	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	58.75	5/1/2023	47.00	0.0%	0.0
312	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	State Withholding (Work)	1,467.24	3/27/2023	12.00	0.0%	0.0
313	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	State Withholding (Resident)	2,671.49	3/27/2023	12.00	0.1%	0.0
314	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	26.98	4/20/2023	38.00	0.0%	0.0
315	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local County Withholding (Work)	1.76	5/1/2023	47.00	0.0%	0.0
316	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	84.14	4/17/2023	33.00	0.0%	0.0
317	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	56.62	4/20/2023	38.00	0.0%	0.0
318	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	58.08	4/17/2023	33.00	0.0%	0.0
319	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	12.69	5/1/2023	47.00	0.0%	0.0
320	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	36.79	4/20/2023	38.00	0.0%	0.0
321	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	2.96	5/1/2023	47.00	0.0%	0.0
322	BiWeekly Payroll Taxes	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	0.63	5/1/2023	47.00	0.0%	0.0
323	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	5.27	7/31/2023	124.00	0.0%	0.0
324	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local School District Withholding (Resident)	431.38	7/31/2023	124.00	0.0%	0.0
325	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local County Withholding (Work)	3,125.41	7/31/2023	124.00	0.1%	0.1
326	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	99.61	7/31/2023	124.00	0.0%	0.0
327	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	0.84	7/31/2023	124.00	0.0%	0.0
328	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local County Withholding (Work)	163.28	7/31/2023	124.00	0.0%	0.0
329	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	126.61	4/19/2023	23.00	0.0%	0.0
330	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	134.90	4/19/2023	23.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
331	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	116.78	5/22/2023	54.00	0.0%	0.0
332	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local City Withholding (Work)	185.13	5/15/2023	47.00	0.0%	0.0
333	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	0.80	7/31/2023	124.00	0.0%	0.0
334	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	7.49	7/31/2023	124.00	0.0%	0.0
335	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	417.85	5/22/2023	54.00	0.0%	0.0
336	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	0.69	7/31/2023	124.00	0.0%	0.0
337	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1.44	7/31/2023	124.00	0.0%	0.0
338	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	23.75	7/31/2023	124.00	0.0%	0.0
339	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	FUI (ER)	260.92	7/31/2023	124.00	0.0%	0.0
340	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	Medicare	9,284.31	4/10/2023	12.00	0.2%	0.0
341	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	Medicare (ER)	9,284.31	4/10/2023	12.00	0.2%	0.0
342	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	OASDI	39,698.67	4/10/2023	12.00	0.8%	0.1
343	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	OASDI (ER)	39,698.67	4/10/2023	12.00	0.8%	0.1
344	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	Federal Withholding	73,403.47	4/10/2023	12.00	1.4%	0.2
345	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	127.28	7/31/2023	124.00	0.0%	0.0
346	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	7.07	7/31/2023	124.00	0.0%	0.0
347	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	13.57	7/31/2023	124.00	0.0%	0.0
348	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	3.89	7/31/2023	124.00	0.0%	0.0
349	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	160.17	5/22/2023	54.00	0.0%	0.0
350	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1.79	7/31/2023	124.00	0.0%	0.0
351	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	68.37	5/15/2023	47.00	0.0%	0.0
352	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1.97	7/31/2023	124.00	0.0%	0.0
353	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	State Withholding (Resident)	2,036.14	5/22/2023	54.00	0.0%	0.0
354	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	39.92	5/22/2023	54.00	0.0%	0.0
355	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local County Withholding (Work)	214.98	7/31/2023	124.00	0.0%	0.0
356	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	SUI (ER)	110.47	7/31/2023	124.00	0.0%	0.0
357	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/24/2023	State Withholding (Resident)	1,002.66	4/25/2023	29.00	0.0%	0.0
358	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/24/2023	State Withholding (Work)	17,111.88	4/25/2023	29.00	0.3%	0.1
359	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	0.79	7/31/2023	124.00	0.0%	0.0
360	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	3.44	7/31/2023	124.00	0.0%	0.0
361	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	30.51	7/31/2023	124.00	0.0%	0.0
362	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	47.38	7/31/2023	124.00	0.0%	0.0
363	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	State Withholding (Work)	1,211.77	4/10/2023	12.00	0.0%	0.0
364	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	State Withholding (Resident)	2,043.31	4/10/2023	12.00	0.0%	0.0
365	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	34.85	5/22/2023	54.00	0.0%	0.0
366	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local County Withholding (Work)	1.92	7/31/2023	124.00	0.0%	0.0
367	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	58.90	5/15/2023	47.00	0.0%	0.0
368	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	42.85	5/22/2023	54.00	0.0%	0.0
369	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	70.13	5/15/2023	47.00	0.0%	0.0
370	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	2.65	7/31/2023	124.00	0.0%	0.0
371	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	42.97	5/22/2023	54.00	0.0%	0.0
372	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	8.45	7/31/2023	124.00	0.0%	0.0
373	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	0.94	7/31/2023	124.00	0.0%	0.0
374	BiWeekly Payroll Taxes	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1.81	7/31/2023	124.00	0.0%	0.0
375	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	0.95	7/31/2023	110.00	0.0%	0.0
376	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	5.22	7/31/2023	110.00	0.0%	0.0
377	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local School District Withholding (Resident)	463.97	7/31/2023	110.00	0.0%	0.0
378	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local County Withholding (Work)	3,117.40	7/31/2023	110.00	0.1%	0.1
379	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	90.85	7/31/2023	110.00	0.0%	0.0
380	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local County Withholding (Work)	117.56	7/31/2023	110.00	0.0%	0.0
381	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	120.55	5/3/2023	23.00	0.0%	0.0
382	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	179.46	5/3/2023	23.00	0.0%	0.0
383	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	120.83	5/22/2023	40.00	0.0%	0.0
384	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	0.69	7/31/2023	110.00	0.0%	0.0
385	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local City Withholding (Work)	138.25	5/15/2023	33.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
386	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	8.44	7/31/2023	110.00	0.0%	0.0
387	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	460.34	5/22/2023	40.00	0.0%	0.0
388	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	0.45	7/31/2023	110.00	0.0%	0.0
389	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	4.67	7/31/2023	110.00	0.0%	0.0
390	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	9.77	7/31/2023	110.00	0.0%	0.0
391	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	FUI (ER)	69.48	7/31/2023	110.00	0.0%	0.0
392	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	Medicare	8,659.89	4/24/2023	12.00	0.2%	0.0
393	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	Medicare (ER)	8,659.89	4/24/2023	12.00	0.2%	0.0
394	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	OASDI	37,028.36	4/24/2023	12.00	0.7%	0.1
395	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	OASDI (ER)	37,028.36	4/24/2023	12.00	0.7%	0.1
396	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	Federal Withholding	66,523.33	4/24/2023	12.00	1.3%	0.2
397	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	96.66	7/31/2023	110.00	0.0%	0.0
398	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	4.20	7/31/2023	110.00	0.0%	0.0
399	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	4.77	7/31/2023	110.00	0.0%	0.0
400	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	1.43	7/31/2023	110.00	0.0%	0.0
401	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	136.97	5/22/2023	40.00	0.0%	0.0
402	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	4.33	7/31/2023	110.00	0.0%	0.0
403	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	76.85	5/15/2023	33.00	0.0%	0.0
404	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	3.78	7/31/2023	110.00	0.0%	0.0
405	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	State Withholding (Resident)	2,055.31	5/22/2023	40.00	0.0%	0.0
406	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	31.08	5/22/2023	40.00	0.0%	0.0
407	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local County Withholding (Work)	199.59	7/31/2023	110.00	0.0%	0.0
408	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	SUI (ER)	76.64	7/31/2023	110.00	0.0%	0.0
409	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/9/2023	State Withholding (Resident)	1,012.15	5/10/2023	30.00	0.0%	0.0
410	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/9/2023	State Withholding (Work)	14,754.56	5/10/2023	30.00	0.3%	0.1
411	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	1.06	7/31/2023	110.00	0.0%	0.0
412	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	36.45	7/31/2023	110.00	0.0%	0.0
413	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	63.24	7/31/2023	110.00	0.0%	0.0
414	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	1.74	7/31/2023	110.00	0.0%	0.0
415	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	State Withholding (Work)	1,340.03	4/24/2023	12.00	0.0%	0.0
416	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	State Withholding (Resident)	2,392.56	4/24/2023	12.00	0.0%	0.0
417	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	27.96	5/22/2023	40.00	0.0%	0.0
418	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	2.80	7/31/2023	110.00	0.0%	0.0
419	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local County Withholding (Work)	0.28	7/31/2023	110.00	0.0%	0.0
420	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	56.19	5/15/2023	33.00	0.0%	0.0
421	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	44.61	5/22/2023	40.00	0.0%	0.0
422	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	62.82	5/15/2023	33.00	0.0%	0.0
423	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	1.63	7/31/2023	110.00	0.0%	0.0
424	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	39.54	5/22/2023	40.00	0.0%	0.0
425	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	1.31	7/31/2023	110.00	0.0%	0.0
426	BiWeekly Payroll Taxes	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	4.77	7/31/2023	110.00	0.0%	0.0
427	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1.96	7/31/2023	96.00	0.0%	0.0
428	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	2.18	7/31/2023	96.00	0.0%	0.0
429	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local School District Withholding (Resident)	458.82	7/31/2023	96.00	0.0%	0.0
430	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local County Withholding (Work)	3,352.54	7/31/2023	96.00	0.1%	0.1
431	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	76.49	7/31/2023	96.00	0.0%	0.0
432	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	0.35	7/31/2023	96.00	0.0%	0.0
433	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local County Withholding (Work)	81.78	7/31/2023	96.00	0.0%	0.0
434	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	147.21	5/18/2023	24.00	0.0%	0.0
435	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	245.65	5/18/2023	24.00	0.0%	0.0
436	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	119.53	6/20/2023	54.00	0.0%	0.0
437	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local City Withholding (Work)	185.83	6/15/2023	52.00	0.0%	0.0
438	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1.55	7/31/2023	96.00	0.0%	0.0
439	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	434.21	6/20/2023	54.00	0.0%	0.0
440	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	3.47	7/31/2023	96.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
441	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	2.33	7/31/2023	96.00	0.0%	0.0
442	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	28.60	7/31/2023	96.00	0.0%	0.0
443	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	FUI (ER)	5.60	7/31/2023	96.00	0.0%	0.0
444	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	Medicare	9,148.17	5/8/2023	12.00	0.2%	0.0
445	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	Medicare (ER)	9,148.17	5/8/2023	12.00	0.2%	0.0
446	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	OASDI	39,116.37	5/8/2023	12.00	0.8%	0.1
447	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	OASDI (ER)	39,116.37	5/8/2023	12.00	0.8%	0.1
448	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	Federal Withholding	74,446.00	5/8/2023	12.00	1.4%	0.2
449	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	97.31	7/31/2023	96.00	0.0%	0.0
450	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	7.10	7/31/2023	96.00	0.0%	0.0
451	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	3.54	7/31/2023	96.00	0.0%	0.0
452	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	215.69	6/20/2023	54.00	0.0%	0.0
453	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1.51	7/31/2023	96.00	0.0%	0.0
454	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	86.21	6/15/2023	52.00	0.0%	0.0
455	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	4.03	7/31/2023	96.00	0.0%	0.0
456	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	State Withholding (Resident)	2,436.33	6/20/2023	54.00	0.0%	0.0
457	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	45.94	6/20/2023	54.00	0.0%	0.0
458	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local County Withholding (Work)	212.52	7/31/2023	96.00	0.0%	0.0
459	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	SUI (ER)	81.67	7/31/2023	96.00	0.0%	0.0
460	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/24/2023	State Withholding (Resident)	1,117.36	5/25/2023	31.00	0.0%	0.0
461	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/24/2023	State Withholding (Work)	15,595.21	5/25/2023	31.00	0.3%	0.1
462	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1.50	7/31/2023	96.00	0.0%	0.0
463	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	2.49	7/31/2023	96.00	0.0%	0.0
464	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	36.45	7/31/2023	96.00	0.0%	0.0
465	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	9.97	7/31/2023	96.00	0.0%	0.0
466	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	State Withholding (Work)	1,417.92	5/8/2023	12.00	0.0%	0.0
467	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	State Withholding (Resident)	2,349.88	5/8/2023	12.00	0.0%	0.0
468	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	27.97	6/20/2023	54.00	0.0%	0.0
469	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1.04	7/31/2023	96.00	0.0%	0.0
470	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local County Withholding (Work)	6.86	7/31/2023	96.00	0.0%	0.0
471	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	63.60	6/15/2023	52.00	0.0%	0.0
472	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	80.82	6/20/2023	54.00	0.0%	0.0
473	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	63.51	6/15/2023	52.00	0.0%	0.0
474	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	99.75	6/20/2023	54.00	0.0%	0.0
475	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	4.86	7/31/2023	96.00	0.0%	0.0
476	BiWeekly Payroll Taxes	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	5.35	7/31/2023	96.00	0.0%	0.0
477	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	12.09	7/31/2023	82.00	0.0%	0.0
478	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	3.72	7/31/2023	82.00	0.0%	0.0
479	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local School District Withholding (Resident)	403.16	7/31/2023	82.00	0.0%	0.0
480	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local County Withholding (Work)	3,222.41	7/31/2023	82.00	0.1%	0.1
481	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	75.11	7/31/2023	82.00	0.0%	0.0
482	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	1.10	7/31/2023	82.00	0.0%	0.0
483	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local County Withholding (Work)	117.52	7/31/2023	82.00	0.0%	0.0
484	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	120.55	6/5/2023	26.00	0.0%	0.0
485	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	254.85	6/5/2023	26.00	0.0%	0.0
486	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	118.28	6/20/2023	40.00	0.0%	0.0
487	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	0.35	7/31/2023	82.00	0.0%	0.0
488	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local City Withholding (Work)	163.81	6/15/2023	38.00	0.0%	0.0
489	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	0.46	7/31/2023	82.00	0.0%	0.0
490	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	11.48	7/31/2023	82.00	0.0%	0.0
491	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	386.48	6/20/2023	40.00	0.0%	0.0
492	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	21.86	7/31/2023	82.00	0.0%	0.0
493	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	FUI (ER)	62.72	7/31/2023	82.00	0.0%	0.0
494	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	Medicare	8,848.59	5/22/2023	12.00	0.2%	0.0
495	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	Medicare (ER)	8,848.59	5/22/2023	12.00	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
496	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	OASDI	37,835.15	5/22/2023	12.00	0.7%	0.1
497	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	OASDI (ER)	37,835.15	5/22/2023	12.00	0.7%	0.1
498	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	Federal Withholding	68,877.62	5/22/2023	12.00	1.3%	0.2
499	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	90.77	7/31/2023	82.00	0.0%	0.0
500	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	4.47	7/31/2023	82.00	0.0%	0.0
501	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	13.57	7/31/2023	82.00	0.0%	0.0
502	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	1.82	7/31/2023	82.00	0.0%	0.0
503	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	132.33	6/20/2023	40.00	0.0%	0.0
504	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	2.72	7/31/2023	82.00	0.0%	0.0
505	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	81.39	6/15/2023	38.00	0.0%	0.0
506	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	6.00	7/31/2023	82.00	0.0%	0.0
507	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	State Withholding (Resident)	1,841.30	6/20/2023	40.00	0.0%	0.0
508	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	31.08	6/20/2023	40.00	0.0%	0.0
509	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local County Withholding (Work)	192.52	7/31/2023	82.00	0.0%	0.0
510	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	SUI (ER)	24.52	7/31/2023	82.00	0.0%	0.0
511	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/9/2023	State Withholding (Resident)	1,233.30	6/12/2023	33.00	0.0%	0.0
512	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/9/2023	State Withholding (Work)	15,049.55	6/12/2023	33.00	0.3%	0.1
513	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	2.00	7/31/2023	82.00	0.0%	0.0
514	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	0.98	7/31/2023	82.00	0.0%	0.0
515	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	30.58	7/31/2023	82.00	0.0%	0.0
516	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	28.89	7/31/2023	82.00	0.0%	0.0
517	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	SUI (ER)	30.08	7/31/2023	82.00	0.0%	0.0
518	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	State Withholding (Work)	1,634.55	5/22/2023	12.00	0.0%	0.0
519	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	State Withholding (Resident)	2,445.50	5/22/2023	12.00	0.0%	0.0
520	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	31.24	6/20/2023	40.00	0.0%	0.0
521	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	0.68	7/31/2023	82.00	0.0%	0.0
522	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local County Withholding (Work)	0.52	7/31/2023	82.00	0.0%	0.0
523	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	83.82	6/15/2023	38.00	0.0%	0.0
524	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	44.61	6/20/2023	40.00	0.0%	0.0
525	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	62.13	6/15/2023	38.00	0.0%	0.0
526	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	34.29	6/20/2023	40.00	0.0%	0.0
527	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	5.72	7/31/2023	82.00	0.0%	0.0
528	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	2.66	7/31/2023	82.00	0.0%	0.0
529	BiWeekly Payroll Taxes	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	0.51	7/31/2023	82.00	0.0%	0.0
530	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	5.99	7/31/2023	68.00	0.0%	0.0
531	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	11.44	7/31/2023	68.00	0.0%	0.0
532	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local School District Withholding (Resident)	427.02	7/31/2023	68.00	0.0%	0.0
533	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local County Withholding (Work)	3,281.95	7/31/2023	68.00	0.1%	0.0
534	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	90.59	7/31/2023	68.00	0.0%	0.0
535	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local County Withholding (Work)	72.10	7/31/2023	68.00	0.0%	0.0
536	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	125.41	6/21/2023	30.00	0.0%	0.0
537	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	247.56	6/21/2023	30.00	0.0%	0.0
538	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	119.53	7/20/2023	59.00	0.0%	0.0
539	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local City Withholding (Work)	182.94	7/17/2023	54.00	0.0%	0.0
540	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	0.80	7/31/2023	68.00	0.0%	0.0
541	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	6.96	7/31/2023	68.00	0.0%	0.0
542	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	370.44	7/20/2023	59.00	0.0%	0.0
543	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	1.28	7/31/2023	68.00	0.0%	0.0
544	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	4.60	7/31/2023	68.00	0.0%	0.0
545	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	25.35	7/31/2023	68.00	0.0%	0.0
546	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	FUI (ER)	56.21	7/31/2023	68.00	0.0%	0.0
547	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Medicare	8,766.12	6/5/2023	12.00	0.2%	0.0
548	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Medicare (ER)	8,766.12	6/5/2023	12.00	0.2%	0.0
549	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	OASDI	37,482.52	6/5/2023	12.00	0.7%	0.1
550	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	OASDI (ER)	37,482.52	6/5/2023	12.00	0.7%	0.1

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
551	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Federal Withholding	67,490.15	6/5/2023	12.00	1.3%	0.2
552	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	143.65	7/31/2023	68.00	0.0%	0.0
553	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	6.47	7/31/2023	68.00	0.0%	0.0
554	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	2.70	7/31/2023	68.00	0.0%	0.0
555	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	5.39	7/31/2023	68.00	0.0%	0.0
556	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	154.76	7/20/2023	59.00	0.0%	0.0
557	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	0.52	7/31/2023	68.00	0.0%	0.0
558	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	78.25	7/17/2023	54.00	0.0%	0.0
559	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	3.09	7/31/2023	68.00	0.0%	0.0
560	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	State Withholding (Resident)	1,900.69	7/20/2023	59.00	0.0%	0.0
561	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	41.04	7/20/2023	59.00	0.0%	0.0
562	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local County Withholding (Work)	195.27	7/31/2023	68.00	0.0%	0.0
563	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	SUI (ER)	17.62	7/31/2023	68.00	0.0%	0.0
564	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/23/2023	State Withholding (Resident)	861.37	6/26/2023	33.00	0.0%	0.0
565	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/23/2023	State Withholding (Work)	15,436.43	6/26/2023	33.00	0.3%	0.1
566	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	0.35	7/31/2023	68.00	0.0%	0.0
567	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	1.32	7/31/2023	68.00	0.0%	0.0
568	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	24.46	7/31/2023	68.00	0.0%	0.0
569	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	43.89	7/31/2023	68.00	0.0%	0.0
570	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	SUI (ER)	31.13	7/31/2023	68.00	0.0%	0.0
571	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	State Withholding (Work)	1,292.64	6/5/2023	12.00	0.0%	0.0
572	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	State Withholding (Resident)	2,464.32	6/5/2023	12.00	0.0%	0.0
573	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	28.72	7/20/2023	59.00	0.0%	0.0
574	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	2.85	7/31/2023	68.00	0.0%	0.0
575	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local County Withholding (Work)	1.40	7/31/2023	68.00	0.0%	0.0
576	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	57.79	7/17/2023	54.00	0.0%	0.0
577	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	50.11	7/20/2023	59.00	0.0%	0.0
578	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	60.85	7/17/2023	54.00	0.0%	0.0
579	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	6.65	7/31/2023	68.00	0.0%	0.0
580	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	38.37	7/20/2023	59.00	0.0%	0.0
581	BiWeekly Payroll Taxes	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	1.33	7/31/2023	68.00	0.0%	0.0
582	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	26.88	7/31/2023	54.00	0.0%	0.0
583	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local School District Withholding (Resident)	413.02	7/31/2023	54.00	0.0%	0.0
584	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local County Withholding (Work)	3,081.31	7/31/2023	54.00	0.1%	0.0
585	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	53.73	7/31/2023	54.00	0.0%	0.0
586	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	0.48	7/31/2023	54.00	0.0%	0.0
587	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local County Withholding (Work)	119.93	7/31/2023	54.00	0.0%	0.0
588	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	129.43	7/6/2023	31.00	0.0%	0.0
589	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	273.73	7/6/2023	31.00	0.0%	0.0
590	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	114.59	7/20/2023	45.00	0.0%	0.0
591	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1.23	7/31/2023	54.00	0.0%	0.0
592	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local City Withholding (Work)	276.98	7/17/2023	40.00	0.0%	0.0
593	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1.12	7/31/2023	54.00	0.0%	0.0
594	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	311.29	7/20/2023	45.00	0.0%	0.0
595	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	0.86	7/31/2023	54.00	0.0%	0.0
596	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1.43	7/31/2023	54.00	0.0%	0.0
597	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	0.56	7/31/2023	54.00	0.0%	0.0
598	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	34.17	7/31/2023	54.00	0.0%	0.0
599	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	FUI (ER)	59.76	7/31/2023	54.00	0.0%	0.0
600	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	Medicare	8,796.36	6/20/2023	12.00	0.2%	0.0
601	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	Medicare (ER)	8,796.36	6/20/2023	12.00	0.2%	0.0
602	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	OASDI	37,612.25	6/20/2023	12.00	0.7%	0.1
603	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	OASDI (ER)	37,612.25	6/20/2023	12.00	0.7%	0.1
604	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	Federal Withholding	66,913.63	6/20/2023	12.00	1.3%	0.2
605	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	81.89	7/31/2023	54.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
606	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Resident)	64.04	7/31/2023	54.00	0.0%	0.0
607	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	11.88	7/31/2023	54.00	0.0%	0.0
608	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1.69	7/31/2023	54.00	0.0%	0.0
609	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	132.28	7/20/2023	45.00	0.0%	0.0
610	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local County Withholding (Work)	1.04	7/31/2023	54.00	0.0%	0.0
611	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1.86	7/31/2023	54.00	0.0%	0.0
612	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	45.08	7/17/2023	40.00	0.0%	0.0
613	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	9.27	7/31/2023	54.00	0.0%	0.0
614	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	State Withholding (Resident)	1,738.39	7/20/2023	45.00	0.0%	0.0
615	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	42.81	7/20/2023	45.00	0.0%	0.0
616	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local County Withholding (Work)	266.25	7/31/2023	54.00	0.0%	0.0
617	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	SUI (ER)	24.68	7/31/2023	54.00	0.0%	0.0
618	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/7/2023	State Withholding (Resident)	830.49	7/10/2023	33.00	0.0%	0.0
619	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/7/2023	State Withholding (Work)	15,353.13	7/10/2023	33.00	0.3%	0.1
620	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	6.81	7/31/2023	54.00	0.0%	0.0
621	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	7.38	7/31/2023	54.00	0.0%	0.0
622	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	42.69	7/31/2023	54.00	0.0%	0.0
623	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	SUI (ER)	65.05	7/31/2023	54.00	0.0%	0.0
624	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	State Withholding (Work)	1,445.56	6/20/2023	12.00	0.0%	0.0
625	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	State Withholding (Resident)	2,709.56	6/20/2023	12.00	0.1%	0.0
626	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	30.23	7/20/2023	45.00	0.0%	0.0
627	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1.34	7/31/2023	54.00	0.0%	0.0
628	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local County Withholding (Work)	0.28	7/31/2023	54.00	0.0%	0.0
629	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	81.41	7/17/2023	40.00	0.0%	0.0
630	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	45.04	7/20/2023	45.00	0.0%	0.0
631	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	65.20	7/17/2023	40.00	0.0%	0.0
632	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1.59	7/31/2023	54.00	0.0%	0.0
633	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	2.99	7/31/2023	54.00	0.0%	0.0
634	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	58.26	7/20/2023	45.00	0.0%	0.0
635	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	17.30	7/31/2023	54.00	0.0%	0.0
636	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	6.94	7/31/2023	54.00	0.0%	0.0
637	BiWeekly Payroll Taxes	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	2.42	7/31/2023	54.00	0.0%	0.0
638	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	0.08	7/31/2023	40.00	0.0%	0.0
639	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	18.45	7/31/2023	40.00	0.0%	0.0
640	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local School District Withholding (Resident)	416.26	7/31/2023	40.00	0.0%	0.0
641	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	2,626.10	7/31/2023	40.00	0.1%	0.0
642	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	34.27	7/31/2023	40.00	0.0%	0.0
643	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	0.03	7/31/2023	40.00	0.0%	0.0
644	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	71.96	7/31/2023	40.00	0.0%	0.0
645	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	79.67	7/6/2023	17.00	0.0%	0.0
646	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	341.51	7/6/2023	17.00	0.0%	0.0
647	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	119.10	7/20/2023	31.00	0.0%	0.0
648	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	0.05	7/31/2023	40.00	0.0%	0.0
649	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local City Withholding (Work)	303.49	7/17/2023	26.00	0.0%	0.0
650	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	2.07	7/31/2023	40.00	0.0%	0.0
651	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	0.07	7/31/2023	40.00	0.0%	0.0
652	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	5.72	7/31/2023	40.00	0.0%	0.0
653	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	332.37	7/20/2023	31.00	0.0%	0.0
654	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	0.03	7/31/2023	40.00	0.0%	0.0
655	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	0.02	7/31/2023	40.00	0.0%	0.0
656	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	1.99	7/31/2023	40.00	0.0%	0.0
657	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	11.82	7/31/2023	40.00	0.0%	0.0
658	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	FUI (ER)	31.31	7/31/2023	40.00	0.0%	0.0
659	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	Medicare	8,412.98	7/3/2023	12.00	0.2%	0.0
660	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	Medicare (ER)	8,412.98	7/3/2023	12.00	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
661	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	OASDI	35,973.14	7/3/2023	12.00	0.7%	0.1
662	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	OASDI (ER)	35,973.14	7/3/2023	12.00	0.7%	0.1
663	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	Federal Withholding	63,571.65	7/3/2023	12.00	1.2%	0.1
664	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	61.74	7/31/2023	40.00	0.0%	0.0
665	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	63.86	7/31/2023	40.00	0.0%	0.0
666	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	39.13	7/31/2023	40.00	0.0%	0.0
667	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	3.38	7/31/2023	40.00	0.0%	0.0
668	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	5.51	7/31/2023	40.00	0.0%	0.0
669	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	80.48	7/20/2023	31.00	0.0%	0.0
670	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	0.03	7/31/2023	40.00	0.0%	0.0
671	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	0.29	7/31/2023	40.00	0.0%	0.0
672	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	44.64	7/17/2023	26.00	0.0%	0.0
673	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	5.25	7/31/2023	40.00	0.0%	0.0
674	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	State Withholding (Resident)	1,630.38	7/20/2023	31.00	0.0%	0.0
675	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	38.84	7/20/2023	31.00	0.0%	0.0
676	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	262.03	7/31/2023	40.00	0.0%	0.0
677	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	SUI (ER)	9.33	7/31/2023	40.00	0.0%	0.0
678	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/7/2023	State Withholding (Resident)	918.07	7/10/2023	19.00	0.0%	0.0
679	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/7/2023	State Withholding (Work)	14,796.68	7/10/2023	19.00	0.3%	0.1
680	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	0.05	7/31/2023	40.00	0.0%	0.0
681	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	3.92	7/31/2023	40.00	0.0%	0.0
682	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	16.51	7/31/2023	40.00	0.0%	0.0
683	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	SUI (ER)	63.85	7/31/2023	40.00	0.0%	0.0
684	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	State Withholding (Work)	1,324.90	7/3/2023	12.00	0.0%	0.0
685	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	State Withholding (Resident)	2,299.06	7/3/2023	12.00	0.0%	0.0
686	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	27.96	7/20/2023	31.00	0.0%	0.0
687	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	1.45	7/31/2023	40.00	0.0%	0.0
688	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	0.09	7/31/2023	40.00	0.0%	0.0
689	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	60.40	7/17/2023	26.00	0.0%	0.0
690	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	47.36	7/20/2023	31.00	0.0%	0.0
691	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	74.81	7/17/2023	26.00	0.0%	0.0
692	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	2.26	7/31/2023	40.00	0.0%	0.0
693	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	39.14	7/20/2023	31.00	0.0%	0.0
694	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	5.55	7/31/2023	40.00	0.0%	0.0
695	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	1.57	7/31/2023	40.00	0.0%	0.0
696	BiWeekly Payroll Taxes	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	0.07	7/31/2023	40.00	0.0%	0.0
697	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	0.64	10/31/2023	120.00	0.0%	0.0
698	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	8.74	10/31/2023	120.00	0.0%	0.0
699	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local School District Withholding (Resident)	425.75	10/31/2023	120.00	0.0%	0.0
700	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	2,527.97	10/31/2023	120.00	0.0%	0.1
701	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	48.57	10/31/2023	120.00	0.0%	0.0
702	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	0.79	10/31/2023	120.00	0.0%	0.0
703	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	87.08	10/31/2023	120.00	0.0%	0.0
704	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	90.86	7/19/2023	16.00	0.0%	0.0
705	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	285.53	7/19/2023	16.00	0.0%	0.0
706	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	115.41	8/21/2023	47.00	0.0%	0.0
707	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	318.93	8/15/2023	43.00	0.0%	0.0
708	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/27/2023	Local City Withholding (Work)	0.53	10/30/2023	117.00	0.0%	0.0
709	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	418.24	8/21/2023	47.00	0.0%	0.0
710	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	0.46	10/31/2023	120.00	0.0%	0.0
711	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	0.36	10/31/2023	120.00	0.0%	0.0
712	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	25.83	10/31/2023	120.00	0.0%	0.0
713	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	FUI (ER)	22.08	10/31/2023	120.00	0.0%	0.0
714	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	Medicare	9,202.66	7/17/2023	12.00	0.2%	0.0
715	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	Medicare (ER)	9,202.66	7/17/2023	12.00	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
716	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	OASDI	39,349.19	7/17/2023	12.00	0.8%	0.1
717	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	OASDI (ER)	39,349.19	7/17/2023	12.00	0.8%	0.1
718	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	Federal Withholding	73,876.77	7/17/2023	12.00	1.4%	0.2
719	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	27.46	10/31/2023	120.00	0.0%	0.0
720	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	63.35	10/31/2023	120.00	0.0%	0.0
721	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	14.80	10/31/2023	120.00	0.0%	0.0
722	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	19.55	10/31/2023	120.00	0.0%	0.0
723	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	1.76	10/31/2023	120.00	0.0%	0.0
724	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	115.61	8/21/2023	47.00	0.0%	0.0
725	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	0.56	10/31/2023	120.00	0.0%	0.0
726	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	3.60	10/31/2023	120.00	0.0%	0.0
727	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	64.35	8/15/2023	43.00	0.0%	0.0
728	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	1.06	10/31/2023	120.00	0.0%	0.0
729	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	State Withholding (Resident)	1,941.84	8/21/2023	47.00	0.0%	0.0
730	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	45.14	8/21/2023	47.00	0.0%	0.0
731	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	217.80	10/31/2023	120.00	0.0%	0.0
732	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	SUI (ER)	11.23	10/31/2023	120.00	0.0%	0.0
733	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/24/2023	State Withholding (Resident)	731.13	7/25/2023	22.00	0.0%	0.0
734	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/24/2023	State Withholding (Work)	16,409.48	7/25/2023	22.00	0.3%	0.1
735	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	0.37	10/31/2023	120.00	0.0%	0.0
736	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	1.62	10/31/2023	120.00	0.0%	0.0
737	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	26.85	10/31/2023	120.00	0.0%	0.0
738	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	SUI (ER)	25.89	10/31/2023	120.00	0.0%	0.0
739	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	State Withholding (Work)	1,413.67	7/17/2023	12.00	0.0%	0.0
740	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	State Withholding (Resident)	2,489.38	7/17/2023	12.00	0.0%	0.0
741	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	26.96	8/21/2023	47.00	0.0%	0.0
742	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	101.03	8/15/2023	43.00	0.0%	0.0
743	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	47.36	8/21/2023	47.00	0.0%	0.0
744	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	83.79	8/15/2023	43.00	0.0%	0.0
745	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	11.59	10/31/2023	120.00	0.0%	0.0
746	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	38.37	8/21/2023	47.00	0.0%	0.0
747	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	2.22	10/31/2023	120.00	0.0%	0.0
748	BiWeekly Payroll Taxes	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	1.17	10/31/2023	120.00	0.0%	0.0
749	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	12.38	10/31/2023	106.00	0.0%	0.0
750	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	12.64	10/31/2023	106.00	0.0%	0.0
751	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local School District Withholding (Resident)	360.17	10/31/2023	106.00	0.0%	0.0
752	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local County Withholding (Work)	1,990.23	10/31/2023	106.00	0.0%	0.0
753	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	30.95	10/31/2023	106.00	0.0%	0.0
754	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local County Withholding (Work)	63.67	10/31/2023	106.00	0.0%	0.0
755	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	79.67	8/3/2023	17.00	0.0%	0.0
756	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	325.36	8/3/2023	17.00	0.0%	0.0
757	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	139.35	8/21/2023	33.00	0.0%	0.0
758	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	0.63	10/31/2023	106.00	0.0%	0.0
759	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local City Withholding (Work)	294.75	8/15/2023	29.00	0.0%	0.0
760	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/27/2023	Local City Withholding (Work)	7.77	10/30/2023	103.00	0.0%	0.0
761	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	360.41	8/21/2023	33.00	0.0%	0.0
762	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	1.06	10/31/2023	106.00	0.0%	0.0
763	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	23.61	10/31/2023	106.00	0.0%	0.0
764	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	FUI (ER)	25.90	10/31/2023	106.00	0.0%	0.0
765	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	Medicare	8,314.00	7/31/2023	12.00	0.2%	0.0
766	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	Medicare (ER)	8,314.00	7/31/2023	12.00	0.2%	0.0
767	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	OASDI	35,549.57	7/31/2023	12.00	0.7%	0.1
768	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	OASDI (ER)	35,549.57	7/31/2023	12.00	0.7%	0.1
769	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	Federal Withholding	63,038.47	7/31/2023	12.00	1.2%	0.1
770	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	63.46	10/31/2023	106.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
771	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Resident)	63.86	10/31/2023	106.00	0.0%	0.0
772	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	4.03	10/31/2023	106.00	0.0%	0.0
773	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	44.85	10/31/2023	106.00	0.0%	0.0
774	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	1.68	10/31/2023	106.00	0.0%	0.0
775	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	122.80	8/21/2023	33.00	0.0%	0.0
776	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	3.71	10/31/2023	106.00	0.0%	0.0
777	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	77.07	8/15/2023	29.00	0.0%	0.0
778	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	4.90	10/31/2023	106.00	0.0%	0.0
779	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	State Withholding (Resident)	1,835.56	8/21/2023	33.00	0.0%	0.0
780	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	31.31	8/21/2023	33.00	0.0%	0.0
781	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local County Withholding (Work)	264.83	10/31/2023	106.00	0.0%	0.0
782	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	SUI (ER)	13.15	10/31/2023	106.00	0.0%	0.0
783	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/9/2023	State Withholding (Resident)	716.20	8/10/2023	24.00	0.0%	0.0
784	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/9/2023	State Withholding (Work)	14,059.99	8/10/2023	24.00	0.3%	0.1
785	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	0.89	10/31/2023	106.00	0.0%	0.0
786	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	17.77	10/31/2023	106.00	0.0%	0.0
787	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	State Withholding (Work)	1,811.33	7/31/2023	12.00	0.0%	0.0
788	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	State Withholding (Resident)	2,211.93	7/31/2023	12.00	0.0%	0.0
789	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	49.54	8/21/2023	33.00	0.0%	0.0
790	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	63.99	8/15/2023	29.00	0.0%	0.0
791	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	44.61	8/21/2023	33.00	0.0%	0.0
792	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	74.17	8/15/2023	29.00	0.0%	0.0
793	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	38.37	8/21/2023	33.00	0.0%	0.0
794	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	5.16	10/31/2023	106.00	0.0%	0.0
795	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	1.82	10/31/2023	106.00	0.0%	0.0
796	BiWeekly Payroll Taxes	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	1.50	10/31/2023	106.00	0.0%	0.0
797	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	6.95	10/31/2023	92.00	0.0%	0.0
798	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	2.14	10/31/2023	92.00	0.0%	0.0
799	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local School District Withholding (Resident)	361.78	10/31/2023	92.00	0.0%	0.0
800	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	1,626.96	10/31/2023	92.00	0.0%	0.0
801	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	28.41	10/31/2023	92.00	0.0%	0.0
802	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	55.18	10/31/2023	92.00	0.0%	0.0
803	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	78.38	8/18/2023	18.00	0.0%	0.0
804	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	402.24	8/18/2023	18.00	0.0%	0.0
805	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	130.22	9/20/2023	51.00	0.0%	0.0
806	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local City Withholding (Work)	318.17	9/15/2023	46.00	0.0%	0.0
807	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	0.44	10/31/2023	92.00	0.0%	0.0
808	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	3.58	10/31/2023	92.00	0.0%	0.0
809	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/27/2023	Local City Withholding (Work)	1.85	10/30/2023	89.00	0.0%	0.0
810	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	357.50	9/20/2023	51.00	0.0%	0.0
811	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	1.11	10/31/2023	92.00	0.0%	0.0
812	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	1.41	10/31/2023	92.00	0.0%	0.0
813	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	42.40	10/31/2023	92.00	0.0%	0.0
814	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	FUI (ER)	45.34	10/31/2023	92.00	0.0%	0.0
815	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Medicare	8,512.79	8/14/2023	12.00	0.2%	0.0
816	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Medicare (ER)	8,512.79	8/14/2023	12.00	0.2%	0.0
817	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	OASDI	36,399.14	8/14/2023	12.00	0.7%	0.1
818	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	OASDI (ER)	36,399.14	8/14/2023	12.00	0.7%	0.1
819	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Federal Withholding	66,233.45	8/14/2023	12.00	1.3%	0.2
820	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	52.81	10/31/2023	92.00	0.0%	0.0
821	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Resident)	63.52	10/31/2023	92.00	0.0%	0.0
822	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	0.46	10/31/2023	92.00	0.0%	0.0
823	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	23.34	10/31/2023	92.00	0.0%	0.0
824	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	8.53	10/31/2023	92.00	0.0%	0.0
825	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	175.98	9/20/2023	51.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
826	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	1.33	10/31/2023	92.00	0.0%	0.0
827	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	3.76	10/31/2023	92.00	0.0%	0.0
828	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	71.54	9/15/2023	46.00	0.0%	0.0
829	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	4.09	10/31/2023	92.00	0.0%	0.0
830	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	State Withholding (Resident)	1,930.41	9/20/2023	51.00	0.0%	0.0
831	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	22.56	9/20/2023	51.00	0.0%	0.0
832	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	255.96	10/31/2023	92.00	0.0%	0.0
833	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	SUI (ER)	22.99	10/31/2023	92.00	0.0%	0.0
834	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/24/2023	State Withholding (Resident)	1,053.36	8/25/2023	25.00	0.0%	0.0
835	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/24/2023	State Withholding (Work)	14,511.37	8/25/2023	25.00	0.3%	0.1
836	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	0.37	10/31/2023	92.00	0.0%	0.0
837	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	1.82	10/31/2023	92.00	0.0%	0.0
838	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	6.43	10/31/2023	92.00	0.0%	0.0
839	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	State Withholding (Work)	1,481.20	8/14/2023	12.00	0.0%	0.0
840	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	State Withholding (Resident)	2,205.20	8/14/2023	12.00	0.0%	0.0
841	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	59.81	9/20/2023	51.00	0.0%	0.0
842	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	3.68	10/31/2023	92.00	0.0%	0.0
843	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	0.43	10/31/2023	92.00	0.0%	0.0
844	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	72.15	9/15/2023	46.00	0.0%	0.0
845	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	45.47	9/20/2023	51.00	0.0%	0.0
846	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	64.47	9/15/2023	46.00	0.0%	0.0
847	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	43.25	9/20/2023	51.00	0.0%	0.0
848	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	8.88	10/31/2023	92.00	0.0%	0.0
849	BiWeekly Payroll Taxes	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	4.16	10/31/2023	92.00	0.0%	0.0
850	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	4.94	10/31/2023	78.00	0.0%	0.0
851	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	3.78	10/31/2023	78.00	0.0%	0.0
852	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local School District Withholding (Resident)	400.86	10/31/2023	78.00	0.0%	0.0
853	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local County Withholding (Work)	1,311.47	10/31/2023	78.00	0.0%	0.0
854	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	16.28	10/31/2023	78.00	0.0%	0.0
855	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local County Withholding (Work)	64.00	10/31/2023	78.00	0.0%	0.0
856	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	79.67	9/6/2023	23.00	0.0%	0.0
857	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	331.98	9/6/2023	23.00	0.0%	0.0
858	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	119.40	9/20/2023	37.00	0.0%	0.0
859	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local City Withholding (Work)	143.26	9/15/2023	32.00	0.0%	0.0
860	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	3.23	10/31/2023	78.00	0.0%	0.0
861	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	0.98	10/31/2023	78.00	0.0%	0.0
862	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/27/2023	Local City Withholding (Work)	28.35	10/30/2023	75.00	0.0%	0.0
863	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	296.13	9/20/2023	37.00	0.0%	0.0
864	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	0.43	10/31/2023	78.00	0.0%	0.0
865	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1.07	10/31/2023	78.00	0.0%	0.0
866	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	51.34	10/31/2023	78.00	0.0%	0.0
867	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	FUI (ER)	27.25	10/31/2023	78.00	0.0%	0.0
868	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	Medicare	8,476.21	8/28/2023	12.00	0.2%	0.0
869	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	Medicare (ER)	8,476.21	8/28/2023	12.00	0.2%	0.0
870	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	OASDI	36,242.94	8/28/2023	12.00	0.7%	0.1
871	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	OASDI (ER)	36,242.94	8/28/2023	12.00	0.7%	0.1
872	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	Federal Withholding	66,175.90	8/28/2023	12.00	1.3%	0.2
873	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	54.35	10/31/2023	78.00	0.0%	0.0
874	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Resident)	47.64	10/31/2023	78.00	0.0%	0.0
875	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	6.92	10/31/2023	78.00	0.0%	0.0
876	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	14.72	10/31/2023	78.00	0.0%	0.0
877	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	3.29	10/31/2023	78.00	0.0%	0.0
878	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	166.60	9/20/2023	37.00	0.0%	0.0
879	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1.99	10/31/2023	78.00	0.0%	0.0
880	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	72.15	9/15/2023	32.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
881	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	9.47	10/31/2023	78.00	0.0%	0.0
882	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	State Withholding (Resident)	1,655.74	9/20/2023	37.00	0.0%	0.0
883	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local County Withholding (Work)	194.54	10/31/2023	78.00	0.0%	0.0
884	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	SUI (ER)	26.64	10/31/2023	78.00	0.0%	0.0
885	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/8/2023	State Withholding (Resident)	839.22	9/11/2023	26.00	0.0%	0.0
886	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/8/2023	State Withholding (Work)	14,671.63	9/11/2023	26.00	0.3%	0.1
887	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	0.89	10/31/2023	78.00	0.0%	0.0
888	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1.77	10/31/2023	78.00	0.0%	0.0
889	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	17.33	10/31/2023	78.00	0.0%	0.0
890	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	State Withholding (Work)	1,659.42	8/28/2023	12.00	0.0%	0.0
891	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	State Withholding (Resident)	2,510.30	8/28/2023	12.00	0.0%	0.0
892	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	58.62	9/20/2023	37.00	0.0%	0.0
893	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	0.50	10/31/2023	78.00	0.0%	0.0
894	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local County Withholding (Work)	0.55	10/31/2023	78.00	0.0%	0.0
895	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	71.40	9/15/2023	32.00	0.0%	0.0
896	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	52.86	9/20/2023	37.00	0.0%	0.0
897	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	66.30	9/15/2023	32.00	0.0%	0.0
898	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	38.37	9/20/2023	37.00	0.0%	0.0
899	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	7.69	10/31/2023	78.00	0.0%	0.0
900	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	2.20	10/31/2023	78.00	0.0%	0.0
901	BiWeekly Payroll Taxes	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	0.48	10/31/2023	78.00	0.0%	0.0
902	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	3.61	10/31/2023	64.00	0.0%	0.0
903	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	20.49	10/31/2023	64.00	0.0%	0.0
904	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	2.83	10/31/2023	64.00	0.0%	0.0
905	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local School District Withholding (Resident)	380.88	10/31/2023	64.00	0.0%	0.0
906	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local County Withholding (Work)	1,369.20	10/31/2023	64.00	0.0%	0.0
907	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	20.19	10/31/2023	64.00	0.0%	0.0
908	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	0.63	10/31/2023	64.00	0.0%	0.0
909	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local County Withholding (Work)	33.85	10/31/2023	64.00	0.0%	0.0
910	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	74.81	9/20/2023	23.00	0.0%	0.0
911	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	456.87	9/20/2023	23.00	0.0%	0.0
912	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	90.85	10/20/2023	53.00	0.0%	0.0
913	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	2.98	10/31/2023	64.00	0.0%	0.0
914	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local City Withholding (Work)	212.60	10/16/2023	47.00	0.0%	0.0
915	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	0.85	10/31/2023	64.00	0.0%	0.0
916	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/27/2023	Local City Withholding (Work)	13.87	10/30/2023	61.00	0.0%	0.0
917	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	430.36	10/20/2023	53.00	0.0%	0.0
918	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	0.87	10/31/2023	64.00	0.0%	0.0
919	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	1.96	10/31/2023	64.00	0.0%	0.0
920	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	0.55	10/31/2023	64.00	0.0%	0.0
921	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	49.68	10/31/2023	64.00	0.0%	0.0
922	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	FUI (ER)	54.87	10/31/2023	64.00	0.0%	0.0
923	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	Medicare	8,931.30	9/11/2023	12.00	0.2%	0.0
924	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	Medicare (ER)	8,931.30	9/11/2023	12.00	0.2%	0.0
925	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	OASDI	38,189.65	9/11/2023	12.00	0.7%	0.1
926	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	OASDI (ER)	38,189.65	9/11/2023	12.00	0.7%	0.1
927	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	Federal Withholding	72,502.30	9/11/2023	12.00	1.4%	0.2
928	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	42.83	10/31/2023	64.00	0.0%	0.0
929	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Resident)	48.11	10/31/2023	64.00	0.0%	0.0
930	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	7.41	10/31/2023	64.00	0.0%	0.0
931	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	2.79	10/31/2023	64.00	0.0%	0.0
932	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	0.99	10/31/2023	64.00	0.0%	0.0
933	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	153.15	10/20/2023	53.00	0.0%	0.0
934	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local County Withholding (Work)	1.06	10/31/2023	64.00	0.0%	0.0
935	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	1.78	10/31/2023	64.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
936	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	59.73	10/16/2023	47.00	0.0%	0.0
937	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	3.36	10/31/2023	64.00	0.0%	0.0
938	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	State Withholding (Resident)	2,114.04	10/20/2023	53.00	0.0%	0.0
939	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	42.55	10/20/2023	53.00	0.0%	0.0
940	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local County Withholding (Work)	210.14	10/31/2023	64.00	0.0%	0.0
941	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	SUI (ER)	41.99	10/31/2023	64.00	0.0%	0.0
942	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/22/2023	State Withholding (Resident)	1,316.86	9/25/2023	26.00	0.0%	0.0
943	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/22/2023	State Withholding (Work)	14,859.07	9/25/2023	26.00	0.3%	0.1
944	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	1.04	10/31/2023	64.00	0.0%	0.0
945	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	7.44	10/31/2023	64.00	0.0%	0.0
946	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	11.41	10/31/2023	64.00	0.0%	0.0
947	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	State Withholding (Work)	1,213.25	9/11/2023	12.00	0.0%	0.0
948	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	State Withholding (Resident)	2,903.56	9/11/2023	12.00	0.1%	0.0
949	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	46.66	10/20/2023	53.00	0.0%	0.0
950	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	0.67	10/31/2023	64.00	0.0%	0.0
951	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local County Withholding (Work)	1.04	10/31/2023	64.00	0.0%	0.0
952	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	92.77	10/16/2023	47.00	0.0%	0.0
953	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	45.90	10/20/2023	53.00	0.0%	0.0
954	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	72.87	10/16/2023	47.00	0.0%	0.0
955	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	3.40	9/20/2023	23.00	0.0%	0.0
956	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	66.65	10/20/2023	53.00	0.0%	0.0
957	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	3.94	10/31/2023	64.00	0.0%	0.0
958	BiWeekly Payroll Taxes	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	0.58	10/31/2023	64.00	0.0%	0.0
959	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	1.34	10/31/2023	50.00	0.0%	0.0
960	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	42.86	10/31/2023	50.00	0.0%	0.0
961	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local School District Withholding (Resident)	421.75	10/31/2023	50.00	0.0%	0.0
962	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local County Withholding (Work)	1,254.74	10/31/2023	50.00	0.0%	0.0
963	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	25.78	10/31/2023	50.00	0.0%	0.0
964	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local County Withholding (Work)	55.21	10/31/2023	50.00	0.0%	0.0
965	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	103.45	10/4/2023	23.00	0.0%	0.0
966	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	466.00	10/4/2023	23.00	0.0%	0.0
967	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	148.01	10/20/2023	39.00	0.0%	0.0
968	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local City Withholding (Work)	219.14	10/16/2023	33.00	0.0%	0.0
969	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	0.90	10/31/2023	50.00	0.0%	0.0
970	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/27/2023	Local City Withholding (Work)	9.56	10/30/2023	47.00	0.0%	0.0
971	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	376.08	10/20/2023	39.00	0.0%	0.0
972	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	0.94	10/31/2023	50.00	0.0%	0.0
973	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	66.62	10/31/2023	50.00	0.0%	0.0
974	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	3.67	10/31/2023	50.00	0.0%	0.0
975	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	FUI (ER)	59.51	10/31/2023	50.00	0.0%	0.0
976	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	Medicare	9,218.30	9/25/2023	12.00	0.2%	0.0
977	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	Medicare (ER)	9,218.30	9/25/2023	12.00	0.2%	0.0
978	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	OASDI	39,415.90	9/25/2023	12.00	0.8%	0.1
979	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	OASDI (ER)	39,415.90	9/25/2023	12.00	0.8%	0.1
980	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	Federal Withholding	74,436.98	9/25/2023	12.00	1.4%	0.2
981	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	28.71	10/31/2023	50.00	0.0%	0.0
982	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Resident)	47.64	10/31/2023	50.00	0.0%	0.0
983	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	5.19	10/31/2023	50.00	0.0%	0.0
984	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	189.54	10/20/2023	39.00	0.0%	0.0
985	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	3.59	10/31/2023	50.00	0.0%	0.0
986	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	49.34	10/16/2023	33.00	0.0%	0.0
987	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	8.19	10/31/2023	50.00	0.0%	0.0
988	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	State Withholding (Resident)	2,015.38	10/20/2023	39.00	0.0%	0.0
989	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	0.35	10/20/2023	39.00	0.0%	0.0
990	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local County Withholding (Work)	242.46	10/31/2023	50.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
991	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	SUI (ER)	43.44	10/31/2023	50.00	0.0%	0.0
992	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/6/2023	State Withholding (Resident)	1,240.80	10/10/2023	26.00	0.0%	0.0
993	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/6/2023	State Withholding (Work)	16,048.32	10/10/2023	26.00	0.3%	0.1
994	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	1.33	10/31/2023	50.00	0.0%	0.0
995	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	18.86	10/31/2023	50.00	0.0%	0.0
996	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	State Withholding (Work)	1,088.03	9/25/2023	12.00	0.0%	0.0
997	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	State Withholding (Resident)	2,793.53	9/25/2023	12.00	0.1%	0.0
998	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	50.38	10/20/2023	39.00	0.0%	0.0
999	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	0.67	10/31/2023	50.00	0.0%	0.0
1,000	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local County Withholding (Work)	0.77	10/31/2023	50.00	0.0%	0.0
1,001	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	55.79	10/16/2023	33.00	0.0%	0.0
1,002	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	51.95	10/20/2023	39.00	0.0%	0.0
1,003	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	69.30	10/16/2023	33.00	0.0%	0.0
1,004	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	0.64	10/31/2023	50.00	0.0%	0.0
1,005	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	68.02	10/20/2023	39.00	0.0%	0.0
1,006	BiWeekly Payroll Taxes	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	1.77	10/31/2023	50.00	0.0%	0.0
1,007	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	4.20	1/31/2024	128.00	0.0%	0.0
1,008	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	39.51	1/31/2024	128.00	0.0%	0.0
1,009	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local School District Withholding (Resident)	358.51	1/31/2024	128.00	0.0%	0.0
1,010	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local County Withholding (Work)	1,010.18	1/31/2024	128.00	0.0%	0.0
1,011	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	21.82	1/31/2024	128.00	0.0%	0.0
1,012	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	0.26	1/31/2024	128.00	0.0%	0.0
1,013	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local County Withholding (Work)	28.42	1/31/2024	128.00	0.0%	0.0
1,014	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	91.46	10/18/2023	23.00	0.0%	0.0
1,015	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	405.52	10/18/2023	23.00	0.0%	0.0
1,016	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	140.38	11/20/2023	54.00	0.0%	0.0
1,017	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local City Withholding (Work)	222.02	11/15/2023	51.00	0.0%	0.0
1,018	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	2.48	1/31/2024	128.00	0.0%	0.0
1,019	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/29/2024	Local City Withholding (Work)	4.28	1/30/2024	127.00	0.0%	0.0
1,020	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	300.73	11/20/2023	54.00	0.0%	0.0
1,021	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	0.93	1/31/2024	128.00	0.0%	0.0
1,022	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	0.96	1/31/2024	128.00	0.0%	0.0
1,023	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	18.36	1/31/2024	128.00	0.0%	0.0
1,024	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	FUI (ER)	17.05	1/31/2024	128.00	0.0%	0.0
1,025	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	Medicare	8,643.01	10/10/2023	12.00	0.2%	0.0
1,026	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	Medicare (ER)	8,643.01	10/10/2023	12.00	0.2%	0.0
1,027	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	OASDI	36,956.60	10/10/2023	12.00	0.7%	0.1
1,028	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	OASDI (ER)	36,956.60	10/10/2023	12.00	0.7%	0.1
1,029	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	Federal Withholding	67,484.97	10/10/2023	12.00	1.3%	0.2
1,030	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	69.95	1/31/2024	128.00	0.0%	0.0
1,031	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Resident)	55.15	1/31/2024	128.00	0.0%	0.0
1,032	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	1.31	1/31/2024	128.00	0.0%	0.0
1,033	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	5.49	1/31/2024	128.00	0.0%	0.0
1,034	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	0.44	1/31/2024	128.00	0.0%	0.0
1,035	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	221.13	11/20/2023	54.00	0.0%	0.0
1,036	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local County Withholding (Work)	1.11	1/31/2024	128.00	0.0%	0.0
1,037	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	81.95	11/15/2023	51.00	0.0%	0.0
1,038	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	1.93	1/31/2024	128.00	0.0%	0.0
1,039	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	State Withholding (Resident)	2,031.28	11/20/2023	54.00	0.0%	0.0
1,040	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	37.76	11/20/2023	54.00	0.0%	0.0
1,041	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local County Withholding (Work)	246.96	1/31/2024	128.00	0.0%	0.0
1,042	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	SUI (ER)	33.36	1/31/2024	128.00	0.0%	0.0
1,043	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/24/2023	State Withholding (Resident)	1,047.13	10/25/2023	30.00	0.0%	0.0
1,044	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/24/2023	State Withholding (Work)	14,552.21	10/25/2023	30.00	0.3%	0.1
1,045	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	0.63	1/31/2024	128.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,046	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	0.97	1/31/2024	128.00	0.0%	0.0
1,047	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	38.74	1/31/2024	128.00	0.0%	0.0
1,048	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	State Withholding (Work)	1,783.00	10/10/2023	12.00	0.0%	0.0
1,049	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	State Withholding (Resident)	2,207.90	10/10/2023	12.00	0.0%	0.0
1,050	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	55.40	11/20/2023	54.00	0.0%	0.0
1,051	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local County Withholding (Work)	0.92	1/31/2024	128.00	0.0%	0.0
1,052	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	64.60	11/15/2023	51.00	0.0%	0.0
1,053	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	77.14	11/20/2023	54.00	0.0%	0.0
1,054	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	81.94	11/15/2023	51.00	0.0%	0.0
1,055	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	2.77	1/31/2024	128.00	0.0%	0.0
1,056	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	97.04	11/20/2023	54.00	0.0%	0.0
1,057	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	7.95	1/31/2024	128.00	0.0%	0.0
1,058	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	0.39	1/31/2024	128.00	0.0%	0.0
1,059	BiWeekly Payroll Taxes	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	1.67	1/31/2024	128.00	0.0%	0.0
1,060	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	4.07	1/31/2024	114.00	0.0%	0.0
1,061	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	13.49	1/31/2024	114.00	0.0%	0.0
1,062	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local School District Withholding (Resident)	360.93	1/31/2024	114.00	0.0%	0.0
1,063	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local County Withholding (Work)	935.66	1/31/2024	114.00	0.0%	0.0
1,064	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	19.16	1/31/2024	114.00	0.0%	0.0
1,065	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local County Withholding (Work)	69.51	1/31/2024	114.00	0.0%	0.0
1,066	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	86.80	11/3/2023	25.00	0.0%	0.0
1,067	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	377.08	11/3/2023	25.00	0.0%	0.0
1,068	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	122.92	11/20/2023	40.00	0.0%	0.0
1,069	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local City Withholding (Work)	185.91	11/15/2023	37.00	0.0%	0.0
1,070	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	0.39	1/31/2024	114.00	0.0%	0.0
1,071	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/29/2024	Local City Withholding (Work)	5.75	1/30/2024	113.00	0.0%	0.0
1,072	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	438.68	11/20/2023	40.00	0.0%	0.0
1,073	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	6.00	1/31/2024	114.00	0.0%	0.0
1,074	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	0.42	1/31/2024	114.00	0.0%	0.0
1,075	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	32.21	1/31/2024	114.00	0.0%	0.0
1,076	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	Medicare	9,015.96	10/23/2023	12.00	0.2%	0.0
1,077	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	Medicare (ER)	9,015.96	10/23/2023	12.00	0.2%	0.0
1,078	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	OASDI	38,132.83	10/23/2023	12.00	0.7%	0.1
1,079	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	OASDI (ER)	38,132.83	10/23/2023	12.00	0.7%	0.1
1,080	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	Federal Withholding	74,147.74	10/23/2023	12.00	1.4%	0.2
1,081	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	53.71	1/31/2024	114.00	0.0%	0.0
1,082	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Resident)	62.65	1/31/2024	114.00	0.0%	0.0
1,083	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	13.50	1/31/2024	114.00	0.0%	0.0
1,084	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	3.73	1/31/2024	114.00	0.0%	0.0
1,085	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	1.33	1/31/2024	114.00	0.0%	0.0
1,086	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	249.59	11/20/2023	40.00	0.0%	0.0
1,087	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	2.35	1/31/2024	114.00	0.0%	0.0
1,088	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	73.29	11/15/2023	37.00	0.0%	0.0
1,089	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	5.19	1/31/2024	114.00	0.0%	0.0
1,090	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	State Withholding (Resident)	2,344.82	11/20/2023	40.00	0.0%	0.0
1,091	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	31.87	11/20/2023	40.00	0.0%	0.0
1,092	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local County Withholding (Work)	209.81	1/31/2024	114.00	0.0%	0.0
1,093	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	SUI (ER)	7.00	1/31/2024	114.00	0.0%	0.0
1,094	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/9/2023	State Withholding (Resident)	1,023.76	11/10/2023	32.00	0.0%	0.0
1,095	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/9/2023	State Withholding (Work)	15,103.43	11/10/2023	32.00	0.3%	0.1
1,096	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	80.14	1/31/2024	114.00	0.0%	0.0
1,097	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	State Withholding (Resident)	2,058.68	10/23/2023	12.00	0.0%	0.0
1,098	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	State Withholding (Work)	2,063.71	10/23/2023	12.00	0.0%	0.0
1,099	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	54.91	11/20/2023	40.00	0.0%	0.0
1,100	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local County Withholding (Work)	0.26	1/31/2024	114.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,101	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	51.38	11/15/2023	37.00	0.0%	0.0
1,102	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	86.23	11/20/2023	40.00	0.0%	0.0
1,103	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	72.01	11/15/2023	37.00	0.0%	0.0
1,104	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	0.64	1/31/2024	114.00	0.0%	0.0
1,105	BiWeekly Payroll Taxes	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	85.86	11/20/2023	40.00	0.0%	0.0
1,106	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2.37	1/31/2024	100.00	0.0%	0.0
1,107	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	11.69	1/31/2024	100.00	0.0%	0.0
1,108	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local School District Withholding (Resident)	358.34	1/31/2024	100.00	0.0%	0.0
1,109	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local County Withholding (Work)	908.15	1/31/2024	100.00	0.0%	0.0
1,110	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	17.73	1/31/2024	100.00	0.0%	0.0
1,111	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local County Withholding (Work)	44.20	1/31/2024	100.00	0.0%	0.0
1,112	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	78.38	11/20/2023	26.00	0.0%	0.0
1,113	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	477.48	11/20/2023	26.00	0.0%	0.0
1,114	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	124.83	12/20/2023	58.00	0.0%	0.0
1,115	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	0.21	1/31/2024	100.00	0.0%	0.0
1,116	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local City Withholding (Work)	172.09	12/15/2023	53.00	0.0%	0.0
1,117	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	0.56	1/31/2024	100.00	0.0%	0.0
1,118	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/29/2024	Local City Withholding (Work)	16.60	1/30/2024	99.00	0.0%	0.0
1,119	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	449.74	12/20/2023	58.00	0.0%	0.0
1,120	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	0.99	1/31/2024	100.00	0.0%	0.0
1,121	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2.40	1/31/2024	100.00	0.0%	0.0
1,122	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	16.41	1/31/2024	100.00	0.0%	0.0
1,123	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	Medicare	9,221.20	11/6/2023	12.00	0.2%	0.0
1,124	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	Medicare (ER)	9,221.20	11/6/2023	12.00	0.2%	0.0
1,125	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	OASDI	38,710.00	11/6/2023	12.00	0.8%	0.1
1,126	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	OASDI (ER)	38,710.00	11/6/2023	12.00	0.8%	0.1
1,127	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	Federal Withholding	76,272.95	11/6/2023	12.00	1.5%	0.2
1,128	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	63.67	1/31/2024	100.00	0.0%	0.0
1,129	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Resident)	47.76	1/31/2024	100.00	0.0%	0.0
1,130	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	7.31	1/31/2024	100.00	0.0%	0.0
1,131	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2.22	1/31/2024	100.00	0.0%	0.0
1,132	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	0.44	1/31/2024	100.00	0.0%	0.0
1,133	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	236.29	12/20/2023	58.00	0.0%	0.0
1,134	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	1.87	1/31/2024	100.00	0.0%	0.0
1,135	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	103.35	12/15/2023	53.00	0.0%	0.0
1,136	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2.37	1/31/2024	100.00	0.0%	0.0
1,137	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	State Withholding (Resident)	2,359.37	12/20/2023	58.00	0.0%	0.0
1,138	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	32.48	12/20/2023	58.00	0.0%	0.0
1,139	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local County Withholding (Work)	142.96	1/31/2024	100.00	0.0%	0.0
1,140	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/22/2023	State Withholding (Resident)	1,092.75	11/27/2023	31.00	0.0%	0.0
1,141	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/22/2023	State Withholding (Work)	14,875.61	11/27/2023	31.00	0.3%	0.1
1,142	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	0.26	1/31/2024	100.00	0.0%	0.0
1,143	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	56.78	1/31/2024	100.00	0.0%	0.0
1,144	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	State Withholding (Work)	1,770.99	11/6/2023	12.00	0.0%	0.0
1,145	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	State Withholding (Resident)	2,476.78	11/6/2023	12.00	0.0%	0.0
1,146	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	50.41	12/20/2023	58.00	0.0%	0.0
1,147	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2.85	1/31/2024	100.00	0.0%	0.0
1,148	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local County Withholding (Work)	0.26	1/31/2024	100.00	0.0%	0.0
1,149	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	51.38	12/15/2023	53.00	0.0%	0.0
1,150	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	83.79	12/20/2023	58.00	0.0%	0.0
1,151	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	73.02	12/15/2023	53.00	0.0%	0.0
1,152	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2.19	1/31/2024	100.00	0.0%	0.0
1,153	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	96.75	12/20/2023	58.00	0.0%	0.0
1,154	BiWeekly Payroll Taxes	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	1.00	1/31/2024	100.00	0.0%	0.0
1,155	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	0.96	1/31/2024	86.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,156	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	11.83	1/31/2024	86.00	0.0%	0.0
1,157	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local School District Withholding (Resident)	393.56	1/31/2024	86.00	0.0%	0.0
1,158	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local County Withholding (Work)	837.33	1/31/2024	86.00	0.0%	0.0
1,159	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	24.70	1/31/2024	86.00	0.0%	0.0
1,160	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	0.48	1/31/2024	86.00	0.0%	0.0
1,161	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local County Withholding (Work)	88.52	1/31/2024	86.00	0.0%	0.0
1,162	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	81.26	12/5/2023	29.00	0.0%	0.0
1,163	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	711.53	12/5/2023	29.00	0.0%	0.0
1,164	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	135.65	12/20/2023	44.00	0.0%	0.0
1,165	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	1.12	1/31/2024	86.00	0.0%	0.0
1,166	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local City Withholding (Work)	110.84	12/15/2023	39.00	0.0%	0.0
1,167	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/29/2024	Local City Withholding (Work)	11.35	1/30/2024	85.00	0.0%	0.0
1,168	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	450.10	12/20/2023	44.00	0.0%	0.0
1,169	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	15.06	1/31/2024	86.00	0.0%	0.0
1,170	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	FUI (ER)	42.98	1/31/2024	86.00	0.0%	0.0
1,171	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	Medicare	9,503.93	11/20/2023	12.00	0.2%	0.0
1,172	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	Medicare (ER)	9,503.93	11/20/2023	12.00	0.2%	0.0
1,173	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	OASDI	39,003.20	11/20/2023	12.00	0.8%	0.1
1,174	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	OASDI (ER)	39,003.20	11/20/2023	12.00	0.8%	0.1
1,175	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	Federal Withholding	80,478.25	11/20/2023	12.00	1.6%	0.2
1,176	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	66.53	1/31/2024	86.00	0.0%	0.0
1,177	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Resident)	22.68	1/31/2024	86.00	0.0%	0.0
1,178	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	1.43	1/31/2024	86.00	0.0%	0.0
1,179	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	6.59	1/31/2024	86.00	0.0%	0.0
1,180	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	0.44	1/31/2024	86.00	0.0%	0.0
1,181	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	239.08	12/20/2023	44.00	0.0%	0.0
1,182	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	2.87	1/31/2024	86.00	0.0%	0.0
1,183	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	79.80	12/15/2023	39.00	0.0%	0.0
1,184	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	2.93	1/31/2024	86.00	0.0%	0.0
1,185	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	State Withholding (Resident)	2,430.09	12/20/2023	44.00	0.0%	0.0
1,186	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	50.60	12/20/2023	44.00	0.0%	0.0
1,187	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local County Withholding (Work)	136.95	1/31/2024	86.00	0.0%	0.0
1,188	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	SUI (ER)	28.32	1/31/2024	86.00	0.0%	0.0
1,189	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/8/2023	State Withholding (Resident)	1,497.61	12/11/2023	33.00	0.0%	0.0
1,190	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/8/2023	State Withholding (Work)	15,050.15	12/11/2023	33.00	0.3%	0.1
1,191	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	6.22	1/31/2024	86.00	0.0%	0.0
1,192	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	71.38	1/31/2024	86.00	0.0%	0.0
1,193	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	State Withholding (Work)	1,824.02	11/20/2023	12.00	0.0%	0.0
1,194	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	State Withholding (Resident)	2,671.88	11/20/2023	12.00	0.1%	0.0
1,195	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	48.91	12/20/2023	44.00	0.0%	0.0
1,196	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local County Withholding (Work)	3.49	1/31/2024	86.00	0.0%	0.0
1,197	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	56.19	12/15/2023	39.00	0.0%	0.0
1,198	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	89.41	12/20/2023	44.00	0.0%	0.0
1,199	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	85.18	12/15/2023	39.00	0.0%	0.0
1,200	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	5.08	1/31/2024	86.00	0.0%	0.0
1,201	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	86.39	12/20/2023	44.00	0.0%	0.0
1,202	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	0.89	1/31/2024	86.00	0.0%	0.0
1,203	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	4.07	1/31/2024	86.00	0.0%	0.0
1,204	BiWeekly Payroll Taxes	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	0.96	1/31/2024	86.00	0.0%	0.0
1,205	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	9.55	1/31/2024	72.00	0.0%	0.0
1,206	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	10.93	1/31/2024	72.00	0.0%	0.0
1,207	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	15.69	1/31/2024	72.00	0.0%	0.0
1,208	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local School District Withholding (Resident)	368.18	1/31/2024	72.00	0.0%	0.0
1,209	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local County Withholding (Work)	864.61	1/31/2024	72.00	0.0%	0.0
1,210	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	25.68	1/31/2024	72.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,211	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local County Withholding (Work)	77.82	1/31/2024	72.00	0.0%	0.0
1,212	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	168.35	12/20/2023	30.00	0.0%	0.0
1,213	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	374.06	12/20/2023	30.00	0.0%	0.0
1,214	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	139.38	1/22/2024	61.00	0.0%	0.0
1,215	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local City Withholding (Work)	126.62	1/16/2024	54.00	0.0%	0.0
1,216	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	2.81	1/31/2024	72.00	0.0%	0.0
1,217	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/29/2024	Local City Withholding (Work)	8.03	1/30/2024	71.00	0.0%	0.0
1,218	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	386.08	1/22/2024	61.00	0.0%	0.0
1,219	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	7.88	1/31/2024	72.00	0.0%	0.0
1,220	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	0.39	1/31/2024	72.00	0.0%	0.0
1,221	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	23.03	1/31/2024	72.00	0.0%	0.0
1,222	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	FUI (ER)	27.66	1/31/2024	72.00	0.0%	0.0
1,223	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	Medicare	8,361.89	12/4/2023	12.00	0.2%	0.0
1,224	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	Medicare (ER)	8,361.89	12/4/2023	12.00	0.2%	0.0
1,225	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	OASDI	33,681.80	12/4/2023	12.00	0.7%	0.1
1,226	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	OASDI (ER)	33,681.80	12/4/2023	12.00	0.7%	0.1
1,227	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	Federal Withholding	65,105.69	12/4/2023	12.00	1.3%	0.2
1,228	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	44.22	1/31/2024	72.00	0.0%	0.0
1,229	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Resident)	49.26	1/31/2024	72.00	0.0%	0.0
1,230	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	1.30	1/31/2024	72.00	0.0%	0.0
1,231	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	3.59	1/31/2024	72.00	0.0%	0.0
1,232	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	1.30	1/31/2024	72.00	0.0%	0.0
1,233	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	184.98	1/22/2024	61.00	0.0%	0.0
1,234	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	2.37	1/31/2024	72.00	0.0%	0.0
1,235	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	65.37	1/16/2024	54.00	0.0%	0.0
1,236	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	5.32	1/31/2024	72.00	0.0%	0.0
1,237	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	State Withholding (Resident)	1,918.03	1/22/2024	61.00	0.0%	0.0
1,238	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	41.38	1/22/2024	61.00	0.0%	0.0
1,239	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local County Withholding (Work)	120.46	1/31/2024	72.00	0.0%	0.0
1,240	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	SUI (ER)	17.92	1/31/2024	72.00	0.0%	0.0
1,241	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/22/2023	State Withholding (Resident)	1,019.14	12/26/2023	33.00	0.0%	0.0
1,242	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/22/2023	State Withholding (Work)	13,997.65	12/26/2023	33.00	0.3%	0.1
1,243	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	47.22	1/31/2024	72.00	0.0%	0.0
1,244	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	State Withholding (Work)	1,120.50	12/4/2023	12.00	0.0%	0.0
1,245	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	State Withholding (Resident)	2,380.79	12/4/2023	12.00	0.0%	0.0
1,246	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	41.79	1/22/2024	61.00	0.0%	0.0
1,247	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local County Withholding (Work)	3.36	1/31/2024	72.00	0.0%	0.0
1,248	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	73.80	1/16/2024	54.00	0.0%	0.0
1,249	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	45.47	1/22/2024	61.00	0.0%	0.0
1,250	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	73.12	1/16/2024	54.00	0.0%	0.0
1,251	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	0.67	1/31/2024	72.00	0.0%	0.0
1,252	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	22.20	1/31/2024	72.00	0.0%	0.0
1,253	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	41.66	1/22/2024	61.00	0.0%	0.0
1,254	BiWeekly Payroll Taxes	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	1.71	1/31/2024	72.00	0.0%	0.0
1,255	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	16.10	1/31/2024	58.00	0.0%	0.0
1,256	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	0.85	12/20/2023	16.00	0.0%	0.0
1,257	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	4.46	1/31/2024	58.00	0.0%	0.0
1,258	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	42.26	1/31/2024	58.00	0.0%	0.0
1,259	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local School District Withholding (Resident)	371.28	1/31/2024	58.00	0.0%	0.0
1,260	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	653.79	1/31/2024	58.00	0.0%	0.0
1,261	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	6.89	1/31/2024	58.00	0.0%	0.0
1,262	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	0.64	1/31/2024	58.00	0.0%	0.0
1,263	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	41.33	1/31/2024	58.00	0.0%	0.0
1,264	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	0.24	1/31/2024	58.00	0.0%	0.0
1,265	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	79.27	12/20/2023	16.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,266	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	332.39	12/20/2023	16.00	0.0%	0.0
1,267	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	124.01	1/22/2024	47.00	0.0%	0.0
1,268	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	1.60	1/31/2024	58.00	0.0%	0.0
1,269	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local City Withholding (Work)	97.11	1/16/2024	40.00	0.0%	0.0
1,270	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/29/2024	Local City Withholding (Work)	6.21	1/30/2024	57.00	0.0%	0.0
1,271	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	400.60	1/22/2024	47.00	0.0%	0.0
1,272	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	4.23	1/31/2024	58.00	0.0%	0.0
1,273	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	FUI (ER)	32.79	1/31/2024	58.00	0.0%	0.0
1,274	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	Additional Medicare Tax	56.12	12/18/2023	12.00	0.0%	0.0
1,275	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	Medicare	8,263.53	12/18/2023	12.00	0.2%	0.0
1,276	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	Medicare (ER)	8,263.53	12/18/2023	12.00	0.2%	0.0
1,277	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	OASDI	32,017.06	12/18/2023	12.00	0.6%	0.1
1,278	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	OASDI (ER)	32,017.06	12/18/2023	12.00	0.6%	0.1
1,279	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	Federal Withholding	65,277.30	12/18/2023	12.00	1.3%	0.2
1,280	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	35.72	1/31/2024	58.00	0.0%	0.0
1,281	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	47.76	1/31/2024	58.00	0.0%	0.0
1,282	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	3.32	1/31/2024	58.00	0.0%	0.0
1,283	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	1.12	1/31/2024	58.00	0.0%	0.0
1,284	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	0.44	1/31/2024	58.00	0.0%	0.0
1,285	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	190.90	1/22/2024	47.00	0.0%	0.0
1,286	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	1.11	1/31/2024	58.00	0.0%	0.0
1,287	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	94.90	1/16/2024	40.00	0.0%	0.0
1,288	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	2.16	1/31/2024	58.00	0.0%	0.0
1,289	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	State Withholding (Resident)	1,953.34	1/22/2024	47.00	0.0%	0.0
1,290	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	33.59	1/22/2024	47.00	0.0%	0.0
1,291	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	104.60	1/31/2024	58.00	0.0%	0.0
1,292	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	SUI (ER)	24.69	1/31/2024	58.00	0.0%	0.0
1,293	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/22/2023	State Withholding (Resident)	1,191.21	12/26/2023	19.00	0.0%	0.0
1,294	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/22/2023	State Withholding (Work)	13,528.27	12/26/2023	19.00	0.3%	0.1
1,295	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	0.74	12/20/2023	16.00	0.0%	0.0
1,296	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	5.15	1/31/2024	58.00	0.0%	0.0
1,297	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	0.42	12/20/2023	16.00	0.0%	0.0
1,298	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	2.10	12/20/2023	16.00	0.0%	0.0
1,299	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	1.15	1/31/2024	58.00	0.0%	0.0
1,300	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	5.30	12/20/2023	16.00	0.0%	0.0
1,301	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	56.30	1/31/2024	58.00	0.0%	0.0
1,302	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	10.01	1/31/2024	58.00	0.0%	0.0
1,303	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	State Withholding (Work)	1,654.62	12/18/2023	12.00	0.0%	0.0
1,304	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	State Withholding (Resident)	1,924.50	12/18/2023	12.00	0.0%	0.0
1,305	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	51.13	1/22/2024	47.00	0.0%	0.0
1,306	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	0.67	1/31/2024	58.00	0.0%	0.0
1,307	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	3.13	1/31/2024	58.00	0.0%	0.0
1,308	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	55.79	1/16/2024	40.00	0.0%	0.0
1,309	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	55.14	1/22/2024	47.00	0.0%	0.0
1,310	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	1.37	12/20/2023	16.00	0.0%	0.0
1,311	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	65.29	1/16/2024	40.00	0.0%	0.0
1,312	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	9.41	1/31/2024	58.00	0.0%	0.0
1,313	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	41.66	1/22/2024	47.00	0.0%	0.0
1,314	BiWeekly Payroll Taxes	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	0.89	1/31/2024	58.00	0.0%	0.0
1,315	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	5.12	1/31/2024	44.00	0.0%	0.0
1,316	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	5.63	1/31/2024	44.00	0.0%	0.0
1,317	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	22.99	1/31/2024	44.00	0.0%	0.0
1,318	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local School District Withholding (Resident)	344.00	1/31/2024	44.00	0.0%	0.0
1,319	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	652.72	1/31/2024	44.00	0.0%	0.0
1,320	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	13.89	1/31/2024	44.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,321	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	53.95	1/31/2024	44.00	0.0%	0.0
1,322	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	1.63	1/31/2024	44.00	0.0%	0.0
1,323	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	101.57	1/4/2024	17.00	0.0%	0.0
1,324	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	285.90	1/4/2024	17.00	0.0%	0.0
1,325	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	112.35	1/22/2024	33.00	0.0%	0.0
1,326	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	0.85	1/31/2024	44.00	0.0%	0.0
1,327	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local City Withholding (Work)	61.75	1/16/2024	26.00	0.0%	0.0
1,328	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	0.44	1/31/2024	44.00	0.0%	0.0
1,329	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	1.61	1/31/2024	44.00	0.0%	0.0
1,330	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/29/2024	Local City Withholding (Work)	2.77	1/30/2024	43.00	0.0%	0.0
1,331	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	380.39	1/22/2024	33.00	0.0%	0.0
1,332	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	1.54	1/31/2024	44.00	0.0%	0.0
1,333	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	6.78	1/31/2024	44.00	0.0%	0.0
1,334	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	19.54	1/31/2024	44.00	0.0%	0.0
1,335	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	FUI (ER)	38.62	1/31/2024	44.00	0.0%	0.0
1,336	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Additional Medicare Tax	78.68	1/2/2024	12.00	0.0%	0.0
1,337	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Medicare	8,530.02	1/2/2024	12.00	0.2%	0.0
1,338	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Medicare (ER)	8,530.02	1/2/2024	12.00	0.2%	0.0
1,339	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	OASDI	32,850.23	1/2/2024	12.00	0.6%	0.1
1,340	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	OASDI (ER)	32,850.23	1/2/2024	12.00	0.6%	0.1
1,341	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Federal Withholding	68,128.72	1/2/2024	12.00	1.3%	0.2
1,342	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	35.43	1/31/2024	44.00	0.0%	0.0
1,343	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	1.16	1/31/2024	44.00	0.0%	0.0
1,344	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	47.76	1/31/2024	44.00	0.0%	0.0
1,345	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	2.03	1/31/2024	44.00	0.0%	0.0
1,346	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	7.44	1/31/2024	44.00	0.0%	0.0
1,347	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	186.86	1/22/2024	33.00	0.0%	0.0
1,348	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	0.43	1/31/2024	44.00	0.0%	0.0
1,349	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	73.14	1/16/2024	26.00	0.0%	0.0
1,350	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	5.64	1/31/2024	44.00	0.0%	0.0
1,351	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	State Withholding (Resident)	1,846.08	1/22/2024	33.00	0.0%	0.0
1,352	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	35.85	1/22/2024	33.00	0.0%	0.0
1,353	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	188.77	1/31/2024	44.00	0.0%	0.0
1,354	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	SUI (ER)	26.68	1/31/2024	44.00	0.0%	0.0
1,355	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	State Withholding (Resident)	1,006.43	1/31/2024	44.00	0.0%	0.0
1,356	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	State Withholding (Work)	14,388.43	1/31/2024	44.00	0.3%	0.1
1,357	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	1.28	1/31/2024	44.00	0.0%	0.0
1,358	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	1.54	1/31/2024	44.00	0.0%	0.0
1,359	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	24.91	1/31/2024	44.00	0.0%	0.0
1,360	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	4.93	1/31/2024	44.00	0.0%	0.0
1,361	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	State Withholding (Work)	1,599.29	1/2/2024	12.00	0.0%	0.0
1,362	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	State Withholding (Resident)	2,285.56	1/2/2024	12.00	0.0%	0.0
1,363	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	42.17	1/22/2024	33.00	0.0%	0.0
1,364	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	3.47	1/31/2024	44.00	0.0%	0.0
1,365	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	99.99	1/16/2024	26.00	0.0%	0.0
1,366	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	44.61	1/22/2024	33.00	0.0%	0.0
1,367	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	77.11	1/16/2024	26.00	0.0%	0.0
1,368	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	2.68	1/31/2024	44.00	0.0%	0.0
1,369	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	3.30	1/31/2024	44.00	0.0%	0.0
1,370	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	41.66	1/22/2024	33.00	0.0%	0.0
1,371	BiWeekly Payroll Taxes	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	0.96	1/31/2024	44.00	0.0%	0.0
1,372								\$ 5,135,479			100.0%	15.5
1,373												
1,374	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	152.10	5/1/2023	110.50	0.1%	0.1
1,375	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	28.51	5/1/2023	110.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,376	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	53.56	1/19/2023	10.50	0.0%	0.0
1,377	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	84.26	1/19/2023	10.50	0.0%	0.0
1,378	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	62.51	2/21/2023	40.50	0.0%	0.0
1,379	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	FUI (ER)	153.12	5/1/2023	110.50	0.1%	0.1
1,380	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	Medicare	370.77	1/17/2023	5.50	0.2%	0.0
1,381	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	Medicare (ER)	370.77	1/17/2023	5.50	0.2%	0.0
1,382	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	OASDI	1,585.39	1/17/2023	5.50	0.7%	0.0
1,383	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	OASDI (ER)	1,585.39	1/17/2023	5.50	0.7%	0.0
1,384	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	Federal Withholding	2,593.47	1/17/2023	5.50	1.1%	0.1
1,385	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	State Withholding (Resident)	164.08	2/21/2023	40.50	0.1%	0.0
1,386	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	1.30	5/1/2023	110.50	0.0%	0.0
1,387	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	70.04	5/1/2023	110.50	0.0%	0.0
1,388	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/9/2023	State Withholding (Resident)	119.47	2/10/2023	32.50	0.1%	0.0
1,389	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/9/2023	State Withholding (Work)	475.92	2/10/2023	32.50	0.2%	0.1
1,390	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	23.78	5/1/2023	110.50	0.0%	0.0
1,391	Semi-Monthly Payroll Tax:	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	State Withholding (Resident)	148.82	1/17/2023	5.50	0.1%	0.0
1,392	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local County Withholding (Work)	123.97	5/1/2023	95.00	0.1%	0.0
1,393	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	23.25	5/1/2023	95.00	0.0%	0.0
1,394	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local County Withholding (Work)	2.00	5/1/2023	95.00	0.0%	0.0
1,395	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	53.56	2/3/2023	10.00	0.0%	0.0
1,396	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	80.46	2/3/2023	10.00	0.0%	0.0
1,397	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	53.97	2/21/2023	25.00	0.0%	0.0
1,398	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	FUI (ER)	92.55	5/1/2023	95.00	0.0%	0.0
1,399	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Medicare	362.39	2/3/2023	10.00	0.2%	0.0
1,400	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Medicare (ER)	362.39	2/3/2023	10.00	0.2%	0.0
1,401	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	OASDI	1,549.45	2/3/2023	10.00	0.7%	0.1
1,402	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	OASDI (ER)	1,549.45	2/3/2023	10.00	0.7%	0.1
1,403	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Federal Withholding	2,463.63	2/3/2023	10.00	1.0%	0.1
1,404	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	State Withholding (Resident)	141.66	2/21/2023	25.00	0.1%	0.0
1,405	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local County Withholding (Work)	24.23	5/1/2023	95.00	0.0%	0.0
1,406	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	68.30	5/1/2023	95.00	0.0%	0.0
1,407	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/9/2023	State Withholding (Resident)	119.47	2/10/2023	17.00	0.1%	0.0
1,408	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/9/2023	State Withholding (Work)	490.41	2/10/2023	17.00	0.2%	0.0
1,409	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	23.77	5/1/2023	95.00	0.0%	0.0
1,410	Semi-Monthly Payroll Tax:	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Resident)	141.33	2/1/2023	8.00	0.1%	0.0
1,411	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local County Withholding (Work)	117.66	5/1/2023	79.50	0.0%	0.0
1,412	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	22.06	5/1/2023	79.50	0.0%	0.0
1,413	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	68.98	2/21/2023	9.50	0.0%	0.0
1,414	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	80.46	2/21/2023	9.50	0.0%	0.0
1,415	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	57.70	3/20/2023	37.50	0.0%	0.0
1,416	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	FUI (ER)	6.33	5/1/2023	79.50	0.0%	0.0
1,417	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/22/2023	Medicare	361.53	2/23/2023	14.50	0.2%	0.0
1,418	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/22/2023	Medicare (ER)	361.53	2/23/2023	14.50	0.2%	0.0
1,419	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/22/2023	OASDI	1,545.90	2/23/2023	14.50	0.6%	0.1
1,420	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/22/2023	OASDI (ER)	1,545.90	2/23/2023	14.50	0.6%	0.1
1,421	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/22/2023	Federal Withholding	2,457.11	2/23/2023	14.50	1.0%	0.1
1,422	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	State Withholding (Resident)	151.47	3/20/2023	37.50	0.1%	0.0
1,423	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local County Withholding (Work)	20.77	5/1/2023	79.50	0.0%	0.0
1,424	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	28.16	5/1/2023	79.50	0.0%	0.0
1,425	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/24/2023	State Withholding (Resident)	153.16	2/27/2023	16.50	0.1%	0.0
1,426	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/24/2023	State Withholding (Work)	441.35	2/27/2023	16.50	0.2%	0.0
1,427	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	23.78	5/1/2023	79.50	0.0%	0.0
1,428	Semi-Monthly Payroll Tax:	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	State Withholding (Resident)	141.33	2/16/2023	7.50	0.1%	0.0
1,429	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local County Withholding (Work)	122.00	5/1/2023	65.50	0.1%	0.0
1,430	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	18.74	5/1/2023	65.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,431	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	57.30	3/3/2023	8.50	0.0%	0.0
1,432	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	83.31	3/3/2023	8.50	0.0%	0.0
1,433	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	60.37	3/20/2023	23.50	0.0%	0.0
1,434	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Medicare	373.80	3/3/2023	8.50	0.2%	0.0
1,435	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Medicare (ER)	373.80	3/3/2023	8.50	0.2%	0.0
1,436	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	OASDI	1,598.35	3/3/2023	8.50	0.7%	0.1
1,437	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	OASDI (ER)	1,598.35	3/3/2023	8.50	0.7%	0.1
1,438	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Federal Withholding	2,627.70	3/3/2023	8.50	1.1%	0.1
1,439	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	State Withholding (Resident)	158.48	3/20/2023	23.50	0.1%	0.0
1,440	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local County Withholding (Work)	24.60	5/1/2023	65.50	0.0%	0.0
1,441	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/9/2023	State Withholding (Resident)	128.00	3/10/2023	15.50	0.1%	0.0
1,442	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/9/2023	State Withholding (Work)	484.40	3/10/2023	15.50	0.2%	0.0
1,443	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	0.67	5/1/2023	65.50	0.0%	0.0
1,444	Semi-Monthly Payroll Tax:	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	State Withholding (Resident)	146.95	3/1/2023	6.50	0.1%	0.0
1,445	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local County Withholding (Work)	488.53	5/1/2023	51.50	0.2%	0.1
1,446	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	10.85	5/1/2023	51.50	0.0%	0.0
1,447	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	364.97	3/20/2023	9.50	0.2%	0.0
1,448	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	366.11	3/20/2023	9.50	0.2%	0.0
1,449	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	169.27	4/20/2023	42.50	0.1%	0.0
1,450	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	Medicare	1,422.26	3/22/2023	13.50	0.6%	0.1
1,451	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	Medicare (ER)	1,422.26	3/22/2023	13.50	0.6%	0.1
1,452	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	OASDI	6,081.35	3/22/2023	13.50	2.6%	0.3
1,453	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	OASDI (ER)	6,081.35	3/22/2023	13.50	2.6%	0.3
1,454	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	Federal Withholding	17,232.94	3/22/2023	13.50	7.2%	1.0
1,455	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	State Withholding (Resident)	444.34	4/20/2023	42.50	0.2%	0.1
1,456	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local County Withholding (Work)	20.97	5/1/2023	51.50	0.0%	0.0
1,457	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	(41.60)	5/1/2023	51.50	0.0%	(0.0)
1,458	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/24/2023	State Withholding (Resident)	827.69	3/27/2023	16.50	0.3%	0.1
1,459	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/24/2023	State Withholding (Work)	1,673.41	3/27/2023	16.50	0.7%	0.1
1,460	Semi-Monthly Payroll Tax:	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Resident)	700.62	3/16/2023	7.50	0.3%	0.0
1,461	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local County Withholding (Work)	125.46	5/1/2023	36.00	0.1%	0.0
1,462	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	59.42	4/5/2023	12.00	0.0%	0.0
1,463	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	82.95	4/5/2023	12.00	0.0%	0.0
1,464	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	73.77	4/20/2023	27.00	0.0%	0.0
1,465	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Medicare	395.20	4/5/2023	12.00	0.2%	0.0
1,466	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Medicare (ER)	395.20	4/5/2023	12.00	0.2%	0.0
1,467	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	OASDI	1,689.87	4/5/2023	12.00	0.7%	0.1
1,468	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	OASDI (ER)	1,689.87	4/5/2023	12.00	0.7%	0.1
1,469	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Federal Withholding	2,893.08	4/5/2023	12.00	1.2%	0.1
1,470	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	State Withholding (Resident)	193.65	4/20/2023	27.00	0.1%	0.0
1,471	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local County Withholding (Work)	20.95	5/1/2023	36.00	0.0%	0.0
1,472	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/7/2023	State Withholding (Resident)	132.69	4/10/2023	15.00	0.1%	0.0
1,473	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/7/2023	State Withholding (Work)	492.34	4/10/2023	15.00	0.2%	0.0
1,474	Semi-Monthly Payroll Tax:	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	State Withholding (Resident)	148.26	4/3/2023	8.00	0.1%	0.0
1,475	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local County Withholding (Work)	126.52	7/31/2023	111.50	0.1%	0.1
1,476	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	63.73	4/19/2023	10.50	0.0%	0.0
1,477	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	82.95	4/19/2023	10.50	0.0%	0.0
1,478	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	64.70	5/22/2023	41.50	0.0%	0.0
1,479	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Medicare	388.19	4/19/2023	10.50	0.2%	0.0
1,480	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Medicare (ER)	388.19	4/19/2023	10.50	0.2%	0.0
1,481	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	OASDI	1,659.82	4/19/2023	10.50	0.7%	0.1
1,482	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	OASDI (ER)	1,659.82	4/19/2023	10.50	0.7%	0.1
1,483	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Federal Withholding	2,599.72	4/19/2023	10.50	1.1%	0.1
1,484	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	State Withholding (Resident)	169.84	5/22/2023	41.50	0.1%	0.0
1,485	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local County Withholding (Work)	21.23	7/31/2023	111.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,486	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/24/2023	State Withholding (Resident)	138.59	4/25/2023	16.50	0.1%	0.0
1,487	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/24/2023	State Withholding (Work)	460.50	4/25/2023	16.50	0.2%	0.0
1,488	Semi-Monthly Payroll Tax:	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	State Withholding (Resident)	148.26	4/17/2023	6.50	0.1%	0.0
1,489	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local County Withholding (Work)	140.15	7/31/2023	96.50	0.1%	0.1
1,490	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	0.45	7/31/2023	96.50	0.0%	0.0
1,491	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	56.85	5/3/2023	9.50	0.0%	0.0
1,492	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	82.95	5/3/2023	9.50	0.0%	0.0
1,493	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	76.47	5/22/2023	26.50	0.0%	0.0
1,494	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Medicare	402.71	5/3/2023	9.50	0.2%	0.0
1,495	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Medicare (ER)	402.71	5/3/2023	9.50	0.2%	0.0
1,496	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	OASDI	1,721.90	5/3/2023	9.50	0.7%	0.1
1,497	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	OASDI (ER)	1,721.90	5/3/2023	9.50	0.7%	0.1
1,498	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Federal Withholding	2,796.08	5/3/2023	9.50	1.2%	0.1
1,499	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	State Withholding (Resident)	200.74	5/22/2023	26.50	0.1%	0.0
1,500	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local County Withholding (Work)	11.81	7/31/2023	96.50	0.0%	0.0
1,501	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/9/2023	State Withholding (Resident)	127.31	5/10/2023	16.50	0.1%	0.0
1,502	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/9/2023	State Withholding (Work)	467.75	5/10/2023	16.50	0.2%	0.0
1,503	Semi-Monthly Payroll Tax:	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	State Withholding (Resident)	148.26	5/1/2023	5.50	0.1%	0.0
1,504	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local County Withholding (Work)	131.65	7/31/2023	81.50	0.1%	0.0
1,505	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	0.63	7/31/2023	81.50	0.0%	0.0
1,506	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	56.07	5/18/2023	9.50	0.0%	0.0
1,507	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	82.95	5/18/2023	9.50	0.0%	0.0
1,508	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	59.20	6/20/2023	39.50	0.0%	0.0
1,509	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	Medicare	380.85	5/19/2023	10.50	0.2%	0.0
1,510	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	Medicare (ER)	380.85	5/19/2023	10.50	0.2%	0.0
1,511	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	OASDI	1,628.48	5/19/2023	10.50	0.7%	0.1
1,512	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	OASDI (ER)	1,628.48	5/19/2023	10.50	0.7%	0.1
1,513	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	Federal Withholding	2,501.55	5/19/2023	10.50	1.0%	0.1
1,514	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	State Withholding (Resident)	155.41	6/20/2023	39.50	0.1%	0.0
1,515	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local County Withholding (Work)	23.17	7/31/2023	81.50	0.0%	0.0
1,516	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/24/2023	State Withholding (Resident)	125.37	5/25/2023	16.50	0.1%	0.0
1,517	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/24/2023	State Withholding (Work)	474.28	5/25/2023	16.50	0.2%	0.0
1,518	Semi-Monthly Payroll Tax:	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	State Withholding (Resident)	148.26	5/16/2023	7.50	0.1%	0.0
1,519	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local County Withholding (Work)	131.88	7/31/2023	66.00	0.1%	0.0
1,520	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	0.62	7/31/2023	66.00	0.0%	0.0
1,521	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	56.07	6/5/2023	10.00	0.0%	0.0
1,522	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	82.95	6/5/2023	10.00	0.0%	0.0
1,523	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	57.01	6/20/2023	24.00	0.0%	0.0
1,524	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Medicare	370.73	6/5/2023	10.00	0.2%	0.0
1,525	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Medicare (ER)	370.73	6/5/2023	10.00	0.2%	0.0
1,526	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	OASDI	1,585.24	6/5/2023	10.00	0.7%	0.1
1,527	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	OASDI (ER)	1,585.24	6/5/2023	10.00	0.7%	0.1
1,528	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Federal Withholding	2,363.95	6/5/2023	10.00	1.0%	0.1
1,529	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	State Withholding (Resident)	149.64	6/20/2023	24.00	0.1%	0.0
1,530	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local County Withholding (Work)	14.26	7/31/2023	66.00	0.0%	0.0
1,531	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/9/2023	State Withholding (Resident)	125.37	6/12/2023	17.00	0.1%	0.0
1,532	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/9/2023	State Withholding (Work)	454.40	6/12/2023	17.00	0.2%	0.0
1,533	Semi-Monthly Payroll Tax:	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	State Withholding (Resident)	148.26	6/1/2023	8.00	0.1%	0.0
1,534	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local County Withholding (Work)	134.93	7/31/2023	50.50	0.1%	0.0
1,535	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	0.53	7/31/2023	50.50	0.0%	0.0
1,536	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	56.07	6/21/2023	12.50	0.0%	0.0
1,537	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	82.95	6/21/2023	12.50	0.0%	0.0
1,538	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	55.36	7/20/2023	41.50	0.0%	0.0
1,539	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/16/2023	Medicare	370.10	6/20/2023	8.50	0.2%	0.0
1,540	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/16/2023	Medicare (ER)	370.10	6/20/2023	8.50	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,541	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/16/2023	OASDI	1,582.43	6/20/2023	8.50	0.7%	0.1
1,542	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/16/2023	OASDI (ER)	1,582.43	6/20/2023	8.50	0.7%	0.1
1,543	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/16/2023	Federal Withholding	2,353.08	6/20/2023	8.50	1.0%	0.1
1,544	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	State Withholding (Resident)	145.31	7/20/2023	41.50	0.1%	0.0
1,545	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local County Withholding (Work)	12.04	7/31/2023	50.50	0.0%	0.0
1,546	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/23/2023	State Withholding (Resident)	125.37	6/26/2023	15.50	0.1%	0.0
1,547	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/23/2023	State Withholding (Work)	458.37	6/26/2023	15.50	0.2%	0.0
1,548	Semi-Monthly Payroll Tax:	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	State Withholding (Resident)	148.26	6/16/2023	7.50	0.1%	0.0
1,549	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	125.11	7/31/2023	35.50	0.1%	0.0
1,550	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	56.07	7/6/2023	12.50	0.0%	0.0
1,551	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	82.95	7/6/2023	12.50	0.0%	0.0
1,552	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	55.36	7/20/2023	26.50	0.0%	0.0
1,553	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	Medicare	374.46	7/3/2023	7.50	0.2%	0.0
1,554	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	Medicare (ER)	374.46	7/3/2023	7.50	0.2%	0.0
1,555	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	OASDI	1,601.12	7/3/2023	7.50	0.7%	0.1
1,556	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	OASDI (ER)	1,601.12	7/3/2023	7.50	0.7%	0.1
1,557	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	Federal Withholding	2,411.41	7/3/2023	7.50	1.0%	0.1
1,558	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	State Withholding (Resident)	145.31	7/20/2023	26.50	0.1%	0.0
1,559	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	20.06	7/31/2023	35.50	0.0%	0.0
1,560	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/7/2023	State Withholding (Resident)	125.37	7/10/2023	14.50	0.1%	0.0
1,561	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/7/2023	State Withholding (Work)	470.31	7/10/2023	14.50	0.2%	0.0
1,562	Semi-Monthly Payroll Tax:	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	State Withholding (Resident)	148.26	7/3/2023	7.50	0.1%	0.0
1,563	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	91.85	10/31/2023	114.50	0.0%	0.0
1,564	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	0.60	10/31/2023	114.50	0.0%	0.0
1,565	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	56.07	7/19/2023	10.50	0.0%	0.0
1,566	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	82.95	7/19/2023	10.50	0.0%	0.0
1,567	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	55.36	8/21/2023	41.50	0.0%	0.0
1,568	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	Medicare	368.60	7/17/2023	6.50	0.2%	0.0
1,569	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	Medicare (ER)	368.60	7/17/2023	6.50	0.2%	0.0
1,570	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	OASDI	1,576.19	7/17/2023	6.50	0.7%	0.0
1,571	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	OASDI (ER)	1,576.19	7/17/2023	6.50	0.7%	0.0
1,572	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	Federal Withholding	2,333.64	7/17/2023	6.50	1.0%	0.1
1,573	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	State Withholding (Resident)	145.31	8/21/2023	41.50	0.1%	0.0
1,574	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	16.93	10/31/2023	114.50	0.0%	0.0
1,575	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/24/2023	State Withholding (Resident)	125.37	7/25/2023	16.50	0.1%	0.0
1,576	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/24/2023	State Withholding (Work)	454.40	7/25/2023	16.50	0.2%	0.0
1,577	Semi-Monthly Payroll Tax:	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	State Withholding (Resident)	148.26	7/17/2023	6.50	0.1%	0.0
1,578	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local County Withholding (Work)	60.54	10/31/2023	99.00	0.0%	0.0
1,579	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	0.81	10/31/2023	99.00	0.0%	0.0
1,580	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	60.26	8/3/2023	10.00	0.0%	0.0
1,581	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	82.95	8/3/2023	10.00	0.0%	0.0
1,582	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	96.31	8/21/2023	26.00	0.0%	0.0
1,583	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	Medicare	421.29	8/4/2023	11.00	0.2%	0.0
1,584	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	Medicare (ER)	421.29	8/4/2023	11.00	0.2%	0.0
1,585	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	OASDI	1,801.28	8/4/2023	11.00	0.8%	0.1
1,586	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	OASDI (ER)	1,801.28	8/4/2023	11.00	0.8%	0.1
1,587	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	Federal Withholding	3,063.90	8/4/2023	11.00	1.3%	0.1
1,588	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	State Withholding (Resident)	252.81	8/21/2023	26.00	0.1%	0.0
1,589	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local County Withholding (Work)	16.05	10/31/2023	99.00	0.0%	0.0
1,590	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/9/2023	State Withholding (Resident)	132.43	8/10/2023	17.00	0.1%	0.0
1,591	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/9/2023	State Withholding (Work)	442.95	8/10/2023	17.00	0.2%	0.0
1,592	Semi-Monthly Payroll Tax:	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	State Withholding (Resident)	148.26	8/1/2023	8.00	0.1%	0.0
1,593	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local School District Withholding (Resident)	30.03	10/31/2023	83.50	0.0%	0.0
1,594	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local County Withholding (Work)	105.22	10/31/2023	83.50	0.0%	0.0
1,595	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	9.01	10/31/2023	83.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,596	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	56.60	8/18/2023	9.50	0.0%	0.0
1,597	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	82.95	8/18/2023	9.50	0.0%	0.0
1,598	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	55.36	9/20/2023	42.50	0.0%	0.0
1,599	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	FUI (ER)	33.71	10/31/2023	83.50	0.0%	0.0
1,600	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Medicare	450.62	8/18/2023	9.50	0.2%	0.0
1,601	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Medicare (ER)	450.62	8/18/2023	9.50	0.2%	0.0
1,602	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	OASDI	1,926.78	8/18/2023	9.50	0.8%	0.1
1,603	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	OASDI (ER)	1,926.78	8/18/2023	9.50	0.8%	0.1
1,604	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Federal Withholding	3,029.05	8/18/2023	9.50	1.3%	0.1
1,605	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	State Withholding (Resident)	145.31	9/20/2023	42.50	0.1%	0.0
1,606	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local County Withholding (Work)	16.49	10/31/2023	83.50	0.0%	0.0
1,607	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/24/2023	State Withholding (Resident)	126.70	8/25/2023	16.50	0.1%	0.0
1,608	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/24/2023	State Withholding (Work)	697.58	8/25/2023	16.50	0.3%	0.0
1,609	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	44.95	10/31/2023	83.50	0.0%	0.0
1,610	Semi-Monthly Payroll Tax:	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	State Withholding (Resident)	148.26	8/16/2023	7.50	0.1%	0.0
1,611	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local County Withholding (Work)	48.31	10/31/2023	68.00	0.0%	0.0
1,612	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	59.68	9/6/2023	13.00	0.0%	0.0
1,613	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	86.87	9/6/2023	13.00	0.0%	0.0
1,614	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	55.36	9/20/2023	27.00	0.0%	0.0
1,615	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	FUI (ER)	8.29	10/31/2023	68.00	0.0%	0.0
1,616	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	Medicare	464.98	9/7/2023	14.00	0.2%	0.0
1,617	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	Medicare (ER)	464.98	9/7/2023	14.00	0.2%	0.0
1,618	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	OASDI	1,988.26	9/7/2023	14.00	0.8%	0.1
1,619	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	OASDI (ER)	1,988.26	9/7/2023	14.00	0.8%	0.1
1,620	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	Federal Withholding	3,208.99	9/7/2023	14.00	1.3%	0.2
1,621	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	State Withholding (Resident)	145.31	9/20/2023	27.00	0.1%	0.0
1,622	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local County Withholding (Work)	20.50	10/31/2023	68.00	0.0%	0.0
1,623	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/8/2023	State Withholding (Resident)	381.49	9/11/2023	16.00	0.2%	0.0
1,624	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/8/2023	State Withholding (Work)	473.88	9/11/2023	16.00	0.2%	0.0
1,625	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	SUI (ER)	27.05	10/31/2023	68.00	0.0%	0.0
1,626	Semi-Monthly Payroll Tax:	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	State Withholding (Resident)	155.98	9/1/2023	8.00	0.1%	0.0
1,627	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local County Withholding (Work)	26.65	10/31/2023	52.50	0.0%	0.0
1,628	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	59.68	9/20/2023	11.50	0.0%	0.0
1,629	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	82.95	9/20/2023	11.50	0.0%	0.0
1,630	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	55.36	10/20/2023	41.50	0.0%	0.0
1,631	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Medicare	453.11	9/20/2023	11.50	0.2%	0.0
1,632	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Medicare (ER)	453.11	9/20/2023	11.50	0.2%	0.0
1,633	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	OASDI	1,937.41	9/20/2023	11.50	0.8%	0.1
1,634	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	OASDI (ER)	1,937.41	9/20/2023	11.50	0.8%	0.1
1,635	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Federal Withholding	3,045.14	9/20/2023	11.50	1.3%	0.1
1,636	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	State Withholding (Resident)	145.31	10/20/2023	41.50	0.1%	0.0
1,637	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local County Withholding (Work)	14.27	10/31/2023	52.50	0.0%	0.0
1,638	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/22/2023	State Withholding (Resident)	381.49	9/25/2023	14.50	0.2%	0.0
1,639	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/22/2023	State Withholding (Work)	450.01	9/25/2023	14.50	0.2%	0.0
1,640	Semi-Monthly Payroll Tax:	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	State Withholding (Resident)	148.26	9/18/2023	7.50	0.1%	0.0
1,641	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local County Withholding (Work)	32.24	10/31/2023	37.50	0.0%	0.0
1,642	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	0.75	10/31/2023	37.50	0.0%	0.0
1,643	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	59.68	10/4/2023	10.50	0.0%	0.0
1,644	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	82.95	10/4/2023	10.50	0.0%	0.0
1,645	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	103.73	10/20/2023	26.50	0.0%	0.0
1,646	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Medicare	590.99	10/4/2023	10.50	0.2%	0.0
1,647	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Medicare (ER)	590.99	10/4/2023	10.50	0.2%	0.0
1,648	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	OASDI	2,526.97	10/4/2023	10.50	1.1%	0.1
1,649	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	OASDI (ER)	2,526.97	10/4/2023	10.50	1.1%	0.1
1,650	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Federal Withholding	4,958.07	10/4/2023	10.50	2.1%	0.2

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,651	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	State Withholding (Resident)	272.29	10/20/2023	26.50	0.1%	0.0
1,652	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local County Withholding (Work)	12.48	10/31/2023	37.50	0.0%	0.0
1,653	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/6/2023	State Withholding (Resident)	390.83	10/10/2023	13.50	0.2%	0.0
1,654	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/6/2023	State Withholding (Work)	651.67	10/10/2023	13.50	0.3%	0.0
1,655	Semi-Monthly Payroll Tax:	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	State Withholding (Resident)	148.26	10/2/2023	6.50	0.1%	0.0
1,656	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local County Withholding (Work)	32.33	1/31/2024	114.50	0.0%	0.0
1,657	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	1.36	1/31/2024	114.50	0.0%	0.0
1,658	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	59.68	10/18/2023	9.50	0.0%	0.0
1,659	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	82.95	10/18/2023	9.50	0.0%	0.0
1,660	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	64.58	11/20/2023	40.50	0.0%	0.0
1,661	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Medicare	460.11	10/18/2023	9.50	0.2%	0.0
1,662	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Medicare (ER)	460.11	10/18/2023	9.50	0.2%	0.0
1,663	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	OASDI	1,967.45	10/18/2023	9.50	0.8%	0.1
1,664	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	OASDI (ER)	1,967.45	10/18/2023	9.50	0.8%	0.1
1,665	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Federal Withholding	3,151.75	10/18/2023	9.50	1.3%	0.1
1,666	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	State Withholding (Resident)	145.31	11/20/2023	40.50	0.1%	0.0
1,667	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local County Withholding (Work)	16.04	1/31/2024	114.50	0.0%	0.0
1,668	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/24/2023	State Withholding (Resident)	403.29	10/25/2023	16.50	0.2%	0.0
1,669	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/24/2023	State Withholding (Work)	450.02	10/25/2023	16.50	0.2%	0.0
1,670	Semi-Monthly Payroll Tax:	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	State Withholding (Resident)	148.26	10/16/2023	5.50	0.1%	0.0
1,671	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local County Withholding (Work)	25.09	1/31/2024	99.00	0.0%	0.0
1,672	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	67.22	11/3/2023	10.00	0.0%	0.0
1,673	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	82.95	11/3/2023	10.00	0.0%	0.0
1,674	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	64.58	11/20/2023	25.00	0.0%	0.0
1,675	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Medicare	454.59	11/3/2023	10.00	0.2%	0.0
1,676	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Medicare (ER)	454.59	11/3/2023	10.00	0.2%	0.0
1,677	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	OASDI	1,943.63	11/3/2023	10.00	0.8%	0.1
1,678	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	OASDI (ER)	1,943.63	11/3/2023	10.00	0.8%	0.1
1,679	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Federal Withholding	3,064.58	11/3/2023	10.00	1.3%	0.1
1,680	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	State Withholding (Resident)	145.31	11/20/2023	25.00	0.1%	0.0
1,681	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local County Withholding (Work)	12.03	1/31/2024	99.00	0.0%	0.0
1,682	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/9/2023	State Withholding (Resident)	394.20	11/10/2023	17.00	0.2%	0.0
1,683	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/9/2023	State Withholding (Work)	441.27	11/10/2023	17.00	0.2%	0.0
1,684	Semi-Monthly Payroll Tax:	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	State Withholding (Resident)	148.26	11/1/2023	8.00	0.1%	0.0
1,685	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local County Withholding (Work)	31.98	1/31/2024	83.50	0.0%	0.0
1,686	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	1.73	1/31/2024	83.50	0.0%	0.0
1,687	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	59.68	11/20/2023	9.50	0.0%	0.0
1,688	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	93.72	11/20/2023	9.50	0.0%	0.0
1,689	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	64.58	12/20/2023	41.50	0.0%	0.0
1,690	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Medicare	461.76	11/20/2023	9.50	0.2%	0.0
1,691	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Medicare (ER)	461.76	11/20/2023	9.50	0.2%	0.0
1,692	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	OASDI	1,974.47	11/20/2023	9.50	0.8%	0.1
1,693	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	OASDI (ER)	1,974.47	11/20/2023	9.50	0.8%	0.1
1,694	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Federal Withholding	3,175.01	11/20/2023	9.50	1.3%	0.1
1,695	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	State Withholding (Resident)	145.31	12/20/2023	41.50	0.1%	0.0
1,696	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local County Withholding (Work)	18.28	1/31/2024	83.50	0.0%	0.0
1,697	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/22/2023	State Withholding (Resident)	381.49	11/27/2023	14.50	0.2%	0.0
1,698	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/22/2023	State Withholding (Work)	450.02	11/27/2023	14.50	0.2%	0.0
1,699	Semi-Monthly Payroll Tax:	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	State Withholding (Resident)	150.11	11/16/2023	7.50	0.1%	0.0
1,700	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local County Withholding (Work)	21.95	1/31/2024	68.50	0.0%	0.0
1,701	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	77.68	12/5/2023	11.50	0.0%	0.0
1,702	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	82.95	12/5/2023	11.50	0.0%	0.0
1,703	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	64.58	12/20/2023	26.50	0.0%	0.0
1,704	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/1/2023	Medicare	467.58	12/4/2023	8.50	0.2%	0.0
1,705	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/1/2023	Medicare (ER)	467.58	12/4/2023	8.50	0.2%	0.0

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CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,706	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/1/2023	OASDI	1,999.39	12/4/2023	8.50	0.8%	0.1
1,707	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/1/2023	OASDI (ER)	1,999.39	12/4/2023	8.50	0.8%	0.1
1,708	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/1/2023	Federal Withholding	3,244.25	12/4/2023	8.50	1.4%	0.1
1,709	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	State Withholding (Resident)	145.31	12/20/2023	26.50	0.1%	0.0
1,710	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local County Withholding (Work)	8.91	1/31/2024	68.50	0.0%	0.0
1,711	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/8/2023	State Withholding (Resident)	423.79	12/11/2023	15.50	0.2%	0.0
1,712	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/8/2023	State Withholding (Work)	450.01	12/11/2023	15.50	0.2%	0.0
1,713	Semi-Monthly Payroll Tax:	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	State Withholding (Resident)	129.02	12/1/2023	7.50	0.1%	0.0
1,714	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	38.20	1/31/2024	53.50	0.0%	0.0
1,715	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	1.28	1/31/2024	53.50	0.0%	0.0
1,716	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	64.80	12/20/2023	11.50	0.0%	0.0
1,717	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	95.29	12/20/2023	11.50	0.0%	0.0
1,718	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	64.58	1/22/2024	42.50	0.0%	0.0
1,719	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	Medicare	473.02	12/18/2023	7.50	0.2%	0.0
1,720	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	Medicare (ER)	473.02	12/18/2023	7.50	0.2%	0.0
1,721	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	OASDI	2,022.45	12/18/2023	7.50	0.8%	0.1
1,722	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	OASDI (ER)	2,022.45	12/18/2023	7.50	0.8%	0.1
1,723	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	Federal Withholding	3,423.47	12/18/2023	7.50	1.4%	0.1
1,724	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	State Withholding (Resident)	145.31	1/22/2024	42.50	0.1%	0.0
1,725	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	4.91	1/31/2024	53.50	0.0%	0.0
1,726	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/22/2023	State Withholding (Resident)	385.99	12/26/2023	14.50	0.2%	0.0
1,727	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/22/2023	State Withholding (Work)	484.58	12/26/2023	14.50	0.2%	0.0
1,728	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Work)	0.69	12/18/2023	7.50	0.0%	0.0
1,729	Semi-Monthly Payroll Tax:	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Resident)	159.00	12/18/2023	7.50	0.1%	0.0
1,730	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	11.76	1/31/2024	38.00	0.0%	0.0
1,731	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	59.91	1/4/2024	11.00	0.0%	0.0
1,732	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	88.59	1/4/2024	11.00	0.0%	0.0
1,733	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	74.50	1/22/2024	27.00	0.0%	0.0
1,734	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	Medicare	469.38	1/2/2024	6.00	0.2%	0.0
1,735	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	Medicare (ER)	469.38	1/2/2024	6.00	0.2%	0.0
1,736	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	OASDI	2,007.05	1/2/2024	6.00	0.8%	0.1
1,737	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	OASDI (ER)	2,007.05	1/2/2024	6.00	0.8%	0.1
1,738	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	Federal Withholding	3,632.98	1/2/2024	6.00	1.5%	0.1
1,739	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	State Withholding (Resident)	167.62	1/22/2024	27.00	0.1%	0.0
1,740	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	0.89	1/31/2024	38.00	0.0%	0.0
1,741	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	State Withholding (Resident)	381.49	1/31/2024	38.00	0.2%	0.1
1,742	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	State Withholding (Work)	522.05	1/31/2024	38.00	0.2%	0.1
1,743	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	State Withholding (Work)	0.46	1/2/2024	6.00	0.0%	0.0
1,744	Semi-Monthly Payroll Tax:	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	State Withholding (Resident)	140.08	1/2/2024	6.00	0.1%	0.0
								\$ 238,369.46			100.0%	12.3

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1												
2	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	\$ 1.55	4/28/2023	116.00	0.0%	0.0
3	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	24	2/21/2023	47.00	0.0%	0.0
4	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	236	2/21/2023	48.00	0.0%	0.0
5	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	2	1/19/2023	17.00	0.0%	0.0
6	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	77	5/1/2023	117.00	0.0%	0.0
7	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	6	4/28/2023	116.00	0.0%	0.0
8	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	40	4/28/2023	116.00	0.0%	0.0
9	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	22	2/21/2023	47.00	0.0%	0.0
10	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	302	2/21/2023	48.00	0.0%	0.0
11	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local School District Withholding (Resident)	127	5/1/2023	117.00	0.0%	0.0
12	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	957	5/1/2023	117.00	0.0%	0.0
13	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	179	5/1/2023	117.00	0.0%	0.0
14	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	FUI (ER) Credit Reduction	8	5/1/2023	117.00	0.0%	0.0
15	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	SUI (ER)	126	5/1/2023	117.00	0.0%	0.0
16	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	State Withholding (Work)	184	1/17/2023	12.00	0.0%	0.0
17	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	CA: State Disability Insurance (SDI) - Mandatory	31	1/17/2023	12.00	0.0%	0.0
18	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	133	5/1/2023	117.00	0.0%	0.0
19	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	17	4/28/2023	116.00	0.0%	0.0
20	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	59	2/15/2023	44.00	0.0%	0.0
21	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	13	4/28/2023	116.00	0.0%	0.0
22	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	130	4/28/2023	116.00	0.0%	0.0
23	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	1,006	1/19/2023	17.00	0.0%	0.0
24	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	13,780	1/19/2023	17.00	0.0%	0.0
25	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	196	2/21/2023	48.00	0.0%	0.0
26	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	28	2/21/2023	47.00	0.0%	0.0
27	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	737	2/21/2023	48.00	0.0%	0.0
28	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	177	2/15/2023	44.00	0.0%	0.0
29	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	88	2/21/2023	48.00	0.0%	0.0
30	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	90	2/15/2023	44.00	0.0%	0.0
31	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	28	5/1/2023	117.00	0.0%	0.0
32	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	109	1/19/2023	17.00	0.0%	0.0
33	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local City Withholding (Work)	465	2/15/2023	44.00	0.0%	0.0
34	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	11	5/1/2023	117.00	0.0%	0.0
35	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,051	2/21/2023	47.00	0.0%	0.0
36	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	116.00	0.0%	0.0
37	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	SUI (ER)	150	4/28/2023	116.00	0.0%	0.0
38	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/28/2023	116.00	0.0%	0.0
39	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	10	5/1/2023	117.00	0.0%	0.0
40	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	2	1/19/2023	17.00	0.0%	0.0
41	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	26	5/1/2023	117.00	0.0%	0.0
42	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	64	5/1/2023	117.00	0.0%	0.0
43	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	16	1/19/2023	17.00	0.0%	0.0
44	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	23	1/19/2023	17.00	0.0%	0.0
45	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	97	1/19/2023	17.00	0.0%	0.0
46	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	208	1/19/2023	17.00	0.0%	0.0
47	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	34	2/21/2023	47.00	0.0%	0.0
48	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	128	2/21/2023	48.00	0.0%	0.0
49	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	FUI (ER)	28,144	5/1/2023	117.00	0.1%	0.1
50	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	Medicare	68,236	1/17/2023	12.00	0.2%	0.0
51	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	Medicare (ER)	68,236	1/17/2023	12.00	0.2%	0.0
52	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	OASDI	291,770	1/17/2023	12.00	0.7%	0.1
53	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	OASDI (ER)	291,770	1/17/2023	12.00	0.7%	0.1
54	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	Federal Withholding	425,934	1/17/2023	12.00	1.0%	0.1
55	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	4/28/2023	FUI (ER)	3,531	5/1/2023	118.00	0.0%	0.0
56	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	1/13/2023	Medicare	8,614	1/17/2023	13.00	0.0%	0.0
57	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	1/13/2023	Medicare (ER)	8,614	1/17/2023	13.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
58	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	1/13/2023	OASDI	36,832	1/17/2023	13.00	0.1%	0.0
59	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	1/13/2023	OASDI (ER)	36,832	1/17/2023	13.00	0.1%	0.0
60	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	1/13/2023	Federal Withholding	73,576	1/17/2023	13.00	0.2%	0.0
61	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	33	5/1/2023	117.00	0.0%	0.0
62	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	SUI (ER)	602	5/1/2023	117.00	0.0%	0.0
63	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	166	2/21/2023	48.00	0.0%	0.0
64	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	23	1/19/2023	17.00	0.0%	0.0
65	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	59	1/19/2023	17.00	0.0%	0.0
66	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	10	5/1/2023	117.00	0.0%	0.0
67	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	9	5/1/2023	117.00	0.0%	0.0
68	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	3	5/1/2023	117.00	0.0%	0.0
69	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	185	2/21/2023	47.00	0.0%	0.0
70	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	65	4/28/2023	116.00	0.0%	0.0
71	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	21	2/21/2023	47.00	0.0%	0.0
72	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	43	2/21/2023	48.00	0.0%	0.0
73	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Work)	149	2/21/2023	48.00	0.0%	0.0
74	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	52	2/15/2023	44.00	0.0%	0.0
75	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	139	2/21/2023	48.00	0.0%	0.0
76	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	332	2/21/2023	48.00	0.0%	0.0
77	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	2	1/19/2023	17.00	0.0%	0.0
78	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	86	2/21/2023	47.00	0.0%	0.0
79	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	277	2/21/2023	48.00	0.0%	0.0
80	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	32	1/19/2023	17.00	0.0%	0.0
81	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	82	1/19/2023	17.00	0.0%	0.0
82	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	85	2/21/2023	47.00	0.0%	0.0
83	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	75	2/21/2023	48.00	0.0%	0.0
84	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	15	1/19/2023	17.00	0.0%	0.0
85	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	94	1/19/2023	17.00	0.0%	0.0
86	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	76	2/21/2023	47.00	0.0%	0.0
87	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,835	2/21/2023	47.00	0.0%	0.0
88	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,861	2/21/2023	48.00	0.0%	0.0
89	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	4	5/1/2023	117.00	0.0%	0.0
90	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	32	2/15/2023	44.00	0.0%	0.0
91	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	59	2/21/2023	47.00	0.0%	0.0
92	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	168	2/21/2023	48.00	0.0%	0.0
93	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	31	2/21/2023	47.00	0.0%	0.0
94	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	202	5/1/2023	117.00	0.0%	0.0
95	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	SUI (ER)	1,605	4/28/2023	116.00	0.0%	0.0
96	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	State Withholding (Resident)	3,474	2/21/2023	47.00	0.0%	0.0
97	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	State Withholding (Work)	9,703	2/21/2023	47.00	0.0%	0.0
98	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	4/27/2023	SUI (ER)	2,967	4/28/2023	117.00	0.0%	0.0
99	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	State Withholding (Work)	17,318	2/21/2023	48.00	0.0%	0.0
100	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	149	2/21/2023	48.00	0.0%	0.0
101	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	151	2/21/2023	47.00	0.0%	0.0
102	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	298	2/21/2023	48.00	0.0%	0.0
103	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	519	5/1/2023	117.00	0.0%	0.0
104	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	SUI (ER)	600	5/1/2023	117.00	0.0%	0.0
105	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/31/2023	State Withholding (Work)	6,023	2/1/2023	30.00	0.0%	0.0
106	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/31/2023	State Withholding (Resident)	21,606	2/1/2023	30.00	0.1%	0.0
107	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Work)	102	2/21/2023	48.00	0.0%	0.0
108	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	461	2/21/2023	48.00	0.0%	0.0
109	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	92	2/21/2023	48.00	0.0%	0.0
110	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	116.00	0.0%	0.0
111	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	1	1/19/2023	17.00	0.0%	0.0
112	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	1	1/19/2023	17.00	0.0%	0.0
113	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	5	1/19/2023	17.00	0.0%	0.0
114	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	52	5/1/2023	117.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
115	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	0	1/19/2023	17.00	0.0%	0.0
116	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	76	2/21/2023	47.00	0.0%	0.0
117	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	86	2/21/2023	48.00	0.0%	0.0
118	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	42	2/15/2023	44.00	0.0%	0.0
119	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	3	4/28/2023	116.00	0.0%	0.0
120	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,686	2/21/2023	47.00	0.0%	0.0
121	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,179	2/21/2023	48.00	0.0%	0.0
122	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	7	4/28/2023	116.00	0.0%	0.0
123	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	18	1/19/2023	17.00	0.0%	0.0
124	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	65	1/19/2023	17.00	0.0%	0.0
125	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	6	1/19/2023	17.00	0.0%	0.0
126	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	26	1/19/2023	17.00	0.0%	0.0
127	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	92	2/21/2023	47.00	0.0%	0.0
128	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	89	2/21/2023	48.00	0.0%	0.0
129	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	14	1/19/2023	17.00	0.0%	0.0
130	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	902	1/19/2023	17.00	0.0%	0.0
131	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	7	4/28/2023	116.00	0.0%	0.0
132	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	68	4/28/2023	116.00	0.0%	0.0
133	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	686	2/21/2023	47.00	0.0%	0.0
134	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,157	2/21/2023	48.00	0.0%	0.0
135	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	4	1/19/2023	17.00	0.0%	0.0
136	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	45	1/19/2023	17.00	0.0%	0.0
137	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	116.00	0.0%	0.0
138	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	39	5/1/2023	117.00	0.0%	0.0
139	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	57	1/19/2023	17.00	0.0%	0.0
140	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/17/2023	State Withholding (Resident)	71	1/18/2023	16.00	0.0%	0.0
141	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	SUI (ER)	2,237	4/28/2023	116.00	0.0%	0.0
142	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/17/2023	State Withholding (Work)	60,543	1/18/2023	16.00	0.1%	0.0
143	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	2	1/19/2023	17.00	0.0%	0.0
144	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	141	1/19/2023	17.00	0.0%	0.0
145	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	0	4/28/2023	116.00	0.0%	0.0
146	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	State Withholding (Resident)	1,417	1/17/2023	12.00	0.0%	0.0
147	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	SUI (ER)	13,604	5/1/2023	117.00	0.0%	0.0
148	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	State Withholding (Work)	27,650	1/17/2023	12.00	0.1%	0.0
149	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	33	2/21/2023	47.00	0.0%	0.0
150	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	92	2/21/2023	48.00	0.0%	0.0
151	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	46	2/21/2023	47.00	0.0%	0.0
152	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	57	2/21/2023	48.00	0.0%	0.0
153	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	107	2/15/2023	44.00	0.0%	0.0
154	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	361	2/21/2023	47.00	0.0%	0.0
155	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	568	2/21/2023	48.00	0.0%	0.0
156	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	9	4/28/2023	116.00	0.0%	0.0
157	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	253	2/21/2023	47.00	0.0%	0.0
158	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	73	2/21/2023	48.00	0.0%	0.0
159	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	278	2/15/2023	44.00	0.0%	0.0
160	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	9	1/19/2023	17.00	0.0%	0.0
161	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	21	1/19/2023	17.00	0.0%	0.0
162	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	16	5/1/2023	117.00	0.0%	0.0
163	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	28	1/19/2023	17.00	0.0%	0.0
164	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	49	1/19/2023	17.00	0.0%	0.0
165	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	SUI (ER)	1,044	4/28/2023	116.00	0.0%	0.0
166	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	State Withholding (Work)	19,189	1/17/2023	12.00	0.0%	0.0
167	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	116.00	0.0%	0.0
168	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	5	5/1/2023	117.00	0.0%	0.0
169	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	194	2/15/2023	44.00	0.0%	0.0
170	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	5	1/19/2023	17.00	0.0%	0.0
171	BiWeekly Mon-Sun: Regular (Biweekl	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	193	1/19/2023	17.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
172	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	283	1/19/2023	17.00	0.0%	0.0
173	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	89	2/21/2023	48.00	0.0%	0.0
174	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	107	2/15/2023	44.00	0.0%	0.0
175	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	48	5/1/2023	117.00	0.0%	0.0
176	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	SUI (ER)	31	5/1/2023	117.00	0.0%	0.0
177	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	48	2/21/2023	48.00	0.0%	0.0
178	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	10	4/28/2023	116.00	0.0%	0.0
179	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	26	2/15/2023	44.00	0.0%	0.0
180	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	54	2/21/2023	48.00	0.0%	0.0
181	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	30	2/21/2023	47.00	0.0%	0.0
182	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	79	2/21/2023	48.00	0.0%	0.0
183	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	73	2/21/2023	47.00	0.0%	0.0
184	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	405	2/21/2023	48.00	0.0%	0.0
185	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	State Withholding (Resident)	234	1/19/2023	17.00	0.0%	0.0
186	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	119	2/21/2023	48.00	0.0%	0.0
187	BiWeekly Sun-Sat: Regular (Biweekly	12/25/2022	1/7/2023	12/31/2022	1/13/2023	2/17/2023	Local County Withholding (Resident)	24	2/21/2023	48.00	0.0%	0.0
188	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	22	1/19/2023	17.00	0.0%	0.0
189	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	15	5/1/2023	117.00	0.0%	0.0
190	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	1	1/19/2023	17.00	0.0%	0.0
191	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	4	1/19/2023	17.00	0.0%	0.0
192	BiWeekly Mon-Sun: Regular (Biweekly	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	24	2/15/2023	44.00	0.0%	0.0
193	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	13	5/1/2023	103.00	0.0%	0.0
194	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	23	2/21/2023	33.00	0.0%	0.0
195	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	146	2/21/2023	34.00	0.0%	0.0
196	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	3	2/3/2023	18.00	0.0%	0.0
197	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	87	5/1/2023	103.00	0.0%	0.0
198	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	25	4/28/2023	102.00	0.0%	0.0
199	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Resident)	46	4/28/2023	102.00	0.0%	0.0
200	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	21	2/21/2023	33.00	0.0%	0.0
201	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	227	2/21/2023	34.00	0.0%	0.0
202	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local School District Withholding (Resident)	88	5/1/2023	103.00	0.0%	0.0
203	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local County Withholding (Work)	660	5/1/2023	103.00	0.0%	0.0
204	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	124	5/1/2023	103.00	0.0%	0.0
205	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	FUI (ER) Credit Reduction	8	5/1/2023	103.00	0.0%	0.0
206	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	SUI (ER)	94	5/1/2023	103.00	0.0%	0.0
207	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/31/2023	State Withholding (Work)	101	2/1/2023	16.00	0.0%	0.0
208	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/31/2023	CA: State Disability Insurance (SDI) - Mandatory	23	2/1/2023	16.00	0.0%	0.0
209	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local County Withholding (Work)	245	5/1/2023	103.00	0.0%	0.0
210	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	102.00	0.0%	0.0
211	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Resident)	48	4/28/2023	102.00	0.0%	0.0
212	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	69	2/15/2023	30.00	0.0%	0.0
213	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	39	4/28/2023	102.00	0.0%	0.0
214	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Resident)	58	4/28/2023	102.00	0.0%	0.0
215	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	1,137	2/3/2023	18.00	0.0%	0.0
216	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	13,151	2/3/2023	18.00	0.0%	0.0
217	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	116	2/21/2023	34.00	0.0%	0.0
218	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	29	2/21/2023	33.00	0.0%	0.0
219	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	558	2/21/2023	34.00	0.0%	0.0
220	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	191	2/15/2023	30.00	0.0%	0.0
221	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	77	2/21/2023	34.00	0.0%	0.0
222	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	104	2/15/2023	30.00	0.0%	0.0
223	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	27	5/1/2023	103.00	0.0%	0.0
224	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	116	2/3/2023	18.00	0.0%	0.0
225	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local City Withholding (Work)	414	2/15/2023	30.00	0.0%	0.0
226	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	1	5/1/2023	103.00	0.0%	0.0
227	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	7	5/1/2023	103.00	0.0%	0.0
228	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	1,027	2/21/2023	33.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
229	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	102.00	0.0%	0.0
230	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	SUI (ER)	150	4/28/2023	102.00	0.0%	0.0
231	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/28/2023	102.00	0.0%	0.0
232	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	5	5/1/2023	103.00	0.0%	0.0
233	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	14	2/15/2023	30.00	0.0%	0.0
234	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	23	5/1/2023	103.00	0.0%	0.0
235	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	69	5/1/2023	103.00	0.0%	0.0
236	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	127	2/3/2023	18.00	0.0%	0.0
237	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	102.00	0.0%	0.0
238	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	5	2/3/2023	18.00	0.0%	0.0
239	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	199	2/3/2023	18.00	0.0%	0.0
240	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	34	2/21/2023	33.00	0.0%	0.0
241	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	71	2/21/2023	34.00	0.0%	0.0
242	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	FUI (ER)	24,507	5/1/2023	103.00	0.1%	0.1
243	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Medicare	69,661	1/30/2023	12.00	0.2%	0.0
244	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Medicare (ER)	69,661	1/30/2023	12.00	0.2%	0.0
245	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	OASDI	297,861	1/30/2023	12.00	0.7%	0.1
246	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	OASDI (ER)	297,861	1/30/2023	12.00	0.7%	0.1
247	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Federal Withholding	434,252	1/30/2023	12.00	1.0%	0.1
248	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	4/28/2023	FUI (ER)	1,165	5/1/2023	104.00	0.0%	0.0
249	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	1/27/2023	Medicare	6,011	1/30/2023	13.00	0.0%	0.0
250	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	1/27/2023	Medicare (ER)	6,011	1/30/2023	13.00	0.0%	0.0
251	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	1/27/2023	OASDI	25,702	1/30/2023	13.00	0.1%	0.0
252	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	1/27/2023	OASDI (ER)	25,702	1/30/2023	13.00	0.1%	0.0
253	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	1/27/2023	Federal Withholding	39,476	1/30/2023	13.00	0.1%	0.0
254	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	4	5/1/2023	103.00	0.0%	0.0
255	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	SUI (ER)	157	5/1/2023	103.00	0.0%	0.0
256	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	85	2/21/2023	34.00	0.0%	0.0
257	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	23	2/3/2023	18.00	0.0%	0.0
258	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	62	2/3/2023	18.00	0.0%	0.0
259	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	4	5/1/2023	103.00	0.0%	0.0
260	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	22	5/1/2023	103.00	0.0%	0.0
261	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	6	5/1/2023	103.00	0.0%	0.0
262	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	195	2/21/2023	33.00	0.0%	0.0
263	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	117	4/28/2023	102.00	0.0%	0.0
264	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	102.00	0.0%	0.0
265	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Work)	26	2/21/2023	33.00	0.0%	0.0
266	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	27	2/21/2023	34.00	0.0%	0.0
267	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Work)	60	2/21/2023	34.00	0.0%	0.0
268	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	53	2/15/2023	30.00	0.0%	0.0
269	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	90	2/21/2023	34.00	0.0%	0.0
270	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	198	2/21/2023	34.00	0.0%	0.0
271	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	3	2/3/2023	18.00	0.0%	0.0
272	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	83	2/21/2023	33.00	0.0%	0.0
273	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	186	2/21/2023	34.00	0.0%	0.0
274	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	72	2/3/2023	18.00	0.0%	0.0
275	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	74	2/3/2023	18.00	0.0%	0.0
276	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	88	2/21/2023	33.00	0.0%	0.0
277	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	42	2/21/2023	34.00	0.0%	0.0
278	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	22	2/3/2023	18.00	0.0%	0.0
279	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	65	2/3/2023	18.00	0.0%	0.0
280	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Work)	198	2/21/2023	33.00	0.0%	0.0
281	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	1,871	2/21/2023	33.00	0.0%	0.0
282	BiWeekly Sun-Sat: Regular (Biweekl	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	1,358	2/21/2023	34.00	0.0%	0.0
283	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	3	5/1/2023	103.00	0.0%	0.0
284	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	32	2/15/2023	30.00	0.0%	0.0
285	BiWeekly Mon-Sun: Regular (Biweekl	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	59	2/21/2023	33.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
286	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	97	2/21/2023	34.00	0.0%	0.0
287	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	181	5/1/2023	103.00	0.0%	0.0
288	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	SUI (ER)	1,650	4/28/2023	102.00	0.0%	0.0
289	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	State Withholding (Resident)	3,316	2/21/2023	33.00	0.0%	0.0
290	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	State Withholding (Work)	10,052	2/21/2023	33.00	0.0%	0.0
291	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	4/27/2023	SUI (ER)	1,808	4/28/2023	103.00	0.0%	0.0
292	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	State Withholding (Work)	12,149	2/21/2023	34.00	0.0%	0.0
293	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	225	2/21/2023	34.00	0.0%	0.0
294	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	144	2/21/2023	33.00	0.0%	0.0
295	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	224	2/21/2023	34.00	0.0%	0.0
296	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local County Withholding (Work)	514	5/1/2023	103.00	0.0%	0.0
297	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	SUI (ER)	507	5/1/2023	103.00	0.0%	0.0
298	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/31/2023	State Withholding (Work)	5,549	2/1/2023	16.00	0.0%	0.0
299	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/31/2023	State Withholding (Resident)	22,388	2/1/2023	16.00	0.1%	0.0
300	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Work)	47	2/21/2023	34.00	0.0%	0.0
301	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	281	2/21/2023	34.00	0.0%	0.0
302	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	56	2/21/2023	34.00	0.0%	0.0
303	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	2	4/28/2023	102.00	0.0%	0.0
304	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	1	2/3/2023	18.00	0.0%	0.0
305	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	7	2/3/2023	18.00	0.0%	0.0
306	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	51	5/1/2023	103.00	0.0%	0.0
307	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	1	2/3/2023	18.00	0.0%	0.0
308	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	67	2/21/2023	33.00	0.0%	0.0
309	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	55	2/21/2023	34.00	0.0%	0.0
310	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	32	2/15/2023	30.00	0.0%	0.0
311	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	1,697	2/21/2023	33.00	0.0%	0.0
312	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	816	2/21/2023	34.00	0.0%	0.0
313	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	12	4/28/2023	102.00	0.0%	0.0
314	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	21	2/3/2023	18.00	0.0%	0.0
315	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	52	2/3/2023	18.00	0.0%	0.0
316	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	13	2/3/2023	18.00	0.0%	0.0
317	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	28	2/3/2023	18.00	0.0%	0.0
318	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	92	2/21/2023	33.00	0.0%	0.0
319	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	56	2/21/2023	34.00	0.0%	0.0
320	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	516	2/3/2023	18.00	0.0%	0.0
321	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	0	4/28/2023	102.00	0.0%	0.0
322	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Resident)	65	4/28/2023	102.00	0.0%	0.0
323	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	701	2/21/2023	33.00	0.0%	0.0
324	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	848	2/21/2023	34.00	0.0%	0.0
325	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	25	2/3/2023	18.00	0.0%	0.0
326	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	45	2/3/2023	18.00	0.0%	0.0
327	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	84	5/1/2023	103.00	0.0%	0.0
328	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	50	2/3/2023	18.00	0.0%	0.0
329	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/31/2023	State Withholding (Resident)	111	2/1/2023	16.00	0.0%	0.0
330	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	SUI (ER)	2,287	4/28/2023	102.00	0.0%	0.0
331	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/31/2023	State Withholding (Work)	62,878	2/1/2023	16.00	0.2%	0.0
332	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	11	2/3/2023	18.00	0.0%	0.0
333	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	140	2/3/2023	18.00	0.0%	0.0
334	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	52	4/28/2023	102.00	0.0%	0.0
335	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	State Withholding (Resident)	1,557	1/30/2023	12.00	0.0%	0.0
336	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	SUI (ER)	13,073	5/1/2023	103.00	0.0%	0.0
337	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	State Withholding (Work)	28,537	1/30/2023	12.00	0.1%	0.0
338	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	26	2/21/2023	33.00	0.0%	0.0
339	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	32	2/21/2023	33.00	0.0%	0.0
340	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	58	2/21/2023	34.00	0.0%	0.0
341	BiWeekly Mon-Sun: Regular (Biweekly	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	46	2/21/2023	33.00	0.0%	0.0
342	BiWeekly Sun-Sat: Regular (Biweekly	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	57	2/21/2023	34.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
343	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	98	2/15/2023	30.00	0.0%	0.0
344	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	361	2/21/2023	33.00	0.0%	0.0
345	BiWeekly Sun-Sat: Regular (Biweekly)	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	416	2/21/2023	34.00	0.0%	0.0
346	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	39	4/28/2023	102.00	0.0%	0.0
347	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	211	2/21/2023	33.00	0.0%	0.0
348	BiWeekly Sun-Sat: Regular (Biweekly)	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	52	2/21/2023	34.00	0.0%	0.0
349	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	1	2/3/2023	18.00	0.0%	0.0
350	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	260	2/15/2023	30.00	0.0%	0.0
351	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	9	2/3/2023	18.00	0.0%	0.0
352	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	29	2/3/2023	18.00	0.0%	0.0
353	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	8	5/1/2023	103.00	0.0%	0.0
354	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	40	2/3/2023	18.00	0.0%	0.0
355	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	40	2/3/2023	18.00	0.0%	0.0
356	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	State Withholding (Resident)	3	1/30/2023	12.00	0.0%	0.0
357	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	SUI (ER)	1,032	4/28/2023	102.00	0.0%	0.0
358	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	State Withholding (Work)	18,977	1/30/2023	12.00	0.0%	0.0
359	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	102.00	0.0%	0.0
360	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	168	2/15/2023	30.00	0.0%	0.0
361	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	102.00	0.0%	0.0
362	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	2	2/3/2023	18.00	0.0%	0.0
363	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	146	2/3/2023	18.00	0.0%	0.0
364	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	214	2/3/2023	18.00	0.0%	0.0
365	BiWeekly Sun-Sat: Regular (Biweekly)	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	57	2/21/2023	34.00	0.0%	0.0
366	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	136	2/15/2023	30.00	0.0%	0.0
367	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	57	5/1/2023	103.00	0.0%	0.0
368	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	SUI (ER)	35	5/1/2023	103.00	0.0%	0.0
369	BiWeekly Sun-Sat: Regular (Biweekly)	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	32	2/21/2023	34.00	0.0%	0.0
370	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	25	2/15/2023	30.00	0.0%	0.0
371	BiWeekly Sun-Sat: Regular (Biweekly)	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	38	2/21/2023	34.00	0.0%	0.0
372	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	28	2/21/2023	33.00	0.0%	0.0
373	BiWeekly Sun-Sat: Regular (Biweekly)	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	44	2/21/2023	34.00	0.0%	0.0
374	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	110	2/21/2023	33.00	0.0%	0.0
375	BiWeekly Sun-Sat: Regular (Biweekly)	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	309	2/21/2023	34.00	0.0%	0.0
376	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/31/2023	State Withholding (Resident)	221	2/1/2023	16.00	0.0%	0.0
377	BiWeekly Sun-Sat: Regular (Biweekly)	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	78	2/21/2023	34.00	0.0%	0.0
378	BiWeekly Sun-Sat: Regular (Biweekly)	1/8/2023	1/21/2023	1/14/2023	1/27/2023	2/17/2023	Local County Withholding (Resident)	22	2/21/2023	34.00	0.0%	0.0
379	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Resident)	31	2/3/2023	18.00	0.0%	0.0
380	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	4/28/2023	Local City Withholding (Work)	9	5/1/2023	103.00	0.0%	0.0
381	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	15	2/3/2023	18.00	0.0%	0.0
382	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/2/2023	Local City Withholding (Work)	1	2/3/2023	18.00	0.0%	0.0
383	BiWeekly Mon-Sun: Regular (Biweekly)	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/14/2023	Local School District Withholding (Resident)	24	2/15/2023	30.00	0.0%	0.0
384	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	16	5/1/2023	89.00	0.0%	0.0
385	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	46	4/28/2023	88.00	0.0%	0.0
386	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	2	2/21/2023	19.00	0.0%	0.0
387	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	34	3/20/2023	47.00	0.0%	0.0
388	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	143	3/20/2023	48.00	0.0%	0.0
389	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	87	5/1/2023	89.00	0.0%	0.0
390	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	38	4/28/2023	88.00	0.0%	0.0
391	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Resident)	39	4/28/2023	88.00	0.0%	0.0
392	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	27	3/20/2023	47.00	0.0%	0.0
393	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	241	3/20/2023	48.00	0.0%	0.0
394	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local School District Withholding (Resident)	89	5/1/2023	89.00	0.0%	0.0
395	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local County Withholding (Work)	706	5/1/2023	89.00	0.0%	0.0
396	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	132	5/1/2023	89.00	0.0%	0.0
397	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	FUI (ER) Credit Reduction	4	5/1/2023	89.00	0.0%	0.0
398	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	SUI (ER)	11	5/1/2023	89.00	0.0%	0.0
399	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/15/2023	State Withholding (Work)	101	2/16/2023	17.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
400	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/15/2023	CA: State Disability Insurance (SDI) - Mandatory	23	2/16/2023	17.00	0.0%	0.0
401	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local County Withholding (Work)	174	5/1/2023	89.00	0.0%	0.0
402	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	33	3/15/2023	44.00	0.0%	0.0
403	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	5	4/28/2023	88.00	0.0%	0.0
404	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Resident)	108	4/28/2023	88.00	0.0%	0.0
405	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	1,085	2/21/2023	19.00	0.0%	0.0
406	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	12,034	2/21/2023	19.00	0.0%	0.0
407	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	108	3/20/2023	48.00	0.0%	0.0
408	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	40	3/20/2023	47.00	0.0%	0.0
409	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	559	3/20/2023	48.00	0.0%	0.0
410	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	193	3/15/2023	44.00	0.0%	0.0
411	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	98	3/20/2023	48.00	0.0%	0.0
412	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	113	3/15/2023	44.00	0.0%	0.0
413	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	18	5/1/2023	89.00	0.0%	0.0
414	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	100	2/21/2023	19.00	0.0%	0.0
415	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local City Withholding (Work)	344	3/15/2023	44.00	0.0%	0.0
416	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	4	5/1/2023	89.00	0.0%	0.0
417	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	991	3/20/2023	47.00	0.0%	0.0
418	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	88.00	0.0%	0.0
419	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	SUI (ER)	79	4/28/2023	88.00	0.0%	0.0
420	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/28/2023	88.00	0.0%	0.0
421	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	14	3/15/2023	44.00	0.0%	0.0
422	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	2	2/21/2023	19.00	0.0%	0.0
423	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	32	5/1/2023	89.00	0.0%	0.0
424	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	61	5/1/2023	89.00	0.0%	0.0
425	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	2	2/21/2023	19.00	0.0%	0.0
426	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	44	2/21/2023	19.00	0.0%	0.0
427	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	199	2/21/2023	19.00	0.0%	0.0
428	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	49	3/20/2023	47.00	0.0%	0.0
429	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	75	3/20/2023	48.00	0.0%	0.0
430	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	FUI (ER)	10,769	5/1/2023	89.00	0.0%	0.0
431	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	Medicare	69,705	2/13/2023	12.00	0.2%	0.0
432	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	Medicare (ER)	69,706	2/13/2023	12.00	0.2%	0.0
433	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	OASDI	298,050	2/13/2023	12.00	0.7%	0.1
434	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	OASDI (ER)	298,051	2/13/2023	12.00	0.7%	0.1
435	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	Federal Withholding	439,235	2/13/2023	12.00	1.1%	0.1
436	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	4/28/2023	FUI (ER)	220	5/1/2023	90.00	0.0%	0.0
437	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	2/10/2023	Medicare	5,983	2/13/2023	13.00	0.0%	0.0
438	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	2/10/2023	Medicare (ER)	5,983	2/13/2023	13.00	0.0%	0.0
439	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	2/10/2023	OASDI	25,580	2/13/2023	13.00	0.1%	0.0
440	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	2/10/2023	OASDI (ER)	25,580	2/13/2023	13.00	0.1%	0.0
441	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	2/10/2023	Federal Withholding	40,725	2/13/2023	13.00	0.1%	0.0
442	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	27	5/1/2023	89.00	0.0%	0.0
443	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	SUI (ER)	152	5/1/2023	89.00	0.0%	0.0
444	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	107	3/20/2023	48.00	0.0%	0.0
445	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	23	2/21/2023	19.00	0.0%	0.0
446	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	67	2/21/2023	19.00	0.0%	0.0
447	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	11	5/1/2023	89.00	0.0%	0.0
448	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	28	5/1/2023	89.00	0.0%	0.0
449	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	21	5/1/2023	89.00	0.0%	0.0
450	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	194	3/20/2023	47.00	0.0%	0.0
451	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	104	4/28/2023	88.00	0.0%	0.0
452	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	88.00	0.0%	0.0
453	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Work)	21	3/20/2023	47.00	0.0%	0.0
454	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	19	3/20/2023	48.00	0.0%	0.0
455	BiWeekly Sun-Sat: Regular (Biweekly)	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Work)	62	3/20/2023	48.00	0.0%	0.0
456	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	53	3/15/2023	44.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
457	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	93	3/20/2023	48.00	0.0%	0.0
458	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	206	3/20/2023	48.00	0.0%	0.0
459	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	4	2/21/2023	19.00	0.0%	0.0
460	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	86	3/20/2023	47.00	0.0%	0.0
461	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	179	3/20/2023	48.00	0.0%	0.0
462	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	6	2/21/2023	19.00	0.0%	0.0
463	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	69	2/21/2023	19.00	0.0%	0.0
464	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	100	3/20/2023	47.00	0.0%	0.0
465	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	56	3/20/2023	48.00	0.0%	0.0
466	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	22	2/21/2023	19.00	0.0%	0.0
467	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	64	2/21/2023	19.00	0.0%	0.0
468	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Work)	110	3/20/2023	47.00	0.0%	0.0
469	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	2,071	3/20/2023	47.00	0.0%	0.0
470	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	1,340	3/20/2023	48.00	0.0%	0.0
471	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	3	5/1/2023	89.00	0.0%	0.0
472	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	33	3/15/2023	44.00	0.0%	0.0
473	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	59	3/20/2023	47.00	0.0%	0.0
474	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	115	3/20/2023	48.00	0.0%	0.0
475	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	182	5/1/2023	89.00	0.0%	0.0
476	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	SUI (ER)	1,759	4/28/2023	88.00	0.0%	0.0
477	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	State Withholding (Resident)	3,272	3/20/2023	47.00	0.0%	0.0
478	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	State Withholding (Work)	10,816	3/20/2023	47.00	0.0%	0.0
479	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	4/27/2023	SUI (ER)	615	4/28/2023	89.00	0.0%	0.0
480	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	State Withholding (Work)	12,110	3/20/2023	48.00	0.0%	0.0
481	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	224	3/20/2023	48.00	0.0%	0.0
482	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	144	3/20/2023	47.00	0.0%	0.0
483	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	191	3/20/2023	48.00	0.0%	0.0
484	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local County Withholding (Work)	512	5/1/2023	89.00	0.0%	0.0
485	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	SUI (ER)	332	5/1/2023	89.00	0.0%	0.0
486	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/24/2023	State Withholding (Work)	5,720	2/27/2023	26.00	0.0%	0.0
487	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/24/2023	State Withholding (Resident)	20,718	2/27/2023	26.00	0.0%	0.0
488	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Work)	45	3/20/2023	48.00	0.0%	0.0
489	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	261	3/20/2023	48.00	0.0%	0.0
490	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	56	3/20/2023	48.00	0.0%	0.0
491	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	88.00	0.0%	0.0
492	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	8	2/21/2023	19.00	0.0%	0.0
493	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	22	2/21/2023	19.00	0.0%	0.0
494	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	2	2/21/2023	19.00	0.0%	0.0
495	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	62	5/1/2023	89.00	0.0%	0.0
496	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	2	2/21/2023	19.00	0.0%	0.0
497	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	65	3/20/2023	47.00	0.0%	0.0
498	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	55	3/20/2023	48.00	0.0%	0.0
499	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	38	3/15/2023	44.00	0.0%	0.0
500	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	1,850	3/20/2023	47.00	0.0%	0.0
501	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	830	3/20/2023	48.00	0.0%	0.0
502	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	12	4/28/2023	88.00	0.0%	0.0
503	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	22	2/21/2023	19.00	0.0%	0.0
504	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	71	2/21/2023	19.00	0.0%	0.0
505	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	7	2/21/2023	19.00	0.0%	0.0
506	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	25	2/21/2023	19.00	0.0%	0.0
507	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	92	3/20/2023	47.00	0.0%	0.0
508	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	56	3/20/2023	48.00	0.0%	0.0
509	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	1	2/21/2023	19.00	0.0%	0.0
510	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	688	2/21/2023	19.00	0.0%	0.0
511	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	10	4/28/2023	88.00	0.0%	0.0
512	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Resident)	104	4/28/2023	88.00	0.0%	0.0
513	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	844	3/20/2023	47.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
514	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	835	3/20/2023	48.00	0.0%	0.0
515	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	2	4/28/2023	88.00	0.0%	0.0
516	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	29	2/21/2023	19.00	0.0%	0.0
517	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	45	2/21/2023	19.00	0.0%	0.0
518	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	43	5/1/2023	89.00	0.0%	0.0
519	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	2	2/21/2023	19.00	0.0%	0.0
520	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	52	2/21/2023	19.00	0.0%	0.0
521	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/14/2023	State Withholding (Resident)	94	2/15/2023	16.00	0.0%	0.0
522	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	SUI (ER)	2,313	4/28/2023	88.00	0.0%	0.0
523	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/14/2023	State Withholding (Work)	63,507	2/15/2023	16.00	0.2%	0.0
524	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	5	2/21/2023	19.00	0.0%	0.0
525	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	144	2/21/2023	19.00	0.0%	0.0
526	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	33	4/28/2023	88.00	0.0%	0.0
527	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	State Withholding (Resident)	1,436	2/13/2023	12.00	0.0%	0.0
528	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	SUI (ER)	7,281	5/1/2023	89.00	0.0%	0.0
529	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	State Withholding (Work)	28,445	2/13/2023	12.00	0.1%	0.0
530	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	43	3/20/2023	47.00	0.0%	0.0
531	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	65	3/20/2023	48.00	0.0%	0.0
532	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	46	3/20/2023	47.00	0.0%	0.0
533	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	57	3/20/2023	48.00	0.0%	0.0
534	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	82	3/15/2023	44.00	0.0%	0.0
535	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	384	3/20/2023	47.00	0.0%	0.0
536	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	386	3/20/2023	48.00	0.0%	0.0
537	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	14	4/28/2023	88.00	0.0%	0.0
538	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	249	3/20/2023	47.00	0.0%	0.0
539	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	65	3/20/2023	48.00	0.0%	0.0
540	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	1	2/21/2023	19.00	0.0%	0.0
541	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	277	3/15/2023	44.00	0.0%	0.0
542	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	9	2/21/2023	19.00	0.0%	0.0
543	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	43	2/21/2023	19.00	0.0%	0.0
544	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	8	5/1/2023	89.00	0.0%	0.0
545	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	33	2/21/2023	19.00	0.0%	0.0
546	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	44	2/21/2023	19.00	0.0%	0.0
547	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	SUI (ER)	1,029	4/28/2023	88.00	0.0%	0.0
548	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	State Withholding (Work)	19,534	2/13/2023	12.00	0.0%	0.0
549	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	88.00	0.0%	0.0
550	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	166	3/15/2023	44.00	0.0%	0.0
551	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	10	2/21/2023	19.00	0.0%	0.0
552	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	160	2/21/2023	19.00	0.0%	0.0
553	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	383	2/21/2023	19.00	0.0%	0.0
554	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	50	3/20/2023	48.00	0.0%	0.0
555	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	155	3/15/2023	44.00	0.0%	0.0
556	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	55	5/1/2023	89.00	0.0%	0.0
557	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	SUI (ER)	25	5/1/2023	89.00	0.0%	0.0
558	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	32	3/20/2023	48.00	0.0%	0.0
559	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/27/2023	Local City Withholding (Work)	86	4/28/2023	88.00	0.0%	0.0
560	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	39	3/15/2023	44.00	0.0%	0.0
561	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	35	3/20/2023	48.00	0.0%	0.0
562	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	39	3/20/2023	47.00	0.0%	0.0
563	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	44	3/20/2023	48.00	0.0%	0.0
564	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	112	3/20/2023	47.00	0.0%	0.0
565	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	296	3/20/2023	48.00	0.0%	0.0
566	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/14/2023	State Withholding (Resident)	247	2/15/2023	16.00	0.0%	0.0
567	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	78	3/20/2023	48.00	0.0%	0.0
568	BiWeekly Sun-Sat: Regular (Biweekly	1/22/2023	2/4/2023	1/28/2023	2/10/2023	3/17/2023	Local County Withholding (Resident)	22	3/20/2023	48.00	0.0%	0.0
569	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Resident)	31	2/21/2023	19.00	0.0%	0.0
570	BiWeekly Mon-Sun: Regular (Biweekly	1/23/2023	2/5/2023	1/29/2023	2/10/2023	4/28/2023	Local City Withholding (Work)	20	5/1/2023	89.00	0.0%	0.0

**DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly**

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
571	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	1	2/21/2023	19.00	0.0%	0.0
572	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/17/2023	Local City Withholding (Work)	7	2/21/2023	19.00	0.0%	0.0
573	BiWeekly Mon-Sun: Regular (Biweekly)	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/14/2023	Local School District Withholding (Resident)	24	3/15/2023	44.00	0.0%	0.0
574	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	1	3/3/2023	18.00	0.0%	0.0
575	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	8	5/1/2023	75.00	0.0%	0.0
576	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	74.00	0.0%	0.0
577	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	24	3/20/2023	33.00	0.0%	0.0
578	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	142	3/20/2023	34.00	0.0%	0.0
579	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	3	3/3/2023	18.00	0.0%	0.0
580	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	73	5/1/2023	75.00	0.0%	0.0
581	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	7	4/28/2023	74.00	0.0%	0.0
582	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Resident)	39	4/28/2023	74.00	0.0%	0.0
583	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	23	3/20/2023	33.00	0.0%	0.0
584	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	246	3/20/2023	34.00	0.0%	0.0
585	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local School District Withholding (Resident)	84	5/1/2023	75.00	0.0%	0.0
586	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local County Withholding (Work)	603	5/1/2023	75.00	0.0%	0.0
587	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	109	5/1/2023	75.00	0.0%	0.0
588	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local County Withholding (Work)	4	5/1/2023	75.00	0.0%	0.0
589	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	State Withholding (Work)	101	3/1/2023	16.00	0.0%	0.0
590	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	CA: State Disability Insurance (SDI) - Mandatory	23	3/1/2023	16.00	0.0%	0.0
591	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local County Withholding (Work)	218	5/1/2023	75.00	0.0%	0.0
592	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	2	4/28/2023	74.00	0.0%	0.0
593	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Resident)	26	4/28/2023	74.00	0.0%	0.0
594	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	54	3/15/2023	30.00	0.0%	0.0
595	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/30/2023	Local City Withholding (Work)	6	3/31/2023	46.00	0.0%	0.0
596	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	9	4/28/2023	74.00	0.0%	0.0
597	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Resident)	101	4/28/2023	74.00	0.0%	0.0
598	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	10,243	3/3/2023	18.00	0.0%	0.0
599	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	12,318	3/3/2023	18.00	0.0%	0.0
600	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	109	3/20/2023	34.00	0.0%	0.0
601	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	29	3/20/2023	33.00	0.0%	0.0
602	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	453	3/20/2023	34.00	0.0%	0.0
603	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	186	3/15/2023	30.00	0.0%	0.0
604	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	82	3/20/2023	34.00	0.0%	0.0
605	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	129	3/15/2023	30.00	0.0%	0.0
606	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	37	5/1/2023	75.00	0.0%	0.0
607	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	104	3/3/2023	18.00	0.0%	0.0
608	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local City Withholding (Work)	223	3/15/2023	30.00	0.0%	0.0
609	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	2	5/1/2023	75.00	0.0%	0.0
610	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	11	5/1/2023	75.00	0.0%	0.0
611	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	8	5/1/2023	75.00	0.0%	0.0
612	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	1,001	3/20/2023	33.00	0.0%	0.0
613	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	5	4/28/2023	74.00	0.0%	0.0
614	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	State Withholding (Work)	199	3/20/2023	33.00	0.0%	0.0
615	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/28/2023	74.00	0.0%	0.0
616	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	14	3/15/2023	30.00	0.0%	0.0
617	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	3	3/3/2023	18.00	0.0%	0.0
618	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	40	5/1/2023	75.00	0.0%	0.0
619	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	45	5/1/2023	75.00	0.0%	0.0
620	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	2	3/3/2023	18.00	0.0%	0.0
621	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	224	3/3/2023	18.00	0.0%	0.0
622	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	40	3/20/2023	33.00	0.0%	0.0
623	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	71	3/20/2023	34.00	0.0%	0.0
624	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Additional Medicare Tax	2,868	5/1/2023	75.00	0.0%	0.0
625	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	FUI (ER)	3,925	2/27/2023	12.00	0.0%	0.0
626	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	Medicare (ER)	78,022	2/27/2023	12.00	0.2%	0.0
627	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	Medicare	78,022	2/27/2023	12.00	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
628	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	OASDI (ER)	311,382	2/27/2023	12.00	0.8%	0.1
629	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	OASDI	311,384	2/27/2023	12.00	0.8%	0.1
630	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	Federal Withholding	627,488	2/27/2023	12.00	1.5%	0.2
631	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	4/28/2023	FUI (ER)	46	5/1/2023	76.00	0.0%	0.0
632	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	2/24/2023	Medicare	5,887	2/27/2023	13.00	0.0%	0.0
633	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	2/24/2023	Medicare (ER)	5,887	2/27/2023	13.00	0.0%	0.0
634	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	2/24/2023	OASDI	25,170	2/27/2023	13.00	0.1%	0.0
635	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	2/24/2023	OASDI (ER)	25,170	2/27/2023	13.00	0.1%	0.0
636	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	2/24/2023	Federal Withholding	39,371	2/27/2023	13.00	0.1%	0.0
637	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	17	5/1/2023	75.00	0.0%	0.0
638	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	SUI (ER)	72	5/1/2023	75.00	0.0%	0.0
639	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	105	3/20/2023	34.00	0.0%	0.0
640	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	37	3/3/2023	18.00	0.0%	0.0
641	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	59	3/3/2023	18.00	0.0%	0.0
642	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	0	5/1/2023	75.00	0.0%	0.0
643	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	16	5/1/2023	75.00	0.0%	0.0
644	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	0	5/1/2023	75.00	0.0%	0.0
645	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	205	3/20/2023	33.00	0.0%	0.0
646	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	118	4/28/2023	74.00	0.0%	0.0
647	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	2	4/28/2023	74.00	0.0%	0.0
648	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Work)	21	3/20/2023	33.00	0.0%	0.0
649	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	38	3/20/2023	34.00	0.0%	0.0
650	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Work)	65	3/20/2023	34.00	0.0%	0.0
651	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	7	3/3/2023	18.00	0.0%	0.0
652	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	58	3/15/2023	30.00	0.0%	0.0
653	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	76	3/20/2023	34.00	0.0%	0.0
654	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	199	3/20/2023	34.00	0.0%	0.0
655	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	1	3/3/2023	18.00	0.0%	0.0
656	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	86	3/20/2023	33.00	0.0%	0.0
657	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	176	3/20/2023	34.00	0.0%	0.0
658	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	32	3/3/2023	18.00	0.0%	0.0
659	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	79	3/3/2023	18.00	0.0%	0.0
660	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	96	3/20/2023	33.00	0.0%	0.0
661	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	44	3/20/2023	34.00	0.0%	0.0
662	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	5	3/3/2023	18.00	0.0%	0.0
663	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	65	3/3/2023	18.00	0.0%	0.0
664	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Work)	143	3/20/2023	33.00	0.0%	0.0
665	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	1,876	3/20/2023	33.00	0.0%	0.0
666	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	1,305	3/20/2023	34.00	0.0%	0.0
667	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	1	5/1/2023	75.00	0.0%	0.0
668	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	32	3/15/2023	30.00	0.0%	0.0
669	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	59	3/20/2023	33.00	0.0%	0.0
670	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	104	3/20/2023	34.00	0.0%	0.0
671	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	176	5/1/2023	75.00	0.0%	0.0
672	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	SUI (ER)	1,461	4/28/2023	74.00	0.0%	0.0
673	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	State Withholding (Resident)	3,483	3/20/2023	33.00	0.0%	0.0
674	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	State Withholding (Work)	9,800	3/20/2023	33.00	0.0%	0.0
675	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	4/27/2023	SUI (ER)	187	4/28/2023	75.00	0.0%	0.0
676	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	State Withholding (Work)	11,914	3/20/2023	34.00	0.0%	0.0
677	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	197	3/20/2023	34.00	0.0%	0.0
678	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	146	3/20/2023	33.00	0.0%	0.0
679	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	176	3/20/2023	34.00	0.0%	0.0
680	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local County Withholding (Work)	462	5/1/2023	75.00	0.0%	0.0
681	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	SUI (ER)	104	5/1/2023	75.00	0.0%	0.0
682	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/9/2023	State Withholding (Work)	5,617	3/10/2023	25.00	0.0%	0.0
683	BiWeekly Mon-Sun: Regular (Biweekly)	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/9/2023	State Withholding (Resident)	21,453	3/10/2023	25.00	0.1%	0.0
684	BiWeekly Sun-Sat: Regular (Biweekly)	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Work)	49	3/20/2023	34.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
685	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	290	3/20/2023	34.00	0.0%	0.0
686	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	56	3/20/2023	34.00	0.0%	0.0
687	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	74.00	0.0%	0.0
688	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	1	3/3/2023	18.00	0.0%	0.0
689	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	7	3/3/2023	18.00	0.0%	0.0
690	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	9	3/3/2023	18.00	0.0%	0.0
691	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	4	3/3/2023	18.00	0.0%	0.0
692	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	57	5/1/2023	75.00	0.0%	0.0
693	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	0	3/3/2023	18.00	0.0%	0.0
694	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	79	3/20/2023	33.00	0.0%	0.0
695	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	55	3/20/2023	34.00	0.0%	0.0
696	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	32	3/15/2023	30.00	0.0%	0.0
697	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	1,647	3/20/2023	33.00	0.0%	0.0
698	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	763	3/20/2023	34.00	0.0%	0.0
699	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	15	4/28/2023	74.00	0.0%	0.0
700	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	65	3/3/2023	18.00	0.0%	0.0
701	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	105	3/3/2023	18.00	0.0%	0.0
702	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	9	3/3/2023	18.00	0.0%	0.0
703	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	41	3/3/2023	18.00	0.0%	0.0
704	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	92	3/20/2023	33.00	0.0%	0.0
705	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	68	3/20/2023	34.00	0.0%	0.0
706	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	1	3/3/2023	18.00	0.0%	0.0
707	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	833	3/3/2023	18.00	0.0%	0.0
708	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	7	4/28/2023	74.00	0.0%	0.0
709	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Resident)	51	4/28/2023	74.00	0.0%	0.0
710	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	727	3/20/2023	33.00	0.0%	0.0
711	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	909	3/20/2023	34.00	0.0%	0.0
712	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	2	4/28/2023	74.00	0.0%	0.0
713	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	35	3/3/2023	18.00	0.0%	0.0
714	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	45	3/3/2023	18.00	0.0%	0.0
715	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	0	3/3/2023	18.00	0.0%	0.0
716	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	67	5/1/2023	75.00	0.0%	0.0
717	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	50	3/3/2023	18.00	0.0%	0.0
718	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	State Withholding (Resident)	86	3/1/2023	16.00	0.0%	0.0
719	BiWeekly Sun-Sat: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	SUI (ER)	2,390	4/28/2023	74.00	0.0%	0.0
720	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	State Withholding (Work)	66,153	3/1/2023	16.00	0.2%	0.0
721	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	3	3/3/2023	18.00	0.0%	0.0
722	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	148	3/3/2023	18.00	0.0%	0.0
723	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	3	4/28/2023	74.00	0.0%	0.0
724	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	State Withholding (Resident)	1,663	2/27/2023	12.00	0.0%	0.0
725	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	SUI (ER)	2,649	5/1/2023	75.00	0.0%	0.0
726	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	State Withholding (Work)	51,862	2/27/2023	12.00	0.1%	0.0
727	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	39	3/20/2023	33.00	0.0%	0.0
728	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	116	3/20/2023	34.00	0.0%	0.0
729	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	46	3/20/2023	33.00	0.0%	0.0
730	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	57	3/20/2023	34.00	0.0%	0.0
731	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local County Withholding (Work)	20	5/1/2023	75.00	0.0%	0.0
732	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	20	3/15/2023	30.00	0.0%	0.0
733	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	90	3/15/2023	30.00	0.0%	0.0
734	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	368	3/20/2023	33.00	0.0%	0.0
735	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	404	3/20/2023	34.00	0.0%	0.0
736	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	48	4/28/2023	74.00	0.0%	0.0
737	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	230	3/20/2023	33.00	0.0%	0.0
738	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	52	3/20/2023	34.00	0.0%	0.0
739	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	1	3/3/2023	18.00	0.0%	0.0
740	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	268	3/15/2023	30.00	0.0%	0.0
741	BiWeekly Mon-Sun: Regular (Biweekly	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	9	3/3/2023	18.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
742	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	36	3/3/2023	18.00	0.0%	0.0
743	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	39	3/3/2023	18.00	0.0%	0.0
744	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	40	3/3/2023	18.00	0.0%	0.0
745	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	State Withholding (Resident)	2	2/27/2023	12.00	0.0%	0.0
746	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	SUI (ER)	850	4/28/2023	74.00	0.0%	0.0
747	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	State Withholding (Work)	19,642	2/27/2023	12.00	0.0%	0.0
748	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	0	4/28/2023	74.00	0.0%	0.0
749	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	1	5/1/2023	75.00	0.0%	0.0
750	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	156	3/15/2023	30.00	0.0%	0.0
751	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	3	4/28/2023	74.00	0.0%	0.0
752	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	50	3/3/2023	18.00	0.0%	0.0
753	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	125	3/3/2023	18.00	0.0%	0.0
754	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	320	3/3/2023	18.00	0.0%	0.0
755	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	40	3/20/2023	34.00	0.0%	0.0
756	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	203	3/15/2023	30.00	0.0%	0.0
757	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	60	5/1/2023	75.00	0.0%	0.0
758	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	SUI (ER)	34	5/1/2023	75.00	0.0%	0.0
759	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	32	3/20/2023	34.00	0.0%	0.0
760	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/27/2023	Local City Withholding (Work)	145	4/28/2023	74.00	0.0%	0.0
761	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	26	3/15/2023	30.00	0.0%	0.0
762	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	33	3/20/2023	34.00	0.0%	0.0
763	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	28	3/20/2023	33.00	0.0%	0.0
764	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	44	3/20/2023	34.00	0.0%	0.0
765	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	86	3/20/2023	33.00	0.0%	0.0
766	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	307	3/20/2023	34.00	0.0%	0.0
767	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	State Withholding (Resident)	217	3/1/2023	16.00	0.0%	0.0
768	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	78	3/20/2023	34.00	0.0%	0.0
769	BiWeekly Sun-Sat: Regular (Biweekly	2/5/2023	2/18/2023	2/11/2023	2/24/2023	3/17/2023	Local County Withholding (Resident)	19	3/20/2023	34.00	0.0%	0.0
770	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Resident)	31	3/3/2023	18.00	0.0%	0.0
771	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	4/28/2023	Local City Withholding (Work)	12	5/1/2023	75.00	0.0%	0.0
772	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	1	3/3/2023	18.00	0.0%	0.0
773	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/2/2023	Local City Withholding (Work)	5	3/3/2023	18.00	0.0%	0.0
774	BiWeekly Mon-Sun: Regular (Biweekl	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/14/2023	Local School District Withholding (Resident)	24	3/15/2023	30.00	0.0%	0.0
775	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	93	5/1/2023	61.00	0.0%	0.0
776	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	0	3/20/2023	19.00	0.0%	0.0
777	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	66	4/20/2023	52.00	0.0%	0.0
778	BiWeekly Sun-Sat: Regular (Biweekly	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	174	4/20/2023	53.00	0.0%	0.0
779	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	134	5/1/2023	61.00	0.0%	0.0
780	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	14	4/28/2023	60.00	0.0%	0.0
781	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Resident)	77	4/28/2023	60.00	0.0%	0.0
782	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	55	4/20/2023	52.00	0.0%	0.0
783	BiWeekly Sun-Sat: Regular (Biweekly	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	286	4/20/2023	53.00	0.0%	0.0
784	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local School District Withholding (Resident)	170	5/1/2023	61.00	0.0%	0.0
785	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local County Withholding (Work)	1,153	5/1/2023	61.00	0.0%	0.0
786	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	143	5/1/2023	61.00	0.0%	0.0
787	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	SUI (ER)	97	5/1/2023	61.00	0.0%	0.0
788	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/15/2023	State Withholding (Work)	314	3/16/2023	17.00	0.0%	0.0
789	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/15/2023	CA: State Disability Insurance (SDI) - Mandatory	40	3/16/2023	17.00	0.0%	0.0
790	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local County Withholding (Work)	422	5/1/2023	61.00	0.0%	0.0
791	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	60.00	0.0%	0.0
792	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Resident)	67	4/28/2023	60.00	0.0%	0.0
793	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	108	4/17/2023	47.00	0.0%	0.0
794	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	3	4/28/2023	60.00	0.0%	0.0
795	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Resident)	223	4/28/2023	60.00	0.0%	0.0
796	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	2,285	3/20/2023	19.00	0.0%	0.0
797	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	24,506	3/20/2023	19.00	0.1%	0.0
798	BiWeekly Sun-Sat: Regular (Biweekly	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	174	4/20/2023	53.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
799	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	74	4/20/2023	52.00	0.0%	0.0
800	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	534	4/20/2023	53.00	0.0%	0.0
801	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	395	4/17/2023	47.00	0.0%	0.0
802	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	126	4/20/2023	53.00	0.0%	0.0
803	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	216	4/17/2023	47.00	0.0%	0.0
804	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	67	5/1/2023	61.00	0.0%	0.0
805	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	352	3/20/2023	19.00	0.0%	0.0
806	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local City Withholding (Work)	519	4/17/2023	47.00	0.0%	0.0
807	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	3	5/1/2023	61.00	0.0%	0.0
808	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	42	4/20/2023	53.00	0.0%	0.0
809	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	3	5/1/2023	61.00	0.0%	0.0
810	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	1,957	4/20/2023	52.00	0.0%	0.0
811	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	8	4/28/2023	60.00	0.0%	0.0
812	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	State Withholding (Work)	777	4/20/2023	52.00	0.0%	0.0
813	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Pa	63	4/28/2023	60.00	0.0%	0.0
814	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	27	4/20/2023	53.00	0.0%	0.0
815	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	14	4/17/2023	47.00	0.0%	0.0
816	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	41	5/1/2023	61.00	0.0%	0.0
817	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	125	5/1/2023	61.00	0.0%	0.0
818	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	1	3/20/2023	19.00	0.0%	0.0
819	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	9	3/20/2023	19.00	0.0%	0.0
820	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	423	3/20/2023	19.00	0.0%	0.0
821	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	245	4/20/2023	52.00	0.0%	0.0
822	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	84	4/20/2023	53.00	0.0%	0.0
823	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	FUI (ER)	2,560	5/1/2023	61.00	0.0%	0.0
824	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	Medicare	166,422	3/13/2023	12.00	0.4%	0.0
825	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	Medicare (ER)	166,422	3/13/2023	12.00	0.4%	0.0
826	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	OASDI	711,597	3/13/2023	12.00	1.7%	0.2
827	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	OASDI (ER)	711,597	3/13/2023	12.00	1.7%	0.2
828	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	Federal Withholding	1,562,782	3/13/2023	12.00	3.8%	0.5
829	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/28/2023	FUI (ER)	105	5/1/2023	62.00	0.0%	0.0
830	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	3/10/2023	Medicare	7,441	3/13/2023	13.00	0.0%	0.0
831	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	3/10/2023	Medicare (ER)	7,441	3/13/2023	13.00	0.0%	0.0
832	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	3/10/2023	OASDI	31,816	3/13/2023	13.00	0.1%	0.0
833	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	3/10/2023	OASDI (ER)	31,816	3/13/2023	13.00	0.1%	0.0
834	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	3/10/2023	Federal Withholding	57,741	3/13/2023	13.00	0.1%	0.0
835	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	22	5/1/2023	61.00	0.0%	0.0
836	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	SUI (ER)	24	5/1/2023	61.00	0.0%	0.0
837	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	153	4/20/2023	53.00	0.0%	0.0
838	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	41	3/20/2023	19.00	0.0%	0.0
839	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	207	3/20/2023	19.00	0.0%	0.0
840	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	3	5/1/2023	61.00	0.0%	0.0
841	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	41	5/1/2023	61.00	0.0%	0.0
842	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	4	5/1/2023	61.00	0.0%	0.0
843	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	346	4/20/2023	52.00	0.0%	0.0
844	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	201	4/28/2023	60.00	0.0%	0.0
845	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	5	4/28/2023	60.00	0.0%	0.0
846	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Work)	39	4/20/2023	52.00	0.0%	0.0
847	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	43	4/20/2023	53.00	0.0%	0.0
848	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Work)	87	4/20/2023	53.00	0.0%	0.0
849	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	3	3/20/2023	19.00	0.0%	0.0
850	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	100	4/17/2023	47.00	0.0%	0.0
851	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	97	4/20/2023	53.00	0.0%	0.0
852	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	279	4/20/2023	53.00	0.0%	0.0
853	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	7	3/20/2023	19.00	0.0%	0.0
854	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	232	4/20/2023	52.00	0.0%	0.0
855	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	241	4/20/2023	53.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
856	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	24	3/20/2023	19.00	0.0%	0.0
857	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	144	3/20/2023	19.00	0.0%	0.0
858	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	281	4/20/2023	52.00	0.0%	0.0
859	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	53	4/20/2023	53.00	0.0%	0.0
860	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	6	3/20/2023	19.00	0.0%	0.0
861	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	182	3/20/2023	19.00	0.0%	0.0
862	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Work)	161	4/20/2023	52.00	0.0%	0.0
863	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	4,904	4/20/2023	52.00	0.0%	0.0
864	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	1,535	4/20/2023	53.00	0.0%	0.0
865	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	2	5/1/2023	61.00	0.0%	0.0
866	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	59	4/17/2023	47.00	0.0%	0.0
867	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	199	4/20/2023	52.00	0.0%	0.0
868	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	136	4/20/2023	53.00	0.0%	0.0
869	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	374	5/1/2023	61.00	0.0%	0.0
870	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	SUI (ER)	1,549	4/28/2023	60.00	0.0%	0.0
871	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	State Withholding (Resident)	6,758	4/20/2023	52.00	0.0%	0.0
872	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	State Withholding (Work)	24,401	4/20/2023	52.00	0.1%	0.0
873	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/27/2023	SUI (ER)	114	4/28/2023	61.00	0.0%	0.0
874	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	State Withholding (Work)	15,036	4/20/2023	53.00	0.0%	0.0
875	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	271	4/20/2023	53.00	0.0%	0.0
876	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	396	4/20/2023	52.00	0.0%	0.0
877	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	223	4/20/2023	53.00	0.0%	0.0
878	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local County Withholding (Work)	912	5/1/2023	61.00	0.0%	0.0
879	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	SUI (ER)	(327)	5/1/2023	61.00	0.0%	(0.0)
880	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/15/2023	State Withholding (Work)	11,717	3/16/2023	17.00	0.0%	0.0
881	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/15/2023	State Withholding (Resident)	45,824	3/16/2023	17.00	0.1%	0.0
882	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Work)	69	4/20/2023	53.00	0.0%	0.0
883	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	341	4/20/2023	53.00	0.0%	0.0
884	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	67	4/20/2023	53.00	0.0%	0.0
885	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	2	4/28/2023	60.00	0.0%	0.0
886	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	9	3/20/2023	19.00	0.0%	0.0
887	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	13	3/20/2023	19.00	0.0%	0.0
888	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	5	3/20/2023	19.00	0.0%	0.0
889	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	99	5/1/2023	61.00	0.0%	0.0
890	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	1	3/20/2023	19.00	0.0%	0.0
891	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	135	4/20/2023	52.00	0.0%	0.0
892	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	74	4/20/2023	53.00	0.0%	0.0
893	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	85	4/17/2023	47.00	0.0%	0.0
894	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	4,014	4/20/2023	52.00	0.0%	0.0
895	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	992	4/20/2023	53.00	0.0%	0.0
896	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	21	4/28/2023	60.00	0.0%	0.0
897	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Resident)	309	4/28/2023	60.00	0.0%	0.0
898	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	48	3/20/2023	19.00	0.0%	0.0
899	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	137	3/20/2023	19.00	0.0%	0.0
900	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	11	3/20/2023	19.00	0.0%	0.0
901	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	52	3/20/2023	19.00	0.0%	0.0
902	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	345	4/20/2023	52.00	0.0%	0.0
903	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	68	4/20/2023	53.00	0.0%	0.0
904	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	1	3/20/2023	19.00	0.0%	0.0
905	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	946	3/20/2023	19.00	0.0%	0.0
906	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	10	3/20/2023	19.00	0.0%	0.0
907	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	202	4/28/2023	60.00	0.0%	0.0
908	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Resident)	227	4/28/2023	60.00	0.0%	0.0
909	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	1,852	4/20/2023	52.00	0.0%	0.0
910	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	1,082	4/20/2023	53.00	0.0%	0.0
911	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	60	3/20/2023	19.00	0.0%	0.0
912	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	97	3/20/2023	19.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
913	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	3	4/28/2023	60.00	0.0%	0.0
914	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	102	5/1/2023	61.00	0.0%	0.0
915	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	3	3/20/2023	19.00	0.0%	0.0
916	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	95	3/20/2023	19.00	0.0%	0.0
917	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/14/2023	State Withholding (Resident)	20	3/15/2023	16.00	0.0%	0.0
918	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	SUI (ER)	5,940	4/28/2023	60.00	0.0%	0.0
919	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/14/2023	State Withholding (Work)	190,910	3/15/2023	16.00	0.5%	0.1
920	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	12	3/20/2023	19.00	0.0%	0.0
921	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	204	3/20/2023	19.00	0.0%	0.0
922	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	4	4/28/2023	60.00	0.0%	0.0
923	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	SUI (ER)	1,754	5/1/2023	61.00	0.0%	0.0
924	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	State Withholding (Resident)	2,921	3/13/2023	12.00	0.0%	0.0
925	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	State Withholding (Work)	61,456	3/13/2023	12.00	0.1%	0.0
926	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	49	4/20/2023	52.00	0.0%	0.0
927	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	164	4/20/2023	53.00	0.0%	0.0
928	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	79	4/20/2023	52.00	0.0%	0.0
929	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	66	4/20/2023	53.00	0.0%	0.0
930	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local County Withholding (Work)	33	5/1/2023	61.00	0.0%	0.0
931	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	20	4/17/2023	47.00	0.0%	0.0
932	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	212	4/17/2023	47.00	0.0%	0.0
933	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	852	4/20/2023	52.00	0.0%	0.0
934	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	477	4/20/2023	53.00	0.0%	0.0
935	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	9	4/28/2023	60.00	0.0%	0.0
936	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	505	4/20/2023	52.00	0.0%	0.0
937	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	76	4/20/2023	53.00	0.0%	0.0
938	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	2	3/20/2023	19.00	0.0%	0.0
939	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	551	4/17/2023	47.00	0.0%	0.0
940	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	20	3/20/2023	19.00	0.0%	0.0
941	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	65	3/20/2023	19.00	0.0%	0.0
942	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	2	5/1/2023	61.00	0.0%	0.0
943	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	48	3/20/2023	19.00	0.0%	0.0
944	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	62	3/20/2023	19.00	0.0%	0.0
945	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	SUI (ER)	534	4/28/2023	60.00	0.0%	0.0
946	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	State Withholding (Work)	49,452	3/13/2023	12.00	0.1%	0.0
947	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Resident)	10	4/28/2023	60.00	0.0%	0.0
948	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	374	4/17/2023	47.00	0.0%	0.0
949	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	8	3/20/2023	19.00	0.0%	0.0
950	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	361	3/20/2023	19.00	0.0%	0.0
951	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	823	3/20/2023	19.00	0.0%	0.0
952	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	94	4/20/2023	53.00	0.0%	0.0
953	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	393	4/17/2023	47.00	0.0%	0.0
954	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	273	5/1/2023	61.00	0.0%	0.0
955	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	SUI (ER)	122	5/1/2023	61.00	0.0%	0.0
956	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	38	4/20/2023	53.00	0.0%	0.0
957	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/27/2023	Local City Withholding (Work)	363	4/28/2023	60.00	0.0%	0.0
958	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	47	4/17/2023	47.00	0.0%	0.0
959	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	40	4/20/2023	53.00	0.0%	0.0
960	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	66	4/20/2023	52.00	0.0%	0.0
961	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	29	4/20/2023	53.00	0.0%	0.0
962	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	210	4/20/2023	52.00	0.0%	0.0
963	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	334	4/20/2023	53.00	0.0%	0.0
964	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	10	5/1/2023	61.00	0.0%	0.0
965	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/14/2023	State Withholding (Resident)	736	3/15/2023	16.00	0.0%	0.0
966	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	94	4/20/2023	53.00	0.0%	0.0
967	BiWeekly Sun-Sat: Regular (Biweekly)	2/19/2023	3/4/2023	2/25/2023	3/10/2023	4/19/2023	Local County Withholding (Resident)	29	4/20/2023	53.00	0.0%	0.0
968	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Resident)	47	3/20/2023	19.00	0.0%	0.0
969	BiWeekly Mon-Sun: Regular (Biweekly)	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/28/2023	Local City Withholding (Work)	94	5/1/2023	61.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
970	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	4	3/20/2023	19.00	0.0%	0.0
971	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	10	3/20/2023	19.00	0.0%	0.0
972	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/17/2023	Local City Withholding (Work)	10	3/20/2023	19.00	0.0%	0.0
973	BiWeekly Mon-Sun: Regular (Biweekl	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	Local School District Withholding (Resident)	42	4/17/2023	47.00	0.0%	0.0
974	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	4	5/1/2023	47.00	0.0%	0.0
975	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	46.00	0.0%	0.0
976	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	23	4/20/2023	38.00	0.0%	0.0
977	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	133	4/20/2023	39.00	0.0%	0.0
978	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	1	4/5/2023	23.00	0.0%	0.0
979	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	88	5/1/2023	47.00	0.0%	0.0
980	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	2	4/28/2023	46.00	0.0%	0.0
981	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Resident)	39	4/28/2023	46.00	0.0%	0.0
982	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	23	4/20/2023	38.00	0.0%	0.0
983	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	213	4/20/2023	39.00	0.0%	0.0
984	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local School District Withholding (Resident)	90	5/1/2023	47.00	0.0%	0.0
985	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local County Withholding (Work)	664	5/1/2023	47.00	0.0%	0.0
986	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	63	5/1/2023	47.00	0.0%	0.0
987	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local County Withholding (Work)	251	5/1/2023	47.00	0.0%	0.0
988	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	46	4/17/2023	33.00	0.0%	0.0
989	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	8	4/28/2023	46.00	0.0%	0.0
990	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Resident)	79	4/28/2023	46.00	0.0%	0.0
991	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	1,128	4/5/2023	23.00	0.0%	0.0
992	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	12,089	4/5/2023	23.00	0.0%	0.0
993	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	132	4/20/2023	39.00	0.0%	0.0
994	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	30	4/20/2023	38.00	0.0%	0.0
995	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	423	4/20/2023	39.00	0.0%	0.0
996	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	218	4/17/2023	33.00	0.0%	0.0
997	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	82	4/20/2023	39.00	0.0%	0.0
998	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	128	4/17/2023	33.00	0.0%	0.0
999	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	44	5/1/2023	47.00	0.0%	0.0
1,000	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	118	4/5/2023	23.00	0.0%	0.0
1,001	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local City Withholding (Work)	323	4/17/2023	33.00	0.0%	0.0
1,002	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	9	5/1/2023	47.00	0.0%	0.0
1,003	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	4	5/1/2023	47.00	0.0%	0.0
1,004	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	39	4/20/2023	39.00	0.0%	0.0
1,005	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	5	5/1/2023	47.00	0.0%	0.0
1,006	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	1,068	4/20/2023	38.00	0.0%	0.0
1,007	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	State Withholding (Work)	210	4/20/2023	38.00	0.0%	0.0
1,008	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/28/2023	46.00	0.0%	0.0
1,009	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	46.00	0.0%	0.0
1,010	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	32	4/20/2023	39.00	0.0%	0.0
1,011	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	3	5/1/2023	47.00	0.0%	0.0
1,012	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	14	4/17/2023	33.00	0.0%	0.0
1,013	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	4	4/5/2023	23.00	0.0%	0.0
1,014	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	12	5/1/2023	47.00	0.0%	0.0
1,015	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	57	5/1/2023	47.00	0.0%	0.0
1,016	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	4	4/5/2023	23.00	0.0%	0.0
1,017	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	1	4/5/2023	23.00	0.0%	0.0
1,018	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	228	4/5/2023	23.00	0.0%	0.0
1,019	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	36	4/20/2023	38.00	0.0%	0.0
1,020	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	71	4/20/2023	39.00	0.0%	0.0
1,021	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	FUI (ER)	521	5/1/2023	47.00	0.0%	0.0
1,022	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Medicare	69,835	3/27/2023	12.00	0.2%	0.0
1,023	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Medicare (ER)	69,835	3/27/2023	12.00	0.2%	0.0
1,024	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	OASDI	298,606	3/27/2023	12.00	0.7%	0.1
1,025	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	OASDI (ER)	298,606	3/27/2023	12.00	0.7%	0.1
1,026	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Federal Withholding	436,091	3/27/2023	12.00	1.1%	0.1

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,027	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/28/2023	FUI (ER)	92	5/1/2023	48.00	0.0%	0.0
1,028	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	3/24/2023	Medicare	6,042	3/27/2023	13.00	0.0%	0.0
1,029	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	3/24/2023	Medicare (ER)	6,042	3/27/2023	13.00	0.0%	0.0
1,030	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	3/24/2023	OASDI	25,835	3/27/2023	13.00	0.1%	0.0
1,031	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	3/24/2023	OASDI (ER)	25,835	3/27/2023	13.00	0.1%	0.0
1,032	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	3/24/2023	Federal Withholding	40,236	3/27/2023	13.00	0.1%	0.0
1,033	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	47	5/1/2023	47.00	0.0%	0.0
1,034	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	SUI (ER)	5	5/1/2023	47.00	0.0%	0.0
1,035	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	110	4/20/2023	39.00	0.0%	0.0
1,036	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	29	4/5/2023	23.00	0.0%	0.0
1,037	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	57	4/5/2023	23.00	0.0%	0.0
1,038	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	49	5/1/2023	47.00	0.0%	0.0
1,039	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	3	5/1/2023	47.00	0.0%	0.0
1,040	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	218	4/20/2023	38.00	0.0%	0.0
1,041	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	122	4/28/2023	46.00	0.0%	0.0
1,042	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Work)	23	4/20/2023	38.00	0.0%	0.0
1,043	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	38	4/20/2023	39.00	0.0%	0.0
1,044	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Work)	62	4/20/2023	39.00	0.0%	0.0
1,045	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	52	4/17/2023	33.00	0.0%	0.0
1,046	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	78	4/20/2023	39.00	0.0%	0.0
1,047	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local County Withholding (Work)	1	5/1/2023	47.00	0.0%	0.0
1,048	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	206	4/20/2023	39.00	0.0%	0.0
1,049	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	2	4/5/2023	23.00	0.0%	0.0
1,050	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	87	4/20/2023	38.00	0.0%	0.0
1,051	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	164	4/20/2023	39.00	0.0%	0.0
1,052	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	29	4/5/2023	23.00	0.0%	0.0
1,053	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	89	4/5/2023	23.00	0.0%	0.0
1,054	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	91	4/20/2023	38.00	0.0%	0.0
1,055	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	49	4/20/2023	39.00	0.0%	0.0
1,056	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	19	4/5/2023	23.00	0.0%	0.0
1,057	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	22	4/5/2023	23.00	0.0%	0.0
1,058	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Work)	97	4/20/2023	38.00	0.0%	0.0
1,059	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	1,827	4/20/2023	38.00	0.0%	0.0
1,060	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	1,247	4/20/2023	39.00	0.0%	0.0
1,061	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	11	5/1/2023	47.00	0.0%	0.0
1,062	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	25	4/17/2023	33.00	0.0%	0.0
1,063	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	61	4/20/2023	38.00	0.0%	0.0
1,064	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	120	4/20/2023	39.00	0.0%	0.0
1,065	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	174	5/1/2023	47.00	0.0%	0.0
1,066	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	SUI (ER)	189	4/28/2023	46.00	0.0%	0.0
1,067	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	State Withholding (Resident)	3,726	4/20/2023	38.00	0.0%	0.0
1,068	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	State Withholding (Work)	9,401	4/20/2023	38.00	0.0%	0.0
1,069	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/27/2023	SUI (ER)	82	4/28/2023	47.00	0.0%	0.0
1,070	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	State Withholding (Work)	12,229	4/20/2023	39.00	0.0%	0.0
1,071	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	244	4/20/2023	39.00	0.0%	0.0
1,072	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	138	4/20/2023	38.00	0.0%	0.0
1,073	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	183	4/20/2023	39.00	0.0%	0.0
1,074	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local County Withholding (Work)	493	5/1/2023	47.00	0.0%	0.0
1,075	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/7/2023	State Withholding (Work)	6,066	4/10/2023	26.00	0.0%	0.0
1,076	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/7/2023	State Withholding (Resident)	21,854	4/10/2023	26.00	0.1%	0.0
1,077	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Work)	69	4/20/2023	39.00	0.0%	0.0
1,078	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	319	4/20/2023	39.00	0.0%	0.0
1,079	BiWeekly Sun-Sat: Regular (Biweekly	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	56	4/20/2023	39.00	0.0%	0.0
1,080	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	6	4/5/2023	23.00	0.0%	0.0
1,081	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	1	4/5/2023	23.00	0.0%	0.0
1,082	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	7	4/5/2023	23.00	0.0%	0.0
1,083	BiWeekly Mon-Sun: Regular (Biweekl	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	3	4/5/2023	23.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,084	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	43	5/1/2023	47.00	0.0%	0.0
1,085	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	48	4/20/2023	38.00	0.0%	0.0
1,086	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	55	4/20/2023	39.00	0.0%	0.0
1,087	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	40	4/17/2023	33.00	0.0%	0.0
1,088	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	1,581	4/20/2023	38.00	0.0%	0.0
1,089	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	858	4/20/2023	39.00	0.0%	0.0
1,090	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	11	4/28/2023	46.00	0.0%	0.0
1,091	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	18	4/5/2023	23.00	0.0%	0.0
1,092	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	25	4/5/2023	23.00	0.0%	0.0
1,093	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	9	4/5/2023	23.00	0.0%	0.0
1,094	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	28	4/5/2023	23.00	0.0%	0.0
1,095	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	96	4/20/2023	38.00	0.0%	0.0
1,096	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	57	4/20/2023	39.00	0.0%	0.0
1,097	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	724	4/5/2023	23.00	0.0%	0.0
1,098	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Resident)	69	4/28/2023	46.00	0.0%	0.0
1,099	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	127	4/28/2023	46.00	0.0%	0.0
1,100	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	736	4/20/2023	38.00	0.0%	0.0
1,101	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	876	4/20/2023	39.00	0.0%	0.0
1,102	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	2	4/28/2023	46.00	0.0%	0.0
1,103	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	6	4/5/2023	23.00	0.0%	0.0
1,104	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	64	4/5/2023	23.00	0.0%	0.0
1,105	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	68	5/1/2023	47.00	0.0%	0.0
1,106	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	31	4/5/2023	23.00	0.0%	0.0
1,107	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/28/2023	State Withholding (Resident)	34	3/29/2023	16.00	0.0%	0.0
1,108	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	SUI (ER)	1,832	4/28/2023	46.00	0.0%	0.0
1,109	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/28/2023	State Withholding (Work)	62,059	3/29/2023	16.00	0.1%	0.0
1,110	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	5	4/5/2023	23.00	0.0%	0.0
1,111	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	116	4/5/2023	23.00	0.0%	0.0
1,112	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	7	4/28/2023	46.00	0.0%	0.0
1,113	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	SUI (ER)	521	5/1/2023	47.00	0.0%	0.0
1,114	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	State Withholding (Resident)	1,517	3/27/2023	12.00	0.0%	0.0
1,115	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	State Withholding (Work)	28,468	3/27/2023	12.00	0.1%	0.0
1,116	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	33	4/20/2023	38.00	0.0%	0.0
1,117	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	120	4/20/2023	39.00	0.0%	0.0
1,118	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	31	4/20/2023	38.00	0.0%	0.0
1,119	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	57	4/20/2023	39.00	0.0%	0.0
1,120	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local County Withholding (Work)	17	5/1/2023	47.00	0.0%	0.0
1,121	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	19	4/17/2023	33.00	0.0%	0.0
1,122	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	74	4/17/2023	33.00	0.0%	0.0
1,123	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	308	4/20/2023	38.00	0.0%	0.0
1,124	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	372	4/20/2023	39.00	0.0%	0.0
1,125	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	14	4/28/2023	46.00	0.0%	0.0
1,126	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	234	4/20/2023	38.00	0.0%	0.0
1,127	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	53	4/20/2023	39.00	0.0%	0.0
1,128	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	286	4/17/2023	33.00	0.0%	0.0
1,129	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	0	4/5/2023	23.00	0.0%	0.0
1,130	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	9	4/5/2023	23.00	0.0%	0.0
1,131	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	44	4/5/2023	23.00	0.0%	0.0
1,132	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	6	5/1/2023	47.00	0.0%	0.0
1,133	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	30	4/5/2023	23.00	0.0%	0.0
1,134	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	44	4/5/2023	23.00	0.0%	0.0
1,135	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	SUI (ER)	(631)	4/28/2023	46.00	0.0%	(0.0)
1,136	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	State Withholding (Resident)	5	3/27/2023	12.00	0.0%	0.0
1,137	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	State Withholding (Work)	19,940	3/27/2023	12.00	0.0%	0.0
1,138	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	2	5/1/2023	47.00	0.0%	0.0
1,139	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	145	4/17/2023	33.00	0.0%	0.0
1,140	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	1	4/28/2023	46.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,141	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	7	4/5/2023	23.00	0.0%	0.0
1,142	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	244	4/5/2023	23.00	0.0%	0.0
1,143	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	399	4/5/2023	23.00	0.0%	0.0
1,144	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	82	4/20/2023	39.00	0.0%	0.0
1,145	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	191	4/17/2023	33.00	0.0%	0.0
1,146	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	122	5/1/2023	47.00	0.0%	0.0
1,147	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	SUI (ER)	26	5/1/2023	47.00	0.0%	0.0
1,148	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	32	4/20/2023	39.00	0.0%	0.0
1,149	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/27/2023	Local City Withholding (Work)	78	4/28/2023	46.00	0.0%	0.0
1,150	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	26	4/17/2023	33.00	0.0%	0.0
1,151	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	32	4/20/2023	39.00	0.0%	0.0
1,152	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	33	4/20/2023	38.00	0.0%	0.0
1,153	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	69	4/20/2023	38.00	0.0%	0.0
1,154	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	282	4/20/2023	39.00	0.0%	0.0
1,155	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/28/2023	State Withholding (Resident)	186	3/29/2023	16.00	0.0%	0.0
1,156	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	78	4/20/2023	39.00	0.0%	0.0
1,157	BiWeekly Sun-Sat: Regular (Biweekly)	3/5/2023	3/18/2023	3/11/2023	3/24/2023	4/19/2023	Local County Withholding (Resident)	23	4/20/2023	39.00	0.0%	0.0
1,158	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Resident)	27	4/5/2023	23.00	0.0%	0.0
1,159	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/28/2023	Local City Withholding (Work)	7	5/1/2023	47.00	0.0%	0.0
1,160	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	2	4/5/2023	23.00	0.0%	0.0
1,161	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	1	4/5/2023	23.00	0.0%	0.0
1,162	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/4/2023	Local City Withholding (Work)	3	4/5/2023	23.00	0.0%	0.0
1,163	BiWeekly Mon-Sun: Regular (Biweekly)	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	Local School District Withholding (Resident)	24	4/17/2023	33.00	0.0%	0.0
1,164	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	25	7/31/2023	124.00	0.0%	0.0
1,165	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1	7/31/2023	124.00	0.0%	0.0
1,166	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	23	5/22/2023	54.00	0.0%	0.0
1,167	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	149	5/22/2023	55.00	0.0%	0.0
1,168	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	3	4/19/2023	23.00	0.0%	0.0
1,169	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/28/2023	Local City Withholding (Work)	100	5/1/2023	33.00	0.0%	0.0
1,170	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	28	7/31/2023	124.00	0.0%	0.0
1,171	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Resident)	39	7/31/2023	124.00	0.0%	0.0
1,172	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	21	5/22/2023	54.00	0.0%	0.0
1,173	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	288	5/22/2023	55.00	0.0%	0.0
1,174	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/28/2023	Local School District Withholding (Resident)	98	5/1/2023	33.00	0.0%	0.0
1,175	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/28/2023	Local County Withholding (Work)	700	5/1/2023	33.00	0.0%	0.0
1,176	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	53	5/1/2023	33.00	0.0%	0.0
1,177	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local County Withholding (Work)	257	7/31/2023	124.00	0.0%	0.0
1,178	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/27/2023	Local City Withholding (Resident)	23	4/28/2023	32.00	0.0%	0.0
1,179	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	63	5/15/2023	47.00	0.0%	0.0
1,180	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	8	7/31/2023	124.00	0.0%	0.0
1,181	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Resident)	27	7/31/2023	124.00	0.0%	0.0
1,182	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	1,135	4/19/2023	23.00	0.0%	0.0
1,183	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	13,320	4/19/2023	23.00	0.0%	0.0
1,184	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	130	5/22/2023	55.00	0.0%	0.0
1,185	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	29	5/22/2023	54.00	0.0%	0.0
1,186	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	482	5/22/2023	55.00	0.0%	0.0
1,187	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	232	5/15/2023	47.00	0.0%	0.0
1,188	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	125	5/22/2023	55.00	0.0%	0.0
1,189	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	119	5/15/2023	47.00	0.0%	0.0
1,190	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	35	7/31/2023	124.00	0.0%	0.0
1,191	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	127	4/19/2023	23.00	0.0%	0.0
1,192	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local City Withholding (Work)	334	5/15/2023	47.00	0.0%	0.0
1,193	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1	7/31/2023	124.00	0.0%	0.0
1,194	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	2	7/31/2023	124.00	0.0%	0.0
1,195	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	47	5/22/2023	55.00	0.0%	0.0
1,196	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1	7/31/2023	124.00	0.0%	0.0
1,197	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	1,153	5/22/2023	54.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,198	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1	7/31/2023	124.00	0.0%	0.0
1,199	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	State Withholding (Work)	210	5/22/2023	54.00	0.0%	0.0
1,200	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/28/2023	32.00	0.0%	0.0
1,201	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1	7/31/2023	124.00	0.0%	0.0
1,202	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	57	5/22/2023	55.00	0.0%	0.0
1,203	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	0	7/31/2023	124.00	0.0%	0.0
1,204	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	14	5/15/2023	47.00	0.0%	0.0
1,205	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	31	4/19/2023	23.00	0.0%	0.0
1,206	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	3	7/31/2023	124.00	0.0%	0.0
1,207	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	26	7/31/2023	124.00	0.0%	0.0
1,208	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	28	4/19/2023	23.00	0.0%	0.0
1,209	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	0	4/19/2023	23.00	0.0%	0.0
1,210	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	232	4/19/2023	23.00	0.0%	0.0
1,211	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	32	5/22/2023	54.00	0.0%	0.0
1,212	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	71	5/22/2023	55.00	0.0%	0.0
1,213	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	FUI (ER)	645	7/31/2023	124.00	0.0%	0.0
1,214	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	Medicare	70,936	4/10/2023	12.00	0.2%	0.0
1,215	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	Medicare (ER)	70,936	4/10/2023	12.00	0.2%	0.0
1,216	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	OASDI	303,315	4/10/2023	12.00	0.7%	0.1
1,217	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	OASDI (ER)	303,315	4/10/2023	12.00	0.7%	0.1
1,218	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	Federal Withholding	456,599	4/10/2023	12.00	1.1%	0.1
1,219	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	7/28/2023	FUI (ER)	59	7/31/2023	125.00	0.0%	0.0
1,220	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	4/7/2023	Medicare	6,682	4/10/2023	13.00	0.0%	0.0
1,221	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	4/7/2023	Medicare (ER)	6,682	4/10/2023	13.00	0.0%	0.0
1,222	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	4/7/2023	OASDI	28,569	4/10/2023	13.00	0.1%	0.0
1,223	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	4/7/2023	OASDI (ER)	28,569	4/10/2023	13.00	0.1%	0.0
1,224	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	4/7/2023	Federal Withholding	49,254	4/10/2023	13.00	0.1%	0.0
1,225	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	76	7/31/2023	124.00	0.0%	0.0
1,226	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	SUI (ER)	3	7/31/2023	124.00	0.0%	0.0
1,227	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	142	5/22/2023	55.00	0.0%	0.0
1,228	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	13	4/19/2023	23.00	0.0%	0.0
1,229	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	77	4/19/2023	23.00	0.0%	0.0
1,230	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	6	7/31/2023	124.00	0.0%	0.0
1,231	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	39	7/31/2023	124.00	0.0%	0.0
1,232	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	3	7/31/2023	124.00	0.0%	0.0
1,233	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	212	5/22/2023	54.00	0.0%	0.0
1,234	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	117	7/31/2023	124.00	0.0%	0.0
1,235	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Work)	23	5/22/2023	54.00	0.0%	0.0
1,236	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	42	5/22/2023	55.00	0.0%	0.0
1,237	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Work)	48	5/22/2023	55.00	0.0%	0.0
1,238	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	1	4/19/2023	23.00	0.0%	0.0
1,239	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	63	5/15/2023	47.00	0.0%	0.0
1,240	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	93	5/22/2023	55.00	0.0%	0.0
1,241	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local County Withholding (Work)	1	7/31/2023	124.00	0.0%	0.0
1,242	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	229	5/22/2023	55.00	0.0%	0.0
1,243	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	2	4/19/2023	23.00	0.0%	0.0
1,244	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	100	5/22/2023	54.00	0.0%	0.0
1,245	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	182	5/22/2023	55.00	0.0%	0.0
1,246	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	2	4/19/2023	23.00	0.0%	0.0
1,247	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	88	4/19/2023	23.00	0.0%	0.0
1,248	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	91	5/22/2023	54.00	0.0%	0.0
1,249	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	44	5/22/2023	55.00	0.0%	0.0
1,250	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	3	4/19/2023	23.00	0.0%	0.0
1,251	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	22	4/19/2023	23.00	0.0%	0.0
1,252	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Work)	35	5/22/2023	54.00	0.0%	0.0
1,253	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	1,846	5/22/2023	54.00	0.0%	0.0
1,254	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	1,312	5/22/2023	55.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,255	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	5	7/31/2023	124.00	0.0%	0.0
1,256	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	32	5/15/2023	47.00	0.0%	0.0
1,257	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	58	5/22/2023	54.00	0.0%	0.0
1,258	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	107	5/22/2023	55.00	0.0%	0.0
1,259	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	171	7/31/2023	124.00	0.0%	0.0
1,260	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	SUI (ER)	111	7/31/2023	124.00	0.0%	0.0
1,261	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	State Withholding (Resident)	3,798	5/22/2023	54.00	0.0%	0.0
1,262	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	State Withholding (Work)	9,334	5/22/2023	54.00	0.0%	0.0
1,263	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	7/28/2023	SUI (ER)	94	7/31/2023	125.00	0.0%	0.0
1,264	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	State Withholding (Work)	13,511	5/22/2023	55.00	0.0%	0.0
1,265	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	225	5/22/2023	55.00	0.0%	0.0
1,266	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	132	5/22/2023	54.00	0.0%	0.0
1,267	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	190	5/22/2023	55.00	0.0%	0.0
1,268	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local County Withholding (Work)	425	7/31/2023	124.00	0.0%	0.0
1,269	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	SUI (ER)	9	7/31/2023	124.00	0.0%	0.0
1,270	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/24/2023	State Withholding (Work)	6,053	4/25/2023	29.00	0.0%	0.0
1,271	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/24/2023	State Withholding (Resident)	24,128	4/25/2023	29.00	0.1%	0.0
1,272	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Work)	102	5/22/2023	55.00	0.0%	0.0
1,273	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	354	5/22/2023	55.00	0.0%	0.0
1,274	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	56	5/22/2023	55.00	0.0%	0.0
1,275	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1	7/31/2023	124.00	0.0%	0.0
1,276	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	4	4/19/2023	23.00	0.0%	0.0
1,277	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	8	4/19/2023	23.00	0.0%	0.0
1,278	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	2	4/19/2023	23.00	0.0%	0.0
1,279	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	53	7/31/2023	124.00	0.0%	0.0
1,280	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	0	4/19/2023	23.00	0.0%	0.0
1,281	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	45	5/22/2023	54.00	0.0%	0.0
1,282	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	66	5/22/2023	55.00	0.0%	0.0
1,283	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	23	5/15/2023	47.00	0.0%	0.0
1,284	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	1	7/31/2023	124.00	0.0%	0.0
1,285	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	1,563	5/22/2023	54.00	0.0%	0.0
1,286	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	926	5/22/2023	55.00	0.0%	0.0
1,287	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	10	7/31/2023	124.00	0.0%	0.0
1,288	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	12	4/19/2023	23.00	0.0%	0.0
1,289	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	72	4/19/2023	23.00	0.0%	0.0
1,290	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	6	4/19/2023	23.00	0.0%	0.0
1,291	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	28	4/19/2023	23.00	0.0%	0.0
1,292	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	96	5/22/2023	54.00	0.0%	0.0
1,293	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	61	5/22/2023	55.00	0.0%	0.0
1,294	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	573	4/19/2023	23.00	0.0%	0.0
1,295	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	36	7/31/2023	124.00	0.0%	0.0
1,296	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Resident)	63	7/31/2023	124.00	0.0%	0.0
1,297	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	702	5/22/2023	54.00	0.0%	0.0
1,298	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	1,014	5/22/2023	55.00	0.0%	0.0
1,299	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	1	4/19/2023	23.00	0.0%	0.0
1,300	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	64	4/19/2023	23.00	0.0%	0.0
1,301	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	5	7/31/2023	124.00	0.0%	0.0
1,302	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	49	7/31/2023	124.00	0.0%	0.0
1,303	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	42	4/19/2023	23.00	0.0%	0.0
1,304	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/11/2023	State Withholding (Resident)	20	4/12/2023	16.00	0.0%	0.0
1,305	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	SUI (ER)	1,575	7/31/2023	124.00	0.0%	0.0
1,306	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/11/2023	State Withholding (Work)	63,098	4/12/2023	16.00	0.2%	0.0
1,307	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	4	4/19/2023	23.00	0.0%	0.0
1,308	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	114	4/19/2023	23.00	0.0%	0.0
1,309	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	5	7/31/2023	124.00	0.0%	0.0
1,310	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	SUI (ER)	479	7/31/2023	124.00	0.0%	0.0
1,311	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	State Withholding (Resident)	1,440	4/10/2023	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,312	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	State Withholding (Work)	28,988	4/10/2023	12.00	0.1%	0.0
1,313	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	33	5/22/2023	54.00	0.0%	0.0
1,314	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	136	5/22/2023	55.00	0.0%	0.0
1,315	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	34	5/22/2023	54.00	0.0%	0.0
1,316	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	77	5/22/2023	55.00	0.0%	0.0
1,317	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local County Withholding (Work)	20	7/31/2023	124.00	0.0%	0.0
1,318	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	19	5/15/2023	47.00	0.0%	0.0
1,319	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	90	5/15/2023	47.00	0.0%	0.0
1,320	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	286	5/22/2023	54.00	0.0%	0.0
1,321	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	374	5/22/2023	55.00	0.0%	0.0
1,322	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	14	7/31/2023	124.00	0.0%	0.0
1,323	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	216	5/22/2023	54.00	0.0%	0.0
1,324	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	72	5/22/2023	55.00	0.0%	0.0
1,325	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	5	4/19/2023	23.00	0.0%	0.0
1,326	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	270	5/15/2023	47.00	0.0%	0.0
1,327	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	9	4/19/2023	23.00	0.0%	0.0
1,328	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	30	4/19/2023	23.00	0.0%	0.0
1,329	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	7	7/31/2023	124.00	0.0%	0.0
1,330	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	29	4/19/2023	23.00	0.0%	0.0
1,331	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	42	4/19/2023	23.00	0.0%	0.0
1,332	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	SUI (ER)	26	7/31/2023	124.00	0.0%	0.0
1,333	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	State Withholding (Work)	19,694	4/10/2023	12.00	0.0%	0.0
1,334	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	2	7/31/2023	124.00	0.0%	0.0
1,335	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	144	5/15/2023	47.00	0.0%	0.0
1,336	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	4	7/31/2023	124.00	0.0%	0.0
1,337	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	4	4/19/2023	23.00	0.0%	0.0
1,338	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	175	4/19/2023	23.00	0.0%	0.0
1,339	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	518	4/19/2023	23.00	0.0%	0.0
1,340	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	110	5/22/2023	55.00	0.0%	0.0
1,341	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	178	5/15/2023	47.00	0.0%	0.0
1,342	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	97	7/31/2023	124.00	0.0%	0.0
1,343	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	39	5/22/2023	55.00	0.0%	0.0
1,344	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	134	7/31/2023	124.00	0.0%	0.0
1,345	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	24	5/15/2023	47.00	0.0%	0.0
1,346	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	33	5/22/2023	55.00	0.0%	0.0
1,347	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	29	5/22/2023	54.00	0.0%	0.0
1,348	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	70	5/22/2023	54.00	0.0%	0.0
1,349	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	271	5/22/2023	55.00	0.0%	0.0
1,350	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/11/2023	State Withholding (Resident)	180	4/12/2023	16.00	0.0%	0.0
1,351	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	78	5/22/2023	55.00	0.0%	0.0
1,352	BiWeekly Sun-Sat: Regular (Biweekly)	3/19/2023	4/1/2023	3/25/2023	4/7/2023	5/19/2023	Local County Withholding (Resident)	26	5/22/2023	55.00	0.0%	0.0
1,353	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Resident)	35	4/19/2023	23.00	0.0%	0.0
1,354	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	7/28/2023	Local City Withholding (Work)	42	7/31/2023	124.00	0.0%	0.0
1,355	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	2	4/19/2023	23.00	0.0%	0.0
1,356	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	4	4/19/2023	23.00	0.0%	0.0
1,357	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/18/2023	Local City Withholding (Work)	4	4/19/2023	23.00	0.0%	0.0
1,358	BiWeekly Mon-Sun: Regular (Biweekly)	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/12/2023	Local School District Withholding (Resident)	24	5/15/2023	47.00	0.0%	0.0
1,359	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	5	7/31/2023	110.00	0.0%	0.0
1,360	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	26	5/22/2023	40.00	0.0%	0.0
1,361	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	133	5/22/2023	41.00	0.0%	0.0
1,362	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	1	5/3/2023	23.00	0.0%	0.0
1,363	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	51	7/31/2023	110.00	0.0%	0.0
1,364	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	21	7/31/2023	110.00	0.0%	0.0
1,365	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Resident)	41	7/31/2023	110.00	0.0%	0.0
1,366	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	23	5/22/2023	40.00	0.0%	0.0
1,367	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	213	5/22/2023	41.00	0.0%	0.0
1,368	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local School District Withholding (Resident)	109	7/31/2023	110.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,369	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local County Withholding (Work)	661	7/31/2023	110.00	0.0%	0.0
1,370	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	43	7/31/2023	110.00	0.0%	0.0
1,371	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local County Withholding (Work)	222	7/31/2023	110.00	0.0%	0.0
1,372	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	12	7/31/2023	110.00	0.0%	0.0
1,373	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Resident)	14	8/1/2023	110.00	0.0%	0.0
1,374	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	54	8/2/2023	33.00	0.0%	0.0
1,375	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	1	8/3/2023	110.00	0.0%	0.0
1,376	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Resident)	101	8/4/2023	110.00	0.0%	0.0
1,377	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	1,180	8/5/2023	23.00	0.0%	0.0
1,378	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	12,126	8/6/2023	23.00	0.0%	0.0
1,379	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	144	8/7/2023	41.00	0.0%	0.0
1,380	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	35	8/8/2023	40.00	0.0%	0.0
1,381	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	443	8/9/2023	41.00	0.0%	0.0
1,382	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	191	8/10/2023	33.00	0.0%	0.0
1,383	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	99	8/11/2023	41.00	0.0%	0.0
1,384	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	113	8/12/2023	33.00	0.0%	0.0
1,385	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	18	8/13/2023	110.00	0.0%	0.0
1,386	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	118	8/14/2023	23.00	0.0%	0.0
1,387	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local City Withholding (Work)	404	8/15/2023	33.00	0.0%	0.0
1,388	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	0	8/16/2023	110.00	0.0%	0.0
1,389	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	2	8/17/2023	110.00	0.0%	0.0
1,390	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	59	8/18/2023	41.00	0.0%	0.0
1,391	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	2	8/19/2023	110.00	0.0%	0.0
1,392	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	1,110	8/20/2023	40.00	0.0%	0.0
1,393	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	9	8/21/2023	110.00	0.0%	0.0
1,394	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	State Withholding (Work)	210	8/22/2023	40.00	0.0%	0.0
1,395	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	8/23/2023	110.00	0.0%	0.0
1,396	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	48	8/24/2023	41.00	0.0%	0.0
1,397	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	21	8/25/2023	110.00	0.0%	0.0
1,398	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	14	8/26/2023	33.00	0.0%	0.0
1,399	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	6	8/27/2023	23.00	0.0%	0.0
1,400	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	32	8/28/2023	110.00	0.0%	0.0
1,401	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	40	8/29/2023	110.00	0.0%	0.0
1,402	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	18	8/30/2023	23.00	0.0%	0.0
1,403	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	192	8/31/2023	23.00	0.0%	0.0
1,404	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	35	9/1/2023	40.00	0.0%	0.0
1,405	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	71	9/2/2023	41.00	0.0%	0.0
1,406	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	FUI (ER)	561	9/3/2023	110.00	0.0%	0.0
1,407	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	Medicare (ER)	69,296	9/4/2023	12.00	0.2%	0.0
1,408	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	Medicare	69,296	9/5/2023	12.00	0.2%	0.0
1,409	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	OASDI	296,301	9/6/2023	12.00	0.7%	0.1
1,410	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	OASDI (ER)	296,301	9/7/2023	12.00	0.7%	0.1
1,411	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	Federal Withholding	441,684	9/8/2023	12.00	1.1%	0.1
1,412	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	7/28/2023	FUI (ER)	46	9/9/2023	111.00	0.0%	0.0
1,413	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	4/21/2023	Medicare	6,558	9/10/2023	13.00	0.0%	0.0
1,414	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	4/21/2023	Medicare (ER)	6,558	9/11/2023	13.00	0.0%	0.0
1,415	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	4/21/2023	OASDI	28,041	9/12/2023	13.00	0.1%	0.0
1,416	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	4/21/2023	OASDI (ER)	28,041	9/13/2023	13.00	0.1%	0.0
1,417	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	4/21/2023	Federal Withholding	45,505	9/14/2023	13.00	0.1%	0.0
1,418	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	64	9/15/2023	110.00	0.0%	0.0
1,419	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	SUI (ER)	2	9/16/2023	110.00	0.0%	0.0
1,420	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	110	9/17/2023	41.00	0.0%	0.0
1,421	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	6	9/18/2023	23.00	0.0%	0.0
1,422	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	41	9/19/2023	23.00	0.0%	0.0
1,423	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	5	9/20/2023	110.00	0.0%	0.0
1,424	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	22	9/21/2023	110.00	0.0%	0.0
1,425	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	216	9/22/2023	40.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,426	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	104	9/23/2023	110.00	0.0%	0.0
1,427	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Work)	23	9/24/2023	40.00	0.0%	0.0
1,428	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Work)	70	9/25/2023	41.00	0.0%	0.0
1,429	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	89	9/26/2023	41.00	0.0%	0.0
1,430	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	1	9/27/2023	23.00	0.0%	0.0
1,431	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	54	9/28/2023	33.00	0.0%	0.0
1,432	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	81	9/29/2023	41.00	0.0%	0.0
1,433	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	260	9/30/2023	41.00	0.0%	0.0
1,434	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	2	10/1/2023	23.00	0.0%	0.0
1,435	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	83	10/2/2023	40.00	0.0%	0.0
1,436	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	179	10/3/2023	41.00	0.0%	0.0
1,437	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	92	10/4/2023	23.00	0.0%	0.0
1,438	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	91	10/5/2023	40.00	0.0%	0.0
1,439	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	49	10/6/2023	41.00	0.0%	0.0
1,440	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	10	10/7/2023	23.00	0.0%	0.0
1,441	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	49	10/8/2023	23.00	0.0%	0.0
1,442	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Work)	35	10/9/2023	40.00	0.0%	0.0
1,443	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	1,892	10/10/2023	40.00	0.0%	0.0
1,444	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	1,300	10/11/2023	41.00	0.0%	0.0
1,445	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	4	10/12/2023	110.00	0.0%	0.0
1,446	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	33	10/13/2023	33.00	0.0%	0.0
1,447	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	47	10/14/2023	40.00	0.0%	0.0
1,448	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	113	10/15/2023	41.00	0.0%	0.0
1,449	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	199	10/16/2023	110.00	0.0%	0.0
1,450	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	SUI (ER)	104	10/17/2023	110.00	0.0%	0.0
1,451	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	State Withholding (Resident)	3,742	10/18/2023	40.00	0.0%	0.0
1,452	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	State Withholding (Work)	9,305	10/19/2023	40.00	0.0%	0.0
1,453	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	7/28/2023	SUI (ER)	63	10/20/2023	111.00	0.0%	0.0
1,454	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	State Withholding (Work)	13,270	10/21/2023	41.00	0.0%	0.0
1,455	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	202	10/22/2023	41.00	0.0%	0.0
1,456	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	136	10/23/2023	40.00	0.0%	0.0
1,457	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	154	10/24/2023	41.00	0.0%	0.0
1,458	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local County Withholding (Work)	546	10/25/2023	110.00	0.0%	0.0
1,459	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	SUI (ER)	5	10/26/2023	110.00	0.0%	0.0
1,460	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/9/2023	State Withholding (Work)	6,408	10/27/2023	30.00	0.0%	0.0
1,461	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/9/2023	State Withholding (Resident)	22,799	10/28/2023	30.00	0.1%	0.0
1,462	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Work)	69	10/29/2023	41.00	0.0%	0.0
1,463	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	380	10/30/2023	41.00	0.0%	0.0
1,464	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	62	10/31/2023	41.00	0.0%	0.0
1,465	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	1	11/1/2023	110.00	0.0%	0.0
1,466	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	1	11/2/2023	23.00	0.0%	0.0
1,467	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	7	11/3/2023	23.00	0.0%	0.0
1,468	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	8	11/4/2023	23.00	0.0%	0.0
1,469	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	1	11/5/2023	23.00	0.0%	0.0
1,470	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	52	11/6/2023	110.00	0.0%	0.0
1,471	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	1	11/7/2023	23.00	0.0%	0.0
1,472	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	51	11/8/2023	40.00	0.0%	0.0
1,473	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	67	11/9/2023	41.00	0.0%	0.0
1,474	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	25	11/10/2023	33.00	0.0%	0.0
1,475	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	1,516	11/11/2023	40.00	0.0%	0.0
1,476	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	942	11/12/2023	41.00	0.0%	0.0
1,477	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	14	11/13/2023	110.00	0.0%	0.0
1,478	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	178	11/14/2023	23.00	0.0%	0.0
1,479	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	7	11/15/2023	23.00	0.0%	0.0
1,480	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	28	11/16/2023	23.00	0.0%	0.0
1,481	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	96	11/17/2023	40.00	0.0%	0.0
1,482	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	63	11/18/2023	41.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,483	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	15	11/19/2023	23.00	0.0%	0.0
1,484	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	737	11/20/2023	23.00	0.0%	0.0
1,485	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	35	11/21/2023	40.00	0.0%	0.0
1,486	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	3	11/22/2023	110.00	0.0%	0.0
1,487	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Resident)	77	11/23/2023	110.00	0.0%	0.0
1,488	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	720	11/24/2023	40.00	0.0%	0.0
1,489	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	934	11/25/2023	41.00	0.0%	0.0
1,490	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	1	11/26/2023	110.00	0.0%	0.0
1,491	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	8	11/27/2023	23.00	0.0%	0.0
1,492	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	66	11/28/2023	23.00	0.0%	0.0
1,493	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	97	11/29/2023	110.00	0.0%	0.0
1,494	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	1	11/30/2023	23.00	0.0%	0.0
1,495	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	40	12/1/2023	23.00	0.0%	0.0
1,496	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/25/2023	State Withholding (Resident)	39	12/2/2023	16.00	0.0%	0.0
1,497	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	SUI (ER)	1,221	12/3/2023	110.00	0.0%	0.0
1,498	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/25/2023	State Withholding (Work)	62,491	12/4/2023	16.00	0.2%	0.0
1,499	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	9	12/5/2023	23.00	0.0%	0.0
1,500	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	107	12/6/2023	23.00	0.0%	0.0
1,501	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	5	12/7/2023	110.00	0.0%	0.0
1,502	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	SUI (ER)	287	12/8/2023	110.00	0.0%	0.0
1,503	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	State Withholding (Resident)	1,621	12/9/2023	12.00	0.0%	0.0
1,504	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	State Withholding (Work)	28,518	12/10/2023	12.00	0.1%	0.0
1,505	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	36	12/11/2023	40.00	0.0%	0.0
1,506	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	133	12/12/2023	41.00	0.0%	0.0
1,507	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	48	12/13/2023	40.00	0.0%	0.0
1,508	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	102	12/14/2023	41.00	0.0%	0.0
1,509	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local County Withholding (Work)	7	12/15/2023	110.00	0.0%	0.0
1,510	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	20	12/16/2023	33.00	0.0%	0.0
1,511	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	101	12/17/2023	33.00	0.0%	0.0
1,512	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	328	12/18/2023	40.00	0.0%	0.0
1,513	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	378	12/19/2023	41.00	0.0%	0.0
1,514	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	15	12/20/2023	110.00	0.0%	0.0
1,515	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	202	12/21/2023	40.00	0.0%	0.0
1,516	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	51	12/22/2023	41.00	0.0%	0.0
1,517	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	281	12/23/2023	33.00	0.0%	0.0
1,518	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	9	12/24/2023	23.00	0.0%	0.0
1,519	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	49	12/25/2023	23.00	0.0%	0.0
1,520	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	3	12/26/2023	110.00	0.0%	0.0
1,521	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	26	12/27/2023	23.00	0.0%	0.0
1,522	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	45	12/28/2023	23.00	0.0%	0.0
1,523	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	SUI (ER)	23	12/29/2023	110.00	0.0%	0.0
1,524	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	State Withholding (Work)	19,567	12/30/2023	12.00	0.0%	0.0
1,525	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	166	12/31/2023	33.00	0.0%	0.0
1,526	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	5	1/1/2024	23.00	0.0%	0.0
1,527	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	136	1/2/2024	23.00	0.0%	0.0
1,528	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	346	1/3/2024	23.00	0.0%	0.0
1,529	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	170	1/4/2024	41.00	0.0%	0.0
1,530	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	147	1/5/2024	33.00	0.0%	0.0
1,531	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	100	1/6/2024	110.00	0.0%	0.0
1,532	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	34	1/7/2024	41.00	0.0%	0.0
1,533	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	88	1/8/2024	110.00	0.0%	0.0
1,534	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	24	1/9/2024	33.00	0.0%	0.0
1,535	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	43	1/10/2024	41.00	0.0%	0.0
1,536	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	28	1/11/2024	40.00	0.0%	0.0
1,537	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	78	1/12/2024	40.00	0.0%	0.0
1,538	BiWeekly Sun-Sat: Regular (Biweekly)	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	261	1/13/2024	41.00	0.0%	0.0
1,539	BiWeekly Mon-Sun: Regular (Biweekly)	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/25/2023	State Withholding (Resident)	185	1/14/2024	16.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,540	BiWeekly Sun-Sat: Regular (Biweekly	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	78	1/15/2024	41.00	0.0%	0.0
1,541	BiWeekly Sun-Sat: Regular (Biweekly	4/2/2023	4/15/2023	4/8/2023	4/21/2023	5/19/2023	Local County Withholding (Resident)	22	1/16/2024	41.00	0.0%	0.0
1,542	BiWeekly Mon-Sun: Regular (Biweekly	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Resident)	23	1/17/2024	23.00	0.0%	0.0
1,543	BiWeekly Mon-Sun: Regular (Biweekly	4/3/2023	4/16/2023	4/9/2023	4/21/2023	7/28/2023	Local City Withholding (Work)	96	1/18/2024	110.00	0.0%	0.0
1,544	BiWeekly Mon-Sun: Regular (Biweekly	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	2	1/19/2024	23.00	0.0%	0.0
1,545	BiWeekly Mon-Sun: Regular (Biweekly	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	7	1/20/2024	23.00	0.0%	0.0
1,546	BiWeekly Mon-Sun: Regular (Biweekly	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/2/2023	Local City Withholding (Work)	2	1/21/2024	23.00	0.0%	0.0
1,547	BiWeekly Mon-Sun: Regular (Biweekly	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/12/2023	Local School District Withholding (Resident)	24	1/22/2024	33.00	0.0%	0.0
1,548	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	1	1/23/2024	24.00	0.0%	0.0
1,549	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	14	1/24/2024	96.00	0.0%	0.0
1,550	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	2	1/25/2024	96.00	0.0%	0.0
1,551	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	37	1/26/2024	54.00	0.0%	0.0
1,552	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	156	1/27/2024	55.00	0.0%	0.0
1,553	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	5	1/28/2024	24.00	0.0%	0.0
1,554	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	35	1/29/2024	96.00	0.0%	0.0
1,555	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	14	1/30/2024	96.00	0.0%	0.0
1,556	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Resident)	41	1/31/2024	96.00	0.0%	0.0
1,557	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	30	2/1/2024	54.00	0.0%	0.0
1,558	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	248	2/2/2024	55.00	0.0%	0.0
1,559	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local School District Withholding (Resident)	124	2/3/2024	96.00	0.0%	0.0
1,560	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local County Withholding (Work)	856	2/4/2024	96.00	0.0%	0.0
1,561	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	66	2/5/2024	96.00	0.0%	0.0
1,562	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local County Withholding (Work)	166	2/6/2024	96.00	0.0%	0.0
1,563	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1	2/7/2024	96.00	0.0%	0.0
1,564	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	47	2/8/2024	52.00	0.0%	0.0
1,565	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	2	2/9/2024	96.00	0.0%	0.0
1,566	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Resident)	114	2/10/2024	96.00	0.0%	0.0
1,567	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	1,114	2/11/2024	24.00	0.0%	0.0
1,568	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	11,798	2/12/2024	24.00	0.0%	0.0
1,569	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	113	2/13/2024	55.00	0.0%	0.0
1,570	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	40	2/14/2024	54.00	0.0%	0.0
1,571	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	411	2/15/2024	55.00	0.0%	0.0
1,572	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	199	2/16/2024	52.00	0.0%	0.0
1,573	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	97	2/17/2024	55.00	0.0%	0.0
1,574	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	124	2/18/2024	52.00	0.0%	0.0
1,575	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	17	2/19/2024	96.00	0.0%	0.0
1,576	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	118	2/20/2024	24.00	0.0%	0.0
1,577	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local City Withholding (Work)	401	2/21/2024	52.00	0.0%	0.0
1,578	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	34	2/22/2024	96.00	0.0%	0.0
1,579	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	56	2/23/2024	55.00	0.0%	0.0
1,580	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	1,029	2/24/2024	54.00	0.0%	0.0
1,581	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1	2/25/2024	96.00	0.0%	0.0
1,582	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	State Withholding (Work)	210	2/26/2024	54.00	0.0%	0.0
1,583	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	2/27/2024	96.00	0.0%	0.0
1,584	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	6	2/28/2024	96.00	0.0%	0.0
1,585	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	48	2/29/2024	55.00	0.0%	0.0
1,586	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	5	3/1/2024	96.00	0.0%	0.0
1,587	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	14	3/2/2024	52.00	0.0%	0.0
1,588	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	6	3/3/2024	24.00	0.0%	0.0
1,589	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	4	3/4/2024	96.00	0.0%	0.0
1,590	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	100	3/5/2024	96.00	0.0%	0.0
1,591	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1	3/6/2024	96.00	0.0%	0.0
1,592	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	9	3/7/2024	24.00	0.0%	0.0
1,593	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	169	3/8/2024	24.00	0.0%	0.0
1,594	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	46	3/9/2024	54.00	0.0%	0.0
1,595	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	71	3/10/2024	55.00	0.0%	0.0
1,596	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	FUI (ER)	491	3/11/2024	96.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,597	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	Medicare	69,494	3/12/2024	12.00	0.2%	0.0
1,598	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	Medicare (ER)	69,494	3/13/2024	12.00	0.2%	0.0
1,599	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	OASDI	297,149	3/14/2024	12.00	0.7%	0.1
1,600	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	OASDI (ER)	297,149	3/15/2024	12.00	0.7%	0.1
1,601	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	Federal Withholding	455,612	3/16/2024	12.00	1.1%	0.1
1,602	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	7/28/2023	FUI (ER)	38	3/17/2024	97.00	0.0%	0.0
1,603	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	5/5/2023	Medicare	6,397	3/18/2024	13.00	0.0%	0.0
1,604	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	5/5/2023	Medicare (ER)	6,397	3/19/2024	13.00	0.0%	0.0
1,605	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	5/5/2023	OASDI	27,352	3/20/2024	13.00	0.1%	0.0
1,606	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	5/5/2023	OASDI (ER)	27,352	3/21/2024	13.00	0.1%	0.0
1,607	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	5/5/2023	Federal Withholding	44,548	3/22/2024	13.00	0.1%	0.0
1,608	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	163	3/23/2024	96.00	0.0%	0.0
1,609	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	99	3/24/2024	55.00	0.0%	0.0
1,610	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	7	3/25/2024	24.00	0.0%	0.0
1,611	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	41	3/26/2024	24.00	0.0%	0.0
1,612	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	3	3/27/2024	96.00	0.0%	0.0
1,613	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	17	3/28/2024	96.00	0.0%	0.0
1,614	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	0	3/29/2024	96.00	0.0%	0.0
1,615	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	224	3/30/2024	54.00	0.0%	0.0
1,616	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	92	3/31/2024	96.00	0.0%	0.0
1,617	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Work)	25	4/1/2024	54.00	0.0%	0.0
1,618	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Work)	54	4/2/2024	55.00	0.0%	0.0
1,619	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	87	4/3/2024	55.00	0.0%	0.0
1,620	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	54	4/4/2024	52.00	0.0%	0.0
1,621	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	77	4/5/2024	55.00	0.0%	0.0
1,622	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local County Withholding (Work)	7	4/6/2024	96.00	0.0%	0.0
1,623	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	219	4/7/2024	55.00	0.0%	0.0
1,624	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	1	4/8/2024	24.00	0.0%	0.0
1,625	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	63	4/9/2024	54.00	0.0%	0.0
1,626	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	167	4/10/2024	55.00	0.0%	0.0
1,627	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	68	4/11/2024	24.00	0.0%	0.0
1,628	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	97	4/12/2024	24.00	0.0%	0.0
1,629	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	46	4/13/2024	54.00	0.0%	0.0
1,630	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	49	4/14/2024	55.00	0.0%	0.0
1,631	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	16	4/15/2024	24.00	0.0%	0.0
1,632	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	16	4/16/2024	24.00	0.0%	0.0
1,633	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Work)	35	4/17/2024	54.00	0.0%	0.0
1,634	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	1,711	4/18/2024	54.00	0.0%	0.0
1,635	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	1,259	4/19/2024	55.00	0.0%	0.0
1,636	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1	4/20/2024	96.00	0.0%	0.0
1,637	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	33	4/21/2024	52.00	0.0%	0.0
1,638	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	58	4/22/2024	54.00	0.0%	0.0
1,639	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	126	4/23/2024	55.00	0.0%	0.0
1,640	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	188	4/24/2024	96.00	0.0%	0.0
1,641	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	SUI (ER)	74	4/25/2024	96.00	0.0%	0.0
1,642	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	State Withholding (Resident)	3,469	4/26/2024	54.00	0.0%	0.0
1,643	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	State Withholding (Work)	8,679	4/27/2024	54.00	0.0%	0.0
1,644	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	7/28/2023	SUI (ER)	37	4/28/2024	97.00	0.0%	0.0
1,645	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	State Withholding (Work)	12,967	4/29/2024	55.00	0.0%	0.0
1,646	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	209	4/30/2024	55.00	0.0%	0.0
1,647	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	136	5/1/2024	54.00	0.0%	0.0
1,648	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	152	5/2/2024	55.00	0.0%	0.0
1,649	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local County Withholding (Work)	556	5/3/2024	96.00	0.0%	0.0
1,650	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	SUI (ER)	5	5/4/2024	96.00	0.0%	0.0
1,651	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/24/2023	State Withholding (Work)	6,650	5/5/2024	31.00	0.0%	0.0
1,652	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/24/2023	State Withholding (Resident)	22,237	5/6/2024	31.00	0.1%	0.0
1,653	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Work)	61	5/7/2024	55.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,654	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	349	5/8/2024	55.00	0.0%	0.0
1,655	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	5	5/9/2024	96.00	0.0%	0.0
1,656	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	56	5/10/2024	55.00	0.0%	0.0
1,657	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	0	5/11/2024	96.00	0.0%	0.0
1,658	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	8	5/12/2024	24.00	0.0%	0.0
1,659	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	9	5/13/2024	24.00	0.0%	0.0
1,660	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	49	5/14/2024	96.00	0.0%	0.0
1,661	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	49	5/15/2024	54.00	0.0%	0.0
1,662	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	55	5/16/2024	55.00	0.0%	0.0
1,663	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	24	5/17/2024	52.00	0.0%	0.0
1,664	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	1,340	5/18/2024	54.00	0.0%	0.0
1,665	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	959	5/19/2024	55.00	0.0%	0.0
1,666	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	11	5/20/2024	96.00	0.0%	0.0
1,667	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	47	5/21/2024	24.00	0.0%	0.0
1,668	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	339	5/22/2024	24.00	0.0%	0.0
1,669	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	5	5/23/2024	24.00	0.0%	0.0
1,670	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	27	5/24/2024	24.00	0.0%	0.0
1,671	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	96	5/25/2024	54.00	0.0%	0.0
1,672	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	57	5/26/2024	55.00	0.0%	0.0
1,673	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	3	5/27/2024	24.00	0.0%	0.0
1,674	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	684	5/28/2024	24.00	0.0%	0.0
1,675	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	29	5/29/2024	54.00	0.0%	0.0
1,676	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	20	5/30/2024	96.00	0.0%	0.0
1,677	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Resident)	49	5/31/2024	96.00	0.0%	0.0
1,678	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	679	6/1/2024	54.00	0.0%	0.0
1,679	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	961	6/2/2024	55.00	0.0%	0.0
1,680	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	5	6/3/2024	96.00	0.0%	0.0
1,681	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	5	6/4/2024	24.00	0.0%	0.0
1,682	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	65	6/5/2024	24.00	0.0%	0.0
1,683	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	61	6/6/2024	96.00	0.0%	0.0
1,684	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	1	6/7/2024	24.00	0.0%	0.0
1,685	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	50	6/8/2024	24.00	0.0%	0.0
1,686	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/9/2023	State Withholding (Resident)	20	6/9/2024	16.00	0.0%	0.0
1,687	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	SUI (ER)	941	6/10/2024	96.00	0.0%	0.0
1,688	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/9/2023	State Withholding (Work)	64,045	6/11/2024	16.00	0.2%	0.0
1,689	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	2	6/12/2024	24.00	0.0%	0.0
1,690	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	111	6/13/2024	24.00	0.0%	0.0
1,691	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	2	6/14/2024	96.00	0.0%	0.0
1,692	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	SUI (ER)	334	6/15/2024	96.00	0.0%	0.0
1,693	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	State Withholding (Resident)	1,941	6/16/2024	12.00	0.0%	0.0
1,694	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	State Withholding (Work)	28,099	6/17/2024	12.00	0.1%	0.0
1,695	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	39	6/18/2024	54.00	0.0%	0.0
1,696	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	137	6/19/2024	55.00	0.0%	0.0
1,697	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	4	6/20/2024	24.00	0.0%	0.0
1,698	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1	6/21/2024	96.00	0.0%	0.0
1,699	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	48	6/22/2024	54.00	0.0%	0.0
1,700	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	109	6/23/2024	55.00	0.0%	0.0
1,701	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local County Withholding (Work)	14	6/24/2024	96.00	0.0%	0.0
1,702	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	20	6/25/2024	52.00	0.0%	0.0
1,703	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	66	6/26/2024	52.00	0.0%	0.0
1,704	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	376	6/27/2024	54.00	0.0%	0.0
1,705	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	373	6/28/2024	55.00	0.0%	0.0
1,706	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	207	6/29/2024	54.00	0.0%	0.0
1,707	BiWeekly Sun-Sat: Regular (Biweekly	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	44	6/30/2024	55.00	0.0%	0.0
1,708	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	282	7/1/2024	52.00	0.0%	0.0
1,709	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	14	7/2/2024	24.00	0.0%	0.0
1,710	BiWeekly Mon-Sun: Regular (Biweekly	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	53	7/3/2024	24.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,711	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	15	7/4/2024	96.00	0.0%	0.0
1,712	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	32	7/5/2024	24.00	0.0%	0.0
1,713	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	43	7/6/2024	24.00	0.0%	0.0
1,714	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	SUI (ER)	12	7/7/2024	96.00	0.0%	0.0
1,715	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	State Withholding (Work)	20,781	7/8/2024	12.00	0.1%	0.0
1,716	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	1	7/9/2024	96.00	0.0%	0.0
1,717	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	140	7/10/2024	52.00	0.0%	0.0
1,718	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	3	7/11/2024	96.00	0.0%	0.0
1,719	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	10	7/12/2024	24.00	0.0%	0.0
1,720	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	118	7/13/2024	24.00	0.0%	0.0
1,721	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	469	7/14/2024	24.00	0.0%	0.0
1,722	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	167	7/15/2024	55.00	0.0%	0.0
1,723	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	133	7/16/2024	52.00	0.0%	0.0
1,724	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	75	7/17/2024	96.00	0.0%	0.0
1,725	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	32	7/18/2024	55.00	0.0%	0.0
1,726	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	189	7/19/2024	96.00	0.0%	0.0
1,727	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	50	7/20/2024	52.00	0.0%	0.0
1,728	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	31	7/21/2024	55.00	0.0%	0.0
1,729	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	50	7/22/2024	54.00	0.0%	0.0
1,730	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	251	7/23/2024	55.00	0.0%	0.0
1,731	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/9/2023	State Withholding (Resident)	180	7/24/2024	16.00	0.0%	0.0
1,732	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	78	7/25/2024	55.00	0.0%	0.0
1,733	BiWeekly Sun-Sat: Regular (Biweekly)	4/16/2023	4/29/2023	4/22/2023	5/5/2023	6/16/2023	Local County Withholding (Resident)	22	7/26/2024	55.00	0.0%	0.0
1,734	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Resident)	23	7/27/2024	24.00	0.0%	0.0
1,735	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	7/28/2023	Local City Withholding (Work)	22	7/28/2024	96.00	0.0%	0.0
1,736	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	1	7/29/2024	24.00	0.0%	0.0
1,737	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	2	7/30/2024	24.00	0.0%	0.0
1,738	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/17/2023	Local City Withholding (Work)	4	7/31/2024	24.00	0.0%	0.0
1,739	BiWeekly Mon-Sun: Regular (Biweekly)	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/14/2023	Local School District Withholding (Resident)	24	8/1/2024	52.00	0.0%	0.0
1,740	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	35	8/2/2024	82.00	0.0%	0.0
1,741	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	26	8/3/2024	40.00	0.0%	0.0
1,742	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	137	8/4/2024	41.00	0.0%	0.0
1,743	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	4	8/5/2024	26.00	0.0%	0.0
1,744	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	36	8/6/2024	82.00	0.0%	0.0
1,745	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	4	8/7/2024	82.00	0.0%	0.0
1,746	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Resident)	41	8/8/2024	82.00	0.0%	0.0
1,747	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	23	8/9/2024	40.00	0.0%	0.0
1,748	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	241	8/10/2024	41.00	0.0%	0.0
1,749	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local School District Withholding (Resident)	111	8/11/2024	82.00	0.0%	0.0
1,750	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local County Withholding (Work)	671	8/12/2024	82.00	0.0%	0.0
1,751	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	26	8/13/2024	82.00	0.0%	0.0
1,752	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local County Withholding (Work)	277	8/14/2024	82.00	0.0%	0.0
1,753	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	50	8/15/2024	38.00	0.0%	0.0
1,754	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	4	8/16/2024	82.00	0.0%	0.0
1,755	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Resident)	87	8/17/2024	82.00	0.0%	0.0
1,756	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	1,137	8/18/2024	26.00	0.0%	0.0
1,757	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	12,254	8/19/2024	26.00	0.0%	0.0
1,758	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	135	8/20/2024	41.00	0.0%	0.0
1,759	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	33	8/21/2024	40.00	0.0%	0.0
1,760	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	483	8/22/2024	41.00	0.0%	0.0
1,761	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	193	8/23/2024	38.00	0.0%	0.0
1,762	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	109	8/24/2024	41.00	0.0%	0.0
1,763	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	90	8/25/2024	38.00	0.0%	0.0
1,764	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	42	8/26/2024	82.00	0.0%	0.0
1,765	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	126	8/27/2024	26.00	0.0%	0.0
1,766	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local City Withholding (Work)	485	8/28/2024	38.00	0.0%	0.0
1,767	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	1	8/29/2024	82.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,768	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	56	8/30/2024	41.00	0.0%	0.0
1,769	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	9	8/31/2024	82.00	0.0%	0.0
1,770	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	1,023	9/1/2024	40.00	0.0%	0.0
1,771	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	State Withholding (Work)	210	9/2/2024	40.00	0.0%	0.0
1,772	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	9/3/2024	82.00	0.0%	0.0
1,773	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	1	9/4/2024	82.00	0.0%	0.0
1,774	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	45	9/5/2024	41.00	0.0%	0.0
1,775	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	14	9/6/2024	38.00	0.0%	0.0
1,776	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	11	9/7/2024	26.00	0.0%	0.0
1,777	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	66	9/8/2024	82.00	0.0%	0.0
1,778	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	2	9/9/2024	26.00	0.0%	0.0
1,779	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	364	9/10/2024	26.00	0.0%	0.0
1,780	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	34	9/11/2024	40.00	0.0%	0.0
1,781	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	73	9/12/2024	41.00	0.0%	0.0
1,782	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	FUI (ER)	514	9/13/2024	82.00	0.0%	0.0
1,783	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	Medicare	67,296	9/14/2024	12.00	0.2%	0.0
1,784	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	Medicare (ER)	67,296	9/15/2024	12.00	0.2%	0.0
1,785	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	OASDI	287,747	9/16/2024	12.00	0.7%	0.1
1,786	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	OASDI (ER)	287,747	9/17/2024	12.00	0.7%	0.1
1,787	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	Federal Withholding	430,133	9/18/2024	12.00	1.0%	0.1
1,788	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	7/28/2023	FUI (ER)	43	9/19/2024	83.00	0.0%	0.0
1,789	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	5/19/2023	Medicare	6,402	9/20/2024	13.00	0.0%	0.0
1,790	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	5/19/2023	Medicare (ER)	6,402	9/21/2024	13.00	0.0%	0.0
1,791	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	5/19/2023	OASDI	27,376	9/22/2024	13.00	0.1%	0.0
1,792	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	5/19/2023	OASDI (ER)	27,376	9/23/2024	13.00	0.1%	0.0
1,793	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	5/19/2023	Federal Withholding	44,828	9/24/2024	13.00	0.1%	0.0
1,794	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	111	9/25/2024	82.00	0.0%	0.0
1,795	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	SUI (ER)	9	9/26/2024	82.00	0.0%	0.0
1,796	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	107	9/27/2024	41.00	0.0%	0.0
1,797	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	1	9/28/2024	26.00	0.0%	0.0
1,798	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	41	9/29/2024	26.00	0.0%	0.0
1,799	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	2	9/30/2024	82.00	0.0%	0.0
1,800	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	28	10/1/2024	82.00	0.0%	0.0
1,801	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	6	10/2/2024	82.00	0.0%	0.0
1,802	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	196	10/3/2024	40.00	0.0%	0.0
1,803	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	95	10/4/2024	82.00	0.0%	0.0
1,804	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Work)	23	10/5/2024	40.00	0.0%	0.0
1,805	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Work)	65	10/6/2024	41.00	0.0%	0.0
1,806	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	93	10/7/2024	41.00	0.0%	0.0
1,807	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	54	10/8/2024	38.00	0.0%	0.0
1,808	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	77	10/9/2024	41.00	0.0%	0.0
1,809	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local County Withholding (Work)	1	10/10/2024	82.00	0.0%	0.0
1,810	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	177	10/11/2024	41.00	0.0%	0.0
1,811	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	59	10/12/2024	40.00	0.0%	0.0
1,812	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	174	10/13/2024	41.00	0.0%	0.0
1,813	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	87	10/14/2024	26.00	0.0%	0.0
1,814	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	25	10/15/2024	41.00	0.0%	0.0
1,815	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	1	10/16/2024	26.00	0.0%	0.0
1,816	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	40	10/17/2024	26.00	0.0%	0.0
1,817	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Work)	35	10/18/2024	40.00	0.0%	0.0
1,818	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	1,489	10/19/2024	40.00	0.0%	0.0
1,819	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	1,262	10/20/2024	41.00	0.0%	0.0
1,820	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	3	10/21/2024	82.00	0.0%	0.0
1,821	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	33	10/22/2024	38.00	0.0%	0.0
1,822	BiWeekly Sun-Sat: Regular (Biweekly	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	124	10/23/2024	41.00	0.0%	0.0
1,823	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	185	10/24/2024	82.00	0.0%	0.0
1,824	BiWeekly Mon-Sun: Regular (Biweekly	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	SUI (ER)	77	10/25/2024	82.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,825	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	State Withholding (Resident)	3,631	10/26/2024	40.00	0.0%	0.0
1,826	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	State Withholding (Work)	7,322	10/27/2024	40.00	0.0%	0.0
1,827	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	7/28/2023	SUI (ER)	39	10/28/2024	83.00	0.0%	0.0
1,828	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	State Withholding (Work)	12,961	10/29/2024	41.00	0.0%	0.0
1,829	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	202	10/30/2024	41.00	0.0%	0.0
1,830	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	130	10/31/2024	40.00	0.0%	0.0
1,831	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	147	11/1/2024	41.00	0.0%	0.0
1,832	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local County Withholding (Work)	527	11/2/2024	82.00	0.0%	0.0
1,833	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	SUI (ER)	6	11/3/2024	82.00	0.0%	0.0
1,834	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/9/2023	State Withholding (Work)	6,120	11/4/2024	33.00	0.0%	0.0
1,835	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/9/2023	State Withholding (Resident)	22,194	11/5/2024	33.00	0.1%	0.0
1,836	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Work)	66	11/6/2024	41.00	0.0%	0.0
1,837	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	354	11/7/2024	41.00	0.0%	0.0
1,838	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	57	11/8/2024	41.00	0.0%	0.0
1,839	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	0	11/9/2024	82.00	0.0%	0.0
1,840	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	3	11/10/2024	26.00	0.0%	0.0
1,841	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	7	11/11/2024	26.00	0.0%	0.0
1,842	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	10	11/12/2024	26.00	0.0%	0.0
1,843	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	52	11/13/2024	82.00	0.0%	0.0
1,844	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	50	11/14/2024	40.00	0.0%	0.0
1,845	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	57	11/15/2024	41.00	0.0%	0.0
1,846	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	21	11/16/2024	38.00	0.0%	0.0
1,847	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	1,140	11/17/2024	40.00	0.0%	0.0
1,848	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	1,032	11/18/2024	41.00	0.0%	0.0
1,849	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	11	11/19/2024	82.00	0.0%	0.0
1,850	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	33	11/20/2024	26.00	0.0%	0.0
1,851	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	268	11/21/2024	26.00	0.0%	0.0
1,852	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	10	11/22/2024	26.00	0.0%	0.0
1,853	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	28	11/23/2024	26.00	0.0%	0.0
1,854	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	45	11/24/2024	40.00	0.0%	0.0
1,855	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	74	11/25/2024	41.00	0.0%	0.0
1,856	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	670	11/26/2024	26.00	0.0%	0.0
1,857	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	34	11/27/2024	40.00	0.0%	0.0
1,858	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	10	11/28/2024	82.00	0.0%	0.0
1,859	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Resident)	46	11/29/2024	82.00	0.0%	0.0
1,860	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	608	11/30/2024	40.00	0.0%	0.0
1,861	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	929	12/1/2024	41.00	0.0%	0.0
1,862	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	17	12/2/2024	26.00	0.0%	0.0
1,863	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	46	12/3/2024	26.00	0.0%	0.0
1,864	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	69	12/4/2024	82.00	0.0%	0.0
1,865	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	2	12/5/2024	26.00	0.0%	0.0
1,866	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	51	12/6/2024	26.00	0.0%	0.0
1,867	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/23/2023	State Withholding (Resident)	75	12/7/2024	16.00	0.0%	0.0
1,868	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	SUI (ER)	710	12/8/2024	82.00	0.0%	0.0
1,869	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/23/2023	State Withholding (Work)	61,398	12/9/2024	16.00	0.1%	0.0
1,870	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	1	12/10/2024	26.00	0.0%	0.0
1,871	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	105	12/11/2024	26.00	0.0%	0.0
1,872	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	3	12/12/2024	82.00	0.0%	0.0
1,873	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	SUI (ER)	294	12/13/2024	82.00	0.0%	0.0
1,874	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	State Withholding (Resident)	1,456	12/14/2024	12.00	0.0%	0.0
1,875	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	State Withholding (Work)	26,851	12/15/2024	12.00	0.1%	0.0
1,876	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	20	12/16/2024	40.00	0.0%	0.0
1,877	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	31	12/17/2024	40.00	0.0%	0.0
1,878	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	120	12/18/2024	41.00	0.0%	0.0
1,879	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	48	12/19/2024	40.00	0.0%	0.0
1,880	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	85	12/20/2024	41.00	0.0%	0.0
1,881	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local County Withholding (Work)	16	12/21/2024	82.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,882	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	20	12/22/2024	38.00	0.0%	0.0
1,883	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	96	12/23/2024	38.00	0.0%	0.0
1,884	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	288	12/24/2024	40.00	0.0%	0.0
1,885	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	397	12/25/2024	41.00	0.0%	0.0
1,886	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	260	12/26/2024	40.00	0.0%	0.0
1,887	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	49	12/27/2024	41.00	0.0%	0.0
1,888	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	264	12/28/2024	38.00	0.0%	0.0
1,889	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	9	12/29/2024	26.00	0.0%	0.0
1,890	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	23	12/30/2024	26.00	0.0%	0.0
1,891	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	54	12/31/2024	82.00	0.0%	0.0
1,892	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	31	1/1/2025	26.00	0.0%	0.0
1,893	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	41	1/2/2025	26.00	0.0%	0.0
1,894	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	SUI (ER)	19	1/3/2025	82.00	0.0%	0.0
1,895	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	State Withholding (Work)	20,749	1/4/2025	12.00	0.1%	0.0
1,896	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	5	1/5/2025	82.00	0.0%	0.0
1,897	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	161	1/6/2025	38.00	0.0%	0.0
1,898	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	6	1/7/2025	82.00	0.0%	0.0
1,899	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	10	1/8/2025	26.00	0.0%	0.0
1,900	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	137	1/9/2025	26.00	0.0%	0.0
1,901	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	430	1/10/2025	26.00	0.0%	0.0
1,902	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	93	1/11/2025	41.00	0.0%	0.0
1,903	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	148	1/12/2025	38.00	0.0%	0.0
1,904	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	52	1/13/2025	82.00	0.0%	0.0
1,905	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	33	1/14/2025	41.00	0.0%	0.0
1,906	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	172	1/15/2025	82.00	0.0%	0.0
1,907	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	25	1/16/2025	38.00	0.0%	0.0
1,908	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	32	1/17/2025	41.00	0.0%	0.0
1,909	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	43	1/18/2025	40.00	0.0%	0.0
1,910	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	236	1/19/2025	41.00	0.0%	0.0
1,911	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/23/2023	State Withholding (Resident)	185	1/20/2025	16.00	0.0%	0.0
1,912	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	80	1/21/2025	41.00	0.0%	0.0
1,913	BiWeekly Sun-Sat: Regular (Biweekly)	4/30/2023	5/13/2023	5/6/2023	5/19/2023	6/16/2023	Local County Withholding (Resident)	24	1/22/2025	41.00	0.0%	0.0
1,914	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Resident)	23	1/23/2025	26.00	0.0%	0.0
1,915	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	7/28/2023	Local City Withholding (Work)	42	1/24/2025	82.00	0.0%	0.0
1,916	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	35	1/25/2025	26.00	0.0%	0.0
1,917	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/2/2023	Local City Withholding (Work)	8	1/26/2025	26.00	0.0%	0.0
1,918	BiWeekly Mon-Sun: Regular (Biweekly)	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/14/2023	Local School District Withholding (Resident)	24	1/27/2025	38.00	0.0%	0.0
1,919	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	62	1/28/2025	68.00	0.0%	0.0
1,920	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	3	1/29/2025	68.00	0.0%	0.0
1,921	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	25	1/30/2025	59.00	0.0%	0.0
1,922	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	126	1/31/2025	60.00	0.0%	0.0
1,923	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	3	2/1/2025	30.00	0.0%	0.0
1,924	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	32	2/2/2025	68.00	0.0%	0.0
1,925	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	24	2/3/2025	68.00	0.0%	0.0
1,926	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Resident)	41	2/4/2025	68.00	0.0%	0.0
1,927	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	22	2/5/2025	59.00	0.0%	0.0
1,928	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	204	2/6/2025	60.00	0.0%	0.0
1,929	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local School District Withholding (Resident)	112	2/7/2025	68.00	0.0%	0.0
1,930	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local County Withholding (Work)	604	2/8/2025	68.00	0.0%	0.0
1,931	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	29	2/9/2025	68.00	0.0%	0.0
1,932	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local County Withholding (Work)	237	2/10/2025	68.00	0.0%	0.0
1,933	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	1	2/11/2025	68.00	0.0%	0.0
1,934	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Resident)	18	2/12/2025	68.00	0.0%	0.0
1,935	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	62	2/13/2025	54.00	0.0%	0.0
1,936	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	1	2/14/2025	68.00	0.0%	0.0
1,937	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Resident)	98	2/15/2025	68.00	0.0%	0.0
1,938	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	1,051	2/16/2025	30.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,939	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	13,014	2/17/2025	30.00	0.0%	0.0
1,940	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	120	2/18/2025	60.00	0.0%	0.0
1,941	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	31	2/19/2025	59.00	0.0%	0.0
1,942	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	465	2/20/2025	60.00	0.0%	0.0
1,943	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	197	2/21/2025	54.00	0.0%	0.0
1,944	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	86	2/22/2025	60.00	0.0%	0.0
1,945	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	96	2/23/2025	54.00	0.0%	0.0
1,946	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	35	2/24/2025	68.00	0.0%	0.0
1,947	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	118	2/25/2025	30.00	0.0%	0.0
1,948	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local City Withholding (Work)	318	2/26/2025	54.00	0.0%	0.0
1,949	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	3	2/27/2025	68.00	0.0%	0.0
1,950	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	2	2/28/2025	68.00	0.0%	0.0
1,951	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	1,027	3/1/2025	59.00	0.0%	0.0
1,952	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	2	3/2/2025	68.00	0.0%	0.0
1,953	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	State Withholding (Work)	208	3/3/2025	59.00	0.0%	0.0
1,954	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	3/4/2025	68.00	0.0%	0.0
1,955	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	5	3/5/2025	68.00	0.0%	0.0
1,956	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	14	3/6/2025	54.00	0.0%	0.0
1,957	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	10	3/7/2025	30.00	0.0%	0.0
1,958	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	8	3/8/2025	68.00	0.0%	0.0
1,959	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	60	3/9/2025	68.00	0.0%	0.0
1,960	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	48	3/10/2025	30.00	0.0%	0.0
1,961	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	196	3/11/2025	30.00	0.0%	0.0
1,962	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	31	3/12/2025	59.00	0.0%	0.0
1,963	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	73	3/13/2025	60.00	0.0%	0.0
1,964	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	FUI (ER)	2,264	3/14/2025	68.00	0.0%	0.0
1,965	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Medicare	70,878	3/15/2025	12.00	0.2%	0.0
1,966	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Medicare (ER)	70,878	3/16/2025	12.00	0.2%	0.0
1,967	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	OASDI	303,065	3/17/2025	12.00	0.7%	0.1
1,968	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	OASDI (ER)	303,065	3/18/2025	12.00	0.7%	0.1
1,969	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Federal Withholding	464,803	3/19/2025	12.00	1.1%	0.1
1,970	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/28/2023	FUI (ER)	9	3/20/2025	69.00	0.0%	0.0
1,971	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	6/2/2023	Medicare	6,397	3/21/2025	13.00	0.0%	0.0
1,972	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	6/2/2023	Medicare (ER)	6,397	3/22/2025	13.00	0.0%	0.0
1,973	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	6/2/2023	OASDI	27,352	3/23/2025	13.00	0.1%	0.0
1,974	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	6/2/2023	OASDI (ER)	27,352	3/24/2025	13.00	0.1%	0.0
1,975	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	6/2/2023	Federal Withholding	45,593	3/25/2025	13.00	0.1%	0.0
1,976	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	95	3/26/2025	68.00	0.0%	0.0
1,977	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	SUI (ER)	46	3/27/2025	68.00	0.0%	0.0
1,978	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	114	3/28/2025	60.00	0.0%	0.0
1,979	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	1	3/29/2025	30.00	0.0%	0.0
1,980	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	41	3/30/2025	30.00	0.0%	0.0
1,981	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	1	3/31/2025	68.00	0.0%	0.0
1,982	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	18	4/1/2025	68.00	0.0%	0.0
1,983	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	5	4/2/2025	68.00	0.0%	0.0
1,984	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	189	4/3/2025	59.00	0.0%	0.0
1,985	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	113	4/4/2025	68.00	0.0%	0.0
1,986	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	9	4/5/2025	59.00	0.0%	0.0
1,987	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Work)	23	4/6/2025	59.00	0.0%	0.0
1,988	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Work)	70	4/7/2025	60.00	0.0%	0.0
1,989	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	115	4/8/2025	60.00	0.0%	0.0
1,990	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	55	4/9/2025	54.00	0.0%	0.0
1,991	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	88	4/10/2025	60.00	0.0%	0.0
1,992	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	163	4/11/2025	60.00	0.0%	0.0
1,993	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	130	4/12/2025	59.00	0.0%	0.0
1,994	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	221	4/13/2025	60.00	0.0%	0.0
1,995	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	77	4/14/2025	30.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,996	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	99	4/15/2025	30.00	0.0%	0.0
1,997	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	21	4/16/2025	59.00	0.0%	0.0
1,998	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	35	4/17/2025	60.00	0.0%	0.0
1,999	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	23	4/18/2025	30.00	0.0%	0.0
2,000	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	25	4/19/2025	30.00	0.0%	0.0
2,001	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Work)	119	4/20/2025	59.00	0.0%	0.0
2,002	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	1,543	4/21/2025	59.00	0.0%	0.0
2,003	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	1,331	4/22/2025	60.00	0.0%	0.0
2,004	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	0	4/23/2025	68.00	0.0%	0.0
2,005	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	42	4/24/2025	54.00	0.0%	0.0
2,006	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	106	4/25/2025	60.00	0.0%	0.0
2,007	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	170	4/26/2025	68.00	0.0%	0.0
2,008	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	SUI (ER)	378	4/27/2025	68.00	0.0%	0.0
2,009	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	State Withholding (Resident)	3,507	4/28/2025	59.00	0.0%	0.0
2,010	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	State Withholding (Work)	8,706	4/29/2025	59.00	0.0%	0.0
2,011	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/28/2023	SUI (ER)	40	4/30/2025	69.00	0.0%	0.0
2,012	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	State Withholding (Work)	12,951	5/1/2025	60.00	0.0%	0.0
2,013	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	200	5/2/2025	60.00	0.0%	0.0
2,014	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	121	5/3/2025	59.00	0.0%	0.0
2,015	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	170	5/4/2025	60.00	0.0%	0.0
2,016	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local County Withholding (Work)	576	5/5/2025	68.00	0.0%	0.0
2,017	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	SUI (ER)	24	5/6/2025	68.00	0.0%	0.0
2,018	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/23/2023	State Withholding (Work)	6,111	5/7/2025	33.00	0.0%	0.0
2,019	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/23/2023	State Withholding (Resident)	23,105	5/8/2025	33.00	0.1%	0.0
2,020	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Work)	63	5/9/2025	60.00	0.0%	0.0
2,021	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	329	5/10/2025	60.00	0.0%	0.0
2,022	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	70	5/11/2025	60.00	0.0%	0.0
2,023	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	1	5/12/2025	68.00	0.0%	0.0
2,024	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	2	5/13/2025	30.00	0.0%	0.0
2,025	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	10	5/14/2025	30.00	0.0%	0.0
2,026	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	2	5/15/2025	30.00	0.0%	0.0
2,027	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	26	5/16/2025	68.00	0.0%	0.0
2,028	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	49	5/17/2025	59.00	0.0%	0.0
2,029	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	57	5/18/2025	60.00	0.0%	0.0
2,030	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	24	5/19/2025	54.00	0.0%	0.0
2,031	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	1	5/20/2025	68.00	0.0%	0.0
2,032	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	1,215	5/21/2025	59.00	0.0%	0.0
2,033	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	1,049	5/22/2025	60.00	0.0%	0.0
2,034	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	7	5/23/2025	68.00	0.0%	0.0
2,035	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	State Withholding (Resident)	561	5/24/2025	59.00	0.0%	0.0
2,036	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	69	5/25/2025	30.00	0.0%	0.0
2,037	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	27	5/26/2025	30.00	0.0%	0.0
2,038	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	28	5/27/2025	30.00	0.0%	0.0
2,039	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/9/2023	State Withholding (Resident)	94	5/28/2025	19.00	0.0%	0.0
2,040	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	45	5/29/2025	59.00	0.0%	0.0
2,041	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	83	5/30/2025	60.00	0.0%	0.0
2,042	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	2	5/31/2025	30.00	0.0%	0.0
2,043	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	718	6/1/2025	30.00	0.0%	0.0
2,044	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	35	6/2/2025	59.00	0.0%	0.0
2,045	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	2	6/3/2025	68.00	0.0%	0.0
2,046	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Resident)	45	6/4/2025	68.00	0.0%	0.0
2,047	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	541	6/5/2025	59.00	0.0%	0.0
2,048	BiWeekly Sun-Sat: Regular (Biweekly	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	923	6/6/2025	60.00	0.0%	0.0
2,049	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	15	6/7/2025	30.00	0.0%	0.0
2,050	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	46	6/8/2025	30.00	0.0%	0.0
2,051	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	2	6/9/2025	68.00	0.0%	0.0
2,052	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/6/2023	State Withholding (Resident)	91	6/10/2025	16.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,053	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	2	6/11/2025	30.00	0.0%	0.0
2,054	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	24	6/12/2025	68.00	0.0%	0.0
2,055	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	1	6/13/2025	30.00	0.0%	0.0
2,056	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	46	6/14/2025	30.00	0.0%	0.0
2,057	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/6/2023	State Withholding (Resident)	67	6/15/2025	16.00	0.0%	0.0
2,058	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	SUI (ER)	756	6/16/2025	68.00	0.0%	0.0
2,059	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/6/2023	State Withholding (Work)	66,261	6/17/2025	16.00	0.2%	0.0
2,060	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	23	6/18/2025	30.00	0.0%	0.0
2,061	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	102	6/19/2025	30.00	0.0%	0.0
2,062	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	29	6/20/2025	68.00	0.0%	0.0
2,063	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	SUI (ER)	640	6/21/2025	68.00	0.0%	0.0
2,064	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	State Withholding (Resident)	1,606	6/22/2025	12.00	0.0%	0.0
2,065	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	State Withholding (Work)	27,275	6/23/2025	12.00	0.1%	0.0
2,066	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	20	6/24/2025	59.00	0.0%	0.0
2,067	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	27	6/25/2025	59.00	0.0%	0.0
2,068	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	120	6/26/2025	60.00	0.0%	0.0
2,069	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	4	6/27/2025	68.00	0.0%	0.0
2,070	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	48	6/28/2025	59.00	0.0%	0.0
2,071	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	94	6/29/2025	60.00	0.0%	0.0
2,072	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local County Withholding (Work)	19	6/30/2025	68.00	0.0%	0.0
2,073	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	20	7/1/2025	54.00	0.0%	0.0
2,074	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	93	7/2/2025	54.00	0.0%	0.0
2,075	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	273	7/3/2025	59.00	0.0%	0.0
2,076	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	395	7/4/2025	60.00	0.0%	0.0
2,077	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	8	7/5/2025	68.00	0.0%	0.0
2,078	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	235	7/6/2025	59.00	0.0%	0.0
2,079	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	56	7/7/2025	60.00	0.0%	0.0
2,080	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	286	7/8/2025	54.00	0.0%	0.0
2,081	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	6	7/9/2025	30.00	0.0%	0.0
2,082	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	26	7/10/2025	30.00	0.0%	0.0
2,083	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	34	7/11/2025	30.00	0.0%	0.0
2,084	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	59	7/12/2025	68.00	0.0%	0.0
2,085	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	27	7/13/2025	30.00	0.0%	0.0
2,086	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	44	7/14/2025	30.00	0.0%	0.0
2,087	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	SUI (ER)	60	7/15/2025	68.00	0.0%	0.0
2,088	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	State Withholding (Work)	21,285	7/16/2025	12.00	0.1%	0.0
2,089	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	141	7/17/2025	54.00	0.0%	0.0
2,090	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	4	7/18/2025	30.00	0.0%	0.0
2,091	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	180	7/19/2025	30.00	0.0%	0.0
2,092	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	435	7/20/2025	30.00	0.0%	0.0
2,093	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	55	7/21/2025	60.00	0.0%	0.0
2,094	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	133	7/22/2025	54.00	0.0%	0.0
2,095	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	53	7/23/2025	68.00	0.0%	0.0
2,096	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	SUI (ER)	35	7/24/2025	68.00	0.0%	0.0
2,097	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	12	7/25/2025	59.00	0.0%	0.0
2,098	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	33	7/26/2025	60.00	0.0%	0.0
2,099	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	64	7/27/2025	68.00	0.0%	0.0
2,100	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	26	7/28/2025	54.00	0.0%	0.0
2,101	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	84	7/29/2025	59.00	0.0%	0.0
2,102	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	44	7/30/2025	60.00	0.0%	0.0
2,103	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	43	7/31/2025	59.00	0.0%	0.0
2,104	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	235	8/1/2025	60.00	0.0%	0.0
2,105	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	1	8/2/2025	68.00	0.0%	0.0
2,106	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/6/2023	State Withholding (Resident)	180	8/3/2025	16.00	0.0%	0.0
2,107	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	80	8/4/2025	60.00	0.0%	0.0
2,108	BiWeekly Mon-Sun: Regular (Biweekly)	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	9	8/5/2025	59.00	0.0%	0.0
2,109	BiWeekly Sun-Sat: Regular (Biweekly)	5/14/2023	5/27/2023	5/20/2023	6/2/2023	7/19/2023	Local County Withholding (Resident)	42	8/6/2025	60.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,110	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Resident)	27	8/7/2025	30.00	0.0%	0.0
2,111	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	State Withholding (Resident)	27	8/8/2025	54.00	0.0%	0.0
2,112	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/28/2023	Local City Withholding (Work)	5	8/9/2025	68.00	0.0%	0.0
2,113	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	1	8/10/2025	30.00	0.0%	0.0
2,114	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	48	8/11/2025	30.00	0.0%	0.0
2,115	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/20/2023	Local City Withholding (Work)	6	8/12/2025	30.00	0.0%	0.0
2,116	BiWeekly Mon-Sun: Regular (Biweekl	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/14/2023	Local School District Withholding (Resident)	24	8/13/2025	54.00	0.0%	0.0
2,117	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	13	8/14/2025	54.00	0.0%	0.0
2,118	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	1	8/15/2025	31.00	0.0%	0.0
2,119	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	27	8/16/2025	45.00	0.0%	0.0
2,120	BiWeekly Sun-Sat: Regular (Biweekly	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	178	8/17/2025	46.00	0.0%	0.0
2,121	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	16	8/18/2025	31.00	0.0%	0.0
2,122	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Resident)	73	8/19/2025	54.00	0.0%	0.0
2,123	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	3	8/20/2025	54.00	0.0%	0.0
2,124	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Resident)	41	8/21/2025	54.00	0.0%	0.0
2,125	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	25	8/22/2025	45.00	0.0%	0.0
2,126	BiWeekly Sun-Sat: Regular (Biweekly	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	205	8/23/2025	46.00	0.0%	0.0
2,127	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local School District Withholding (Resident)	120	8/24/2025	54.00	0.0%	0.0
2,128	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local County Withholding (Work)	804	8/25/2025	54.00	0.0%	0.0
2,129	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	64	8/26/2025	54.00	0.0%	0.0
2,130	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local County Withholding (Work)	208	8/27/2025	54.00	0.0%	0.0
2,131	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	64	8/28/2025	40.00	0.0%	0.0
2,132	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1	8/29/2025	54.00	0.0%	0.0
2,133	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Resident)	129	8/30/2025	54.00	0.0%	0.0
2,134	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	1,129	8/31/2025	31.00	0.0%	0.0
2,135	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	14,147	9/1/2025	31.00	0.0%	0.0
2,136	BiWeekly Sun-Sat: Regular (Biweekly	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	133	9/2/2025	46.00	0.0%	0.0
2,137	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	25	9/3/2025	45.00	0.0%	0.0
2,138	BiWeekly Sun-Sat: Regular (Biweekly	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	513	9/4/2025	46.00	0.0%	0.0
2,139	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	193	9/5/2025	40.00	0.0%	0.0
2,140	BiWeekly Sun-Sat: Regular (Biweekly	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	109	9/6/2025	46.00	0.0%	0.0
2,141	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	96	9/7/2025	40.00	0.0%	0.0
2,142	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	29	9/8/2025	54.00	0.0%	0.0
2,143	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	118	9/9/2025	31.00	0.0%	0.0
2,144	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local City Withholding (Work)	362	9/10/2025	40.00	0.0%	0.0
2,145	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	21	9/11/2025	54.00	0.0%	0.0
2,146	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	13	9/12/2025	54.00	0.0%	0.0
2,147	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	982	9/13/2025	45.00	0.0%	0.0
2,148	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1	9/14/2025	54.00	0.0%	0.0
2,149	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	State Withholding (Work)	208	9/15/2025	45.00	0.0%	0.0
2,150	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	9/16/2025	54.00	0.0%	0.0
2,151	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	15	9/17/2025	54.00	0.0%	0.0
2,152	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	14	9/18/2025	40.00	0.0%	0.0
2,153	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	2	9/19/2025	31.00	0.0%	0.0
2,154	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	0	9/20/2025	54.00	0.0%	0.0
2,155	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	57	9/21/2025	54.00	0.0%	0.0
2,156	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	24	9/22/2025	31.00	0.0%	0.0
2,157	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	25	9/23/2025	31.00	0.0%	0.0
2,158	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1	9/24/2025	54.00	0.0%	0.0
2,159	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	9	9/25/2025	31.00	0.0%	0.0
2,160	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	204	9/26/2025	31.00	0.0%	0.0
2,161	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	36	9/27/2025	45.00	0.0%	0.0
2,162	BiWeekly Sun-Sat: Regular (Biweekly	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	73	9/28/2025	46.00	0.0%	0.0
2,163	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	FUI (ER)	1,781	9/29/2025	54.00	0.0%	0.0
2,164	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	Medicare	70,046	9/30/2025	12.00	0.2%	0.0
2,165	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	Medicare (ER)	70,046	10/1/2025	12.00	0.2%	0.0
2,166	BiWeekly Mon-Sun: Regular (Biweekl	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	OASDI	299,508	10/2/2025	12.00	0.7%	0.1

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
2,167	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	299,508	10/3/2025	12.00	0.7%	0.1
2,168	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	442,828	10/4/2025	12.00	1.1%	0.1
2,169	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	6/16/2023	6,284	10/5/2025	13.00	0.0%	0.0
2,170	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	6/16/2023	6,284	10/6/2025	13.00	0.0%	0.0
2,171	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	6/16/2023	26,868	10/7/2025	13.00	0.1%	0.0
2,172	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	6/16/2023	26,868	10/8/2025	13.00	0.1%	0.0
2,173	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	6/16/2023	44,323	10/9/2025	13.00	0.1%	0.0
2,174	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	8	10/10/2025	54.00	0.0%	0.0
2,175	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	26	10/11/2025	54.00	0.0%	0.0
2,176	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	106	10/12/2025	46.00	0.0%	0.0
2,177	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	41	10/13/2025	31.00	0.0%	0.0
2,178	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	28	10/14/2025	54.00	0.0%	0.0
2,179	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	1	10/15/2025	54.00	0.0%	0.0
2,180	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	203	10/16/2025	45.00	0.0%	0.0
2,181	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	105	10/17/2025	54.00	0.0%	0.0
2,182	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	18	10/18/2025	45.00	0.0%	0.0
2,183	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	23	10/19/2025	45.00	0.0%	0.0
2,184	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	66	10/20/2025	46.00	0.0%	0.0
2,185	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	95	10/21/2025	46.00	0.0%	0.0
2,186	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	54	10/22/2025	40.00	0.0%	0.0
2,187	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	68	10/23/2025	46.00	0.0%	0.0
2,188	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	164	10/24/2025	46.00	0.0%	0.0
2,189	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	65	10/25/2025	45.00	0.0%	0.0
2,190	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	195	10/26/2025	46.00	0.0%	0.0
2,191	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	6	10/27/2025	31.00	0.0%	0.0
2,192	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	71	10/28/2025	31.00	0.0%	0.0
2,193	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	10	10/29/2025	45.00	0.0%	0.0
2,194	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	46	10/30/2025	46.00	0.0%	0.0
2,195	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	30	10/31/2025	31.00	0.0%	0.0
2,196	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	32	11/1/2025	31.00	0.0%	0.0
2,197	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	150	11/2/2025	45.00	0.0%	0.0
2,198	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	1,618	11/3/2025	45.00	0.0%	0.0
2,199	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	1,189	11/4/2025	46.00	0.0%	0.0
2,200	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	49	11/5/2025	40.00	0.0%	0.0
2,201	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	130	11/6/2025	46.00	0.0%	0.0
2,202	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	136	11/7/2025	54.00	0.0%	0.0
2,203	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	285	11/8/2025	54.00	0.0%	0.0
2,204	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	3,419	11/9/2025	45.00	0.0%	0.0
2,205	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	8,037	11/10/2025	45.00	0.0%	0.0
2,206	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/28/2023	20	11/11/2025	55.00	0.0%	0.0
2,207	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	12,730	11/12/2025	46.00	0.0%	0.0
2,208	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	285	11/13/2025	46.00	0.0%	0.0
2,209	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	114	11/14/2025	45.00	0.0%	0.0
2,210	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	152	11/15/2025	46.00	0.0%	0.0
2,211	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	464	11/16/2025	54.00	0.0%	0.0
2,212	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	52	11/17/2025	54.00	0.0%	0.0
2,213	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/30/2023	6,068	11/18/2025	26.00	0.0%	0.0
2,214	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/30/2023	24,179	11/19/2025	26.00	0.1%	0.0
2,215	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	104	11/20/2025	46.00	0.0%	0.0
2,216	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	378	11/21/2025	46.00	0.0%	0.0
2,217	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	57	11/22/2025	46.00	0.0%	0.0
2,218	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	1	11/23/2025	54.00	0.0%	0.0
2,219	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	4	11/24/2025	31.00	0.0%	0.0
2,220	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	3	11/25/2025	31.00	0.0%	0.0
2,221	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	10	11/26/2025	31.00	0.0%	0.0
2,222	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	2	11/27/2025	31.00	0.0%	0.0
2,223	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	47	11/28/2025	54.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
2,224	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	50	11/29/2025	45.00	0.0%	0.0
2,225	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	59	11/30/2025	46.00	0.0%	0.0
2,226	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	22	12/1/2025	40.00	0.0%	0.0
2,227	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	5	12/2/2025	54.00	0.0%	0.0
2,228	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	1,042	12/3/2025	45.00	0.0%	0.0
2,229	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	950	12/4/2025	46.00	0.0%	0.0
2,230	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	36	12/5/2025	54.00	0.0%	0.0
2,231	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	State Withholding (Resident)	160	12/6/2025	45.00	0.0%	0.0
2,232	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	21	12/7/2025	31.00	0.0%	0.0
2,233	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	40	12/8/2025	31.00	0.0%	0.0
2,234	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	9	12/9/2025	31.00	0.0%	0.0
2,235	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	27	12/10/2025	31.00	0.0%	0.0
2,236	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/26/2023	State Withholding (Resident)	1	12/11/2025	22.00	0.0%	0.0
2,237	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	45	12/12/2025	45.00	0.0%	0.0
2,238	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	76	12/13/2025	46.00	0.0%	0.0
2,239	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	9	12/14/2025	31.00	0.0%	0.0
2,240	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	572	12/15/2025	31.00	0.0%	0.0
2,241	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	39	12/16/2025	45.00	0.0%	0.0
2,242	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	6	12/17/2025	54.00	0.0%	0.0
2,243	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Resident)	62	12/18/2025	54.00	0.0%	0.0
2,244	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	651	12/19/2025	45.00	0.0%	0.0
2,245	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	913	12/20/2025	46.00	0.0%	0.0
2,246	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	3	12/21/2025	31.00	0.0%	0.0
2,247	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	46	12/22/2025	31.00	0.0%	0.0
2,248	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	40	12/23/2025	54.00	0.0%	0.0
2,249	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	48	12/24/2025	31.00	0.0%	0.0
2,250	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/20/2023	State Withholding (Resident)	89	12/25/2025	16.00	0.0%	0.0
2,251	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	SUI (ER)	637	12/26/2025	54.00	0.0%	0.0
2,252	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/20/2023	State Withholding (Work)	63,928	12/27/2025	16.00	0.2%	0.0
2,253	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	11	12/28/2025	31.00	0.0%	0.0
2,254	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	103	12/29/2025	31.00	0.0%	0.0
2,255	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	2	12/30/2025	54.00	0.0%	0.0
2,256	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	SUI (ER)	789	12/31/2025	54.00	0.0%	0.0
2,257	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	State Withholding (Resident)	1,530	1/1/2026	12.00	0.0%	0.0
2,258	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	State Withholding (Work)	27,746	1/2/2026	12.00	0.1%	0.0
2,259	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	21	1/3/2026	45.00	0.0%	0.0
2,260	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	36	1/4/2026	45.00	0.0%	0.0
2,261	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	123	1/5/2026	46.00	0.0%	0.0
2,262	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	48	1/6/2026	45.00	0.0%	0.0
2,263	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	61	1/7/2026	46.00	0.0%	0.0
2,264	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local County Withholding (Work)	17	1/8/2026	54.00	0.0%	0.0
2,265	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	20	1/9/2026	40.00	0.0%	0.0
2,266	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	98	1/10/2026	40.00	0.0%	0.0
2,267	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	262	1/11/2026	45.00	0.0%	0.0
2,268	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	420	1/12/2026	46.00	0.0%	0.0
2,269	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	4	1/13/2026	54.00	0.0%	0.0
2,270	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	213	1/14/2026	45.00	0.0%	0.0
2,271	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	49	1/15/2026	46.00	0.0%	0.0
2,272	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	271	1/16/2026	40.00	0.0%	0.0
2,273	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	6	1/17/2026	31.00	0.0%	0.0
2,274	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	40	1/18/2026	31.00	0.0%	0.0
2,275	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	27	1/19/2026	31.00	0.0%	0.0
2,276	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	1	1/20/2026	54.00	0.0%	0.0
2,277	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	23	1/21/2026	31.00	0.0%	0.0
2,278	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	49	1/22/2026	31.00	0.0%	0.0
2,279	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	SUI (ER)	32	1/23/2026	54.00	0.0%	0.0
2,280	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	State Withholding (Work)	20,249	1/24/2026	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
2,281	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	157	1/25/2026	40.00	0.0%	0.0
2,282	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	11	1/26/2026	54.00	0.0%	0.0
2,283	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	7	1/27/2026	31.00	0.0%	0.0
2,284	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	170	1/28/2026	31.00	0.0%	0.0
2,285	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	579	1/29/2026	31.00	0.0%	0.0
2,286	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	68	1/30/2026	46.00	0.0%	0.0
2,287	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	146	1/31/2026	40.00	0.0%	0.0
2,288	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	60	2/1/2026	54.00	0.0%	0.0
2,289	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	24	2/2/2026	45.00	0.0%	0.0
2,290	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	33	2/3/2026	46.00	0.0%	0.0
2,291	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	27	2/4/2026	40.00	0.0%	0.0
2,292	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	23	2/5/2026	45.00	0.0%	0.0
2,293	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	50	2/6/2026	46.00	0.0%	0.0
2,294	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	32	2/7/2026	45.00	0.0%	0.0
2,295	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	215	2/8/2026	46.00	0.0%	0.0
2,296	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	3	2/9/2026	54.00	0.0%	0.0
2,297	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/21/2023	State Withholding (Resident)	185	2/10/2026	17.00	0.0%	0.0
2,298	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	80	2/11/2026	46.00	0.0%	0.0
2,299	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	19	2/12/2026	45.00	0.0%	0.0
2,300	BiWeekly Sun-Sat: Regular (Biweekly)	5/28/2023	6/10/2023	6/3/2023	6/16/2023	7/19/2023	Local County Withholding (Resident)	28	2/13/2026	46.00	0.0%	0.0
2,301	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Resident)	23	2/14/2026	31.00	0.0%	0.0
2,302	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	State Withholding (Resident)	66	2/15/2026	40.00	0.0%	0.0
2,303	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/28/2023	Local City Withholding (Work)	17	2/16/2026	54.00	0.0%	0.0
2,304	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	0	2/17/2026	31.00	0.0%	0.0
2,305	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	21	2/18/2026	31.00	0.0%	0.0
2,306	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	Local City Withholding (Work)	3	2/19/2026	31.00	0.0%	0.0
2,307	BiWeekly Mon-Sun: Regular (Biweekly)	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/14/2023	Local School District Withholding (Resident)	24	2/20/2026	40.00	0.0%	0.0
2,308	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	5	2/21/2026	40.00	0.0%	0.0
2,309	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	3	2/22/2026	17.00	0.0%	0.0
2,310	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	25	2/23/2026	31.00	0.0%	0.0
2,311	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	138	2/24/2026	32.00	0.0%	0.0
2,312	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	11	2/25/2026	17.00	0.0%	0.0
2,313	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	84	2/26/2026	40.00	0.0%	0.0
2,314	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	13	2/27/2026	40.00	0.0%	0.0
2,315	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	41	2/28/2026	40.00	0.0%	0.0
2,316	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	24	3/1/2026	31.00	0.0%	0.0
2,317	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	221	3/2/2026	32.00	0.0%	0.0
2,318	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local School District Withholding (Resident)	126	3/3/2026	40.00	0.0%	0.0
2,319	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	772	3/4/2026	40.00	0.0%	0.0
2,320	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	43	3/5/2026	40.00	0.0%	0.0
2,321	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	255	3/6/2026	40.00	0.0%	0.0
2,322	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	10	3/7/2026	40.00	0.0%	0.0
2,323	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	12	3/8/2026	40.00	0.0%	0.0
2,324	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	35	3/9/2026	26.00	0.0%	0.0
2,325	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	12	3/10/2026	40.00	0.0%	0.0
2,326	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	106	3/11/2026	40.00	0.0%	0.0
2,327	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	1,124	3/12/2026	17.00	0.0%	0.0
2,328	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	14,475	3/13/2026	17.00	0.0%	0.0
2,329	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	112	3/14/2026	32.00	0.0%	0.0
2,330	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	25	3/15/2026	31.00	0.0%	0.0
2,331	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	503	3/16/2026	32.00	0.0%	0.0
2,332	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	195	3/17/2026	26.00	0.0%	0.0
2,333	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	86	3/18/2026	32.00	0.0%	0.0
2,334	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	102	3/19/2026	26.00	0.0%	0.0
2,335	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	24	3/20/2026	40.00	0.0%	0.0
2,336	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	118	3/21/2026	17.00	0.0%	0.0
2,337	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local City Withholding (Work)	340	3/22/2026	26.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
2,338	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	5	3/23/2026	40.00	0.0%	0.0
2,339	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	6	3/24/2026	40.00	0.0%	0.0
2,340	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,030	3/25/2026	31.00	0.0%	0.0
2,341	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	2	3/26/2026	40.00	0.0%	0.0
2,342	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	State Withholding (Work)	208	3/27/2026	31.00	0.0%	0.0
2,343	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	3/28/2026	40.00	0.0%	0.0
2,344	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	3	3/29/2026	40.00	0.0%	0.0
2,345	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	7	3/30/2026	40.00	0.0%	0.0
2,346	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	14	3/31/2026	26.00	0.0%	0.0
2,347	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	1	4/1/2026	17.00	0.0%	0.0
2,348	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	49	4/2/2026	40.00	0.0%	0.0
2,349	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	3	4/3/2026	17.00	0.0%	0.0
2,350	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	24	4/4/2026	17.00	0.0%	0.0
2,351	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	1	4/5/2026	40.00	0.0%	0.0
2,352	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	5	4/6/2026	17.00	0.0%	0.0
2,353	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	167	4/7/2026	17.00	0.0%	0.0
2,354	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	34	4/8/2026	31.00	0.0%	0.0
2,355	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	73	4/9/2026	32.00	0.0%	0.0
2,356	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	FUI (ER)	1,583	4/10/2026	40.00	0.0%	0.0
2,357	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	Medicare	71,337	4/11/2026	12.00	0.2%	0.0
2,358	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	Medicare (ER)	71,337	4/12/2026	12.00	0.2%	0.0
2,359	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	OASDI	305,026	4/13/2026	12.00	0.7%	0.1
2,360	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	OASDI (ER)	305,026	4/14/2026	12.00	0.7%	0.1
2,361	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	Federal Withholding	461,836	4/15/2026	12.00	1.1%	0.1
2,362	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/28/2023	FUI (ER)	46	4/16/2026	41.00	0.0%	0.0
2,363	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	6/30/2023	Medicare	6,079	4/17/2026	13.00	0.0%	0.0
2,364	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	6/30/2023	Medicare (ER)	6,079	4/18/2026	13.00	0.0%	0.0
2,365	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	6/30/2023	OASDI	25,994	4/19/2026	13.00	0.1%	0.0
2,366	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	6/30/2023	OASDI (ER)	25,994	4/20/2026	13.00	0.1%	0.0
2,367	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	6/30/2023	Federal Withholding	41,826	4/21/2026	13.00	0.1%	0.0
2,368	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	9	4/22/2026	40.00	0.0%	0.0
2,369	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	SUI (ER)	25	4/23/2026	40.00	0.0%	0.0
2,370	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	103	4/24/2026	32.00	0.0%	0.0
2,371	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	1	4/25/2026	17.00	0.0%	0.0
2,372	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	41	4/26/2026	17.00	0.0%	0.0
2,373	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	1	4/27/2026	40.00	0.0%	0.0
2,374	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	35	4/28/2026	40.00	0.0%	0.0
2,375	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	208	4/29/2026	31.00	0.0%	0.0
2,376	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	118	4/30/2026	40.00	0.0%	0.0
2,377	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	1	5/1/2026	40.00	0.0%	0.0
2,378	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	18	5/2/2026	31.00	0.0%	0.0
2,379	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	23	5/3/2026	31.00	0.0%	0.0
2,380	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	82	5/4/2026	32.00	0.0%	0.0
2,381	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	86	5/5/2026	32.00	0.0%	0.0
2,382	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	60	5/6/2026	26.00	0.0%	0.0
2,383	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	79	5/7/2026	32.00	0.0%	0.0
2,384	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	4	5/8/2026	40.00	0.0%	0.0
2,385	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	177	5/9/2026	32.00	0.0%	0.0
2,386	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	66	5/10/2026	31.00	0.0%	0.0
2,387	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	172	5/11/2026	32.00	0.0%	0.0
2,388	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	6	5/12/2026	17.00	0.0%	0.0
2,389	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	70	5/13/2026	17.00	0.0%	0.0
2,390	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	41	5/14/2026	31.00	0.0%	0.0
2,391	BiWeekly Sun-Sat: Regular (Biweekly	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	51	5/15/2026	32.00	0.0%	0.0
2,392	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	32	5/16/2026	17.00	0.0%	0.0
2,393	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	35	5/17/2026	17.00	0.0%	0.0
2,394	BiWeekly Mon-Sun: Regular (Biweekl	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	65	5/18/2026	31.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,395	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,667	5/19/2026	31.00	0.0%	0.0
2,396	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,184	5/20/2026	32.00	0.0%	0.0
2,397	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	0	5/21/2026	40.00	0.0%	0.0
2,398	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	49	5/22/2026	26.00	0.0%	0.0
2,399	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	106	5/23/2026	32.00	0.0%	0.0
2,400	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	176	5/24/2026	40.00	0.0%	0.0
2,401	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	SUI (ER)	262	5/25/2026	40.00	0.0%	0.0
2,402	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	State Withholding (Resident)	3,597	5/26/2026	31.00	0.0%	0.0
2,403	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	State Withholding (Work)	8,141	5/27/2026	31.00	0.0%	0.0
2,404	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/28/2023	SUI (ER)	38	5/28/2026	41.00	0.0%	0.0
2,405	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	State Withholding (Work)	12,275	5/29/2026	32.00	0.0%	0.0
2,406	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	208	5/30/2026	32.00	0.0%	0.0
2,407	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	131	5/31/2026	31.00	0.0%	0.0
2,408	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	165	6/1/2026	32.00	0.0%	0.0
2,409	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	449	6/2/2026	40.00	0.0%	0.0
2,410	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	SUI (ER)	35	6/3/2026	40.00	0.0%	0.0
2,411	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	State Withholding (Work)	6,138	6/4/2026	12.00	0.0%	0.0
2,412	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	State Withholding (Resident)	24,077	6/5/2026	12.00	0.1%	0.0
2,413	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	60	6/6/2026	32.00	0.0%	0.0
2,414	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	300	6/7/2026	32.00	0.0%	0.0
2,415	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	85	6/8/2026	32.00	0.0%	0.0
2,416	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	2	6/9/2026	40.00	0.0%	0.0
2,417	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	1	6/10/2026	17.00	0.0%	0.0
2,418	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	10	6/11/2026	17.00	0.0%	0.0
2,419	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	4	6/12/2026	17.00	0.0%	0.0
2,420	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	64	6/13/2026	40.00	0.0%	0.0
2,421	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	49	6/14/2026	31.00	0.0%	0.0
2,422	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	57	6/15/2026	32.00	0.0%	0.0
2,423	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	22	6/16/2026	26.00	0.0%	0.0
2,424	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,087	6/17/2026	31.00	0.0%	0.0
2,425	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,048	6/18/2026	32.00	0.0%	0.0
2,426	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	6	6/19/2026	40.00	0.0%	0.0
2,427	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	State Withholding (Resident)	160	6/20/2026	31.00	0.0%	0.0
2,428	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	33	6/21/2026	17.00	0.0%	0.0
2,429	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	84	6/22/2026	17.00	0.0%	0.0
2,430	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	6	6/23/2026	17.00	0.0%	0.0
2,431	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	32	6/24/2026	17.00	0.0%	0.0
2,432	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	45	6/25/2026	31.00	0.0%	0.0
2,433	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	93	6/26/2026	32.00	0.0%	0.0
2,434	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	5	6/27/2026	17.00	0.0%	0.0
2,435	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	707	6/28/2026	17.00	0.0%	0.0
2,436	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	26	6/29/2026	31.00	0.0%	0.0
2,437	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	11	6/30/2026	40.00	0.0%	0.0
2,438	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	56	7/1/2026	40.00	0.0%	0.0
2,439	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	526	7/2/2026	31.00	0.0%	0.0
2,440	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	804	7/3/2026	32.00	0.0%	0.0
2,441	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	2	7/4/2026	40.00	0.0%	0.0
2,442	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	58	7/5/2026	17.00	0.0%	0.0
2,443	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	4	7/6/2026	40.00	0.0%	0.0
2,444	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	41	7/7/2026	40.00	0.0%	0.0
2,445	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	1	7/8/2026	17.00	0.0%	0.0
2,446	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	50	7/9/2026	17.00	0.0%	0.0
2,447	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/3/2023	State Withholding (Resident)	85	7/10/2026	15.00	0.0%	0.0
2,448	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	SUI (ER)	552	7/11/2026	40.00	0.0%	0.0
2,449	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/3/2023	State Withholding (Work)	64,985	7/12/2026	15.00	0.2%	0.0
2,450	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	5	7/13/2026	17.00	0.0%	0.0
2,451	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	123	7/14/2026	17.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,452	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	3	7/15/2026	40.00	0.0%	0.0
2,453	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	SUI (ER)	637	7/16/2026	40.00	0.0%	0.0
2,454	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	State Withholding (Resident)	1,560	7/17/2026	12.00	0.0%	0.0
2,455	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	State Withholding (Work)	29,104	7/18/2026	12.00	0.1%	0.0
2,456	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	20	7/19/2026	31.00	0.0%	0.0
2,457	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	32	7/20/2026	31.00	0.0%	0.0
2,458	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	143	7/21/2026	32.00	0.0%	0.0
2,459	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	48	7/22/2026	31.00	0.0%	0.0
2,460	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	61	7/23/2026	32.00	0.0%	0.0
2,461	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	20	7/24/2026	40.00	0.0%	0.0
2,462	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	20	7/25/2026	26.00	0.0%	0.0
2,463	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	99	7/26/2026	26.00	0.0%	0.0
2,464	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	257	7/27/2026	31.00	0.0%	0.0
2,465	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	379	7/28/2026	32.00	0.0%	0.0
2,466	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	3	7/29/2026	40.00	0.0%	0.0
2,467	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	251	7/30/2026	31.00	0.0%	0.0
2,468	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	62	7/31/2026	32.00	0.0%	0.0
2,469	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	3	8/1/2026	17.00	0.0%	0.0
2,470	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	313	8/2/2026	26.00	0.0%	0.0
2,471	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	10	8/3/2026	17.00	0.0%	0.0
2,472	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	30	8/4/2026	17.00	0.0%	0.0
2,473	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	33	8/5/2026	17.00	0.0%	0.0
2,474	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	53	8/6/2026	17.00	0.0%	0.0
2,475	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	State Withholding (Resident)	6	8/7/2026	12.00	0.0%	0.0
2,476	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	SUI (ER)	31	8/8/2026	40.00	0.0%	0.0
2,477	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	State Withholding (Work)	20,999	8/9/2026	12.00	0.1%	0.0
2,478	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	141	8/10/2026	26.00	0.0%	0.0
2,479	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	1	8/11/2026	40.00	0.0%	0.0
2,480	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	6	8/12/2026	17.00	0.0%	0.0
2,481	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	102	8/13/2026	17.00	0.0%	0.0
2,482	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	419	8/14/2026	17.00	0.0%	0.0
2,483	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	43	8/15/2026	32.00	0.0%	0.0
2,484	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	151	8/16/2026	26.00	0.0%	0.0
2,485	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	71	8/17/2026	40.00	0.0%	0.0
2,486	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	24	8/18/2026	31.00	0.0%	0.0
2,487	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	33	8/19/2026	32.00	0.0%	0.0
2,488	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	43	8/20/2026	26.00	0.0%	0.0
2,489	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	23	8/21/2026	31.00	0.0%	0.0
2,490	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	33	8/22/2026	32.00	0.0%	0.0
2,491	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	68	8/23/2026	31.00	0.0%	0.0
2,492	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	219	8/24/2026	32.00	0.0%	0.0
2,493	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	State Withholding (Resident)	185	8/25/2026	17.00	0.0%	0.0
2,494	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	80	8/26/2026	32.00	0.0%	0.0
2,495	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	19	8/27/2026	31.00	0.0%	0.0
2,496	BiWeekly Sun-Sat: Regular (Biweekly)	6/11/2023	6/24/2023	6/17/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	23	8/28/2026	32.00	0.0%	0.0
2,497	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	23	8/29/2026	17.00	0.0%	0.0
2,498	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	State Withholding (Resident)	353	8/30/2026	26.00	0.0%	0.0
2,499	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	173	8/31/2026	40.00	0.0%	0.0
2,500	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	1	9/1/2026	17.00	0.0%	0.0
2,501	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	34	9/2/2026	17.00	0.0%	0.0
2,502	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	0	9/3/2026	17.00	0.0%	0.0
2,503	BiWeekly Mon-Sun: Regular (Biweekly)	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	24	9/4/2026	26.00	0.0%	0.0
2,504	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	8	9/5/2026	120.00	0.0%	0.0
2,505	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	27	9/6/2026	47.00	0.0%	0.0
2,506	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	194	9/7/2026	48.00	0.0%	0.0
2,507	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	6	9/8/2026	16.00	0.0%	0.0
2,508	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	39	9/9/2026	120.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
2,509	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	15	9/10/2026	120.00	0.0%	0.0
2,510	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	41	9/11/2026	120.00	0.0%	0.0
2,511	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	28	9/12/2026	47.00	0.0%	0.0
2,512	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	248	9/13/2026	48.00	0.0%	0.0
2,513	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local School District Withholding (Resident)	134	9/14/2026	120.00	0.0%	0.0
2,514	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	779	9/15/2026	120.00	0.0%	0.0
2,515	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	58	9/16/2026	120.00	0.0%	0.0
2,516	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	181	9/17/2026	120.00	0.0%	0.0
2,517	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	1	9/18/2026	120.00	0.0%	0.0
2,518	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	74	9/19/2026	43.00	0.0%	0.0
2,519	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	15	9/20/2026	43.00	0.0%	0.0
2,520	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local City Withholding (Resident)	94	9/21/2026	43.00	0.0%	0.0
2,521	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	1,163	9/22/2026	16.00	0.0%	0.0
2,522	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	14,797	9/23/2026	16.00	0.0%	0.0
2,523	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	216	9/24/2026	48.00	0.0%	0.0
2,524	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	15	9/25/2026	47.00	0.0%	0.0
2,525	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	572	9/26/2026	48.00	0.0%	0.0
2,526	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	189	9/27/2026	43.00	0.0%	0.0
2,527	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	93	9/28/2026	48.00	0.0%	0.0
2,528	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	100	9/29/2026	43.00	0.0%	0.0
2,529	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	33	9/30/2026	120.00	0.0%	0.0
2,530	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	125	10/1/2026	16.00	0.0%	0.0
2,531	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	395	10/2/2026	43.00	0.0%	0.0
2,532	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	10	10/3/2026	120.00	0.0%	0.0
2,533	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,009	10/4/2026	47.00	0.0%	0.0
2,534	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	1	10/5/2026	120.00	0.0%	0.0
2,535	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	State Withholding (Work)	208	10/6/2026	47.00	0.0%	0.0
2,536	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	10/7/2026	120.00	0.0%	0.0
2,537	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	3	10/8/2026	120.00	0.0%	0.0
2,538	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	7	10/9/2026	120.00	0.0%	0.0
2,539	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	14	10/10/2026	43.00	0.0%	0.0
2,540	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	8	10/11/2026	16.00	0.0%	0.0
2,541	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	72	10/12/2026	120.00	0.0%	0.0
2,542	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	0	10/13/2026	120.00	0.0%	0.0
2,543	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	24	10/14/2026	120.00	0.0%	0.0
2,544	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	14	10/15/2026	16.00	0.0%	0.0
2,545	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	273	10/16/2026	16.00	0.0%	0.0
2,546	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	30	10/17/2026	47.00	0.0%	0.0
2,547	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	73	10/18/2026	48.00	0.0%	0.0
2,548	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	FUI (ER)	1,384	10/19/2026	120.00	0.0%	0.0
2,549	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	Medicare	70,375	10/20/2026	12.00	0.2%	0.0
2,550	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	Medicare (ER)	70,375	10/21/2026	12.00	0.2%	0.0
2,551	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	OASDI	300,912	10/22/2026	12.00	0.7%	0.1
2,552	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	OASDI (ER)	300,912	10/23/2026	12.00	0.7%	0.1
2,553	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	Federal Withholding	453,880	10/24/2026	12.00	1.1%	0.1
2,554	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	10/30/2023	FUI (ER)	113	10/25/2026	121.00	0.0%	0.0
2,555	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	7/14/2023	Medicare	7,347	10/26/2026	13.00	0.0%	0.0
2,556	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	7/14/2023	Medicare (ER)	7,347	10/27/2026	13.00	0.0%	0.0
2,557	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	7/14/2023	OASDI	31,414	10/28/2026	13.00	0.1%	0.0
2,558	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	7/14/2023	OASDI (ER)	31,414	10/29/2026	13.00	0.1%	0.0
2,559	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	7/14/2023	Federal Withholding	55,244	10/30/2026	13.00	0.1%	0.0
2,560	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	11	10/31/2026	120.00	0.0%	0.0
2,561	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	SUI (ER)	25	11/1/2026	120.00	0.0%	0.0
2,562	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	101	11/2/2026	48.00	0.0%	0.0
2,563	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	1	11/3/2026	120.00	0.0%	0.0
2,564	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	41	11/4/2026	120.00	0.0%	0.0
2,565	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	5	11/5/2026	120.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
2,566	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	21	11/6/2026	120.00	0.0%	0.0
2,567	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	50	11/7/2026	120.00	0.0%	0.0
2,568	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	210	11/8/2026	47.00	0.0%	0.0
2,569	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	100	11/9/2026	120.00	0.0%	0.0
2,570	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	15	11/10/2026	47.00	0.0%	0.0
2,571	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	23	11/11/2026	47.00	0.0%	0.0
2,572	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	94	11/12/2026	48.00	0.0%	0.0
2,573	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	113	11/13/2026	48.00	0.0%	0.0
2,574	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	55	11/14/2026	43.00	0.0%	0.0
2,575	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	78	11/15/2026	48.00	0.0%	0.0
2,576	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	4	11/16/2026	120.00	0.0%	0.0
2,577	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	201	11/17/2026	48.00	0.0%	0.0
2,578	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	96	11/18/2026	47.00	0.0%	0.0
2,579	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	168	11/19/2026	48.00	0.0%	0.0
2,580	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	1	11/20/2026	16.00	0.0%	0.0
2,581	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	75	11/21/2026	16.00	0.0%	0.0
2,582	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	25	11/22/2026	47.00	0.0%	0.0
2,583	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	52	11/23/2026	48.00	0.0%	0.0
2,584	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	11	11/24/2026	16.00	0.0%	0.0
2,585	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	48	11/25/2026	16.00	0.0%	0.0
2,586	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	65	11/26/2026	47.00	0.0%	0.0
2,587	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,751	11/27/2026	47.00	0.0%	0.0
2,588	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,237	11/28/2026	48.00	0.0%	0.0
2,589	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	1	11/29/2026	120.00	0.0%	0.0
2,590	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	33	11/30/2026	43.00	0.0%	0.0
2,591	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	111	12/1/2026	48.00	0.0%	0.0
2,592	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	146	12/2/2026	120.00	0.0%	0.0
2,593	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	SUI (ER)	163	12/3/2026	120.00	0.0%	0.0
2,594	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	State Withholding (Resident)	3,492	12/4/2026	47.00	0.0%	0.0
2,595	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	State Withholding (Work)	8,452	12/5/2026	47.00	0.0%	0.0
2,596	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	10/30/2023	SUI (ER)	104	12/6/2026	121.00	0.0%	0.0
2,597	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	State Withholding (Work)	14,838	12/7/2026	48.00	0.0%	0.0
2,598	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	235	12/8/2026	48.00	0.0%	0.0
2,599	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	130	12/9/2026	47.00	0.0%	0.0
2,600	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	190	12/10/2026	48.00	0.0%	0.0
2,601	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	514	12/11/2026	120.00	0.0%	0.0
2,602	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	SUI (ER)	25	12/12/2026	120.00	0.0%	0.0
2,603	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/24/2023	State Withholding (Work)	5,672	12/13/2026	22.00	0.0%	0.0
2,604	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/24/2023	State Withholding (Resident)	25,346	12/14/2026	22.00	0.1%	0.0
2,605	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	73	12/15/2026	48.00	0.0%	0.0
2,606	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	397	12/16/2026	48.00	0.0%	0.0
2,607	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	109	12/17/2026	48.00	0.0%	0.0
2,608	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	1	12/18/2026	120.00	0.0%	0.0
2,609	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	3	12/19/2026	16.00	0.0%	0.0
2,610	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	9	12/20/2026	16.00	0.0%	0.0
2,611	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	3	12/21/2026	16.00	0.0%	0.0
2,612	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	47	12/22/2026	120.00	0.0%	0.0
2,613	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	1	12/23/2026	120.00	0.0%	0.0
2,614	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	46	12/24/2026	47.00	0.0%	0.0
2,615	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	96	12/25/2026	48.00	0.0%	0.0
2,616	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	22	12/26/2026	43.00	0.0%	0.0
2,617	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,142	12/27/2026	47.00	0.0%	0.0
2,618	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,248	12/28/2026	48.00	0.0%	0.0
2,619	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	14	12/29/2026	43.00	0.0%	0.0
2,620	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/17/2023	State Withholding (Resident)	152	12/30/2026	46.00	0.0%	0.0
2,621	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local City Withholding (Resident)	27	12/31/2026	43.00	0.0%	0.0
2,622	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	148	11/2027	43.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
2,623	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	9	1/2/2027	16.00	0.0%	0.0
2,624	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	28	1/3/2027	16.00	0.0%	0.0
2,625	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	45	1/4/2027	47.00	0.0%	0.0
2,626	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	75	1/5/2027	48.00	0.0%	0.0
2,627	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	448	1/6/2027	16.00	0.0%	0.0
2,628	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	44	1/7/2027	47.00	0.0%	0.0
2,629	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	1	1/8/2027	16.00	0.0%	0.0
2,630	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	48	1/9/2027	16.00	0.0%	0.0
2,631	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	707	1/10/2027	47.00	0.0%	0.0
2,632	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	929	1/11/2027	48.00	0.0%	0.0
2,633	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	47	1/12/2027	16.00	0.0%	0.0
2,634	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	47	1/13/2027	120.00	0.0%	0.0
2,635	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	9	1/14/2027	16.00	0.0%	0.0
2,636	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	50	1/15/2027	16.00	0.0%	0.0
2,637	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	State Withholding (Resident)	20	1/16/2027	16.00	0.0%	0.0
2,638	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	SUI (ER)	473	1/17/2027	120.00	0.0%	0.0
2,639	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	State Withholding (Work)	63,889	1/18/2027	16.00	0.2%	0.0
2,640	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	3	1/19/2027	16.00	0.0%	0.0
2,641	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	118	1/20/2027	16.00	0.0%	0.0
2,642	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	SUI (ER)	464	1/21/2027	120.00	0.0%	0.0
2,643	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	State Withholding (Resident)	1,428	1/22/2027	12.00	0.0%	0.0
2,644	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	State Withholding (Work)	28,272	1/23/2027	12.00	0.1%	0.0
2,645	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	20	1/24/2027	47.00	0.0%	0.0
2,646	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	34	1/25/2027	47.00	0.0%	0.0
2,647	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	263	1/26/2027	48.00	0.0%	0.0
2,648	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	48	1/27/2027	47.00	0.0%	0.0
2,649	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	64	1/28/2027	48.00	0.0%	0.0
2,650	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	18	1/29/2027	120.00	0.0%	0.0
2,651	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	20	1/30/2027	43.00	0.0%	0.0
2,652	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	87	1/31/2027	43.00	0.0%	0.0
2,653	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	242	2/1/2027	47.00	0.0%	0.0
2,654	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	545	2/2/2027	48.00	0.0%	0.0
2,655	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	5	2/3/2027	120.00	0.0%	0.0
2,656	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	221	2/4/2027	47.00	0.0%	0.0
2,657	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	78	2/5/2027	48.00	0.0%	0.0
2,658	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	281	2/6/2027	43.00	0.0%	0.0
2,659	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	1	2/7/2027	120.00	0.0%	0.0
2,660	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	59	2/8/2027	120.00	0.0%	0.0
2,661	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	14	2/9/2027	43.00	0.0%	0.0
2,662	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	15	2/10/2027	120.00	0.0%	0.0
2,663	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	22	2/11/2027	16.00	0.0%	0.0
2,664	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	52	2/12/2027	16.00	0.0%	0.0
2,665	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	SUI (ER)	26	2/13/2027	120.00	0.0%	0.0
2,666	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	State Withholding (Work)	19,700	2/14/2027	12.00	0.0%	0.0
2,667	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	146	2/15/2027	43.00	0.0%	0.0
2,668	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	4	2/16/2027	43.00	0.0%	0.0
2,669	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local City Withholding (Resident)	106	2/17/2027	43.00	0.0%	0.0
2,670	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	467	2/18/2027	16.00	0.0%	0.0
2,671	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	122	2/19/2027	48.00	0.0%	0.0
2,672	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	135	2/20/2027	43.00	0.0%	0.0
2,673	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	50	2/21/2027	120.00	0.0%	0.0
2,674	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	24	2/22/2027	47.00	0.0%	0.0
2,675	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	100	2/23/2027	48.00	0.0%	0.0
2,676	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	31	2/24/2027	43.00	0.0%	0.0
2,677	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	23	2/25/2027	47.00	0.0%	0.0
2,678	BiWeekly Sun-Sat: Regular (Biweekly)	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	69	2/26/2027	48.00	0.0%	0.0
2,679	BiWeekly Mon-Sun: Regular (Biweekly)	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	55	2/27/2027	47.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
2,680	BiWeekly Sun-Sat: Regular (Biweekly	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	253	2/28/2027	48.00	0.0%	0.0
2,681	BiWeekly Mon-Sun: Regular (Biweekl	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	State Withholding (Resident)	180	3/1/2027	16.00	0.0%	0.0
2,682	BiWeekly Sun-Sat: Regular (Biweekly	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	84	3/2/2027	48.00	0.0%	0.0
2,683	BiWeekly Mon-Sun: Regular (Biweekly	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	19	3/3/2027	47.00	0.0%	0.0
2,684	BiWeekly Sun-Sat: Regular (Biweekly	6/25/2023	7/8/2023	7/1/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	27	3/4/2027	48.00	0.0%	0.0
2,685	BiWeekly Mon-Sun: Regular (Biweekly	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	23	3/5/2027	16.00	0.0%	0.0
2,686	BiWeekly Mon-Sun: Regular (Biweekly	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	State Withholding (Resident)	63	3/6/2027	43.00	0.0%	0.0
2,687	BiWeekly Mon-Sun: Regular (Biweekly	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	46	3/7/2027	120.00	0.0%	0.0
2,688	BiWeekly Mon-Sun: Regular (Biweekl	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	1	3/8/2027	16.00	0.0%	0.0
2,689	BiWeekly Mon-Sun: Regular (Biweekly	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	30	3/9/2027	16.00	0.0%	0.0
2,690	BiWeekly Mon-Sun: Regular (Biweekly	6/26/2023	7/9/2023	7/2/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	2	3/10/2027	120.00	0.0%	0.0
2,691	BiWeekly Mon-Sun: Regular (Biweekly	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	24	3/11/2027	43.00	0.0%	0.0
2,692	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	2	3/12/2027	17.00	0.0%	0.0
2,693	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	2	3/13/2027	106.00	0.0%	0.0
2,694	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	25	3/14/2027	33.00	0.0%	0.0
2,695	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	145	3/15/2027	34.00	0.0%	0.0
2,696	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	2	3/16/2027	17.00	0.0%	0.0
2,697	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	82	3/17/2027	106.00	0.0%	0.0
2,698	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	11	3/18/2027	106.00	0.0%	0.0
2,699	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Resident)	41	3/19/2027	106.00	0.0%	0.0
2,700	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	24	3/20/2027	33.00	0.0%	0.0
2,701	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	223	3/21/2027	34.00	0.0%	0.0
2,702	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local School District Withholding (Resident)	116	3/22/2027	106.00	0.0%	0.0
2,703	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local County Withholding (Work)	740	3/23/2027	106.00	0.0%	0.0
2,704	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	38	3/24/2027	106.00	0.0%	0.0
2,705	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local County Withholding (Work)	195	3/25/2027	106.00	0.0%	0.0
2,706	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	17	3/26/2027	106.00	0.0%	0.0
2,707	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	35	3/27/2027	29.00	0.0%	0.0
2,708	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local City Withholding (Work)	21	3/28/2027	29.00	0.0%	0.0
2,709	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local City Withholding (Resident)	104	3/29/2027	29.00	0.0%	0.0
2,710	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	1,140	3/30/2027	17.00	0.0%	0.0
2,711	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	13,341	3/31/2027	17.00	0.0%	0.0
2,712	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	121	4/1/2027	34.00	0.0%	0.0
2,713	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	1	4/2/2027	33.00	0.0%	0.0
2,714	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	525	4/3/2027	34.00	0.0%	0.0
2,715	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	186	4/4/2027	29.00	0.0%	0.0
2,716	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	91	4/5/2027	34.00	0.0%	0.0
2,717	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	99	4/6/2027	29.00	0.0%	0.0
2,718	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	25	4/7/2027	106.00	0.0%	0.0
2,719	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	118	4/8/2027	17.00	0.0%	0.0
2,720	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local City Withholding (Work)	356	4/9/2027	29.00	0.0%	0.0
2,721	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	1	4/10/2027	106.00	0.0%	0.0
2,722	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/27/2023	Local City Withholding (Work)	21	4/11/2027	103.00	0.0%	0.0
2,723	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	1,028	4/12/2027	33.00	0.0%	0.0
2,724	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	0	4/13/2027	106.00	0.0%	0.0
2,725	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	State Withholding (Work)	208	4/14/2027	33.00	0.0%	0.0
2,726	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/15/2027	106.00	0.0%	0.0
2,727	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	0	4/16/2027	106.00	0.0%	0.0
2,728	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	41	4/17/2027	106.00	0.0%	0.0
2,729	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	14	4/18/2027	29.00	0.0%	0.0
2,730	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	3	4/19/2027	17.00	0.0%	0.0
2,731	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	79	4/20/2027	106.00	0.0%	0.0
2,732	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	12	4/21/2027	106.00	0.0%	0.0
2,733	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Resident)	24	4/22/2027	106.00	0.0%	0.0
2,734	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	16	4/23/2027	17.00	0.0%	0.0
2,735	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	157	4/24/2027	17.00	0.0%	0.0
2,736	BiWeekly Mon-Sun: Regular (Biweekl	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	36	4/25/2027	33.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,737	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	73	4/26/2027	34.00	0.0%	0.0
2,738	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	FUI (ER)	857	4/27/2027	106.00	0.0%	0.0
2,739	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	Medicare (ER)	69,677	4/28/2027	12.00	0.2%	0.0
2,740	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	Medicare	69,677	4/29/2027	12.00	0.2%	0.0
2,741	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	OASDI (ER)	297,928	4/30/2027	12.00	0.7%	0.1
2,742	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	OASDI	297,928	5/1/2027	12.00	0.7%	0.1
2,743	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	Federal Withholding	443,652	5/2/2027	12.00	1.1%	0.1
2,744	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	10/30/2023	FUI (ER)	28	5/3/2027	107.00	0.0%	0.0
2,745	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	7/28/2023	Medicare	6,061	5/4/2027	13.00	0.0%	0.0
2,746	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	7/28/2023	Medicare (ER)	6,061	5/5/2027	13.00	0.0%	0.0
2,747	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	7/28/2023	OASDI	25,918	5/6/2027	13.00	0.1%	0.0
2,748	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	7/28/2023	OASDI (ER)	25,918	5/7/2027	13.00	0.1%	0.0
2,749	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	7/28/2023	Federal Withholding	41,197	5/8/2027	13.00	0.1%	0.0
2,750	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	20	5/9/2027	106.00	0.0%	0.0
2,751	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	SUI (ER)	25	5/10/2027	106.00	0.0%	0.0
2,752	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	92	5/11/2027	34.00	0.0%	0.0
2,753	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	4	5/12/2027	106.00	0.0%	0.0
2,754	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Resident)	41	5/13/2027	106.00	0.0%	0.0
2,755	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	5	5/14/2027	106.00	0.0%	0.0
2,756	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	30	5/15/2027	106.00	0.0%	0.0
2,757	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	200	5/16/2027	33.00	0.0%	0.0
2,758	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	135	5/17/2027	106.00	0.0%	0.0
2,759	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	2	5/18/2027	106.00	0.0%	0.0
2,760	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	17	5/19/2027	33.00	0.0%	0.0
2,761	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Work)	23	5/20/2027	33.00	0.0%	0.0
2,762	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	84	5/21/2027	34.00	0.0%	0.0
2,763	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Work)	96	5/22/2027	34.00	0.0%	0.0
2,764	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	41	5/23/2027	29.00	0.0%	0.0
2,765	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	79	5/24/2027	34.00	0.0%	0.0
2,766	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local County Withholding (Work)	1	5/25/2027	106.00	0.0%	0.0
2,767	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	169	5/26/2027	34.00	0.0%	0.0
2,768	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	2	5/27/2027	17.00	0.0%	0.0
2,769	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	60	5/28/2027	33.00	0.0%	0.0
2,770	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	183	5/29/2027	34.00	0.0%	0.0
2,771	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	3	5/30/2027	17.00	0.0%	0.0
2,772	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	86	5/31/2027	17.00	0.0%	0.0
2,773	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	41	6/1/2027	33.00	0.0%	0.0
2,774	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	53	6/2/2027	34.00	0.0%	0.0
2,775	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	29	6/3/2027	17.00	0.0%	0.0
2,776	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	32	6/4/2027	17.00	0.0%	0.0
2,777	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Work)	65	6/5/2027	33.00	0.0%	0.0
2,778	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	1,598	6/6/2027	33.00	0.0%	0.0
2,779	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Work)	10	6/7/2027	34.00	0.0%	0.0
2,780	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	1,149	6/8/2027	34.00	0.0%	0.0
2,781	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	3	6/9/2027	106.00	0.0%	0.0
2,782	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	33	6/10/2027	29.00	0.0%	0.0
2,783	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	115	6/11/2027	34.00	0.0%	0.0
2,784	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	178	6/12/2027	106.00	0.0%	0.0
2,785	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	SUI (ER)	159	6/13/2027	106.00	0.0%	0.0
2,786	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	State Withholding (Resident)	3,619	6/14/2027	33.00	0.0%	0.0
2,787	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	State Withholding (Work)	7,803	6/15/2027	33.00	0.0%	0.0
2,788	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	10/30/2023	SUI (ER)	52	6/16/2027	107.00	0.0%	0.0
2,789	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	State Withholding (Work)	12,254	6/17/2027	34.00	0.0%	0.0
2,790	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	198	6/18/2027	34.00	0.0%	0.0
2,791	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	139	6/19/2027	33.00	0.0%	0.0
2,792	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	154	6/20/2027	34.00	0.0%	0.0
2,793	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local County Withholding (Work)	502	6/21/2027	106.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,794	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	SUI (ER)	20	6/22/2027	106.00	0.0%	0.0
2,795	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/9/2023	State Withholding (Work)	5,858	6/23/2027	24.00	0.0%	0.0
2,796	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/9/2023	State Withholding (Resident)	24,355	6/24/2027	24.00	0.1%	0.0
2,797	BiWeekly Sun-Sat: Regular (Biweekly)	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Work)	51	6/25/2027	34.00	0.0%	0.0
2,798	BiWeekly Sun-Sat: Regular (Biweekly)	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	341	6/26/2027	34.00	0.0%	0.0
2,799	BiWeekly Sun-Sat: Regular (Biweekly)	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	57	6/27/2027	34.00	0.0%	0.0
2,800	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	5	6/28/2027	106.00	0.0%	0.0
2,801	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	6	6/29/2027	17.00	0.0%	0.0
2,802	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	8	6/30/2027	17.00	0.0%	0.0
2,803	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	8	7/1/2027	17.00	0.0%	0.0
2,804	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	2	7/2/2027	17.00	0.0%	0.0
2,805	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	16	7/3/2027	106.00	0.0%	0.0
2,806	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	50	7/4/2027	33.00	0.0%	0.0
2,807	BiWeekly Sun-Sat: Regular (Biweekly)	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	57	7/5/2027	34.00	0.0%	0.0
2,808	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	23	7/6/2027	29.00	0.0%	0.0
2,809	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	1,083	7/7/2027	33.00	0.0%	0.0
2,810	BiWeekly Sun-Sat: Regular (Biweekly)	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	937	7/8/2027	34.00	0.0%	0.0
2,811	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local City Withholding (Work)	16	7/9/2027	29.00	0.0%	0.0
2,812	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/17/2023	State Withholding (Resident)	111	7/10/2027	32.00	0.0%	0.0
2,813	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local City Withholding (Resident)	49	7/11/2027	29.00	0.0%	0.0
2,814	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local City Withholding (Work)	91	7/12/2027	29.00	0.0%	0.0
2,815	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	6	7/13/2027	17.00	0.0%	0.0
2,816	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	28	7/14/2027	17.00	0.0%	0.0
2,817	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	45	7/15/2027	33.00	0.0%	0.0
2,818	BiWeekly Sun-Sat: Regular (Biweekly)	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	61	7/16/2027	34.00	0.0%	0.0
2,819	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	407	7/17/2027	17.00	0.0%	0.0
2,820	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	37	7/18/2027	33.00	0.0%	0.0
2,821	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	2	7/19/2027	17.00	0.0%	0.0
2,822	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	52	7/20/2027	17.00	0.0%	0.0
2,823	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	590	7/21/2027	33.00	0.0%	0.0
2,824	BiWeekly Sun-Sat: Regular (Biweekly)	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	964	7/22/2027	34.00	0.0%	0.0
2,825	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	3	7/23/2027	106.00	0.0%	0.0
2,826	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	1	7/24/2027	17.00	0.0%	0.0
2,827	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	47	7/25/2027	17.00	0.0%	0.0
2,828	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	0	7/26/2027	106.00	0.0%	0.0
2,829	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	45	7/27/2027	106.00	0.0%	0.0
2,830	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	28	7/28/2027	17.00	0.0%	0.0
2,831	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	54	7/29/2027	17.00	0.0%	0.0
2,832	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/1/2023	State Withholding (Resident)	35	7/30/2027	16.00	0.0%	0.0
2,833	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	SUI (ER)	379	7/31/2027	106.00	0.0%	0.0
2,834	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/1/2023	State Withholding (Work)	64,155	8/1/2027	16.00	0.2%	0.0
2,835	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	2	8/2/2027	17.00	0.0%	0.0
2,836	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	104	8/3/2027	17.00	0.0%	0.0
2,837	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	1	8/4/2027	106.00	0.0%	0.0
2,838	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	SUI (ER)	393	8/5/2027	106.00	0.0%	0.0
2,839	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	State Withholding (Resident)	1,516	8/6/2027	12.00	0.0%	0.0
2,840	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	State Withholding (Work)	26,933	8/7/2027	12.00	0.1%	0.0
2,841	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	20	8/8/2027	33.00	0.0%	0.0
2,842	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	32	8/9/2027	33.00	0.0%	0.0
2,843	BiWeekly Sun-Sat: Regular (Biweekly)	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	142	8/10/2027	34.00	0.0%	0.0
2,844	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	1	8/11/2027	17.00	0.0%	0.0
2,845	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	48	8/12/2027	33.00	0.0%	0.0
2,846	BiWeekly Sun-Sat: Regular (Biweekly)	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	61	8/13/2027	34.00	0.0%	0.0
2,847	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local County Withholding (Work)	19	8/14/2027	106.00	0.0%	0.0
2,848	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	20	8/15/2027	29.00	0.0%	0.0
2,849	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	102	8/16/2027	29.00	0.0%	0.0
2,850	BiWeekly Mon-Sun: Regular (Biweekly)	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	238	8/17/2027	33.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,851	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	387	8/18/2027	34.00	0.0%	0.0
2,852	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	249	8/19/2027	33.00	0.0%	0.0
2,853	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	47	8/20/2027	34.00	0.0%	0.0
2,854	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	3	8/21/2027	17.00	0.0%	0.0
2,855	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	286	8/22/2027	29.00	0.0%	0.0
2,856	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	72	8/23/2027	106.00	0.0%	0.0
2,857	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local City Withholding (Work)	58	8/24/2027	29.00	0.0%	0.0
2,858	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	3	8/25/2027	106.00	0.0%	0.0
2,859	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	28	8/26/2027	17.00	0.0%	0.0
2,860	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	45	8/27/2027	17.00	0.0%	0.0
2,861	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	State Withholding (Resident)	9	8/28/2027	12.00	0.0%	0.0
2,862	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	SUI (ER)	27	8/29/2027	106.00	0.0%	0.0
2,863	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	State Withholding (Work)	19,648	8/30/2027	12.00	0.0%	0.0
2,864	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	1	8/31/2027	106.00	0.0%	0.0
2,865	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	142	9/1/2027	29.00	0.0%	0.0
2,866	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local City Withholding (Work)	21	9/2/2027	29.00	0.0%	0.0
2,867	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local City Withholding (Resident)	156	9/3/2027	29.00	0.0%	0.0
2,868	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	398	9/4/2027	17.00	0.0%	0.0
2,869	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	53	9/5/2027	34.00	0.0%	0.0
2,870	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	136	9/6/2027	29.00	0.0%	0.0
2,871	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	58	9/7/2027	106.00	0.0%	0.0
2,872	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	22	9/8/2027	33.00	0.0%	0.0
2,873	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	65	9/9/2027	34.00	0.0%	0.0
2,874	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	2	9/10/2027	106.00	0.0%	0.0
2,875	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	28	9/11/2027	29.00	0.0%	0.0
2,876	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	22	9/12/2027	33.00	0.0%	0.0
2,877	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	42	9/13/2027	34.00	0.0%	0.0
2,878	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	54	9/14/2027	33.00	0.0%	0.0
2,879	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	225	9/15/2027	34.00	0.0%	0.0
2,880	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	1	9/16/2027	106.00	0.0%	0.0
2,881	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/1/2023	State Withholding (Resident)	185	9/17/2027	16.00	0.0%	0.0
2,882	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	80	9/18/2027	34.00	0.0%	0.0
2,883	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	18	9/19/2027	33.00	0.0%	0.0
2,884	BiWeekly Sun-Sat: Regular (Biweekly	7/9/2023	7/22/2023	7/15/2023	7/28/2023	8/18/2023	Local County Withholding (Resident)	23	9/20/2027	34.00	0.0%	0.0
2,885	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Resident)	23	9/21/2027	17.00	0.0%	0.0
2,886	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	State Withholding (Resident)	57	9/22/2027	29.00	0.0%	0.0
2,887	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	34	9/23/2027	106.00	0.0%	0.0
2,888	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	Local City Withholding (Work)	67	9/24/2027	17.00	0.0%	0.0
2,889	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	10/30/2023	Local City Withholding (Work)	2	9/25/2027	106.00	0.0%	0.0
2,890	BiWeekly Mon-Sun: Regular (Biweekly	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/14/2023	Local School District Withholding (Resident)	24	9/26/2027	29.00	0.0%	0.0
2,891	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	1	9/27/2027	92.00	0.0%	0.0
2,892	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	2	9/28/2027	18.00	0.0%	0.0
2,893	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	41	9/29/2027	51.00	0.0%	0.0
2,894	BiWeekly Sun-Sat: Regular (Biweekly	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	138	9/30/2027	52.00	0.0%	0.0
2,895	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	8	10/1/2027	18.00	0.0%	0.0
2,896	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	82	10/2/2027	92.00	0.0%	0.0
2,897	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	2	10/3/2027	92.00	0.0%	0.0
2,898	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Resident)	41	10/4/2027	92.00	0.0%	0.0
2,899	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	32	10/5/2027	51.00	0.0%	0.0
2,900	BiWeekly Sun-Sat: Regular (Biweekly	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	225	10/6/2027	52.00	0.0%	0.0
2,901	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local School District Withholding (Resident)	103	10/7/2027	92.00	0.0%	0.0
2,902	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	731	10/8/2027	92.00	0.0%	0.0
2,903	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	37	10/9/2027	92.00	0.0%	0.0
2,904	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	5	10/10/2027	92.00	0.0%	0.0
2,905	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	0	10/11/2027	92.00	0.0%	0.0
2,906	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	127	10/12/2027	92.00	0.0%	0.0
2,907	BiWeekly Mon-Sun: Regular (Biweekly	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	1	10/13/2027	92.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,908	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	35	10/14/2027	46.00	0.0%	0.0
2,909	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/29/2023	Local City Withholding (Work)	8	10/15/2027	61.00	0.0%	0.0
2,910	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local City Withholding (Resident)	2	10/16/2027	46.00	0.0%	0.0
2,911	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local City Withholding (Work)	86	10/17/2027	46.00	0.0%	0.0
2,912	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	1,182	10/18/2027	18.00	0.0%	0.0
2,913	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	13,513	10/19/2027	18.00	0.0%	0.0
2,914	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	120	10/20/2027	52.00	0.0%	0.0
2,915	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	11	10/21/2027	51.00	0.0%	0.0
2,916	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	484	10/22/2027	52.00	0.0%	0.0
2,917	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	185	10/23/2027	46.00	0.0%	0.0
2,918	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	98	10/24/2027	52.00	0.0%	0.0
2,919	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	103	10/25/2027	46.00	0.0%	0.0
2,920	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	18	10/26/2027	92.00	0.0%	0.0
2,921	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	118	10/27/2027	18.00	0.0%	0.0
2,922	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local City Withholding (Work)	262	10/28/2027	46.00	0.0%	0.0
2,923	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	4	10/29/2027	92.00	0.0%	0.0
2,924	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	1,036	10/30/2027	51.00	0.0%	0.0
2,925	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	3	10/31/2027	92.00	0.0%	0.0
2,926	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	State Withholding (Work)	208	11/1/2027	51.00	0.0%	0.0
2,927	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	11/2/2027	92.00	0.0%	0.0
2,928	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	11	11/3/2027	92.00	0.0%	0.0
2,929	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	20	11/4/2027	92.00	0.0%	0.0
2,930	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	14	11/5/2027	46.00	0.0%	0.0
2,931	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	50	11/6/2027	92.00	0.0%	0.0
2,932	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	6	11/7/2027	92.00	0.0%	0.0
2,933	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Resident)	24	11/8/2027	92.00	0.0%	0.0
2,934	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	0	11/9/2027	18.00	0.0%	0.0
2,935	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	124	11/10/2027	18.00	0.0%	0.0
2,936	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	45	11/11/2027	51.00	0.0%	0.0
2,937	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	73	11/12/2027	52.00	0.0%	0.0
2,938	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	FUI (ER)	650	11/13/2027	92.00	0.0%	0.0
2,939	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Medicare (ER)	70,234	11/14/2027	12.00	0.2%	0.0
2,940	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Medicare	70,234	11/15/2027	12.00	0.2%	0.0
2,941	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	OASDI (ER)	300,312	11/16/2027	12.00	0.7%	0.1
2,942	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	OASDI	300,312	11/17/2027	12.00	0.7%	0.1
2,943	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Federal Withholding	452,008	11/18/2027	12.00	1.1%	0.1
2,944	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	10/30/2023	FUI (ER)	18	11/19/2027	93.00	0.0%	0.0
2,945	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	8/11/2023	Medicare	5,820	11/20/2027	13.00	0.0%	0.0
2,946	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	8/11/2023	Medicare (ER)	5,820	11/21/2027	13.00	0.0%	0.0
2,947	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	8/11/2023	OASDI	24,885	11/22/2027	13.00	0.1%	0.0
2,948	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	8/11/2023	OASDI (ER)	24,885	11/23/2027	13.00	0.1%	0.0
2,949	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	8/11/2023	Federal Withholding	39,262	11/24/2027	13.00	0.1%	0.0
2,950	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	15	11/25/2027	92.00	0.0%	0.0
2,951	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	SUI (ER)	33	11/26/2027	92.00	0.0%	0.0
2,952	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	101	11/27/2027	52.00	0.0%	0.0
2,953	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	2	11/28/2027	92.00	0.0%	0.0
2,954	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Resident)	41	11/29/2027	92.00	0.0%	0.0
2,955	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	1	11/30/2027	92.00	0.0%	0.0
2,956	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	12	12/1/2027	92.00	0.0%	0.0
2,957	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	62	12/2/2027	92.00	0.0%	0.0
2,958	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	217	12/3/2027	51.00	0.0%	0.0
2,959	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	95	12/4/2027	92.00	0.0%	0.0
2,960	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	1	12/5/2027	92.00	0.0%	0.0
2,961	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	17	12/6/2027	51.00	0.0%	0.0
2,962	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Work)	23	12/7/2027	51.00	0.0%	0.0
2,963	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	69	12/8/2027	52.00	0.0%	0.0
2,964	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Work)	85	12/9/2027	52.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,965	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	1	12/10/2027	18.00	0.0%	0.0
2,966	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	23	12/11/2027	46.00	0.0%	0.0
2,967	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	86	12/12/2027	52.00	0.0%	0.0
2,968	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	13	12/13/2027	92.00	0.0%	0.0
2,969	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	156	12/14/2027	52.00	0.0%	0.0
2,970	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	64	12/15/2027	51.00	0.0%	0.0
2,971	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	156	12/16/2027	52.00	0.0%	0.0
2,972	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	1	12/17/2027	18.00	0.0%	0.0
2,973	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	68	12/18/2027	18.00	0.0%	0.0
2,974	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	29	12/19/2027	51.00	0.0%	0.0
2,975	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	52	12/20/2027	52.00	0.0%	0.0
2,976	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	17	12/21/2027	18.00	0.0%	0.0
2,977	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	30	12/22/2027	18.00	0.0%	0.0
2,978	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Work)	63	12/23/2027	51.00	0.0%	0.0
2,979	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	1,757	12/24/2027	51.00	0.0%	0.0
2,980	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	1,016	12/25/2027	52.00	0.0%	0.0
2,981	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	23	12/26/2027	46.00	0.0%	0.0
2,982	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	123	12/27/2027	52.00	0.0%	0.0
2,983	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	183	12/28/2027	92.00	0.0%	0.0
2,984	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	SUI (ER)	114	12/29/2027	92.00	0.0%	0.0
2,985	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	State Withholding (Resident)	4,031	12/30/2027	51.00	0.0%	0.0
2,986	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	State Withholding (Work)	8,563	12/31/2027	51.00	0.0%	0.0
2,987	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	10/30/2023	SUI (ER)	21	1/1/2028	93.00	0.0%	0.0
2,988	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	State Withholding (Work)	11,739	1/2/2028	52.00	0.0%	0.0
2,989	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	218	1/3/2028	52.00	0.0%	0.0
2,990	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	188	1/4/2028	51.00	0.0%	0.0
2,991	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	155	1/5/2028	52.00	0.0%	0.0
2,992	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	492	1/6/2028	92.00	0.0%	0.0
2,993	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	SUI (ER)	19	1/7/2028	92.00	0.0%	0.0
2,994	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/24/2023	State Withholding (Work)	5,732	1/8/2028	25.00	0.0%	0.0
2,995	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/24/2023	State Withholding (Resident)	24,033	1/9/2028	25.00	0.1%	0.0
2,996	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Work)	51	1/10/2028	52.00	0.0%	0.0
2,997	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	315	1/11/2028	52.00	0.0%	0.0
2,998	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	57	1/12/2028	52.00	0.0%	0.0
2,999	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	8	1/13/2028	18.00	0.0%	0.0
3,000	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	27	1/14/2028	18.00	0.0%	0.0
3,001	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	55	1/15/2028	92.00	0.0%	0.0
3,002	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	36	1/16/2028	51.00	0.0%	0.0
3,003	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	71	1/17/2028	52.00	0.0%	0.0
3,004	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local County Withholding (Work)	2	1/18/2028	46.00	0.0%	0.0
3,005	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	24	1/19/2028	46.00	0.0%	0.0
3,006	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	1	1/20/2028	92.00	0.0%	0.0
3,007	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	1,147	1/21/2028	51.00	0.0%	0.0
3,008	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	967	1/22/2028	52.00	0.0%	0.0
3,009	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local City Withholding (Work)	17	1/23/2028	46.00	0.0%	0.0
3,010	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	State Withholding (Resident)	151	1/24/2028	51.00	0.0%	0.0
3,011	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local City Withholding (Resident)	78	1/25/2028	46.00	0.0%	0.0
3,012	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local City Withholding (Work)	93	1/26/2028	46.00	0.0%	0.0
3,013	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	16	1/27/2028	18.00	0.0%	0.0
3,014	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	32	1/28/2028	18.00	0.0%	0.0
3,015	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	45	1/29/2028	51.00	0.0%	0.0
3,016	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	61	1/30/2028	52.00	0.0%	0.0
3,017	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	635	1/31/2028	18.00	0.0%	0.0
3,018	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	49	2/1/2028	51.00	0.0%	0.0
3,019	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	2	2/2/2028	18.00	0.0%	0.0
3,020	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	57	2/3/2028	18.00	0.0%	0.0
3,021	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	725	2/4/2028	51.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,022	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	859	2/5/2028	52.00	0.0%	0.0
3,023	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	47	2/6/2028	18.00	0.0%	0.0
3,024	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	13	2/7/2028	92.00	0.0%	0.0
3,025	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	45	2/8/2028	18.00	0.0%	0.0
3,026	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	55	2/9/2028	18.00	0.0%	0.0
3,027	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/15/2023	State Withholding (Resident)	20	2/10/2028	16.00	0.0%	0.0
3,028	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	SUI (ER)	373	2/11/2028	92.00	0.0%	0.0
3,029	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/15/2023	State Withholding (Work)	64,488	2/12/2028	16.00	0.2%	0.0
3,030	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	1	2/13/2028	18.00	0.0%	0.0
3,031	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	116	2/14/2028	18.00	0.0%	0.0
3,032	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	41	2/15/2028	92.00	0.0%	0.0
3,033	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	SUI (ER)	312	2/16/2028	92.00	0.0%	0.0
3,034	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	State Withholding (Resident)	1,472	2/17/2028	12.00	0.0%	0.0
3,035	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	State Withholding (Work)	27,286	2/18/2028	12.00	0.1%	0.0
3,036	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	20	2/19/2028	51.00	0.0%	0.0
3,037	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	44	2/20/2028	51.00	0.0%	0.0
3,038	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	113	2/21/2028	52.00	0.0%	0.0
3,039	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	48	2/22/2028	51.00	0.0%	0.0
3,040	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	61	2/23/2028	52.00	0.0%	0.0
3,041	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local County Withholding (Work)	19	2/24/2028	92.00	0.0%	0.0
3,042	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	20	2/25/2028	46.00	0.0%	0.0
3,043	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	71	2/26/2028	46.00	0.0%	0.0
3,044	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	262	2/27/2028	51.00	0.0%	0.0
3,045	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	418	2/28/2028	52.00	0.0%	0.0
3,046	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	3	2/29/2028	92.00	0.0%	0.0
3,047	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	232	3/1/2028	51.00	0.0%	0.0
3,048	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	52	3/2/2028	52.00	0.0%	0.0
3,049	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	321	3/3/2028	46.00	0.0%	0.0
3,050	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	36	3/4/2028	92.00	0.0%	0.0
3,051	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local City Withholding (Work)	48	3/5/2028	46.00	0.0%	0.0
3,052	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	24	3/6/2028	18.00	0.0%	0.0
3,053	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	50	3/7/2028	18.00	0.0%	0.0
3,054	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	SUI (ER)	26	3/8/2028	92.00	0.0%	0.0
3,055	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	State Withholding (Work)	19,430	3/9/2028	12.00	0.0%	0.0
3,056	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	138	3/10/2028	46.00	0.0%	0.0
3,057	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local City Withholding (Work)	9	3/11/2028	46.00	0.0%	0.0
3,058	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local City Withholding (Resident)	118	3/12/2028	46.00	0.0%	0.0
3,059	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	411	3/13/2028	18.00	0.0%	0.0
3,060	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	54	3/14/2028	52.00	0.0%	0.0
3,061	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	149	3/15/2028	46.00	0.0%	0.0
3,062	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	40	3/16/2028	92.00	0.0%	0.0
3,063	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	22	3/17/2028	51.00	0.0%	0.0
3,064	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	77	3/18/2028	52.00	0.0%	0.0
3,065	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	36	3/19/2028	46.00	0.0%	0.0
3,066	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	22	3/20/2028	51.00	0.0%	0.0
3,067	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	34	3/21/2028	52.00	0.0%	0.0
3,068	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	52	3/22/2028	51.00	0.0%	0.0
3,069	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	206	3/23/2028	52.00	0.0%	0.0
3,070	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/15/2023	State Withholding (Resident)	180	3/24/2028	16.00	0.0%	0.0
3,071	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	106	3/25/2028	52.00	0.0%	0.0
3,072	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	18	3/26/2028	51.00	0.0%	0.0
3,073	BiWeekly Sun-Sat: Regular (Biweekly)	7/23/2023	8/5/2023	7/29/2023	8/11/2023	9/19/2023	Local County Withholding (Resident)	29	3/27/2028	52.00	0.0%	0.0
3,074	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Resident)	23	3/28/2028	18.00	0.0%	0.0
3,075	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	State Withholding (Resident)	63	3/29/2028	46.00	0.0%	0.0
3,076	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	3	3/30/2028	92.00	0.0%	0.0
3,077	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/17/2023	Local City Withholding (Work)	43	3/31/2028	18.00	0.0%	0.0
3,078	BiWeekly Mon-Sun: Regular (Biweekly)	7/24/2023	8/6/2023	7/30/2023	8/11/2023	10/30/2023	Local City Withholding (Work)	11	4/1/2028	92.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,079	BiWeekly Mon-Sun: Regular (Biweekl	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/14/2023	Local School District Withholding (Resident)	24	4/2/2028	46.00	0.0%	0.0
3,080	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	31	4/3/2028	37.00	0.0%	0.0
3,081	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	127	4/4/2028	38.00	0.0%	0.0
3,082	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	7	4/5/2028	23.00	0.0%	0.0
3,083	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	67	4/6/2028	78.00	0.0%	0.0
3,084	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	3	4/7/2028	78.00	0.0%	0.0
3,085	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Resident)	41	4/8/2028	78.00	0.0%	0.0
3,086	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	25	4/9/2028	37.00	0.0%	0.0
3,087	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	165	4/10/2028	38.00	0.0%	0.0
3,088	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local School District Withholding (Resident)	100	4/11/2028	78.00	0.0%	0.0
3,089	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local County Withholding (Work)	776	4/12/2028	78.00	0.0%	0.0
3,090	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	51	4/13/2028	78.00	0.0%	0.0
3,091	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local County Withholding (Work)	185	4/14/2028	78.00	0.0%	0.0
3,092	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	35	4/15/2028	32.00	0.0%	0.0
3,093	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local City Withholding (Work)	27	4/16/2028	32.00	0.0%	0.0
3,094	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local City Withholding (Resident)	105	4/17/2028	32.00	0.0%	0.0
3,095	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	1,197	4/18/2028	23.00	0.0%	0.0
3,096	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	13,476	4/19/2028	23.00	0.0%	0.0
3,097	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	121	4/20/2028	38.00	0.0%	0.0
3,098	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	455	4/21/2028	38.00	0.0%	0.0
3,099	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	180	4/22/2028	32.00	0.0%	0.0
3,100	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	83	4/23/2028	38.00	0.0%	0.0
3,101	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	92	4/24/2028	32.00	0.0%	0.0
3,102	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	18	4/25/2028	78.00	0.0%	0.0
3,103	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	118	4/26/2028	23.00	0.0%	0.0
3,104	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local City Withholding (Work)	411	4/27/2028	32.00	0.0%	0.0
3,105	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1	4/28/2028	78.00	0.0%	0.0
3,106	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	0	4/29/2028	78.00	0.0%	0.0
3,107	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	982	4/30/2028	37.00	0.0%	0.0
3,108	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1	5/1/2028	78.00	0.0%	0.0
3,109	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	State Withholding (Work)	208	5/2/2028	37.00	0.0%	0.0
3,110	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	5/3/2028	78.00	0.0%	0.0
3,111	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	6	5/4/2028	32.00	0.0%	0.0
3,112	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	2	5/5/2028	23.00	0.0%	0.0
3,113	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	0	5/6/2028	78.00	0.0%	0.0
3,114	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	34	5/7/2028	78.00	0.0%	0.0
3,115	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	21	5/8/2028	78.00	0.0%	0.0
3,116	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Resident)	24	5/9/2028	78.00	0.0%	0.0
3,117	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	1	5/10/2028	23.00	0.0%	0.0
3,118	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	171	5/11/2028	23.00	0.0%	0.0
3,119	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	35	5/12/2028	37.00	0.0%	0.0
3,120	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	73	5/13/2028	38.00	0.0%	0.0
3,121	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	FUI (ER)	619	5/14/2028	78.00	0.0%	0.0
3,122	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	Medicare	68,498	5/15/2028	12.00	0.2%	0.0
3,123	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	Medicare (ER)	68,498	5/16/2028	12.00	0.2%	0.0
3,124	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	OASDI	292,887	5/17/2028	12.00	0.7%	0.1
3,125	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	OASDI (ER)	292,888	5/18/2028	12.00	0.7%	0.1
3,126	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	Federal Withholding	437,448	5/19/2028	12.00	1.1%	0.1
3,127	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	8/25/2023	Medicare	5,643	5/20/2028	13.00	0.0%	0.0
3,128	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	8/25/2023	Medicare (ER)	5,643	5/21/2028	13.00	0.0%	0.0
3,129	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	8/25/2023	OASDI	24,129	5/22/2028	13.00	0.1%	0.0
3,130	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	8/25/2023	OASDI (ER)	24,129	5/23/2028	13.00	0.1%	0.0
3,131	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	8/25/2023	Federal Withholding	37,429	5/24/2028	13.00	0.1%	0.0
3,132	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	15	5/25/2028	78.00	0.0%	0.0
3,133	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	SUI (ER)	27	5/26/2028	78.00	0.0%	0.0
3,134	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	100	5/27/2028	38.00	0.0%	0.0
3,135	BiWeekly Mon-Sun: Regular (Biweekl	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1	5/28/2028	78.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,136	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Resident)	41	5/29/2028	78.00	0.0%	0.0
3,137	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	15	5/30/2028	78.00	0.0%	0.0
3,138	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	40	5/31/2028	78.00	0.0%	0.0
3,139	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	36	6/1/2028	78.00	0.0%	0.0
3,140	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	242	6/2/2028	37.00	0.0%	0.0
3,141	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	102	6/3/2028	78.00	0.0%	0.0
3,142	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	6	6/4/2028	78.00	0.0%	0.0
3,143	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	12	6/5/2028	37.00	0.0%	0.0
3,144	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Work)	23	6/6/2028	37.00	0.0%	0.0
3,145	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	68	6/7/2028	38.00	0.0%	0.0
3,146	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Work)	92	6/8/2028	38.00	0.0%	0.0
3,147	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	23	6/9/2028	32.00	0.0%	0.0
3,148	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	79	6/10/2028	38.00	0.0%	0.0
3,149	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	70	6/11/2028	37.00	0.0%	0.0
3,150	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	128	6/12/2028	38.00	0.0%	0.0
3,151	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	65	6/13/2028	37.00	0.0%	0.0
3,152	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	159	6/14/2028	38.00	0.0%	0.0
3,153	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	10	6/15/2028	23.00	0.0%	0.0
3,154	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	75	6/16/2028	23.00	0.0%	0.0
3,155	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	30	6/17/2028	37.00	0.0%	0.0
3,156	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	40	6/18/2028	38.00	0.0%	0.0
3,157	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	16	6/19/2028	23.00	0.0%	0.0
3,158	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	33	6/20/2028	23.00	0.0%	0.0
3,159	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Work)	48	6/21/2028	37.00	0.0%	0.0
3,160	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	1,567	6/22/2028	37.00	0.0%	0.0
3,161	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	1,062	6/23/2028	38.00	0.0%	0.0
3,162	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1	6/24/2028	78.00	0.0%	0.0
3,163	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	16	6/25/2028	32.00	0.0%	0.0
3,164	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	121	6/26/2028	38.00	0.0%	0.0
3,165	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	158	6/27/2028	78.00	0.0%	0.0
3,166	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	SUI (ER)	110	6/28/2028	78.00	0.0%	0.0
3,167	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	State Withholding (Resident)	3,881	6/29/2028	37.00	0.0%	0.0
3,168	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	State Withholding (Work)	7,905	6/30/2028	37.00	0.0%	0.0
3,169	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	10/30/2023	SUI (ER)	29	7/1/2028	79.00	0.0%	0.0
3,170	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	State Withholding (Work)	11,398	7/2/2028	38.00	0.0%	0.0
3,171	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	231	7/3/2028	38.00	0.0%	0.0
3,172	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	180	7/4/2028	37.00	0.0%	0.0
3,173	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	154	7/5/2028	38.00	0.0%	0.0
3,174	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local County Withholding (Work)	478	7/6/2028	78.00	0.0%	0.0
3,175	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	SUI (ER)	20	7/7/2028	78.00	0.0%	0.0
3,176	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/8/2023	State Withholding (Work)	5,955	7/8/2028	26.00	0.0%	0.0
3,177	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/8/2023	State Withholding (Resident)	24,452	7/9/2028	26.00	0.1%	0.0
3,178	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Work)	48	7/10/2028	38.00	0.0%	0.0
3,179	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	278	7/11/2028	38.00	0.0%	0.0
3,180	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	57	7/12/2028	38.00	0.0%	0.0
3,181	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	30	7/13/2028	78.00	0.0%	0.0
3,182	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	7	7/14/2028	23.00	0.0%	0.0
3,183	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	13	7/15/2028	23.00	0.0%	0.0
3,184	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	54	7/16/2028	78.00	0.0%	0.0
3,185	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1	7/17/2028	78.00	0.0%	0.0
3,186	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	36	7/18/2028	37.00	0.0%	0.0
3,187	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	57	7/19/2028	38.00	0.0%	0.0
3,188	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	25	7/20/2028	32.00	0.0%	0.0
3,189	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	1,063	7/21/2028	37.00	0.0%	0.0
3,190	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	967	7/22/2028	38.00	0.0%	0.0
3,191	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local City Withholding (Work)	24	7/23/2028	32.00	0.0%	0.0
3,192	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	State Withholding (Resident)	79	7/24/2028	37.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,193	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local City Withholding (Work)	31	7/25/2028	32.00	0.0%	0.0
3,194	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local City Withholding (Resident)	75	7/26/2028	32.00	0.0%	0.0
3,195	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	14	7/27/2028	23.00	0.0%	0.0
3,196	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	27	7/28/2028	23.00	0.0%	0.0
3,197	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	45	7/29/2028	37.00	0.0%	0.0
3,198	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	61	7/30/2028	38.00	0.0%	0.0
3,199	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	520	7/31/2028	23.00	0.0%	0.0
3,200	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	42	8/1/2028	37.00	0.0%	0.0
3,201	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	5	8/2/2028	23.00	0.0%	0.0
3,202	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	63	8/3/2028	23.00	0.0%	0.0
3,203	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	713	8/4/2028	37.00	0.0%	0.0
3,204	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	820	8/5/2028	38.00	0.0%	0.0
3,205	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	3	8/6/2028	78.00	0.0%	0.0
3,206	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	20	8/7/2028	23.00	0.0%	0.0
3,207	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	47	8/8/2028	23.00	0.0%	0.0
3,208	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	2	8/9/2028	78.00	0.0%	0.0
3,209	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	41	8/10/2028	78.00	0.0%	0.0
3,210	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	37	8/11/2028	23.00	0.0%	0.0
3,211	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	56	8/12/2028	23.00	0.0%	0.0
3,212	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/29/2023	State Withholding (Resident)	41	8/13/2028	16.00	0.0%	0.0
3,213	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	SUI (ER)	262	8/14/2028	78.00	0.0%	0.0
3,214	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/29/2023	State Withholding (Work)	61,377	8/15/2028	16.00	0.1%	0.0
3,215	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	4	8/16/2028	23.00	0.0%	0.0
3,216	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	109	8/17/2028	23.00	0.0%	0.0
3,217	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	29	8/18/2028	78.00	0.0%	0.0
3,218	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	SUI (ER)	229	8/19/2028	78.00	0.0%	0.0
3,219	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	State Withholding (Resident)	1,648	8/20/2028	12.00	0.0%	0.0
3,220	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	State Withholding (Work)	27,137	8/21/2028	12.00	0.1%	0.0
3,221	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	20	8/22/2028	37.00	0.0%	0.0
3,222	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	39	8/23/2028	37.00	0.0%	0.0
3,223	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	112	8/24/2028	38.00	0.0%	0.0
3,224	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	1	8/25/2028	23.00	0.0%	0.0
3,225	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	48	8/26/2028	37.00	0.0%	0.0
3,226	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	55	8/27/2028	38.00	0.0%	0.0
3,227	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local County Withholding (Resident)	19	8/28/2028	78.00	0.0%	0.0
3,228	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	153	8/29/2028	32.00	0.0%	0.0
3,229	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	248	8/30/2028	37.00	0.0%	0.0
3,230	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	398	8/31/2028	38.00	0.0%	0.0
3,231	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1	9/1/2028	78.00	0.0%	0.0
3,232	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	233	9/2/2028	37.00	0.0%	0.0
3,233	BiWeekly Sun-Sat: Regular (Biweekly)	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	53	9/3/2028	38.00	0.0%	0.0
3,234	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	320	9/4/2028	32.00	0.0%	0.0
3,235	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	2	9/5/2028	78.00	0.0%	0.0
3,236	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local City Withholding (Work)	14	9/6/2028	32.00	0.0%	0.0
3,237	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	2	9/7/2028	78.00	0.0%	0.0
3,238	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	31	9/8/2028	23.00	0.0%	0.0
3,239	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	43	9/9/2028	23.00	0.0%	0.0
3,240	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	State Withholding (Resident)	4	9/10/2028	12.00	0.0%	0.0
3,241	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	SUI (ER)	27	9/11/2028	78.00	0.0%	0.0
3,242	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	State Withholding (Work)	19,382	9/12/2028	12.00	0.0%	0.0
3,243	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	2	9/13/2028	78.00	0.0%	0.0
3,244	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	3	9/14/2028	78.00	0.0%	0.0
3,245	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	120	9/15/2028	32.00	0.0%	0.0
3,246	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1	9/16/2028	78.00	0.0%	0.0
3,247	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local City Withholding (Work)	9	9/17/2028	32.00	0.0%	0.0
3,248	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local City Withholding (Resident)	211	9/18/2028	32.00	0.0%	0.0
3,249	BiWeekly Mon-Sun: Regular (Biweekly)	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Work)	394	9/19/2028	23.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,250	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	48	9/20/2028	38.00	0.0%	0.0
3,251	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	147	9/21/2028	32.00	0.0%	0.0
3,252	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	60	9/22/2028	78.00	0.0%	0.0
3,253	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	11	9/23/2028	37.00	0.0%	0.0
3,254	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	62	9/24/2028	38.00	0.0%	0.0
3,255	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	7	9/25/2028	78.00	0.0%	0.0
3,256	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	22	9/26/2028	37.00	0.0%	0.0
3,257	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	32	9/27/2028	38.00	0.0%	0.0
3,258	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	58	9/28/2028	37.00	0.0%	0.0
3,259	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	224	9/29/2028	38.00	0.0%	0.0
3,260	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	1	9/30/2028	78.00	0.0%	0.0
3,261	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/29/2023	State Withholding (Resident)	185	10/1/2028	16.00	0.0%	0.0
3,262	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	80	10/2/2028	38.00	0.0%	0.0
3,263	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	18	10/3/2028	37.00	0.0%	0.0
3,264	BiWeekly Sun-Sat: Regular (Biweekly	8/6/2023	8/19/2023	8/12/2023	8/25/2023	9/19/2023	Local County Withholding (Resident)	34	10/4/2028	38.00	0.0%	0.0
3,265	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/5/2023	Local City Withholding (Resident)	23	10/5/2028	23.00	0.0%	0.0
3,266	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	State Withholding (Resident)	66	10/6/2028	32.00	0.0%	0.0
3,267	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	126	10/7/2028	78.00	0.0%	0.0
3,268	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	10/30/2023	Local City Withholding (Work)	8	10/8/2028	78.00	0.0%	0.0
3,269	BiWeekly Mon-Sun: Regular (Biweekly	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/14/2023	Local School District Withholding (Resident)	24	10/9/2028	32.00	0.0%	0.0
3,270	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	45	10/10/2028	64.00	0.0%	0.0
3,271	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	4	10/11/2028	64.00	0.0%	0.0
3,272	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	24	10/12/2028	53.00	0.0%	0.0
3,273	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	150	10/13/2028	54.00	0.0%	0.0
3,274	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	13	10/14/2028	23.00	0.0%	0.0
3,275	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	53	10/15/2028	64.00	0.0%	0.0
3,276	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	2	10/16/2028	64.00	0.0%	0.0
3,277	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Resident)	41	10/17/2028	64.00	0.0%	0.0
3,278	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	23	10/18/2028	53.00	0.0%	0.0
3,279	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	160	10/19/2028	54.00	0.0%	0.0
3,280	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local School District Withholding (Resident)	86	10/20/2028	64.00	0.0%	0.0
3,281	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local County Withholding (Work)	639	10/21/2028	64.00	0.0%	0.0
3,282	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	33	10/22/2028	64.00	0.0%	0.0
3,283	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local County Withholding (Work)	128	10/23/2028	64.00	0.0%	0.0
3,284	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	35	10/24/2028	47.00	0.0%	0.0
3,285	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/12/2023	Local City Withholding (Work)	34	10/25/2028	46.00	0.0%	0.0
3,286	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/12/2023	Local City Withholding (Resident)	94	10/26/2028	46.00	0.0%	0.0
3,287	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	1,154	10/27/2028	23.00	0.0%	0.0
3,288	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	14,123	10/28/2028	23.00	0.0%	0.0
3,289	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	119	10/29/2028	54.00	0.0%	0.0
3,290	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	480	10/30/2028	54.00	0.0%	0.0
3,291	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	164	10/31/2028	47.00	0.0%	0.0
3,292	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	209	11/1/2028	54.00	0.0%	0.0
3,293	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	120	11/2/2028	47.00	0.0%	0.0
3,294	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	20	11/3/2028	64.00	0.0%	0.0
3,295	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	118	11/4/2028	23.00	0.0%	0.0
3,296	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local City Withholding (Work)	326	11/5/2028	47.00	0.0%	0.0
3,297	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/27/2023	Local City Withholding (Work)	2	11/6/2028	61.00	0.0%	0.0
3,298	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	979	11/7/2028	53.00	0.0%	0.0
3,299	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	6	11/8/2028	64.00	0.0%	0.0
3,300	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	State Withholding (Work)	210	11/9/2028	53.00	0.0%	0.0
3,301	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	11/10/2028	64.00	0.0%	0.0
3,302	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	53	11/11/2028	64.00	0.0%	0.0
3,303	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	1	11/12/2028	64.00	0.0%	0.0
3,304	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	1	11/13/2028	23.00	0.0%	0.0
3,305	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	143	11/14/2028	23.00	0.0%	0.0
3,306	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	35	11/15/2028	53.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,307	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	73	11/16/2028	54.00	0.0%	0.0
3,308	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	FUI (ER)	644	11/17/2028	64.00	0.0%	0.0
3,309	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	Medicare (ER)	69,102	11/18/2028	12.00	0.2%	0.0
3,310	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	Medicare	69,103	11/19/2028	12.00	0.2%	0.0
3,311	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	OASDI (ER)	295,473	11/20/2028	12.00	0.7%	0.1
3,312	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	OASDI	295,474	11/21/2028	12.00	0.7%	0.1
3,313	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	Federal Withholding	459,772	11/22/2028	12.00	1.1%	0.1
3,314	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/30/2023	FUI (ER)	20	11/23/2028	65.00	0.0%	0.0
3,315	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	9/8/2023	Medicare	5,890	11/24/2028	13.00	0.0%	0.0
3,316	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	9/8/2023	Medicare (ER)	5,890	11/25/2028	13.00	0.0%	0.0
3,317	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	9/8/2023	OASDI	25,183	11/26/2028	13.00	0.1%	0.0
3,318	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	9/8/2023	OASDI (ER)	25,183	11/27/2028	13.00	0.1%	0.0
3,319	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	9/8/2023	Federal Withholding	38,571	11/28/2028	13.00	0.1%	0.0
3,320	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	8	11/29/2028	64.00	0.0%	0.0
3,321	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	SUI (ER)	26	11/30/2028	64.00	0.0%	0.0
3,322	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	84	12/1/2028	54.00	0.0%	0.0
3,323	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	0	12/2/2028	64.00	0.0%	0.0
3,324	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Resident)	45	12/3/2028	64.00	0.0%	0.0
3,325	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	86	12/4/2028	64.00	0.0%	0.0
3,326	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	13	12/5/2028	64.00	0.0%	0.0
3,327	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	11	12/6/2028	64.00	0.0%	0.0
3,328	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	218	12/7/2028	53.00	0.0%	0.0
3,329	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	106	12/8/2028	64.00	0.0%	0.0
3,330	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Work)	23	12/9/2028	53.00	0.0%	0.0
3,331	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	74	12/10/2028	54.00	0.0%	0.0
3,332	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Work)	99	12/11/2028	54.00	0.0%	0.0
3,333	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	23	12/12/2028	47.00	0.0%	0.0
3,334	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	77	12/13/2028	54.00	0.0%	0.0
3,335	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	33	12/14/2028	53.00	0.0%	0.0
3,336	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	139	12/15/2028	54.00	0.0%	0.0
3,337	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	45	12/16/2028	53.00	0.0%	0.0
3,338	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	166	12/17/2028	54.00	0.0%	0.0
3,339	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	4	12/18/2028	23.00	0.0%	0.0
3,340	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	88	12/19/2028	23.00	0.0%	0.0
3,341	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	27	12/20/2028	53.00	0.0%	0.0
3,342	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	62	12/21/2028	54.00	0.0%	0.0
3,343	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	3	12/22/2028	23.00	0.0%	0.0
3,344	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	36	12/23/2028	23.00	0.0%	0.0
3,345	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Work)	38	12/24/2028	53.00	0.0%	0.0
3,346	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	1,484	12/25/2028	53.00	0.0%	0.0
3,347	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	1,173	12/26/2028	54.00	0.0%	0.0
3,348	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	19	12/27/2028	47.00	0.0%	0.0
3,349	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	101	12/28/2028	54.00	0.0%	0.0
3,350	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	139	12/29/2028	64.00	0.0%	0.0
3,351	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	SUI (ER)	87	12/30/2028	64.00	0.0%	0.0
3,352	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	State Withholding (Resident)	3,745	12/31/2028	53.00	0.0%	0.0
3,353	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	State Withholding (Work)	7,376	1/1/2029	53.00	0.0%	0.0
3,354	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/30/2023	SUI (ER)	24	1/2/2029	65.00	0.0%	0.0
3,355	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	State Withholding (Work)	11,902	1/3/2029	54.00	0.0%	0.0
3,356	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	199	1/4/2029	54.00	0.0%	0.0
3,357	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	199	1/5/2029	53.00	0.0%	0.0
3,358	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	144	1/6/2029	54.00	0.0%	0.0
3,359	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local County Withholding (Work)	521	1/7/2029	64.00	0.0%	0.0
3,360	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	SUI (ER)	20	1/8/2029	64.00	0.0%	0.0
3,361	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/22/2023	State Withholding (Work)	5,628	1/9/2029	26.00	0.0%	0.0
3,362	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/22/2023	State Withholding (Resident)	24,961	1/10/2029	26.00	0.1%	0.0
3,363	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Work)	47	1/11/2029	54.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,364	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	292	1/12/2029	54.00	0.0%	0.0
3,365	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	57	1/13/2029	54.00	0.0%	0.0
3,366	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	38	1/14/2029	64.00	0.0%	0.0
3,367	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	9	1/15/2029	23.00	0.0%	0.0
3,368	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	3	1/16/2029	23.00	0.0%	0.0
3,369	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	54	1/17/2029	64.00	0.0%	0.0
3,370	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	66	1/18/2029	53.00	0.0%	0.0
3,371	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	59	1/19/2029	54.00	0.0%	0.0
3,372	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	26	1/20/2029	47.00	0.0%	0.0
3,373	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	0	1/21/2029	64.00	0.0%	0.0
3,374	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	1,044	1/22/2029	53.00	0.0%	0.0
3,375	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	973	1/23/2029	54.00	0.0%	0.0
3,376	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/12/2023	Local City Withholding (Work)	18	1/24/2029	46.00	0.0%	0.0
3,377	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/12/2023	Local City Withholding (Work)	43	1/25/2029	46.00	0.0%	0.0
3,378	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/12/2023	Local City Withholding (Resident)	87	1/26/2029	46.00	0.0%	0.0
3,379	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	10	1/27/2029	23.00	0.0%	0.0
3,380	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	29	1/28/2029	23.00	0.0%	0.0
3,381	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	45	1/29/2029	53.00	0.0%	0.0
3,382	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	61	1/30/2029	54.00	0.0%	0.0
3,383	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	549	1/31/2029	23.00	0.0%	0.0
3,384	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	27	2/1/2029	53.00	0.0%	0.0
3,385	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	1	2/2/2029	23.00	0.0%	0.0
3,386	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	39	2/3/2029	23.00	0.0%	0.0
3,387	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	649	2/4/2029	53.00	0.0%	0.0
3,388	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	906	2/5/2029	54.00	0.0%	0.0
3,389	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	2	2/6/2029	23.00	0.0%	0.0
3,390	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	47	2/7/2029	23.00	0.0%	0.0
3,391	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/12/2023	State Withholding (Work)	9	2/8/2029	16.00	0.0%	0.0
3,392	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	27	2/9/2029	64.00	0.0%	0.0
3,393	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	49	2/10/2029	23.00	0.0%	0.0
3,394	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	53	2/11/2029	23.00	0.0%	0.0
3,395	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	SUI (ER)	202	2/12/2029	64.00	0.0%	0.0
3,396	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/12/2023	State Withholding (Work)	60,301	2/13/2029	16.00	0.1%	0.0
3,397	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	0	2/14/2029	23.00	0.0%	0.0
3,398	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	108	2/15/2029	23.00	0.0%	0.0
3,399	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	15	2/16/2029	64.00	0.0%	0.0
3,400	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	SUI (ER)	237	2/17/2029	64.00	0.0%	0.0
3,401	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	State Withholding (Resident)	1,440	2/18/2029	12.00	0.0%	0.0
3,402	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	State Withholding (Work)	27,971	2/19/2029	12.00	0.1%	0.0
3,403	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	20	2/20/2029	53.00	0.0%	0.0
3,404	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	108	2/21/2029	54.00	0.0%	0.0
3,405	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	48	2/22/2029	53.00	0.0%	0.0
3,406	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	63	2/23/2029	54.00	0.0%	0.0
3,407	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local County Withholding (Work)	19	2/24/2029	64.00	0.0%	0.0
3,408	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	142	2/25/2029	47.00	0.0%	0.0
3,409	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	243	2/26/2029	53.00	0.0%	0.0
3,410	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	378	2/27/2029	54.00	0.0%	0.0
3,411	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	8	2/28/2029	64.00	0.0%	0.0
3,412	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	213	3/1/2029	53.00	0.0%	0.0
3,413	BiWeekly Sun-Sat: Regular (Biweekly	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	49	3/2/2029	54.00	0.0%	0.0
3,414	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	1	3/3/2029	23.00	0.0%	0.0
3,415	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	289	3/4/2029	47.00	0.0%	0.0
3,416	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/12/2023	Local City Withholding (Work)	42	3/5/2029	46.00	0.0%	0.0
3,417	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	6	3/6/2029	64.00	0.0%	0.0
3,418	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	24	3/7/2029	23.00	0.0%	0.0
3,419	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	48	3/8/2029	23.00	0.0%	0.0
3,420	BiWeekly Mon-Sun: Regular (Biweekly	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	SUI (ER)	27	3/9/2029	64.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,421	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	State Withholding (Work)	19,195	3/10/2029	12.00	0.0%	0.0
3,422	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	121	3/11/2029	47.00	0.0%	0.0
3,423	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	4	3/12/2029	64.00	0.0%	0.0
3,424	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/12/2023	Local City Withholding (Work)	21	3/13/2029	46.00	0.0%	0.0
3,425	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/12/2023	Local City Withholding (Resident)	137	3/14/2029	46.00	0.0%	0.0
3,426	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	352	3/15/2029	23.00	0.0%	0.0
3,427	BiWeekly Sun-Sat: Regular (Biweekly)	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	58	3/16/2029	54.00	0.0%	0.0
3,428	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	147	3/17/2029	47.00	0.0%	0.0
3,429	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	56	3/18/2029	64.00	0.0%	0.0
3,430	BiWeekly Sun-Sat: Regular (Biweekly)	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	62	3/19/2029	54.00	0.0%	0.0
3,431	BiWeekly Sun-Sat: Regular (Biweekly)	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	32	3/20/2029	54.00	0.0%	0.0
3,432	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	60	3/21/2029	53.00	0.0%	0.0
3,433	BiWeekly Sun-Sat: Regular (Biweekly)	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	225	3/22/2029	54.00	0.0%	0.0
3,434	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/12/2023	State Withholding (Resident)	180	3/23/2029	16.00	0.0%	0.0
3,435	BiWeekly Sun-Sat: Regular (Biweekly)	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	80	3/24/2029	54.00	0.0%	0.0
3,436	BiWeekly Sun-Sat: Regular (Biweekly)	8/20/2023	9/2/2023	8/26/2023	9/8/2023	10/19/2023	Local County Withholding (Resident)	28	3/25/2029	54.00	0.0%	0.0
3,437	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Resident)	23	3/26/2029	23.00	0.0%	0.0
3,438	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	2	3/27/2029	23.00	0.0%	0.0
3,439	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/19/2023	Local City Withholding (Work)	25	3/28/2029	23.00	0.0%	0.0
3,440	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/30/2023	Local City Withholding (Work)	3	3/29/2029	64.00	0.0%	0.0
3,441	BiWeekly Mon-Sun: Regular (Biweekly)	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/13/2023	Local School District Withholding (Resident)	24	3/30/2029	47.00	0.0%	0.0
3,442	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	27	3/31/2029	39.00	0.0%	0.0
3,443	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	147	4/1/2029	40.00	0.0%	0.0
3,444	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	5	4/2/2029	23.00	0.0%	0.0
3,445	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	62	4/3/2029	50.00	0.0%	0.0
3,446	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	2	4/4/2029	50.00	0.0%	0.0
3,447	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Resident)	41	4/5/2029	50.00	0.0%	0.0
3,448	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	24	4/6/2029	39.00	0.0%	0.0
3,449	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	170	4/7/2029	40.00	0.0%	0.0
3,450	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local School District Withholding (Resident)	97	4/8/2029	50.00	0.0%	0.0
3,451	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local County Withholding (Work)	635	4/9/2029	50.00	0.0%	0.0
3,452	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	35	4/10/2029	50.00	0.0%	0.0
3,453	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local County Withholding (Work)	129	4/11/2029	50.00	0.0%	0.0
3,454	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	35	4/12/2029	33.00	0.0%	0.0
3,455	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/12/2023	Local City Withholding (Work)	23	4/13/2029	32.00	0.0%	0.0
3,456	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/12/2023	Local City Withholding (Resident)	100	4/14/2029	32.00	0.0%	0.0
3,457	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	1,173	4/15/2029	23.00	0.0%	0.0
3,458	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	13,831	4/16/2029	23.00	0.0%	0.0
3,459	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	121	4/17/2029	40.00	0.0%	0.0
3,460	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	520	4/18/2029	40.00	0.0%	0.0
3,461	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	173	4/19/2029	33.00	0.0%	0.0
3,462	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	192	4/20/2029	40.00	0.0%	0.0
3,463	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	105	4/21/2029	33.00	0.0%	0.0
3,464	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	25	4/22/2029	50.00	0.0%	0.0
3,465	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	118	4/23/2029	23.00	0.0%	0.0
3,466	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local City Withholding (Work)	378	4/24/2029	33.00	0.0%	0.0
3,467	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	5	4/25/2029	50.00	0.0%	0.0
3,468	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	1,081	4/26/2029	39.00	0.0%	0.0
3,469	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	5	4/27/2029	50.00	0.0%	0.0
3,470	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	State Withholding (Work)	210	4/28/2029	39.00	0.0%	0.0
3,471	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/29/2029	50.00	0.0%	0.0
3,472	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	2	4/30/2029	50.00	0.0%	0.0
3,473	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	41	5/1/2029	50.00	0.0%	0.0
3,474	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	1	5/2/2029	50.00	0.0%	0.0
3,475	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	1	5/3/2029	50.00	0.0%	0.0
3,476	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	10	5/4/2029	23.00	0.0%	0.0
3,477	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	143	5/5/2029	23.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
3,478	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	37	5/6/2029	39.00	0.0%	0.0
3,479	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	73	5/7/2029	40.00	0.0%	0.0
3,480	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	FUI (ER)	457	5/8/2029	50.00	0.0%	0.0
3,481	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	Medicare	68,175	5/9/2029	12.00	0.2%	0.0
3,482	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	Medicare (ER)	68,175	5/10/2029	12.00	0.2%	0.0
3,483	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	OASDI	291,507	5/11/2029	12.00	0.7%	0.1
3,484	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	OASDI (ER)	291,507	5/12/2029	12.00	0.7%	0.1
3,485	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	Federal Withholding	447,766	5/13/2029	12.00	1.1%	0.1
3,486	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/30/2023	FUI (ER)	46	5/14/2029	51.00	0.0%	0.0
3,487	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	9/22/2023	Medicare	6,209	5/15/2029	13.00	0.0%	0.0
3,488	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	9/22/2023	Medicare (ER)	6,209	5/16/2029	13.00	0.0%	0.0
3,489	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	9/22/2023	OASDI	26,547	5/17/2029	13.00	0.1%	0.0
3,490	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	9/22/2023	OASDI (ER)	26,547	5/18/2029	13.00	0.1%	0.0
3,491	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	9/22/2023	Federal Withholding	41,871	5/19/2029	13.00	0.1%	0.0
3,492	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	7	5/20/2029	50.00	0.0%	0.0
3,493	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	SUI (ER)	12	5/21/2029	50.00	0.0%	0.0
3,494	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	91	5/22/2029	40.00	0.0%	0.0
3,495	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Resident)	42	5/23/2029	50.00	0.0%	0.0
3,496	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	21	5/24/2029	50.00	0.0%	0.0
3,497	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	6	5/25/2029	50.00	0.0%	0.0
3,498	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	235	5/26/2029	39.00	0.0%	0.0
3,499	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	91	5/27/2029	50.00	0.0%	0.0
3,500	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	1	5/28/2029	50.00	0.0%	0.0
3,501	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Work)	27	5/29/2029	39.00	0.0%	0.0
3,502	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	98	5/30/2029	40.00	0.0%	0.0
3,503	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Work)	104	5/31/2029	40.00	0.0%	0.0
3,504	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	23	6/1/2029	33.00	0.0%	0.0
3,505	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	79	6/2/2029	40.00	0.0%	0.0
3,506	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local County Withholding (Work)	2	6/3/2029	50.00	0.0%	0.0
3,507	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	33	6/4/2029	39.00	0.0%	0.0
3,508	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	136	6/5/2029	40.00	0.0%	0.0
3,509	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	2	6/6/2029	23.00	0.0%	0.0
3,510	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	44	6/7/2029	39.00	0.0%	0.0
3,511	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	178	6/8/2029	40.00	0.0%	0.0
3,512	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	6	6/9/2029	23.00	0.0%	0.0
3,513	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	81	6/10/2029	23.00	0.0%	0.0
3,514	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	32	6/11/2029	39.00	0.0%	0.0
3,515	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	59	6/12/2029	40.00	0.0%	0.0
3,516	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	7	6/13/2029	23.00	0.0%	0.0
3,517	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	27	6/14/2029	23.00	0.0%	0.0
3,518	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Work)	32	6/15/2029	39.00	0.0%	0.0
3,519	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	1,497	6/16/2029	39.00	0.0%	0.0
3,520	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	1,247	6/17/2029	40.00	0.0%	0.0
3,521	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	9	6/18/2029	33.00	0.0%	0.0
3,522	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	109	6/19/2029	40.00	0.0%	0.0
3,523	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	156	6/20/2029	50.00	0.0%	0.0
3,524	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	SUI (ER)	76	6/21/2029	50.00	0.0%	0.0
3,525	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	State Withholding (Resident)	4,169	6/22/2029	39.00	0.0%	0.0
3,526	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	State Withholding (Work)	7,127	6/23/2029	39.00	0.0%	0.0
3,527	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/30/2023	SUI (ER)	38	6/24/2029	51.00	0.0%	0.0
3,528	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	State Withholding (Work)	12,546	6/25/2029	40.00	0.0%	0.0
3,529	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	207	6/26/2029	40.00	0.0%	0.0
3,530	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	186	6/27/2029	39.00	0.0%	0.0
3,531	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	151	6/28/2029	40.00	0.0%	0.0
3,532	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local County Withholding (Work)	425	6/29/2029	50.00	0.0%	0.0
3,533	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	SUI (ER)	20	6/30/2029	50.00	0.0%	0.0
3,534	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/6/2023	State Withholding (Work)	5,525	7/1/2029	26.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
3,535	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/6/2023	State Withholding (Resident)	25,450	7/2/2029	26.00	0.1%	0.0
3,536	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Work)	55	7/3/2029	40.00	0.0%	0.0
3,537	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	306	7/4/2029	40.00	0.0%	0.0
3,538	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	63	7/5/2029	40.00	0.0%	0.0
3,539	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	34	7/6/2029	50.00	0.0%	0.0
3,540	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	3	7/7/2029	23.00	0.0%	0.0
3,541	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	9	7/8/2029	23.00	0.0%	0.0
3,542	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	5	7/9/2029	23.00	0.0%	0.0
3,543	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	48	7/10/2029	50.00	0.0%	0.0
3,544	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	40	7/11/2029	39.00	0.0%	0.0
3,545	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	67	7/12/2029	40.00	0.0%	0.0
3,546	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	26	7/13/2029	33.00	0.0%	0.0
3,547	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	1,019	7/14/2029	39.00	0.0%	0.0
3,548	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	993	7/15/2029	40.00	0.0%	0.0
3,549	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/12/2023	Local City Withholding (Work)	13	7/16/2029	32.00	0.0%	0.0
3,550	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/12/2023	Local City Withholding (Work)	28	7/17/2029	32.00	0.0%	0.0
3,551	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/12/2023	Local City Withholding (Resident)	100	7/18/2029	32.00	0.0%	0.0
3,552	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	8	7/19/2029	23.00	0.0%	0.0
3,553	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	28	7/20/2029	23.00	0.0%	0.0
3,554	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	45	7/21/2029	39.00	0.0%	0.0
3,555	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	61	7/22/2029	40.00	0.0%	0.0
3,556	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	848	7/23/2029	23.00	0.0%	0.0
3,557	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	9	7/24/2029	39.00	0.0%	0.0
3,558	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	2	7/25/2029	23.00	0.0%	0.0
3,559	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	55	7/26/2029	23.00	0.0%	0.0
3,560	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	631	7/27/2029	39.00	0.0%	0.0
3,561	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	991	7/28/2029	40.00	0.0%	0.0
3,562	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	0	7/29/2029	50.00	0.0%	0.0
3,563	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	2	7/30/2029	23.00	0.0%	0.0
3,564	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	49	7/31/2029	23.00	0.0%	0.0
3,565	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	2	8/1/2029	50.00	0.0%	0.0
3,566	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/26/2023	State Withholding (Resident)	125	8/2/2029	16.00	0.0%	0.0
3,567	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	23	8/3/2029	50.00	0.0%	0.0
3,568	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	40	8/4/2029	23.00	0.0%	0.0
3,569	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	51	8/5/2029	23.00	0.0%	0.0
3,570	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/26/2023	State Withholding (Resident)	42	8/6/2029	16.00	0.0%	0.0
3,571	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	SUI (ER)	168	8/7/2029	50.00	0.0%	0.0
3,572	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/26/2023	State Withholding (Work)	59,598	8/8/2029	16.00	0.1%	0.0
3,573	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	105	8/9/2029	23.00	0.0%	0.0
3,574	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	13	8/10/2029	50.00	0.0%	0.0
3,575	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	SUI (ER)	236	8/11/2029	50.00	0.0%	0.0
3,576	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	State Withholding (Resident)	1,245	8/12/2029	12.00	0.0%	0.0
3,577	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	State Withholding (Work)	28,673	8/13/2029	12.00	0.1%	0.0
3,578	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	21	8/14/2029	39.00	0.0%	0.0
3,579	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	151	8/15/2029	40.00	0.0%	0.0
3,580	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	48	8/16/2029	39.00	0.0%	0.0
3,581	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	63	8/17/2029	40.00	0.0%	0.0
3,582	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local County Withholding (Work)	19	8/18/2029	50.00	0.0%	0.0
3,583	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	143	8/19/2029	33.00	0.0%	0.0
3,584	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	183	8/20/2029	39.00	0.0%	0.0
3,585	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	396	8/21/2029	40.00	0.0%	0.0
3,586	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	7	8/22/2029	50.00	0.0%	0.0
3,587	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	225	8/23/2029	39.00	0.0%	0.0
3,588	BiWeekly Sun-Sat: Regular (Biweekly	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	54	8/24/2029	40.00	0.0%	0.0
3,589	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	330	8/25/2029	33.00	0.0%	0.0
3,590	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	1	8/26/2029	50.00	0.0%	0.0
3,591	BiWeekly Mon-Sun: Regular (Biweekl	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/12/2023	Local City Withholding (Work)	51	8/27/2029	32.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
3,592	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	24	8/28/2029	23.00	0.0%	0.0
3,593	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	48	8/29/2029	23.00	0.0%	0.0
3,594	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	State Withholding (Resident)	13	8/30/2029	12.00	0.0%	0.0
3,595	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	SUI (ER)	26	8/31/2029	50.00	0.0%	0.0
3,596	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	State Withholding (Work)	19,964	9/1/2029	12.00	0.0%	0.0
3,597	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	121	9/2/2029	33.00	0.0%	0.0
3,598	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	2	9/3/2029	50.00	0.0%	0.0
3,599	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/12/2023	Local City Withholding (Work)	5	9/4/2029	32.00	0.0%	0.0
3,600	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/12/2023	Local City Withholding (Resident)	111	9/5/2029	32.00	0.0%	0.0
3,601	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	551	9/6/2029	23.00	0.0%	0.0
3,602	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	64	9/7/2029	40.00	0.0%	0.0
3,603	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	144	9/8/2029	33.00	0.0%	0.0
3,604	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	49	9/9/2029	50.00	0.0%	0.0
3,605	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	61	9/10/2029	40.00	0.0%	0.0
3,606	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	31	9/11/2029	40.00	0.0%	0.0
3,607	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	61	9/12/2029	39.00	0.0%	0.0
3,608	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	224	9/13/2029	40.00	0.0%	0.0
3,609	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/26/2023	State Withholding (Resident)	185	9/14/2029	16.00	0.0%	0.0
3,610	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	80	9/15/2029	40.00	0.0%	0.0
3,611	BiWeekly Sun-Sat: Regular (Biweekly)	9/3/2023	9/16/2023	9/9/2023	9/22/2023	10/19/2023	Local County Withholding (Resident)	23	9/16/2029	40.00	0.0%	0.0
3,612	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Resident)	23	9/17/2029	23.00	0.0%	0.0
3,613	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	21	9/18/2029	50.00	0.0%	0.0
3,614	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/3/2023	Local City Withholding (Work)	20	9/19/2029	23.00	0.0%	0.0
3,615	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/30/2023	Local City Withholding (Work)	8	9/20/2029	50.00	0.0%	0.0
3,616	BiWeekly Mon-Sun: Regular (Biweekly)	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/13/2023	Local School District Withholding (Resident)	24	9/21/2029	33.00	0.0%	0.0
3,617	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	4	9/22/2029	23.00	0.0%	0.0
3,618	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	7	9/23/2029	128.00	0.0%	0.0
3,619	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	26	9/24/2029	54.00	0.0%	0.0
3,620	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	128	9/25/2029	55.00	0.0%	0.0
3,621	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	4	9/26/2029	23.00	0.0%	0.0
3,622	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	62	9/27/2029	128.00	0.0%	0.0
3,623	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	12	9/28/2029	128.00	0.0%	0.0
3,624	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Resident)	41	9/29/2029	128.00	0.0%	0.0
3,625	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	22	9/30/2029	54.00	0.0%	0.0
3,626	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	168	10/1/2029	55.00	0.0%	0.0
3,627	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local School District Withholding (Resident)	125	10/2/2029	128.00	0.0%	0.0
3,628	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local County Withholding (Work)	679	10/3/2029	128.00	0.0%	0.0
3,629	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	46	10/4/2029	128.00	0.0%	0.0
3,630	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	3	10/5/2029	128.00	0.0%	0.0
3,631	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local County Withholding (Work)	155	10/6/2029	128.00	0.0%	0.0
3,632	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	35	10/7/2029	51.00	0.0%	0.0
3,633	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local City Withholding (Work)	28	10/8/2029	51.00	0.0%	0.0
3,634	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local City Withholding (Resident)	96	10/9/2029	51.00	0.0%	0.0
3,635	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	1,196	10/10/2029	23.00	0.0%	0.0
3,636	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	13,227	10/11/2029	23.00	0.0%	0.0
3,637	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	117	10/12/2029	55.00	0.0%	0.0
3,638	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	470	10/13/2029	55.00	0.0%	0.0
3,639	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	157	10/14/2029	51.00	0.0%	0.0
3,640	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	94	10/15/2029	55.00	0.0%	0.0
3,641	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	100	10/16/2029	51.00	0.0%	0.0
3,642	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	18	10/17/2029	128.00	0.0%	0.0
3,643	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	118	10/18/2029	23.00	0.0%	0.0
3,644	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local City Withholding (Work)	362	10/19/2029	51.00	0.0%	0.0
3,645	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	1	10/20/2029	128.00	0.0%	0.0
3,646	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	2	10/21/2029	128.00	0.0%	0.0
3,647	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	1,225	10/22/2029	54.00	0.0%	0.0
3,648	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	2	10/23/2029	128.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,649	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	State Withholding (Work)	330	10/24/2029	54.00	0.0%	0.0
3,650	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Pa	23	10/25/2029	128.00	0.0%	0.0
3,651	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	5	10/26/2029	128.00	0.0%	0.0
3,652	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	13	10/27/2029	23.00	0.0%	0.0
3,653	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	71	10/28/2029	128.00	0.0%	0.0
3,654	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/30/2023	Local City Withholding (Work)	2	10/29/2029	36.00	0.0%	0.0
3,655	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	5	10/30/2029	128.00	0.0%	0.0
3,656	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	23	10/31/2029	23.00	0.0%	0.0
3,657	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	262	11/1/2029	23.00	0.0%	0.0
3,658	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	30	11/2/2029	54.00	0.0%	0.0
3,659	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	73	11/3/2029	55.00	0.0%	0.0
3,660	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/30/2023	FUI (ER)	465	11/4/2029	36.00	0.0%	0.0
3,661	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	Medicare	68,432	11/5/2029	12.00	0.2%	0.0
3,662	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	Medicare (ER)	68,432	11/6/2029	12.00	0.2%	0.0
3,663	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	OASDI	292,603	11/7/2029	12.00	0.7%	0.1
3,664	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	OASDI (ER)	292,605	11/8/2029	12.00	0.7%	0.1
3,665	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	Federal Withholding	448,327	11/9/2029	12.00	1.1%	0.1
3,666	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	10/30/2023	FUI (ER)	34	11/10/2029	37.00	0.0%	0.0
3,667	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	10/6/2023	Medicare	5,814	11/11/2029	13.00	0.0%	0.0
3,668	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	10/6/2023	Medicare (ER)	5,814	11/12/2029	13.00	0.0%	0.0
3,669	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	10/6/2023	OASDI	24,859	11/13/2029	13.00	0.1%	0.0
3,670	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	10/6/2023	OASDI (ER)	24,859	11/14/2029	13.00	0.1%	0.0
3,671	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	10/6/2023	Federal Withholding	38,161	11/15/2029	13.00	0.1%	0.0
3,672	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	50	11/16/2029	128.00	0.0%	0.0
3,673	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	SUI (ER)	10	11/17/2029	128.00	0.0%	0.0
3,674	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	87	11/18/2029	55.00	0.0%	0.0
3,675	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	1	11/19/2029	128.00	0.0%	0.0
3,676	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Resident)	41	11/20/2029	128.00	0.0%	0.0
3,677	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	1	11/21/2029	128.00	0.0%	0.0
3,678	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	26	11/22/2029	128.00	0.0%	0.0
3,679	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	0	11/23/2029	128.00	0.0%	0.0
3,680	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	224	11/24/2029	54.00	0.0%	0.0
3,681	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	111	11/25/2029	128.00	0.0%	0.0
3,682	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	1	11/26/2029	128.00	0.0%	0.0
3,683	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Work)	23	11/27/2029	54.00	0.0%	0.0
3,684	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Work)	68	11/28/2029	55.00	0.0%	0.0
3,685	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	70	11/29/2029	55.00	0.0%	0.0
3,686	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	1	11/30/2029	23.00	0.0%	0.0
3,687	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	23	12/1/2029	51.00	0.0%	0.0
3,688	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	79	12/2/2029	55.00	0.0%	0.0
3,689	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	33	12/3/2029	54.00	0.0%	0.0
3,690	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	136	12/4/2029	55.00	0.0%	0.0
3,691	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	1	12/5/2029	23.00	0.0%	0.0
3,692	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	44	12/6/2029	54.00	0.0%	0.0
3,693	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	166	12/7/2029	55.00	0.0%	0.0
3,694	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	21	12/8/2029	23.00	0.0%	0.0
3,695	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	100	12/9/2029	23.00	0.0%	0.0
3,696	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	19	12/10/2029	54.00	0.0%	0.0
3,697	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	59	12/11/2029	55.00	0.0%	0.0
3,698	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	14	12/12/2029	23.00	0.0%	0.0
3,699	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	32	12/13/2029	23.00	0.0%	0.0
3,700	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Work)	31	12/14/2029	54.00	0.0%	0.0
3,701	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	1,447	12/15/2029	54.00	0.0%	0.0
3,702	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	1,059	12/16/2029	55.00	0.0%	0.0
3,703	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	1	12/17/2029	128.00	0.0%	0.0
3,704	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	12	12/18/2029	51.00	0.0%	0.0
3,705	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	116	12/19/2029	55.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,706	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	171	12/20/2029	128.00	0.0%	0.0
3,707	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	SUI (ER)	66	12/21/2029	128.00	0.0%	0.0
3,708	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	State Withholding (Resident)	4,063	12/22/2029	54.00	0.0%	0.0
3,709	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	State Withholding (Work)	7,049	12/23/2029	54.00	0.0%	0.0
3,710	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	1/30/2024	SUI (ER)	53	12/24/2029	129.00	0.0%	0.0
3,711	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	State Withholding (Work)	11,731	12/25/2029	55.00	0.0%	0.0
3,712	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	224	12/26/2029	55.00	0.0%	0.0
3,713	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	184	12/27/2029	54.00	0.0%	0.0
3,714	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	154	12/28/2029	55.00	0.0%	0.0
3,715	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local County Withholding (Work)	486	12/29/2029	128.00	0.0%	0.0
3,716	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	SUI (ER)	20	12/30/2029	128.00	0.0%	0.0
3,717	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/24/2023	State Withholding (Work)	6,179	12/31/2029	30.00	0.0%	0.0
3,718	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/24/2023	State Withholding (Resident)	24,600	1/1/2030	30.00	0.1%	0.0
3,719	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Work)	48	1/2/2030	55.00	0.0%	0.0
3,720	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	316	1/3/2030	55.00	0.0%	0.0
3,721	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	57	1/4/2030	55.00	0.0%	0.0
3,722	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	37	1/5/2030	128.00	0.0%	0.0
3,723	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	3	1/6/2030	23.00	0.0%	0.0
3,724	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	2	1/7/2030	23.00	0.0%	0.0
3,725	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	7	1/8/2030	23.00	0.0%	0.0
3,726	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	3	1/9/2030	23.00	0.0%	0.0
3,727	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	30	1/10/2030	128.00	0.0%	0.0
3,728	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	58	1/11/2030	54.00	0.0%	0.0
3,729	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	59	1/12/2030	55.00	0.0%	0.0
3,730	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	24	1/13/2030	51.00	0.0%	0.0
3,731	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	1	1/14/2030	128.00	0.0%	0.0
3,732	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	1,039	1/15/2030	54.00	0.0%	0.0
3,733	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	1,018	1/16/2030	55.00	0.0%	0.0
3,734	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local City Withholding (Work)	26	1/17/2030	51.00	0.0%	0.0
3,735	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local City Withholding (Resident)	28	1/18/2030	51.00	0.0%	0.0
3,736	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local City Withholding (Work)	51	1/19/2030	51.00	0.0%	0.0
3,737	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	7	1/20/2030	23.00	0.0%	0.0
3,738	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	29	1/21/2030	23.00	0.0%	0.0
3,739	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	45	1/22/2030	54.00	0.0%	0.0
3,740	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	60	1/23/2030	55.00	0.0%	0.0
3,741	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	543	1/24/2030	23.00	0.0%	0.0
3,742	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	1	1/25/2030	23.00	0.0%	0.0
3,743	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	52	1/26/2030	23.00	0.0%	0.0
3,744	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	619	1/27/2030	54.00	0.0%	0.0
3,745	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	925	1/28/2030	55.00	0.0%	0.0
3,746	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	3	1/29/2030	23.00	0.0%	0.0
3,747	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	2	1/30/2030	128.00	0.0%	0.0
3,748	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	0	1/31/2030	23.00	0.0%	0.0
3,749	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	37	2/1/2030	128.00	0.0%	0.0
3,750	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	52	2/2/2030	23.00	0.0%	0.0
3,751	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	68	2/3/2030	23.00	0.0%	0.0
3,752	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	2/28/2024	SUI (ER)	164	2/4/2030	157.00	0.0%	0.0
3,753	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/10/2023	State Withholding (Work)	62,797	2/5/2030	16.00	0.2%	0.0
3,754	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	1	2/6/2030	23.00	0.0%	0.0
3,755	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	109	2/7/2030	23.00	0.0%	0.0
3,756	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	5	2/8/2030	128.00	0.0%	0.0
3,757	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	SUI (ER)	221	2/9/2030	128.00	0.0%	0.0
3,758	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	State Withholding (Resident)	1,582	2/10/2030	12.00	0.0%	0.0
3,759	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	State Withholding (Work)	27,137	2/11/2030	12.00	0.1%	0.0
3,760	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	21	2/12/2030	54.00	0.0%	0.0
3,761	BiWeekly Sun-Sat: Regular (Biweekly)	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	160	2/13/2030	55.00	0.0%	0.0
3,762	BiWeekly Mon-Sun: Regular (Biweekly)	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	46	2/14/2030	54.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,763	BiWeekly Sun-Sat: Regular (Biweekly	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	63	2/15/2030	55.00	0.0%	0.0
3,764	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local County Withholding (Work)	18	2/16/2030	128.00	0.0%	0.0
3,765	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	139	2/17/2030	51.00	0.0%	0.0
3,766	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	200	2/18/2030	54.00	0.0%	0.0
3,767	BiWeekly Sun-Sat: Regular (Biweekly	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	435	2/19/2030	55.00	0.0%	0.0
3,768	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	233	2/20/2030	54.00	0.0%	0.0
3,769	BiWeekly Sun-Sat: Regular (Biweekly	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	50	2/21/2030	55.00	0.0%	0.0
3,770	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	293	2/22/2030	51.00	0.0%	0.0
3,771	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local City Withholding (Work)	7	2/23/2030	51.00	0.0%	0.0
3,772	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	25	2/24/2030	128.00	0.0%	0.0
3,773	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	30	2/25/2030	23.00	0.0%	0.0
3,774	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	44	2/26/2030	23.00	0.0%	0.0
3,775	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	SUI (ER)	22	2/27/2030	128.00	0.0%	0.0
3,776	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	State Withholding (Work)	20,933	2/28/2030	12.00	0.1%	0.0
3,777	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	2	3/1/2030	128.00	0.0%	0.0
3,778	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	117	3/2/2030	51.00	0.0%	0.0
3,779	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	2/28/2024	Local City Withholding (Work)	2	3/3/2030	157.00	0.0%	0.0
3,780	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	2/28/2024	Local City Withholding (Resident)	130	3/4/2030	157.00	0.0%	0.0
3,781	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	396	3/5/2030	23.00	0.0%	0.0
3,782	BiWeekly Sun-Sat: Regular (Biweekly	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	58	3/6/2030	55.00	0.0%	0.0
3,783	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	162	3/7/2030	51.00	0.0%	0.0
3,784	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	57	3/8/2030	128.00	0.0%	0.0
3,785	BiWeekly Sun-Sat: Regular (Biweekly	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	70	3/9/2030	55.00	0.0%	0.0
3,786	BiWeekly Sun-Sat: Regular (Biweekly	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	34	3/10/2030	55.00	0.0%	0.0
3,787	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	53	3/11/2030	54.00	0.0%	0.0
3,788	BiWeekly Sun-Sat: Regular (Biweekly	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	220	3/12/2030	55.00	0.0%	0.0
3,789	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	1	3/13/2030	128.00	0.0%	0.0
3,790	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/11/2023	State Withholding (Resident)	180	3/14/2030	17.00	0.0%	0.0
3,791	BiWeekly Sun-Sat: Regular (Biweekly	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	80	3/15/2030	55.00	0.0%	0.0
3,792	BiWeekly Sun-Sat: Regular (Biweekly	9/17/2023	9/30/2023	9/23/2023	10/6/2023	11/17/2023	Local County Withholding (Resident)	24	3/16/2030	55.00	0.0%	0.0
3,793	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Resident)	23	3/17/2030	23.00	0.0%	0.0
3,794	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	34	3/18/2030	128.00	0.0%	0.0
3,795	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/17/2023	Local City Withholding (Work)	5	3/19/2030	23.00	0.0%	0.0
3,796	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	1/30/2024	Local City Withholding (Work)	7	3/20/2030	128.00	0.0%	0.0
3,797	BiWeekly Mon-Sun: Regular (Biweekly	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/14/2023	Local School District Withholding (Resident)	24	3/21/2030	51.00	0.0%	0.0
3,798	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	7	3/22/2030	25.00	0.0%	0.0
3,799	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	27	3/23/2030	114.00	0.0%	0.0
3,800	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	5	3/24/2030	25.00	0.0%	0.0
3,801	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	26	3/25/2030	40.00	0.0%	0.0
3,802	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	147	3/26/2030	41.00	0.0%	0.0
3,803	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	5	3/27/2030	25.00	0.0%	0.0
3,804	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	81	3/28/2030	114.00	0.0%	0.0
3,805	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Resident)	41	3/29/2030	114.00	0.0%	0.0
3,806	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	23	3/30/2030	40.00	0.0%	0.0
3,807	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	199	3/31/2030	41.00	0.0%	0.0
3,808	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local School District Withholding (Resident)	119	4/1/2030	114.00	0.0%	0.0
3,809	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local County Withholding (Work)	647	4/2/2030	114.00	0.0%	0.0
3,810	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	32	4/3/2030	114.00	0.0%	0.0
3,811	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	0	4/4/2030	114.00	0.0%	0.0
3,812	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local County Withholding (Work)	160	4/5/2030	114.00	0.0%	0.0
3,813	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	13	4/6/2030	114.00	0.0%	0.0
3,814	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	35	4/7/2030	37.00	0.0%	0.0
3,815	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local City Withholding (Work)	33	4/8/2030	37.00	0.0%	0.0
3,816	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local City Withholding (Resident)	113	4/9/2030	37.00	0.0%	0.0
3,817	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	1,146	4/10/2030	25.00	0.0%	0.0
3,818	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	13,552	4/11/2030	25.00	0.0%	0.0
3,819	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	116	4/12/2030	41.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,820	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	400	4/13/2030	41.00	0.0%	0.0
3,821	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	173	4/14/2030	37.00	0.0%	0.0
3,822	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	86	4/15/2030	41.00	0.0%	0.0
3,823	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	93	4/16/2030	37.00	0.0%	0.0
3,824	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	14	4/17/2030	114.00	0.0%	0.0
3,825	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	118	4/18/2030	25.00	0.0%	0.0
3,826	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local City Withholding (Work)	364	4/19/2030	37.00	0.0%	0.0
3,827	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	1	4/20/2030	114.00	0.0%	0.0
3,828	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/29/2024	Local City Withholding (Work)	10	4/21/2030	113.00	0.0%	0.0
3,829	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	1,189	4/22/2030	40.00	0.0%	0.0
3,830	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	State Withholding (Work)	210	4/23/2030	40.00	0.0%	0.0
3,831	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/24/2030	114.00	0.0%	0.0
3,832	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	4	4/25/2030	114.00	0.0%	0.0
3,833	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	1	4/26/2030	114.00	0.0%	0.0
3,834	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	6	4/27/2030	25.00	0.0%	0.0
3,835	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	72	4/28/2030	114.00	0.0%	0.0
3,836	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	2	4/29/2030	114.00	0.0%	0.0
3,837	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	28	4/30/2030	25.00	0.0%	0.0
3,838	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	468	5/1/2030	25.00	0.0%	0.0
3,839	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	33	5/2/2030	40.00	0.0%	0.0
3,840	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	73	5/3/2030	41.00	0.0%	0.0
3,841	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	FUI (ER)	474	5/4/2030	114.00	0.0%	0.0
3,842	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	Medicare	69,014	5/5/2030	12.00	0.2%	0.0
3,843	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	Medicare (ER)	69,014	5/6/2030	12.00	0.2%	0.0
3,844	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	OASDI	295,097	5/7/2030	12.00	0.7%	0.1
3,845	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	OASDI (ER)	295,097	5/8/2030	12.00	0.7%	0.1
3,846	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	Federal Withholding	458,697	5/9/2030	12.00	1.1%	0.1
3,847	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	1/30/2024	FUI (ER)	16	5/10/2030	115.00	0.0%	0.0
3,848	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	10/20/2023	Medicare	5,731	5/11/2030	13.00	0.0%	0.0
3,849	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	10/20/2023	Medicare (ER)	5,731	5/12/2030	13.00	0.0%	0.0
3,850	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	10/20/2023	OASDI	24,505	5/13/2030	13.00	0.1%	0.0
3,851	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	10/20/2023	OASDI (ER)	24,505	5/14/2030	13.00	0.1%	0.0
3,852	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	10/20/2023	Federal Withholding	38,091	5/15/2030	13.00	0.1%	0.0
3,853	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	22	5/16/2030	114.00	0.0%	0.0
3,854	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	SUI (ER)	10	5/17/2030	114.00	0.0%	0.0
3,855	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	90	5/18/2030	41.00	0.0%	0.0
3,856	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Resident)	41	5/19/2030	114.00	0.0%	0.0
3,857	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	19	5/20/2030	114.00	0.0%	0.0
3,858	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	3	5/21/2030	114.00	0.0%	0.0
3,859	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	213	5/22/2030	40.00	0.0%	0.0
3,860	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	105	5/23/2030	114.00	0.0%	0.0
3,861	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Work)	24	5/24/2030	40.00	0.0%	0.0
3,862	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	71	5/25/2030	41.00	0.0%	0.0
3,863	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Work)	102	5/26/2030	41.00	0.0%	0.0
3,864	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	23	5/27/2030	37.00	0.0%	0.0
3,865	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	67	5/28/2030	41.00	0.0%	0.0
3,866	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local County Withholding (Work)	4	5/29/2030	114.00	0.0%	0.0
3,867	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	33	5/30/2030	40.00	0.0%	0.0
3,868	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	129	5/31/2030	41.00	0.0%	0.0
3,869	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	44	6/1/2030	40.00	0.0%	0.0
3,870	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	170	6/2/2030	41.00	0.0%	0.0
3,871	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	5	6/3/2030	25.00	0.0%	0.0
3,872	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	148	6/4/2030	25.00	0.0%	0.0
3,873	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	16	6/5/2030	40.00	0.0%	0.0
3,874	BiWeekly Sun-Sat: Regular (Biweekly	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	58	6/6/2030	41.00	0.0%	0.0
3,875	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	3	6/7/2030	25.00	0.0%	0.0
3,876	BiWeekly Mon-Sun: Regular (Biweekly	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	82	6/8/2030	25.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,877	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Work)	28	6/9/2030	40.00	0.0%	0.0
3,878	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	1,411	6/10/2030	40.00	0.0%	0.0
3,879	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	1,026	6/11/2030	41.00	0.0%	0.0
3,880	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	12	6/12/2030	37.00	0.0%	0.0
3,881	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	120	6/13/2030	41.00	0.0%	0.0
3,882	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	185	6/14/2030	114.00	0.0%	0.0
3,883	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	SUI (ER)	53	6/15/2030	114.00	0.0%	0.0
3,884	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	State Withholding (Resident)	3,924	6/16/2030	40.00	0.0%	0.0
3,885	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	State Withholding (Work)	6,995	6/17/2030	40.00	0.0%	0.0
3,886	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	1/30/2024	SUI (ER)	13	6/18/2030	115.00	0.0%	0.0
3,887	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	State Withholding (Work)	11,572	6/19/2030	41.00	0.0%	0.0
3,888	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	180	6/20/2030	41.00	0.0%	0.0
3,889	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	180	6/21/2030	40.00	0.0%	0.0
3,890	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	147	6/22/2030	41.00	0.0%	0.0
3,891	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local County Withholding (Work)	503	6/23/2030	114.00	0.0%	0.0
3,892	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	SUI (ER)	19	6/24/2030	114.00	0.0%	0.0
3,893	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/9/2023	State Withholding (Work)	6,205	6/25/2030	32.00	0.0%	0.0
3,894	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/9/2023	State Withholding (Resident)	24,680	6/26/2030	32.00	0.1%	0.0
3,895	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Work)	47	6/27/2030	41.00	0.0%	0.0
3,896	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	295	6/28/2030	41.00	0.0%	0.0
3,897	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	57	6/29/2030	41.00	0.0%	0.0
3,898	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	36	6/30/2030	114.00	0.0%	0.0
3,899	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	5	7/1/2030	25.00	0.0%	0.0
3,900	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	8	7/2/2030	25.00	0.0%	0.0
3,901	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	3	7/3/2030	25.00	0.0%	0.0
3,902	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	21	7/4/2030	114.00	0.0%	0.0
3,903	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	0	7/5/2030	114.00	0.0%	0.0
3,904	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	46	7/6/2030	40.00	0.0%	0.0
3,905	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	57	7/7/2030	41.00	0.0%	0.0
3,906	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	26	7/8/2030	37.00	0.0%	0.0
3,907	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	987	7/9/2030	40.00	0.0%	0.0
3,908	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	933	7/10/2030	41.00	0.0%	0.0
3,909	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local City Withholding (Work)	18	7/11/2030	37.00	0.0%	0.0
3,910	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local City Withholding (Resident)	22	7/12/2030	37.00	0.0%	0.0
3,911	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local City Withholding (Work)	73	7/13/2030	37.00	0.0%	0.0
3,912	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	4	7/14/2030	25.00	0.0%	0.0
3,913	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	29	7/15/2030	25.00	0.0%	0.0
3,914	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	45	7/16/2030	40.00	0.0%	0.0
3,915	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	60	7/17/2030	41.00	0.0%	0.0
3,916	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	480	7/18/2030	25.00	0.0%	0.0
3,917	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	55	7/19/2030	40.00	0.0%	0.0
3,918	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	0	7/20/2030	25.00	0.0%	0.0
3,919	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	39	7/21/2030	25.00	0.0%	0.0
3,920	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	635	7/22/2030	40.00	0.0%	0.0
3,921	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	957	7/23/2030	41.00	0.0%	0.0
3,922	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	2	7/24/2030	25.00	0.0%	0.0
3,923	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	1	7/25/2030	114.00	0.0%	0.0
3,924	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	24	7/26/2030	114.00	0.0%	0.0
3,925	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	44	7/27/2030	25.00	0.0%	0.0
3,926	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	68	7/28/2030	25.00	0.0%	0.0
3,927	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/24/2023	State Withholding (Resident)	17	7/29/2030	16.00	0.0%	0.0
3,928	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	2/28/2024	SUI (ER)	157	7/30/2030	143.00	0.0%	0.0
3,929	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/24/2023	State Withholding (Work)	62,771	7/31/2030	16.00	0.2%	0.0
3,930	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	2	8/1/2030	25.00	0.0%	0.0
3,931	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	105	8/2/2030	25.00	0.0%	0.0
3,932	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	23	8/3/2030	114.00	0.0%	0.0
3,933	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	SUI (ER)	267	8/4/2030	114.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,934	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	State Withholding (Resident)	1,655	8/5/2030	12.00	0.0%	0.0
3,935	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	State Withholding (Work)	29,202	8/6/2030	12.00	0.1%	0.0
3,936	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	21	8/7/2030	40.00	0.0%	0.0
3,937	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	149	8/8/2030	41.00	0.0%	0.0
3,938	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	47	8/9/2030	40.00	0.0%	0.0
3,939	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	66	8/10/2030	41.00	0.0%	0.0
3,940	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local County Withholding (Work)	21	8/11/2030	114.00	0.0%	0.0
3,941	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	141	8/12/2030	37.00	0.0%	0.0
3,942	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	212	8/13/2030	40.00	0.0%	0.0
3,943	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	448	8/14/2030	41.00	0.0%	0.0
3,944	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	12	8/15/2030	114.00	0.0%	0.0
3,945	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	217	8/16/2030	40.00	0.0%	0.0
3,946	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	43	8/17/2030	41.00	0.0%	0.0
3,947	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	348	8/18/2030	37.00	0.0%	0.0
3,948	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local City Withholding (Work)	11	8/19/2030	37.00	0.0%	0.0
3,949	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	5	8/20/2030	114.00	0.0%	0.0
3,950	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	29	8/21/2030	25.00	0.0%	0.0
3,951	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	45	8/22/2030	25.00	0.0%	0.0
3,952	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	State Withholding (Resident)	4	8/23/2030	12.00	0.0%	0.0
3,953	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	SUI (ER)	10	8/24/2030	114.00	0.0%	0.0
3,954	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	State Withholding (Work)	20,836	8/25/2030	12.00	0.1%	0.0
3,955	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	1	8/26/2030	114.00	0.0%	0.0
3,956	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	127	8/27/2030	37.00	0.0%	0.0
3,957	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	2/28/2024	Local City Withholding (Work)	10	8/28/2030	143.00	0.0%	0.0
3,958	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	2/28/2024	Local City Withholding (Resident)	139	8/29/2030	143.00	0.0%	0.0
3,959	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	443	8/30/2030	25.00	0.0%	0.0
3,960	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	65	8/31/2030	41.00	0.0%	0.0
3,961	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	160	9/1/2030	37.00	0.0%	0.0
3,962	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	60	9/2/2030	114.00	0.0%	0.0
3,963	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	71	9/3/2030	41.00	0.0%	0.0
3,964	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	2	9/4/2030	114.00	0.0%	0.0
3,965	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	34	9/5/2030	41.00	0.0%	0.0
3,966	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	44	9/6/2030	40.00	0.0%	0.0
3,967	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	219	9/7/2030	41.00	0.0%	0.0
3,968	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/24/2023	State Withholding (Resident)	185	9/8/2030	16.00	0.0%	0.0
3,969	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	80	9/9/2030	41.00	0.0%	0.0
3,970	BiWeekly Sun-Sat: Regular (Biweekly)	10/1/2023	10/14/2023	10/7/2023	10/20/2023	11/17/2023	Local County Withholding (Resident)	24	9/10/2030	41.00	0.0%	0.0
3,971	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Resident)	23	9/11/2030	25.00	0.0%	0.0
3,972	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	35	9/12/2030	114.00	0.0%	0.0
3,973	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	1	9/13/2030	25.00	0.0%	0.0
3,974	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/2/2023	Local City Withholding (Work)	51	9/14/2030	25.00	0.0%	0.0
3,975	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	1/30/2024	Local City Withholding (Work)	4	9/15/2030	114.00	0.0%	0.0
3,976	BiWeekly Mon-Sun: Regular (Biweekly)	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/14/2023	Local School District Withholding (Resident)	24	9/16/2030	37.00	0.0%	0.0
3,977	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	18	9/17/2030	100.00	0.0%	0.0
3,978	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	1	9/18/2030	26.00	0.0%	0.0
3,979	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	31	9/19/2030	58.00	0.0%	0.0
3,980	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	121	9/20/2030	59.00	0.0%	0.0
3,981	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	7	9/21/2030	26.00	0.0%	0.0
3,982	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	80	9/22/2030	100.00	0.0%	0.0
3,983	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2	9/23/2030	100.00	0.0%	0.0
3,984	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Resident)	41	9/24/2030	100.00	0.0%	0.0
3,985	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	28	9/25/2030	58.00	0.0%	0.0
3,986	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	212	9/26/2030	59.00	0.0%	0.0
3,987	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local School District Withholding (Resident)	108	9/27/2030	100.00	0.0%	0.0
3,988	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local County Withholding (Work)	626	9/28/2030	100.00	0.0%	0.0
3,989	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	18	9/29/2030	100.00	0.0%	0.0
3,990	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local County Withholding (Work)	135	9/30/2030	100.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,991	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	14	10/1/2030	100.00	0.0%	0.0
3,992	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	35	10/2/2030	53.00	0.0%	0.0
3,993	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local City Withholding (Work)	27	10/3/2030	53.00	0.0%	0.0
3,994	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local City Withholding (Resident)	119	10/4/2030	53.00	0.0%	0.0
3,995	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	1,252	10/5/2030	26.00	0.0%	0.0
3,996	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	13,567	10/6/2030	26.00	0.0%	0.0
3,997	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	120	10/7/2030	59.00	0.0%	0.0
3,998	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	386	10/8/2030	59.00	0.0%	0.0
3,999	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	168	10/9/2030	53.00	0.0%	0.0
4,000	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	85	10/10/2030	59.00	0.0%	0.0
4,001	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	92	10/11/2030	53.00	0.0%	0.0
4,002	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	29	10/12/2030	100.00	0.0%	0.0
4,003	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	118	10/13/2030	26.00	0.0%	0.0
4,004	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local City Withholding (Work)	364	10/14/2030	53.00	0.0%	0.0
4,005	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	0	10/15/2030	100.00	0.0%	0.0
4,006	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	1,262	10/16/2030	58.00	0.0%	0.0
4,007	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	7	10/17/2030	100.00	0.0%	0.0
4,008	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	State Withholding (Work)	210	10/18/2030	58.00	0.0%	0.0
4,009	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Pa	19	10/19/2030	100.00	0.0%	0.0
4,010	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	9	10/20/2030	26.00	0.0%	0.0
4,011	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	64	10/21/2030	100.00	0.0%	0.0
4,012	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2	10/22/2030	100.00	0.0%	0.0
4,013	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	14	10/23/2030	26.00	0.0%	0.0
4,014	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	235	10/24/2030	26.00	0.0%	0.0
4,015	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	51	10/25/2030	58.00	0.0%	0.0
4,016	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	73	10/26/2030	59.00	0.0%	0.0
4,017	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	FUI (ER)	382	10/27/2030	100.00	0.0%	0.0
4,018	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	Medicare	68,480	10/28/2030	12.00	0.2%	0.0
4,019	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	Medicare (ER)	68,480	10/29/2030	12.00	0.2%	0.0
4,020	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	OASDI	292,739	10/30/2030	12.00	0.7%	0.1
4,021	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	OASDI (ER)	292,739	10/31/2030	12.00	0.7%	0.1
4,022	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	Federal Withholding	450,752	11/1/2030	12.00	1.1%	0.1
4,023	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	1/30/2024	FUI (ER)	34	11/2/2030	101.00	0.0%	0.0
4,024	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	11/3/2023	Medicare	5,727	11/3/2030	13.00	0.0%	0.0
4,025	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	11/3/2023	Medicare (ER)	5,727	11/4/2030	13.00	0.0%	0.0
4,026	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	11/3/2023	OASDI	24,489	11/5/2030	13.00	0.1%	0.0
4,027	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	11/3/2023	OASDI (ER)	24,489	11/6/2030	13.00	0.1%	0.0
4,028	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	11/3/2023	Federal Withholding	37,601	11/7/2030	13.00	0.1%	0.0
4,029	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	7	11/8/2030	100.00	0.0%	0.0
4,030	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	SUI (ER)	13	11/9/2030	100.00	0.0%	0.0
4,031	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	90	11/10/2030	59.00	0.0%	0.0
4,032	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	1	11/11/2030	100.00	0.0%	0.0
4,033	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Resident)	41	11/12/2030	100.00	0.0%	0.0
4,034	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	20	11/13/2030	100.00	0.0%	0.0
4,035	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	26	11/14/2030	100.00	0.0%	0.0
4,036	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	211	11/15/2030	58.00	0.0%	0.0
4,037	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	103	11/16/2030	100.00	0.0%	0.0
4,038	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Work)	23	11/17/2030	58.00	0.0%	0.0
4,039	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	68	11/18/2030	59.00	0.0%	0.0
4,040	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Work)	95	11/19/2030	59.00	0.0%	0.0
4,041	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	1	11/20/2030	26.00	0.0%	0.0
4,042	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	23	11/21/2030	53.00	0.0%	0.0
4,043	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	77	11/22/2030	59.00	0.0%	0.0
4,044	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	33	11/23/2030	58.00	0.0%	0.0
4,045	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	128	11/24/2030	59.00	0.0%	0.0
4,046	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	44	11/25/2030	58.00	0.0%	0.0
4,047	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	173	11/26/2030	59.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,048	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	17	11/27/2030	26.00	0.0%	0.0
4,049	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	121	11/28/2030	26.00	0.0%	0.0
4,050	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	14	11/29/2030	58.00	0.0%	0.0
4,051	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	55	11/30/2030	59.00	0.0%	0.0
4,052	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	6	12/1/2030	26.00	0.0%	0.0
4,053	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	48	12/2/2030	26.00	0.0%	0.0
4,054	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Work)	28	12/3/2030	58.00	0.0%	0.0
4,055	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	1,592	12/4/2030	58.00	0.0%	0.0
4,056	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	1,028	12/5/2030	59.00	0.0%	0.0
4,057	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2	12/6/2030	100.00	0.0%	0.0
4,058	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	12	12/7/2030	53.00	0.0%	0.0
4,059	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	121	12/8/2030	59.00	0.0%	0.0
4,060	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	158	12/9/2030	100.00	0.0%	0.0
4,061	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	SUI (ER)	44	12/10/2030	100.00	0.0%	0.0
4,062	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	State Withholding (Resident)	3,962	12/11/2030	58.00	0.0%	0.0
4,063	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	State Withholding (Work)	7,746	12/12/2030	58.00	0.0%	0.0
4,064	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	1/30/2024	SUI (ER)	32	12/13/2030	101.00	0.0%	0.0
4,065	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	State Withholding (Work)	11,564	12/14/2030	59.00	0.0%	0.0
4,066	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	222	12/15/2030	59.00	0.0%	0.0
4,067	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	183	12/16/2030	58.00	0.0%	0.0
4,068	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	143	12/17/2030	59.00	0.0%	0.0
4,069	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local County Withholding (Work)	467	12/18/2030	100.00	0.0%	0.0
4,070	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	SUI (ER)	17	12/19/2030	100.00	0.0%	0.0
4,071	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/22/2023	State Withholding (Work)	5,920	12/20/2030	31.00	0.0%	0.0
4,072	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/22/2023	State Withholding (Resident)	24,615	12/21/2030	31.00	0.1%	0.0
4,073	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Work)	48	12/22/2030	59.00	0.0%	0.0
4,074	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	319	12/23/2030	59.00	0.0%	0.0
4,075	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	57	12/24/2030	59.00	0.0%	0.0
4,076	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	36	12/25/2030	100.00	0.0%	0.0
4,077	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	2	12/26/2030	26.00	0.0%	0.0
4,078	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	3	12/27/2030	26.00	0.0%	0.0
4,079	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	7	12/28/2030	26.00	0.0%	0.0
4,080	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	1	12/29/2030	26.00	0.0%	0.0
4,081	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	54	12/30/2030	100.00	0.0%	0.0
4,082	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	46	12/31/2030	58.00	0.0%	0.0
4,083	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	57	1/1/2031	59.00	0.0%	0.0
4,084	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	24	1/2/2031	53.00	0.0%	0.0
4,085	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	1,131	1/3/2031	58.00	0.0%	0.0
4,086	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	910	1/4/2031	59.00	0.0%	0.0
4,087	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local City Withholding (Work)	12	1/5/2031	53.00	0.0%	0.0
4,088	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local City Withholding (Resident)	10	1/6/2031	53.00	0.0%	0.0
4,089	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local City Withholding (Work)	78	1/7/2031	53.00	0.0%	0.0
4,090	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	5	1/8/2031	26.00	0.0%	0.0
4,091	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	28	1/9/2031	26.00	0.0%	0.0
4,092	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	45	1/10/2031	58.00	0.0%	0.0
4,093	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	60	1/11/2031	59.00	0.0%	0.0
4,094	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	487	1/12/2031	26.00	0.0%	0.0
4,095	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	41	1/13/2031	58.00	0.0%	0.0
4,096	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	1	1/14/2031	26.00	0.0%	0.0
4,097	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	46	1/15/2031	26.00	0.0%	0.0
4,098	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	783	1/16/2031	58.00	0.0%	0.0
4,099	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	869	1/17/2031	59.00	0.0%	0.0
4,100	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	2	1/18/2031	26.00	0.0%	0.0
4,101	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	1	1/19/2031	100.00	0.0%	0.0
4,102	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	1	1/20/2031	26.00	0.0%	0.0
4,103	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	41	1/21/2031	100.00	0.0%	0.0
4,104	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	54	1/22/2031	26.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,105	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	85	1/23/2031	26.00	0.0%	0.0
4,106	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	2/28/2024	SUI (ER)	151	1/24/2031	129.00	0.0%	0.0
4,107	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/7/2023	State Withholding (Work)	62,393	1/25/2031	16.00	0.2%	0.0
4,108	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	3	1/26/2031	26.00	0.0%	0.0
4,109	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	107	1/27/2031	26.00	0.0%	0.0
4,110	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	13	1/28/2031	100.00	0.0%	0.0
4,111	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	SUI (ER)	204	1/29/2031	100.00	0.0%	0.0
4,112	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	State Withholding (Resident)	1,424	1/30/2031	12.00	0.0%	0.0
4,113	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	State Withholding (Work)	25,339	1/31/2031	12.00	0.1%	0.0
4,114	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	21	2/1/2031	58.00	0.0%	0.0
4,115	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	121	2/2/2031	59.00	0.0%	0.0
4,116	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	47	2/3/2031	58.00	0.0%	0.0
4,117	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	63	2/4/2031	59.00	0.0%	0.0
4,118	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local County Withholding (Work)	19	2/5/2031	100.00	0.0%	0.0
4,119	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	137	2/6/2031	53.00	0.0%	0.0
4,120	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	198	2/7/2031	58.00	0.0%	0.0
4,121	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	454	2/8/2031	59.00	0.0%	0.0
4,122	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	4	2/9/2031	100.00	0.0%	0.0
4,123	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	203	2/10/2031	58.00	0.0%	0.0
4,124	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	49	2/11/2031	59.00	0.0%	0.0
4,125	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	294	2/12/2031	53.00	0.0%	0.0
4,126	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local City Withholding (Work)	4	2/13/2031	53.00	0.0%	0.0
4,127	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	9	2/14/2031	100.00	0.0%	0.0
4,128	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	23	2/15/2031	26.00	0.0%	0.0
4,129	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	50	2/16/2031	26.00	0.0%	0.0
4,130	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	SUI (ER)	7	2/17/2031	100.00	0.0%	0.0
4,131	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	State Withholding (Work)	20,035	2/18/2031	12.00	0.0%	0.0
4,132	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	138	2/19/2031	53.00	0.0%	0.0
4,133	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2	2/20/2031	100.00	0.0%	0.0
4,134	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	2/28/2024	Local City Withholding (Work)	10	2/21/2031	129.00	0.0%	0.0
4,135	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	2/28/2024	Local City Withholding (Resident)	56	2/22/2031	129.00	0.0%	0.0
4,136	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	348	2/23/2031	26.00	0.0%	0.0
4,137	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	58	2/24/2031	59.00	0.0%	0.0
4,138	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	159	2/25/2031	53.00	0.0%	0.0
4,139	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	52	2/26/2031	100.00	0.0%	0.0
4,140	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	71	2/27/2031	59.00	0.0%	0.0
4,141	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	40	2/28/2031	59.00	0.0%	0.0
4,142	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	35	3/1/2031	59.00	0.0%	0.0
4,143	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	44	3/2/2031	58.00	0.0%	0.0
4,144	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	235	3/3/2031	59.00	0.0%	0.0
4,145	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/8/2023	State Withholding (Resident)	180	3/4/2031	17.00	0.0%	0.0
4,146	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	80	3/5/2031	59.00	0.0%	0.0
4,147	BiWeekly Sun-Sat: Regular (Biweekly)	10/15/2023	10/28/2023	10/21/2023	11/3/2023	12/19/2023	Local County Withholding (Resident)	24	3/6/2031	59.00	0.0%	0.0
4,148	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Resident)	23	3/7/2031	26.00	0.0%	0.0
4,149	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	Local City Withholding (Work)	19	3/8/2031	26.00	0.0%	0.0
4,150	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	1/30/2024	Local City Withholding (Work)	2	3/9/2031	100.00	0.0%	0.0
4,151	BiWeekly Mon-Sun: Regular (Biweekly)	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/14/2023	Local School District Withholding (Resident)	24	3/10/2031	53.00	0.0%	0.0
4,152	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	16	3/11/2031	86.00	0.0%	0.0
4,153	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	3	3/12/2031	29.00	0.0%	0.0
4,154	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	26	3/13/2031	44.00	0.0%	0.0
4,155	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	136	3/14/2031	45.00	0.0%	0.0
4,156	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	7	3/15/2031	29.00	0.0%	0.0
4,157	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	84	3/16/2031	86.00	0.0%	0.0
4,158	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	3	3/17/2031	86.00	0.0%	0.0
4,159	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Resident)	41	3/18/2031	86.00	0.0%	0.0
4,160	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	23	3/19/2031	44.00	0.0%	0.0
4,161	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	191	3/20/2031	45.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,162	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local School District Withholding (Resident)	96	3/21/2031	86.00	0.0%	0.0
4,163	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local County Withholding (Work)	512	3/22/2031	86.00	0.0%	0.0
4,164	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	19	3/23/2031	86.00	0.0%	0.0
4,165	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local County Withholding (Work)	163	3/24/2031	86.00	0.0%	0.0
4,166	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Resident)	19	3/25/2031	86.00	0.0%	0.0
4,167	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	56	3/26/2031	39.00	0.0%	0.0
4,168	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local City Withholding (Work)	49	3/27/2031	39.00	0.0%	0.0
4,169	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local City Withholding (Resident)	80	3/28/2031	39.00	0.0%	0.0
4,170	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	1,161	3/29/2031	29.00	0.0%	0.0
4,171	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	13,527	3/30/2031	29.00	0.0%	0.0
4,172	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	131	3/31/2031	45.00	0.0%	0.0
4,173	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	417	4/1/2031	45.00	0.0%	0.0
4,174	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	153	4/2/2031	39.00	0.0%	0.0
4,175	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	105	4/3/2031	45.00	0.0%	0.0
4,176	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	102	4/4/2031	39.00	0.0%	0.0
4,177	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	7	4/5/2031	86.00	0.0%	0.0
4,178	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	121	4/6/2031	29.00	0.0%	0.0
4,179	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local City Withholding (Work)	462	4/7/2031	39.00	0.0%	0.0
4,180	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	4	4/8/2031	86.00	0.0%	0.0
4,181	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	1,210	4/9/2031	44.00	0.0%	0.0
4,182	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	1	4/10/2031	86.00	0.0%	0.0
4,183	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	State Withholding (Work)	210	4/11/2031	44.00	0.0%	0.0
4,184	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/12/2031	86.00	0.0%	0.0
4,185	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	38	4/13/2031	86.00	0.0%	0.0
4,186	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	1	4/14/2031	86.00	0.0%	0.0
4,187	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	1	4/15/2031	29.00	0.0%	0.0
4,188	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	350	4/16/2031	29.00	0.0%	0.0
4,189	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	32	4/17/2031	44.00	0.0%	0.0
4,190	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	80	4/18/2031	45.00	0.0%	0.0
4,191	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	FUI (ER)	361	4/19/2031	86.00	0.0%	0.0
4,192	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	Medicare (ER)	68,334	4/20/2031	12.00	0.2%	0.0
4,193	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	Medicare	68,334	4/21/2031	12.00	0.2%	0.0
4,194	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	OASDI (ER)	291,743	4/22/2031	12.00	0.7%	0.1
4,195	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	OASDI	291,744	4/23/2031	12.00	0.7%	0.1
4,196	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	Federal Withholding	449,447	4/24/2031	12.00	1.1%	0.1
4,197	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	11/17/2023	Medicare	5,793	4/25/2031	13.00	0.0%	0.0
4,198	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	11/17/2023	Medicare (ER)	5,793	4/26/2031	13.00	0.0%	0.0
4,199	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	11/17/2023	OASDI	24,771	4/27/2031	13.00	0.1%	0.0
4,200	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	11/17/2023	OASDI (ER)	24,771	4/28/2031	13.00	0.1%	0.0
4,201	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	11/17/2023	Federal Withholding	38,689	4/29/2031	13.00	0.1%	0.0
4,202	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	58	4/30/2031	86.00	0.0%	0.0
4,203	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	SUI (ER)	13	5/1/2031	86.00	0.0%	0.0
4,204	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	89	5/2/2031	45.00	0.0%	0.0
4,205	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	8	5/3/2031	86.00	0.0%	0.0
4,206	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Resident)	41	5/4/2031	86.00	0.0%	0.0
4,207	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	19	5/5/2031	86.00	0.0%	0.0
4,208	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	9	5/6/2031	86.00	0.0%	0.0
4,209	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	233	5/7/2031	44.00	0.0%	0.0
4,210	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	100	5/8/2031	86.00	0.0%	0.0
4,211	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	1	5/9/2031	86.00	0.0%	0.0
4,212	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Work)	27	5/10/2031	44.00	0.0%	0.0
4,213	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	73	5/11/2031	45.00	0.0%	0.0
4,214	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Work)	87	5/12/2031	45.00	0.0%	0.0
4,215	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	1	5/13/2031	29.00	0.0%	0.0
4,216	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	23	5/14/2031	39.00	0.0%	0.0
4,217	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	87	5/15/2031	45.00	0.0%	0.0
4,218	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	34	5/16/2031	44.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,219	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	140	5/17/2031	45.00	0.0%	0.0
4,220	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	1	5/18/2031	29.00	0.0%	0.0
4,221	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	44	5/19/2031	44.00	0.0%	0.0
4,222	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	192	5/20/2031	45.00	0.0%	0.0
4,223	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	2	5/21/2031	29.00	0.0%	0.0
4,224	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	153	5/22/2031	29.00	0.0%	0.0
4,225	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	16	5/23/2031	44.00	0.0%	0.0
4,226	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	58	5/24/2031	45.00	0.0%	0.0
4,227	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	74	5/25/2031	29.00	0.0%	0.0
4,228	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Work)	29	5/26/2031	44.00	0.0%	0.0
4,229	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	1,432	5/27/2031	44.00	0.0%	0.0
4,230	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	1,032	5/28/2031	45.00	0.0%	0.0
4,231	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	0	5/29/2031	86.00	0.0%	0.0
4,232	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	23	5/30/2031	39.00	0.0%	0.0
4,233	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	124	5/31/2031	45.00	0.0%	0.0
4,234	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	175	6/1/2031	86.00	0.0%	0.0
4,235	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	SUI (ER)	29	6/2/2031	86.00	0.0%	0.0
4,236	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	State Withholding (Resident)	4,032	6/3/2031	44.00	0.0%	0.0
4,237	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	State Withholding (Work)	6,947	6/4/2031	44.00	0.0%	0.0
4,238	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	1/30/2024	SUI (ER)	35	6/5/2031	87.00	0.0%	0.0
4,239	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	State Withholding (Work)	11,700	6/6/2031	45.00	0.0%	0.0
4,240	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	189	6/7/2031	45.00	0.0%	0.0
4,241	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	173	6/8/2031	44.00	0.0%	0.0
4,242	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	141	6/9/2031	45.00	0.0%	0.0
4,243	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local County Withholding (Work)	588	6/10/2031	86.00	0.0%	0.0
4,244	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	SUI (ER)	16	6/11/2031	86.00	0.0%	0.0
4,245	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/8/2023	State Withholding (Work)	5,897	6/12/2031	33.00	0.0%	0.0
4,246	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/8/2023	State Withholding (Resident)	24,750	6/13/2031	33.00	0.1%	0.0
4,247	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Work)	52	6/14/2031	45.00	0.0%	0.0
4,248	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	316	6/15/2031	45.00	0.0%	0.0
4,249	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	63	6/16/2031	45.00	0.0%	0.0
4,250	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	29	6/17/2031	86.00	0.0%	0.0
4,251	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	4	6/18/2031	29.00	0.0%	0.0
4,252	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	8	6/19/2031	29.00	0.0%	0.0
4,253	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	3	6/20/2031	29.00	0.0%	0.0
4,254	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	55	6/21/2031	86.00	0.0%	0.0
4,255	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	3	6/22/2031	86.00	0.0%	0.0
4,256	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	49	6/23/2031	44.00	0.0%	0.0
4,257	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	57	6/24/2031	45.00	0.0%	0.0
4,258	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	22	6/25/2031	39.00	0.0%	0.0
4,259	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	9	6/26/2031	86.00	0.0%	0.0
4,260	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	1,033	6/27/2031	44.00	0.0%	0.0
4,261	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	889	6/28/2031	45.00	0.0%	0.0
4,262	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local City Withholding (Work)	17	6/29/2031	39.00	0.0%	0.0
4,263	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local City Withholding (Resident)	3	6/30/2031	39.00	0.0%	0.0
4,264	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local City Withholding (Work)	68	7/1/2031	39.00	0.0%	0.0
4,265	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	3	7/2/2031	29.00	0.0%	0.0
4,266	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	28	7/3/2031	29.00	0.0%	0.0
4,267	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	45	7/4/2031	44.00	0.0%	0.0
4,268	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	66	7/5/2031	45.00	0.0%	0.0
4,269	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	453	7/6/2031	29.00	0.0%	0.0
4,270	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	26	7/7/2031	44.00	0.0%	0.0
4,271	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	0	7/8/2031	29.00	0.0%	0.0
4,272	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	69	7/9/2031	29.00	0.0%	0.0
4,273	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	642	7/10/2031	44.00	0.0%	0.0
4,274	BiWeekly Sun-Sat: Regular (Biweekly	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	836	7/11/2031	45.00	0.0%	0.0
4,275	BiWeekly Mon-Sun: Regular (Biweekly	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	14	7/12/2031	86.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,276	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	3	7/13/2031	29.00	0.0%	0.0
4,277	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	1	7/14/2031	86.00	0.0%	0.0
4,278	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	0	7/15/2031	29.00	0.0%	0.0
4,279	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	21	7/16/2031	86.00	0.0%	0.0
4,280	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	48	7/17/2031	29.00	0.0%	0.0
4,281	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	50	7/18/2031	29.00	0.0%	0.0
4,282	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/21/2023	State Withholding (Resident)	18	7/19/2031	16.00	0.0%	0.0
4,283	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	2/28/2024	SUI (ER)	148	7/20/2031	115.00	0.0%	0.0
4,284	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/21/2023	State Withholding (Work)	61,727	7/21/2031	16.00	0.1%	0.0
4,285	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	3	7/22/2031	29.00	0.0%	0.0
4,286	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	106	7/23/2031	29.00	0.0%	0.0
4,287	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	8	7/24/2031	86.00	0.0%	0.0
4,288	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	SUI (ER)	98	7/25/2031	86.00	0.0%	0.0
4,289	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	State Withholding (Resident)	1,484	7/26/2031	12.00	0.0%	0.0
4,290	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	State Withholding (Work)	25,692	7/27/2031	12.00	0.1%	0.0
4,291	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	21	7/28/2031	44.00	0.0%	0.0
4,292	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	120	7/29/2031	45.00	0.0%	0.0
4,293	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	19	7/30/2031	44.00	0.0%	0.0
4,294	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	80	7/31/2031	45.00	0.0%	0.0
4,295	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local County Withholding (Work)	19	8/1/2031	86.00	0.0%	0.0
4,296	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	106	8/2/2031	39.00	0.0%	0.0
4,297	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	185	8/3/2031	44.00	0.0%	0.0
4,298	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	482	8/4/2031	45.00	0.0%	0.0
4,299	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	18	8/5/2031	86.00	0.0%	0.0
4,300	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	226	8/6/2031	44.00	0.0%	0.0
4,301	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	49	8/7/2031	45.00	0.0%	0.0
4,302	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	317	8/8/2031	39.00	0.0%	0.0
4,303	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local City Withholding (Work)	4	8/9/2031	39.00	0.0%	0.0
4,304	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	34	8/10/2031	86.00	0.0%	0.0
4,305	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	31	8/11/2031	29.00	0.0%	0.0
4,306	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	43	8/12/2031	29.00	0.0%	0.0
4,307	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	State Withholding (Resident)	4	8/13/2031	12.00	0.0%	0.0
4,308	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	SUI (ER)	13	8/14/2031	86.00	0.0%	0.0
4,309	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	State Withholding (Work)	21,491	8/15/2031	12.00	0.1%	0.0
4,310	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	158	8/16/2031	39.00	0.0%	0.0
4,311	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	5	8/17/2031	86.00	0.0%	0.0
4,312	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	2/28/2024	Local City Withholding (Work)	20	8/18/2031	115.00	0.0%	0.0
4,313	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	2/28/2024	Local City Withholding (Resident)	66	8/19/2031	115.00	0.0%	0.0
4,314	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	380	8/20/2031	29.00	0.0%	0.0
4,315	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	51	8/21/2031	45.00	0.0%	0.0
4,316	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	161	8/22/2031	39.00	0.0%	0.0
4,317	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	59	8/23/2031	86.00	0.0%	0.0
4,318	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	63	8/24/2031	45.00	0.0%	0.0
4,319	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	13	8/25/2031	86.00	0.0%	0.0
4,320	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	33	8/26/2031	45.00	0.0%	0.0
4,321	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	35	8/27/2031	45.00	0.0%	0.0
4,322	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	44	8/28/2031	44.00	0.0%	0.0
4,323	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	260	8/29/2031	45.00	0.0%	0.0
4,324	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/21/2023	State Withholding (Resident)	185	8/30/2031	16.00	0.0%	0.0
4,325	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	80	8/31/2031	45.00	0.0%	0.0
4,326	BiWeekly Sun-Sat: Regular (Biweekly)	10/29/2023	11/11/2023	11/4/2023	11/17/2023	12/19/2023	Local County Withholding (Resident)	27	9/1/2031	45.00	0.0%	0.0
4,327	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Resident)	23	9/2/2031	29.00	0.0%	0.0
4,328	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	42	9/3/2031	86.00	0.0%	0.0
4,329	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	1	9/4/2031	29.00	0.0%	0.0
4,330	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/4/2023	Local City Withholding (Work)	11	9/5/2031	29.00	0.0%	0.0
4,331	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	1/30/2024	Local City Withholding (Work)	1	9/6/2031	86.00	0.0%	0.0
4,332	BiWeekly Mon-Sun: Regular (Biweekly)	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/14/2023	Local School District Withholding (Resident)	24	9/7/2031	39.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,333	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	3	9/8/2031	72.00	0.0%	0.0
4,334	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	29	9/9/2031	61.00	0.0%	0.0
4,335	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	123	9/10/2031	62.00	0.0%	0.0
4,336	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	5	9/11/2031	30.00	0.0%	0.0
4,337	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	74	9/12/2031	72.00	0.0%	0.0
4,338	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Resident)	41	9/13/2031	72.00	0.0%	0.0
4,339	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	24	9/14/2031	61.00	0.0%	0.0
4,340	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	178	9/15/2031	62.00	0.0%	0.0
4,341	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local School District Withholding (Resident)	94	9/16/2031	72.00	0.0%	0.0
4,342	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local County Withholding (Work)	504	9/17/2031	72.00	0.0%	0.0
4,343	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	22	9/18/2031	72.00	0.0%	0.0
4,344	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local County Withholding (Work)	133	9/19/2031	72.00	0.0%	0.0
4,345	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Resident)	7	9/20/2031	72.00	0.0%	0.0
4,346	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	51	9/21/2031	54.00	0.0%	0.0
4,347	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/11/2024	Local City Withholding (Resident)	43	9/22/2031	53.00	0.0%	0.0
4,348	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/11/2024	Local City Withholding (Work)	46	9/23/2031	53.00	0.0%	0.0
4,349	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	1,304	9/24/2031	30.00	0.0%	0.0
4,350	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	14,175	9/25/2031	30.00	0.0%	0.0
4,351	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	127	9/26/2031	62.00	0.0%	0.0
4,352	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	410	9/27/2031	62.00	0.0%	0.0
4,353	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	162	9/28/2031	54.00	0.0%	0.0
4,354	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	84	9/29/2031	62.00	0.0%	0.0
4,355	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	106	9/30/2031	54.00	0.0%	0.0
4,356	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	12	10/1/2031	72.00	0.0%	0.0
4,357	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	118	10/2/2031	30.00	0.0%	0.0
4,358	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local City Withholding (Work)	491	10/3/2031	54.00	0.0%	0.0
4,359	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	2	10/4/2031	72.00	0.0%	0.0
4,360	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	3	10/5/2031	72.00	0.0%	0.0
4,361	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	1,164	10/6/2031	61.00	0.0%	0.0
4,362	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	1	10/7/2031	72.00	0.0%	0.0
4,363	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	State Withholding (Work)	210	10/8/2031	61.00	0.0%	0.0
4,364	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Pa	19	10/9/2031	72.00	0.0%	0.0
4,365	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	5	10/10/2031	72.00	0.0%	0.0
4,366	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	9	10/11/2031	72.00	0.0%	0.0
4,367	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	3	10/12/2031	30.00	0.0%	0.0
4,368	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	41	10/13/2031	72.00	0.0%	0.0
4,369	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	4	10/14/2031	72.00	0.0%	0.0
4,370	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	1	10/15/2031	72.00	0.0%	0.0
4,371	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	51	10/16/2031	30.00	0.0%	0.0
4,372	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	154	10/17/2031	30.00	0.0%	0.0
4,373	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	36	10/18/2031	61.00	0.0%	0.0
4,374	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	73	10/19/2031	62.00	0.0%	0.0
4,375	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	FUI (ER)	369	10/20/2031	72.00	0.0%	0.0
4,376	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	Medicare	67,163	10/21/2031	12.00	0.2%	0.0
4,377	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	Medicare (ER)	67,166	10/22/2031	12.00	0.2%	0.0
4,378	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	OASDI	286,443	10/23/2031	12.00	0.7%	0.1
4,379	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	OASDI (ER)	286,455	10/24/2031	12.00	0.7%	0.1
4,380	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	Federal Withholding	435,522	10/25/2031	12.00	1.0%	0.1
4,381	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	12/1/2023	Medicare	5,778	10/26/2031	13.00	0.0%	0.0
4,382	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	12/1/2023	Medicare (ER)	5,778	10/27/2031	13.00	0.0%	0.0
4,383	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	12/1/2023	OASDI	24,704	10/28/2031	13.00	0.1%	0.0
4,384	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	12/1/2023	OASDI (ER)	24,704	10/29/2031	13.00	0.1%	0.0
4,385	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	12/1/2023	Federal Withholding	38,176	10/30/2031	13.00	0.1%	0.0
4,386	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	29	10/31/2031	72.00	0.0%	0.0
4,387	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	SUI (ER)	12	11/1/2031	72.00	0.0%	0.0
4,388	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	103	11/2/2031	62.00	0.0%	0.0
4,389	BiWeekly Mon-Sun: Regular (Biweekl	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	2	11/3/2031	72.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,390	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Resident)	41	11/4/2031	72.00	0.0%	0.0
4,391	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	2	11/5/2031	72.00	0.0%	0.0
4,392	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	11	11/6/2031	72.00	0.0%	0.0
4,393	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	6	11/7/2031	72.00	0.0%	0.0
4,394	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	225	11/8/2031	61.00	0.0%	0.0
4,395	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	69	11/9/2031	72.00	0.0%	0.0
4,396	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Work)	23	11/10/2031	61.00	0.0%	0.0
4,397	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	77	11/11/2031	62.00	0.0%	0.0
4,398	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Work)	94	11/12/2031	62.00	0.0%	0.0
4,399	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	23	11/13/2031	54.00	0.0%	0.0
4,400	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	80	11/14/2031	62.00	0.0%	0.0
4,401	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local County Withholding (Work)	6	11/15/2031	72.00	0.0%	0.0
4,402	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	33	11/16/2031	61.00	0.0%	0.0
4,403	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	127	11/17/2031	62.00	0.0%	0.0
4,404	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	2	11/18/2031	30.00	0.0%	0.0
4,405	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	44	11/19/2031	61.00	0.0%	0.0
4,406	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	155	11/20/2031	62.00	0.0%	0.0
4,407	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	10	11/21/2031	30.00	0.0%	0.0
4,408	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	107	11/22/2031	30.00	0.0%	0.0
4,409	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	17	11/23/2031	61.00	0.0%	0.0
4,410	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	58	11/24/2031	62.00	0.0%	0.0
4,411	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	32	11/25/2031	30.00	0.0%	0.0
4,412	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	40	11/26/2031	30.00	0.0%	0.0
4,413	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Work)	31	11/27/2031	61.00	0.0%	0.0
4,414	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	1,470	11/28/2031	61.00	0.0%	0.0
4,415	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	1,056	11/29/2031	62.00	0.0%	0.0
4,416	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	2	11/30/2031	72.00	0.0%	0.0
4,417	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	16	12/1/2031	54.00	0.0%	0.0
4,418	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	117	12/2/2031	62.00	0.0%	0.0
4,419	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	152	12/3/2031	72.00	0.0%	0.0
4,420	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	SUI (ER)	15	12/4/2031	72.00	0.0%	0.0
4,421	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	State Withholding (Resident)	3,841	12/5/2031	61.00	0.0%	0.0
4,422	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	State Withholding (Work)	7,028	12/6/2031	61.00	0.0%	0.0
4,423	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/30/2024	SUI (ER)	24	12/7/2031	73.00	0.0%	0.0
4,424	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	State Withholding (Work)	11,684	12/8/2031	62.00	0.0%	0.0
4,425	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	181	12/9/2031	62.00	0.0%	0.0
4,426	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	177	12/10/2031	61.00	0.0%	0.0
4,427	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	167	12/11/2031	62.00	0.0%	0.0
4,428	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local County Withholding (Work)	478	12/12/2031	72.00	0.0%	0.0
4,429	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	SUI (ER)	17	12/13/2031	72.00	0.0%	0.0
4,430	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/15/2023	State Withholding (Work)	5,360	12/14/2031	26.00	0.0%	0.0
4,431	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/15/2023	State Withholding (Resident)	25,005	12/15/2031	26.00	0.1%	0.0
4,432	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Work)	47	12/16/2031	62.00	0.0%	0.0
4,433	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	306	12/17/2031	62.00	0.0%	0.0
4,434	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	63	12/18/2031	62.00	0.0%	0.0
4,435	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	32	12/19/2031	72.00	0.0%	0.0
4,436	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	10	12/20/2031	30.00	0.0%	0.0
4,437	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	4	12/21/2031	30.00	0.0%	0.0
4,438	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	11	12/22/2031	30.00	0.0%	0.0
4,439	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	5	12/23/2031	30.00	0.0%	0.0
4,440	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	43	12/24/2031	72.00	0.0%	0.0
4,441	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	51	12/25/2031	61.00	0.0%	0.0
4,442	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	57	12/26/2031	62.00	0.0%	0.0
4,443	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	23	12/27/2031	54.00	0.0%	0.0
4,444	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	0	12/28/2031	72.00	0.0%	0.0
4,445	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	1,059	12/29/2031	61.00	0.0%	0.0
4,446	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	927	12/30/2031	62.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,447	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/11/2024	Local City Withholding (Work)	13	12/31/2031	53.00	0.0%	0.0
4,448	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/11/2024	Local City Withholding (Resident)	11	1/1/2032	53.00	0.0%	0.0
4,449	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/11/2024	Local City Withholding (Work)	69	1/2/2032	53.00	0.0%	0.0
4,450	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	3	1/3/2032	30.00	0.0%	0.0
4,451	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	28	1/4/2032	30.00	0.0%	0.0
4,452	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	45	1/5/2032	61.00	0.0%	0.0
4,453	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	66	1/6/2032	62.00	0.0%	0.0
4,454	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	593	1/7/2032	30.00	0.0%	0.0
4,455	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	36	1/8/2032	61.00	0.0%	0.0
4,456	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	0	1/9/2032	30.00	0.0%	0.0
4,457	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	88	1/10/2032	30.00	0.0%	0.0
4,458	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	621	1/11/2032	61.00	0.0%	0.0
4,459	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	839	1/12/2032	62.00	0.0%	0.0
4,460	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	1	1/13/2032	72.00	0.0%	0.0
4,461	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	1	1/14/2032	30.00	0.0%	0.0
4,462	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	3	1/15/2032	72.00	0.0%	0.0
4,463	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	1	1/16/2032	30.00	0.0%	0.0
4,464	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	57	1/17/2032	72.00	0.0%	0.0
4,465	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	19	1/18/2032	30.00	0.0%	0.0
4,466	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	44	1/19/2032	30.00	0.0%	0.0
4,467	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	2/28/2024	SUI (ER)	137	1/20/2032	101.00	0.0%	0.0
4,468	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/5/2023	State Withholding (Work)	60,104	1/21/2032	16.00	0.1%	0.0
4,469	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	1	1/22/2032	30.00	0.0%	0.0
4,470	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	111	1/23/2032	30.00	0.0%	0.0
4,471	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	SUI (ER)	104	1/24/2032	72.00	0.0%	0.0
4,472	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	State Withholding (Resident)	1,305	1/25/2032	12.00	0.0%	0.0
4,473	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	State Withholding (Work)	25,674	1/26/2032	12.00	0.1%	0.0
4,474	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	21	1/27/2032	61.00	0.0%	0.0
4,475	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	131	1/28/2032	62.00	0.0%	0.0
4,476	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	63	1/29/2032	62.00	0.0%	0.0
4,477	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local County Withholding (Work)	18	1/30/2032	72.00	0.0%	0.0
4,478	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	133	1/31/2032	54.00	0.0%	0.0
4,479	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	187	2/1/2032	61.00	0.0%	0.0
4,480	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	489	2/2/2032	62.00	0.0%	0.0
4,481	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	10	2/3/2032	72.00	0.0%	0.0
4,482	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	206	2/4/2032	61.00	0.0%	0.0
4,483	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	49	2/5/2032	62.00	0.0%	0.0
4,484	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	309	2/6/2032	54.00	0.0%	0.0
4,485	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/11/2024	Local City Withholding (Work)	2	2/7/2032	53.00	0.0%	0.0
4,486	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	7	2/8/2032	72.00	0.0%	0.0
4,487	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	17	2/9/2032	30.00	0.0%	0.0
4,488	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	55	2/10/2032	30.00	0.0%	0.0
4,489	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	SUI (ER)	23	2/11/2032	72.00	0.0%	0.0
4,490	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	State Withholding (Work)	20,341	2/12/2032	12.00	0.0%	0.0
4,491	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	1	2/13/2032	72.00	0.0%	0.0
4,492	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	0	2/14/2032	72.00	0.0%	0.0
4,493	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	158	2/15/2032	54.00	0.0%	0.0
4,494	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	2/28/2024	Local City Withholding (Work)	7	2/16/2032	101.00	0.0%	0.0
4,495	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	2/28/2024	Local City Withholding (Resident)	77	2/17/2032	101.00	0.0%	0.0
4,496	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Work)	505	2/18/2032	30.00	0.0%	0.0
4,497	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	60	2/19/2032	62.00	0.0%	0.0
4,498	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	137	2/20/2032	54.00	0.0%	0.0
4,499	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	35	2/21/2032	72.00	0.0%	0.0
4,500	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	74	2/22/2032	62.00	0.0%	0.0
4,501	BiWeekly Mon-Sun: Regular (Biweekly)	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	13	2/23/2032	72.00	0.0%	0.0
4,502	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	44	2/24/2032	62.00	0.0%	0.0
4,503	BiWeekly Sun-Sat: Regular (Biweekly)	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	28	2/25/2032	62.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,504	BiWeekly Mon-Sun: Regular (Biweekly	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	44	2/26/2032	61.00	0.0%	0.0
4,505	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	230	2/27/2032	62.00	0.0%	0.0
4,506	BiWeekly Mon-Sun: Regular (Biweekly	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/5/2023	State Withholding (Resident)	180	2/28/2032	16.00	0.0%	0.0
4,507	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	80	2/29/2032	62.00	0.0%	0.0
4,508	BiWeekly Sun-Sat: Regular (Biweekly	11/12/2023	11/25/2023	11/18/2023	12/1/2023	1/19/2024	Local County Withholding (Resident)	33	3/1/2032	62.00	0.0%	0.0
4,509	BiWeekly Mon-Sun: Regular (Biweekly	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/19/2023	Local City Withholding (Resident)	25	3/2/2032	30.00	0.0%	0.0
4,510	BiWeekly Mon-Sun: Regular (Biweekly	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	19	3/3/2032	72.00	0.0%	0.0
4,511	BiWeekly Mon-Sun: Regular (Biweekly	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/30/2024	Local City Withholding (Work)	2	3/4/2032	72.00	0.0%	0.0
4,512	BiWeekly Mon-Sun: Regular (Biweekly	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/12/2024	Local School District Withholding (Resident)	24	3/5/2032	54.00	0.0%	0.0
4,513	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	25	3/6/2032	58.00	0.0%	0.0
4,514	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	26	3/7/2032	47.00	0.0%	0.0
4,515	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	133	3/8/2032	48.00	0.0%	0.0
4,516	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	81	3/9/2032	58.00	0.0%	0.0
4,517	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	9	3/10/2032	58.00	0.0%	0.0
4,518	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	41	3/11/2032	58.00	0.0%	0.0
4,519	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	28	3/12/2032	47.00	0.0%	0.0
4,520	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	228	3/13/2032	48.00	0.0%	0.0
4,521	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local School District Withholding (Resident)	98	3/14/2032	58.00	0.0%	0.0
4,522	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	397	3/15/2032	58.00	0.0%	0.0
4,523	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	13	3/16/2032	58.00	0.0%	0.0
4,524	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	171	3/17/2032	58.00	0.0%	0.0
4,525	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	5	3/18/2032	58.00	0.0%	0.0
4,526	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	35	3/19/2032	40.00	0.0%	0.0
4,527	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/11/2024	Local City Withholding (Work)	23	3/20/2032	39.00	0.0%	0.0
4,528	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/11/2024	Local City Withholding (Resident)	92	3/21/2032	39.00	0.0%	0.0
4,529	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	1,274	3/22/2032	16.00	0.0%	0.0
4,530	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	13,046	3/23/2032	16.00	0.0%	0.0
4,531	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	116	3/24/2032	48.00	0.0%	0.0
4,532	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	401	3/25/2032	48.00	0.0%	0.0
4,533	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	168	3/26/2032	40.00	0.0%	0.0
4,534	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	90	3/27/2032	48.00	0.0%	0.0
4,535	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	107	3/28/2032	40.00	0.0%	0.0
4,536	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	118	3/29/2032	16.00	0.0%	0.0
4,537	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local City Withholding (Work)	470	3/30/2032	40.00	0.0%	0.0
4,538	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	0	3/31/2032	58.00	0.0%	0.0
4,539	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	20	4/1/2032	58.00	0.0%	0.0
4,540	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,200	4/2/2032	47.00	0.0%	0.0
4,541	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	State Withholding (Work)	210	4/3/2032	47.00	0.0%	0.0
4,542	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Pa	19	4/4/2032	58.00	0.0%	0.0
4,543	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	5	4/5/2032	58.00	0.0%	0.0
4,544	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	1	4/6/2032	16.00	0.0%	0.0
4,545	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	124	4/7/2032	58.00	0.0%	0.0
4,546	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	1	4/8/2032	58.00	0.0%	0.0
4,547	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	1	4/9/2032	58.00	0.0%	0.0
4,548	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	1	4/10/2032	16.00	0.0%	0.0
4,549	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	137	4/11/2032	16.00	0.0%	0.0
4,550	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	33	4/12/2032	47.00	0.0%	0.0
4,551	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	73	4/13/2032	48.00	0.0%	0.0
4,552	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	FUI (ER)	280	4/14/2032	58.00	0.0%	0.0
4,553	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	Medicare	67,302	4/15/2032	12.00	0.2%	0.0
4,554	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	Medicare (ER)	67,302	4/16/2032	12.00	0.2%	0.0
4,555	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	OASDI	286,190	4/17/2032	12.00	0.7%	0.1
4,556	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	OASDI (ER)	286,191	4/18/2032	12.00	0.7%	0.1
4,557	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	Federal Withholding	438,594	4/19/2032	12.00	1.1%	0.1
4,558	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	12/15/2023	Medicare	6,194	4/20/2032	13.00	0.0%	0.0
4,559	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	12/15/2023	Medicare (ER)	6,194	4/21/2032	13.00	0.0%	0.0
4,560	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	12/15/2023	OASDI	26,486	4/22/2032	13.00	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,561	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	12/15/2023	OASDI (ER)	26,486	4/23/2032	13.00	0.1%	0.0
4,562	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	12/15/2023	Federal Withholding	43,316	4/24/2032	13.00	0.1%	0.0
4,563	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	25	4/25/2032	58.00	0.0%	0.0
4,564	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	SUI (ER)	10	4/26/2032	58.00	0.0%	0.0
4,565	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	104	4/27/2032	48.00	0.0%	0.0
4,566	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	41	4/28/2032	58.00	0.0%	0.0
4,567	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	11	4/29/2032	58.00	0.0%	0.0
4,568	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	26	4/30/2032	58.00	0.0%	0.0
4,569	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	249	5/1/2032	47.00	0.0%	0.0
4,570	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	122	5/2/2032	58.00	0.0%	0.0
4,571	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	23	5/3/2032	47.00	0.0%	0.0
4,572	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	80	5/4/2032	48.00	0.0%	0.0
4,573	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	82	5/5/2032	48.00	0.0%	0.0
4,574	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	22	5/6/2032	40.00	0.0%	0.0
4,575	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	83	5/7/2032	48.00	0.0%	0.0
4,576	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	34	5/8/2032	47.00	0.0%	0.0
4,577	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	164	5/9/2032	48.00	0.0%	0.0
4,578	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	44	5/10/2032	47.00	0.0%	0.0
4,579	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	169	5/11/2032	48.00	0.0%	0.0
4,580	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	17	5/12/2032	16.00	0.0%	0.0
4,581	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	107	5/13/2032	16.00	0.0%	0.0
4,582	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	16	5/14/2032	47.00	0.0%	0.0
4,583	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	55	5/15/2032	48.00	0.0%	0.0
4,584	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	33	5/16/2032	16.00	0.0%	0.0
4,585	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	49	5/17/2032	16.00	0.0%	0.0
4,586	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	30	5/18/2032	47.00	0.0%	0.0
4,587	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,506	5/19/2032	47.00	0.0%	0.0
4,588	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,221	5/20/2032	48.00	0.0%	0.0
4,589	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	2	5/21/2032	58.00	0.0%	0.0
4,590	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	12	5/22/2032	40.00	0.0%	0.0
4,591	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	121	5/23/2032	48.00	0.0%	0.0
4,592	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	148	5/24/2032	58.00	0.0%	0.0
4,593	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	SUI (ER)	21	5/25/2032	58.00	0.0%	0.0
4,594	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	State Withholding (Resident)	3,960	5/26/2032	47.00	0.0%	0.0
4,595	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	State Withholding (Work)	7,127	5/27/2032	47.00	0.0%	0.0
4,596	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/30/2024	SUI (ER)	22	5/28/2032	59.00	0.0%	0.0
4,597	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	State Withholding (Work)	12,517	5/29/2032	48.00	0.0%	0.0
4,598	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	182	5/30/2032	48.00	0.0%	0.0
4,599	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	218	5/31/2032	47.00	0.0%	0.0
4,600	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	171	6/1/2032	48.00	0.0%	0.0
4,601	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	563	6/2/2032	58.00	0.0%	0.0
4,602	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	SUI (ER)	10	6/3/2032	58.00	0.0%	0.0
4,603	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	State Withholding (Work)	5,718	6/4/2032	12.00	0.0%	0.0
4,604	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	State Withholding (Resident)	23,391	6/5/2032	12.00	0.1%	0.0
4,605	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	48	6/6/2032	48.00	0.0%	0.0
4,606	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	322	6/7/2032	48.00	0.0%	0.0
4,607	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	57	6/8/2032	48.00	0.0%	0.0
4,608	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	31	6/9/2032	58.00	0.0%	0.0
4,609	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	3	6/10/2032	16.00	0.0%	0.0
4,610	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	2	6/11/2032	16.00	0.0%	0.0
4,611	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	8	6/12/2032	16.00	0.0%	0.0
4,612	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	3	6/13/2032	16.00	0.0%	0.0
4,613	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	54	6/14/2032	58.00	0.0%	0.0
4,614	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	48	6/15/2032	47.00	0.0%	0.0
4,615	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	64	6/16/2032	48.00	0.0%	0.0
4,616	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	24	6/17/2032	40.00	0.0%	0.0
4,617	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,038	6/18/2032	47.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,618	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	952	6/19/2032	48.00	0.0%	0.0
4,619	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/11/2024	Local City Withholding (Work)	16	6/20/2032	39.00	0.0%	0.0
4,620	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/11/2024	Local City Withholding (Resident)	17	6/21/2032	39.00	0.0%	0.0
4,621	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/11/2024	Local City Withholding (Work)	98	6/22/2032	39.00	0.0%	0.0
4,622	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	28	6/23/2032	16.00	0.0%	0.0
4,623	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	45	6/24/2032	47.00	0.0%	0.0
4,624	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	60	6/25/2032	48.00	0.0%	0.0
4,625	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	526	6/26/2032	16.00	0.0%	0.0
4,626	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	33	6/27/2032	47.00	0.0%	0.0
4,627	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	19	6/28/2032	16.00	0.0%	0.0
4,628	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	46	6/29/2032	16.00	0.0%	0.0
4,629	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	573	6/30/2032	47.00	0.0%	0.0
4,630	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	993	7/1/2032	48.00	0.0%	0.0
4,631	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	6	7/2/2032	16.00	0.0%	0.0
4,632	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	3	7/3/2032	16.00	0.0%	0.0
4,633	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	51	7/4/2032	58.00	0.0%	0.0
4,634	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	46	7/5/2032	16.00	0.0%	0.0
4,635	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	2/28/2024	SUI (ER)	127	7/6/2032	87.00	0.0%	0.0
4,636	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	State Withholding (Work)	61,197	7/7/2032	16.00	0.1%	0.0
4,637	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	3	7/8/2032	16.00	0.0%	0.0
4,638	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	103	7/9/2032	16.00	0.0%	0.0
4,639	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	SUI (ER)	100	7/10/2032	58.00	0.0%	0.0
4,640	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	State Withholding (Resident)	1,526	7/11/2032	12.00	0.0%	0.0
4,641	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	State Withholding (Work)	25,349	7/12/2032	12.00	0.1%	0.0
4,642	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	137	7/13/2032	48.00	0.0%	0.0
4,643	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	64	7/14/2032	48.00	0.0%	0.0
4,644	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	16	7/15/2032	58.00	0.0%	0.0
4,645	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	153	7/16/2032	40.00	0.0%	0.0
4,646	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	200	7/17/2032	47.00	0.0%	0.0
4,647	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	522	7/18/2032	48.00	0.0%	0.0
4,648	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	1	7/19/2032	58.00	0.0%	0.0
4,649	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	218	7/20/2032	47.00	0.0%	0.0
4,650	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	52	7/21/2032	48.00	0.0%	0.0
4,651	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	1	7/22/2032	16.00	0.0%	0.0
4,652	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	337	7/23/2032	40.00	0.0%	0.0
4,653	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/11/2024	Local City Withholding (Work)	3	7/24/2032	39.00	0.0%	0.0
4,654	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	1	7/25/2032	58.00	0.0%	0.0
4,655	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	28	7/26/2032	16.00	0.0%	0.0
4,656	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	51	7/27/2032	16.00	0.0%	0.0
4,657	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	SUI (ER)	18	7/28/2032	58.00	0.0%	0.0
4,658	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	State Withholding (Work)	20,114	7/29/2032	12.00	0.0%	0.0
4,659	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	0	7/30/2032	58.00	0.0%	0.0
4,660	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	2	7/31/2032	58.00	0.0%	0.0
4,661	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	150	8/1/2032	40.00	0.0%	0.0
4,662	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	1	8/2/2032	58.00	0.0%	0.0
4,663	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	2/28/2024	Local City Withholding (Resident)	22	8/3/2032	87.00	0.0%	0.0
4,664	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	2/28/2024	Local City Withholding (Work)	88	8/4/2032	87.00	0.0%	0.0
4,665	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	504	8/5/2032	16.00	0.0%	0.0
4,666	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	54	8/6/2032	48.00	0.0%	0.0
4,667	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	195	8/7/2032	40.00	0.0%	0.0
4,668	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	66	8/8/2032	58.00	0.0%	0.0
4,669	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	74	8/9/2032	48.00	0.0%	0.0
4,670	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	34	8/10/2032	48.00	0.0%	0.0
4,671	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	35	8/11/2032	48.00	0.0%	0.0
4,672	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	44	8/12/2032	47.00	0.0%	0.0
4,673	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	224	8/13/2032	48.00	0.0%	0.0
4,674	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	State Withholding (Resident)	185	8/14/2032	16.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,675	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	80	8/15/2032	48.00	0.0%	0.0
4,676	BiWeekly Sun-Sat: Regular (Biweekly	11/26/2023	12/9/2023	12/2/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	24	8/16/2032	48.00	0.0%	0.0
4,677	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	23	8/17/2032	16.00	0.0%	0.0
4,678	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	11	8/18/2032	58.00	0.0%	0.0
4,679	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	4	8/19/2032	16.00	0.0%	0.0
4,680	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	3	8/20/2032	58.00	0.0%	0.0
4,681	BiWeekly Mon-Sun: Regular (Biweekly	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	24	8/21/2032	40.00	0.0%	0.0
4,682	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	28	8/22/2032	44.00	0.0%	0.0
4,683	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	28	8/23/2032	33.00	0.0%	0.0
4,684	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	141	8/24/2032	34.00	0.0%	0.0
4,685	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	1	8/25/2032	17.00	0.0%	0.0
4,686	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	33	8/26/2032	44.00	0.0%	0.0
4,687	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	33	8/27/2032	44.00	0.0%	0.0
4,688	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	41	8/28/2032	44.00	0.0%	0.0
4,689	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	23	8/29/2032	33.00	0.0%	0.0
4,690	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	248	8/30/2032	34.00	0.0%	0.0
4,691	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local School District Withholding (Resident)	103	8/31/2032	44.00	0.0%	0.0
4,692	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	417	9/1/2032	44.00	0.0%	0.0
4,693	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	11	9/2/2032	44.00	0.0%	0.0
4,694	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	197	9/3/2032	44.00	0.0%	0.0
4,695	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	3	9/4/2032	44.00	0.0%	0.0
4,696	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	35	9/5/2032	26.00	0.0%	0.0
4,697	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/11/2024	Local City Withholding (Resident)	41	9/6/2032	25.00	0.0%	0.0
4,698	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/11/2024	Local City Withholding (Work)	61	9/7/2032	25.00	0.0%	0.0
4,699	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	1,293	9/8/2032	17.00	0.0%	0.0
4,700	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	12,874	9/9/2032	17.00	0.0%	0.0
4,701	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	110	9/10/2032	34.00	0.0%	0.0
4,702	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	410	9/11/2032	34.00	0.0%	0.0
4,703	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	170	9/12/2032	26.00	0.0%	0.0
4,704	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	94	9/13/2032	34.00	0.0%	0.0
4,705	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	97	9/14/2032	26.00	0.0%	0.0
4,706	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	4	9/15/2032	44.00	0.0%	0.0
4,707	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	118	9/16/2032	17.00	0.0%	0.0
4,708	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local City Withholding (Work)	386	9/17/2032	26.00	0.0%	0.0
4,709	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/29/2024	Local City Withholding (Work)	2	9/18/2032	43.00	0.0%	0.0
4,710	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,132	9/19/2032	33.00	0.0%	0.0
4,711	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	9	9/20/2032	44.00	0.0%	0.0
4,712	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	State Withholding (Work)	410	9/21/2032	33.00	0.0%	0.0
4,713	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Pa	26	9/22/2032	44.00	0.0%	0.0
4,714	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	110	9/23/2032	44.00	0.0%	0.0
4,715	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	7	9/24/2032	44.00	0.0%	0.0
4,716	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	0	9/25/2032	17.00	0.0%	0.0
4,717	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	204	9/26/2032	17.00	0.0%	0.0
4,718	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	38	9/27/2032	33.00	0.0%	0.0
4,719	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	73	9/28/2032	34.00	0.0%	0.0
4,720	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	FUI (ER)	198	9/29/2032	44.00	0.0%	0.0
4,721	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Medicare	66,616	9/30/2032	12.00	0.2%	0.0
4,722	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Medicare (ER)	66,616	10/1/2032	12.00	0.2%	0.0
4,723	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	OASDI	282,638	10/2/2032	12.00	0.7%	0.1
4,724	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	OASDI (ER)	282,638	10/3/2032	12.00	0.7%	0.1
4,725	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Federal Withholding	433,326	10/4/2032	12.00	1.0%	0.1
4,726	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/30/2024	FUI (ER)	37	10/5/2032	45.00	0.0%	0.0
4,727	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	12/29/2023	Medicare	6,172	10/6/2032	13.00	0.0%	0.0
4,728	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	12/29/2023	Medicare (ER)	6,172	10/7/2032	13.00	0.0%	0.0
4,729	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	12/29/2023	OASDI	26,389	10/8/2032	13.00	0.1%	0.0
4,730	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	12/29/2023	OASDI (ER)	26,389	10/9/2032	13.00	0.1%	0.0
4,731	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	12/29/2023	Federal Withholding	43,027	10/10/2032	13.00	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,732	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	187	10/11/2032	44.00	0.0%	0.0
4,733	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	SUI (ER)	6	10/12/2032	44.00	0.0%	0.0
4,734	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	103	10/13/2032	34.00	0.0%	0.0
4,735	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	2	10/14/2032	44.00	0.0%	0.0
4,736	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	43	10/15/2032	44.00	0.0%	0.0
4,737	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	51	10/16/2032	44.00	0.0%	0.0
4,738	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	4	10/17/2032	44.00	0.0%	0.0
4,739	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	5	10/18/2032	44.00	0.0%	0.0
4,740	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	218	10/19/2032	33.00	0.0%	0.0
4,741	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	153	10/20/2032	44.00	0.0%	0.0
4,742	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	23	10/21/2032	33.00	0.0%	0.0
4,743	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	62	10/22/2032	34.00	0.0%	0.0
4,744	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	92	10/23/2032	34.00	0.0%	0.0
4,745	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	23	10/24/2032	26.00	0.0%	0.0
4,746	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	83	10/25/2032	34.00	0.0%	0.0
4,747	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	33	10/26/2032	33.00	0.0%	0.0
4,748	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	143	10/27/2032	34.00	0.0%	0.0
4,749	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	1	10/28/2032	17.00	0.0%	0.0
4,750	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	44	10/29/2032	33.00	0.0%	0.0
4,751	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	168	10/30/2032	34.00	0.0%	0.0
4,752	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	30	10/31/2032	17.00	0.0%	0.0
4,753	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	96	11/1/2032	17.00	0.0%	0.0
4,754	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	24	11/2/2032	33.00	0.0%	0.0
4,755	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	58	11/3/2032	34.00	0.0%	0.0
4,756	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	18	11/4/2032	17.00	0.0%	0.0
4,757	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	43	11/5/2032	17.00	0.0%	0.0
4,758	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	19	11/6/2032	33.00	0.0%	0.0
4,759	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,419	11/7/2032	33.00	0.0%	0.0
4,760	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,109	11/8/2032	34.00	0.0%	0.0
4,761	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	1	11/9/2032	44.00	0.0%	0.0
4,762	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	14	11/10/2032	26.00	0.0%	0.0
4,763	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	133	11/11/2032	34.00	0.0%	0.0
4,764	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	160	11/12/2032	44.00	0.0%	0.0
4,765	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	SUI (ER)	20	11/13/2032	44.00	0.0%	0.0
4,766	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	State Withholding (Resident)	3,704	11/14/2032	33.00	0.0%	0.0
4,767	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	State Withholding (Work)	6,734	11/15/2032	33.00	0.0%	0.0
4,768	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/30/2024	SUI (ER)	34	11/16/2032	45.00	0.0%	0.0
4,769	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	State Withholding (Work)	12,490	11/17/2032	34.00	0.0%	0.0
4,770	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	187	11/18/2032	34.00	0.0%	0.0
4,771	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	194	11/19/2032	33.00	0.0%	0.0
4,772	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	165	11/20/2032	34.00	0.0%	0.0
4,773	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	554	11/21/2032	44.00	0.0%	0.0
4,774	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	State Withholding (Work)	5,687	11/22/2032	44.00	0.0%	0.0
4,775	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	State Withholding (Resident)	23,704	11/23/2032	44.00	0.1%	0.0
4,776	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	47	11/24/2032	34.00	0.0%	0.0
4,777	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	312	11/25/2032	34.00	0.0%	0.0
4,778	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	57	11/26/2032	34.00	0.0%	0.0
4,779	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	31	11/27/2032	44.00	0.0%	0.0
4,780	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	5	11/28/2032	17.00	0.0%	0.0
4,781	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	2	11/29/2032	17.00	0.0%	0.0
4,782	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	11	11/30/2032	17.00	0.0%	0.0
4,783	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	4	12/1/2032	17.00	0.0%	0.0
4,784	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	39	12/2/2032	44.00	0.0%	0.0
4,785	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	1	12/3/2032	44.00	0.0%	0.0
4,786	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	51	12/4/2032	33.00	0.0%	0.0
4,787	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	86	12/5/2032	34.00	0.0%	0.0
4,788	BiWeekly Mon-Sun: Regular (Biweekl	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	20	12/6/2032	26.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Remittance Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,789	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,005	12/7/2032	33.00	0.0%	0.0
4,790	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	901	12/8/2032	34.00	0.0%	0.0
4,791	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/11/2024	Local City Withholding (Work)	14	12/9/2032	25.00	0.0%	0.0
4,792	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/11/2024	Local City Withholding (Work)	144	12/10/2032	25.00	0.0%	0.0
4,793	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	0	12/11/2032	17.00	0.0%	0.0
4,794	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	28	12/12/2032	17.00	0.0%	0.0
4,795	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	46	12/13/2032	33.00	0.0%	0.0
4,796	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	62	12/14/2032	34.00	0.0%	0.0
4,797	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	592	12/15/2032	17.00	0.0%	0.0
4,798	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	37	12/16/2032	33.00	0.0%	0.0
4,799	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	10	12/17/2032	17.00	0.0%	0.0
4,800	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	64	12/18/2032	17.00	0.0%	0.0
4,801	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	589	12/19/2032	33.00	0.0%	0.0
4,802	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	886	12/20/2032	34.00	0.0%	0.0
4,803	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	2	12/21/2032	17.00	0.0%	0.0
4,804	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	1	12/22/2032	17.00	0.0%	0.0
4,805	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	199	12/23/2032	44.00	0.0%	0.0
4,806	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	9	12/24/2032	17.00	0.0%	0.0
4,807	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	51	12/25/2032	17.00	0.0%	0.0
4,808	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/2/2024	State Withholding (Resident)	17	12/26/2032	16.00	0.0%	0.0
4,809	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	2/28/2024	SUI (ER)	126	12/27/2032	73.00	0.0%	0.0
4,810	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/2/2024	State Withholding (Work)	61,971	12/28/2032	16.00	0.1%	0.0
4,811	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	6	12/29/2032	17.00	0.0%	0.0
4,812	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	105	12/30/2032	17.00	0.0%	0.0
4,813	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	0	12/31/2032	44.00	0.0%	0.0
4,814	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	SUI (ER)	92	1/1/2033	44.00	0.0%	0.0
4,815	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	State Withholding (Resident)	1,343	1/2/2033	12.00	0.0%	0.0
4,816	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	State Withholding (Work)	24,068	1/3/2033	12.00	0.1%	0.0
4,817	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	143	1/4/2033	34.00	0.0%	0.0
4,818	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	63	1/5/2033	34.00	0.0%	0.0
4,819	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	16	1/6/2033	44.00	0.0%	0.0
4,820	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	128	1/7/2033	26.00	0.0%	0.0
4,821	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	126	1/8/2033	33.00	0.0%	0.0
4,822	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	496	1/9/2033	34.00	0.0%	0.0
4,823	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	3	1/10/2033	44.00	0.0%	0.0
4,824	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	200	1/11/2033	33.00	0.0%	0.0
4,825	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	49	1/12/2033	34.00	0.0%	0.0
4,826	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	313	1/13/2033	26.00	0.0%	0.0
4,827	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/11/2024	Local City Withholding (Work)	6	1/14/2033	25.00	0.0%	0.0
4,828	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	1	1/15/2033	44.00	0.0%	0.0
4,829	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	39	1/16/2033	17.00	0.0%	0.0
4,830	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	41	1/17/2033	17.00	0.0%	0.0
4,831	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	State Withholding (Resident)	6	1/18/2033	12.00	0.0%	0.0
4,832	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	SUI (ER)	24	1/19/2033	44.00	0.0%	0.0
4,833	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	State Withholding (Work)	20,544	1/20/2033	12.00	0.0%	0.0
4,834	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	149	1/21/2033	26.00	0.0%	0.0
4,835	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	2/28/2024	Local City Withholding (Work)	21	1/22/2033	73.00	0.0%	0.0
4,836	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	2/28/2024	Local City Withholding (Resident)	22	1/23/2033	73.00	0.0%	0.0
4,837	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	587	1/24/2033	17.00	0.0%	0.0
4,838	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	48	1/25/2033	34.00	0.0%	0.0
4,839	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	109	1/26/2033	26.00	0.0%	0.0
4,840	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	31	1/27/2033	44.00	0.0%	0.0
4,841	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	51	1/28/2033	34.00	0.0%	0.0
4,842	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	148	1/29/2033	34.00	0.0%	0.0
4,843	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	35	1/30/2033	34.00	0.0%	0.0
4,844	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	44	1/31/2033	33.00	0.0%	0.0
4,845	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	237	2/1/2033	34.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Bi-Weekly

Line No.	Pay Category	Pay Period Begin	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
4,846	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	State Withholding (Resident)	185	2/2/2033	17.00	0.0%	0.0
4,847	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	80	2/3/2033	34.00	0.0%	0.0
4,848	BiWeekly Sun-Sat: Regular (Biweekly	12/10/2023	12/23/2023	12/16/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	25	2/4/2033	34.00	0.0%	0.0
4,849	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	23	2/5/2033	17.00	0.0%	0.0
4,850	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	2	2/6/2033	44.00	0.0%	0.0
4,851	BiWeekly Mon-Sun: Regular (Biweekly	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	24	2/7/2033	26.00	0.0%	0.0
				f				41,488,086			100.0%	14.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1												
2	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	State Withholding (Resident)	\$ 122.00	2/15/2023	37.50	0.0%	0.0
3	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI (ER)	330	4/28/2023	109.50	0.0%	0.0
4	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	State Withholding (Work)	485	2/15/2023	37.50	0.0%	0.0
5	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	112	5/1/2023	110.50	0.0%	0.0
6	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	43	2/21/2023	40.50	0.0%	0.0
7	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	30	4/28/2023	109.50	0.0%	0.0
8	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	State Withholding (Work)	33	1/17/2023	5.50	0.0%	0.0
9	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	89	5/1/2023	110.50	0.0%	0.0
10	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	244	2/21/2023	40.50	0.0%	0.0
11	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	72	1/19/2023	10.50	0.0%	0.0
12	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	185	1/19/2023	10.50	0.0%	0.0
13	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	93	2/21/2023	40.50	0.0%	0.0
14	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	666	2/21/2023	40.50	0.0%	0.0
15	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local School District Withholding (Resident)	373	5/1/2023	110.50	0.0%	0.0
16	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	1,982	5/1/2023	110.50	0.0%	0.0
17	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	372	5/1/2023	110.50	0.0%	0.0
18	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	247	2/21/2023	40.50	0.0%	0.0
19	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	FUI (ER) Credit Reduction	249	5/1/2023	110.50	0.0%	0.0
20	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	3,612	5/1/2023	110.50	0.0%	0.0
21	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	State Withholding (Work)	6,725	1/17/2023	5.50	0.0%	0.0
22	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	CA: State Disability Insurance (SDI) - Mandatory	989	1/17/2023	5.50	0.0%	0.0
23	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	376	5/1/2023	110.50	0.0%	0.0
24	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	17	4/28/2023	109.50	0.0%	0.0
25	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	204	4/28/2023	109.50	0.0%	0.0
26	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	621	1/19/2023	10.50	0.0%	0.0
27	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	31,112	1/19/2023	10.50	0.0%	0.0
28	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	156	2/21/2023	40.50	0.0%	0.0
29	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	281	2/21/2023	40.50	0.0%	0.0
30	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	786	2/21/2023	40.50	0.0%	0.0
31	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	198	2/15/2023	37.50	0.0%	0.0
32	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	40	5/31/2023	142.50	0.0%	0.0
33	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	40	5/31/2023	142.50	0.0%	0.0
34	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	22	5/1/2023	110.50	0.0%	0.0
35	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI (ER)	151	4/28/2023	109.50	0.0%	0.0
36	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Work)	329	1/19/2023	10.50	0.0%	0.0
37	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	730	1/19/2023	10.50	0.0%	0.0
38	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	FUI (ER) Credit Reduction	18	5/1/2023	110.50	0.0%	0.0
39	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	296	5/1/2023	110.50	0.0%	0.0
40	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/17/2023	State Withholding (Work)	296	1/18/2023	9.50	0.0%	0.0
41	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local City Withholding (Work)	560	2/15/2023	37.50	0.0%	0.0
42	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	30	5/1/2023	110.50	0.0%	0.0
43	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	CT: Family and Medical Leave	29	4/28/2023	109.50	0.0%	0.0
44	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	306	2/21/2023	40.50	0.0%	0.0
45	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	10	2/21/2023	40.50	0.0%	0.0
46	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,823	2/21/2023	40.50	0.0%	0.0
47	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	333	2/21/2023	40.50	0.0%	0.0
48	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI (ER)	109	4/28/2023	109.50	0.0%	0.0
49	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Work)	250	1/19/2023	10.50	0.0%	0.0
50	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	41	2/21/2023	40.50	0.0%	0.0
51	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI (ER)	2,623	4/28/2023	109.50	0.0%	0.0
52	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	State Withholding (Work)	4,954	2/21/2023	40.50	0.0%	0.0
53	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Paid	381	4/28/2023	109.50	0.0%	0.0
54	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	215	2/21/2023	40.50	0.0%	0.0
55	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	38	5/1/2023	110.50	0.0%	0.0
56	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	18	5/1/2023	110.50	0.0%	0.0
57	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	206	5/1/2023	110.50	0.0%	0.0
58	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	70	1/19/2023	10.50	0.0%	0.0
59	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	103	1/19/2023	10.50	0.0%	0.0
60	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	181	1/19/2023	10.50	0.0%	0.0
61	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	235	2/21/2023	40.50	0.0%	0.0
62	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	FUI (ER)	155,108	5/1/2023	110.50	0.1%	0.1
63	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	Medicare	388,805	1/17/2023	5.50	0.2%	0.0
64	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	Medicare (ER)	388,805	1/17/2023	5.50	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
65	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	OASDI	1,662,475	1/17/2023	5.50	0.7%	0.0
66	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	OASDI (ER)	1,662,475	1/17/2023	5.50	0.7%	0.0
67	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	Federal Withholding	3,123,233	1/17/2023	5.50	1.3%	0.1
68	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	102	5/1/2023	110.50	0.0%	0.0
69	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	3,257	5/1/2023	110.50	0.0%	0.0
70	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	44	2/21/2023	40.50	0.0%	0.0
71	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	177	2/21/2023	40.50	0.0%	0.0
72	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	163	1/19/2023	10.50	0.0%	0.0
73	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	40	5/1/2023	110.50	0.0%	0.0
74	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	31	5/1/2023	110.50	0.0%	0.0
75	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	4	5/1/2023	110.50	0.0%	0.0
76	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	267	2/21/2023	40.50	0.0%	0.0
77	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	16	5/1/2023	110.50	0.0%	0.0
78	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	400	2/21/2023	40.50	0.0%	0.0
79	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	8	5/1/2023	110.50	0.0%	0.0
80	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	State Withholding (Resident)	353	5/1/2023	110.50	0.0%	0.0
81	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	496	5/1/2023	110.50	0.0%	0.0
82	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	State Withholding (Work)	942	5/1/2023	110.50	0.0%	0.0
83	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	864	2/21/2023	40.50	0.0%	0.0
84	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,545	2/21/2023	40.50	0.0%	0.0
85	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	69	2/21/2023	40.50	0.0%	0.0
86	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	558	2/21/2023	40.50	0.0%	0.0
87	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	38	2/15/2023	37.50	0.0%	0.0
88	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	64	1/19/2023	10.50	0.0%	0.0
89	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,942	2/21/2023	40.50	0.0%	0.0
90	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	169	1/19/2023	10.50	0.0%	0.0
91	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	406	2/21/2023	40.50	0.0%	0.0
92	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	149	2/21/2023	40.50	0.0%	0.0
93	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	14	1/19/2023	10.50	0.0%	0.0
94	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	49	1/19/2023	10.50	0.0%	0.0
95	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI (ER)	280	4/28/2023	109.50	0.0%	0.0
96	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Work)	617	1/19/2023	10.50	0.0%	0.0
97	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	647	2/21/2023	40.50	0.0%	0.0
98	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	9,356	2/21/2023	40.50	0.0%	0.0
99	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	110	2/21/2023	40.50	0.0%	0.0
100	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	15	5/1/2023	110.50	0.0%	0.0
101	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	30	2/15/2023	37.50	0.0%	0.0
102	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	192	2/21/2023	40.50	0.0%	0.0
103	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	59	5/1/2023	110.50	0.0%	0.0
104	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	State Withholding (Work)	234	2/21/2023	40.50	0.0%	0.0
105	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	FUI (ER) Credit Reduction	41	5/1/2023	110.50	0.0%	0.0
106	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	99	5/1/2023	110.50	0.0%	0.0
107	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	State Withholding (Work)	1,114	2/15/2023	37.50	0.0%	0.0
108	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	70	5/1/2023	110.50	0.0%	0.0
109	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	State Withholding (Resident)	5,540	2/21/2023	40.50	0.0%	0.0
110	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI (ER)	14,337	4/28/2023	109.50	0.0%	0.0
111	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	State Withholding (Work)	81,553	2/21/2023	40.50	0.0%	0.0
112	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	171	2/21/2023	40.50	0.0%	0.0
113	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	98	2/21/2023	40.50	0.0%	0.0
114	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	93	2/21/2023	40.50	0.0%	0.0
115	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,277	2/21/2023	40.50	0.0%	0.0
116	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local County Withholding (Work)	568	5/1/2023	110.50	0.0%	0.0
117	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	890	5/1/2023	110.50	0.0%	0.0
118	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/31/2023	State Withholding (Work)	13,791	2/1/2023	23.50	0.0%	0.0
119	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/31/2023	State Withholding (Resident)	29,834	2/1/2023	23.50	0.0%	0.0
120	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	504	2/21/2023	40.50	0.0%	0.0
121	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,577	2/21/2023	40.50	0.0%	0.0
122	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	44	5/1/2023	110.50	0.0%	0.0
123	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	366	2/21/2023	40.50	0.0%	0.0
124	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	20	4/28/2023	109.50	0.0%	0.0
125	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	43	1/19/2023	10.50	0.0%	0.0
126	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	11	1/19/2023	10.50	0.0%	0.0
127	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	31	1/19/2023	10.50	0.0%	0.0
128	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	531	2/21/2023	40.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
129	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	31	2/15/2023	37.50	0.0%	0.0
130	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	4,000	2/21/2023	40.50	0.0%	0.0
131	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	226	5/1/2023	110.50	0.0%	0.0
132	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Work)	570	1/19/2023	10.50	0.0%	0.0
133	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Resident)	1,194	1/19/2023	10.50	0.0%	0.0
134	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	51	4/28/2023	109.50	0.0%	0.0
135	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	101	4/28/2023	109.50	0.0%	0.0
136	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	20	4/28/2023	109.50	0.0%	0.0
137	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/16/2023	State Withholding (Resident)	140	2/17/2023	39.50	0.0%	0.0
138	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/24/2023	SUI (ER)	183	4/25/2023	106.50	0.0%	0.0
139	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/16/2023	State Withholding (Work)	240	2/17/2023	39.50	0.0%	0.0
140	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	52	1/19/2023	10.50	0.0%	0.0
141	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	77	1/19/2023	10.50	0.0%	0.0
142	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	52	5/1/2023	110.50	0.0%	0.0
143	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/17/2023	State Withholding (Work)	403	1/18/2023	9.50	0.0%	0.0
144	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	173	5/1/2023	110.50	0.0%	0.0
145	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Work)	304	1/19/2023	10.50	0.0%	0.0
146	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	678	2/21/2023	40.50	0.0%	0.0
147	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	7	1/19/2023	10.50	0.0%	0.0
148	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	364	1/19/2023	10.50	0.0%	0.0
149	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	183	2/21/2023	40.50	0.0%	0.0
150	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	40	4/28/2023	109.50	0.0%	0.0
151	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	3,132	2/21/2023	40.50	0.0%	0.0
152	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	16	1/19/2023	10.50	0.0%	0.0
153	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	50	1/19/2023	10.50	0.0%	0.0
154	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	63	4/28/2023	109.50	0.0%	0.0
155	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI	38	4/28/2023	109.50	0.0%	0.0
156	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI (ER)	309	4/28/2023	109.50	0.0%	0.0
157	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/17/2023	State Withholding (Work)	537	1/18/2023	9.50	0.0%	0.0
158	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	4/28/2023	109.50	0.0%	0.0
159	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	NJ: Workforce Development Fund	4	4/28/2023	109.50	0.0%	0.0
160	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	NJ: Workforce Development Fund - Employer Paid	12	4/28/2023	109.50	0.0%	0.0
161	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	34	2/15/2023	37.50	0.0%	0.0
162	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	8	5/1/2023	110.50	0.0%	0.0
163	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	FUI (ER) Credit Reduction	32	5/1/2023	110.50	0.0%	0.0
164	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Resident)	103	1/19/2023	10.50	0.0%	0.0
165	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Work)	754	1/19/2023	10.50	0.0%	0.0
166	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	477	1/19/2023	10.50	0.0%	0.0
167	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI (ER)	22,586	4/28/2023	109.50	0.0%	0.0
168	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/17/2023	State Withholding (Work)	657,815	1/18/2023	9.50	0.3%	0.0
169	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	43	1/19/2023	10.50	0.0%	0.0
170	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	8	4/28/2023	109.50	0.0%	0.0
171	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	78	4/28/2023	109.50	0.0%	0.0
172	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	1/19/2023	10.50	0.0%	0.0
173	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	State Withholding (Resident)	2,030	1/17/2023	5.50	0.0%	0.0
174	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	23,758	5/1/2023	110.50	0.0%	0.0
175	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	State Withholding (Work)	58,746	1/17/2023	5.50	0.0%	0.0
176	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	200	2/21/2023	40.50	0.0%	0.0
177	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	State Withholding (Work)	122	1/17/2023	5.50	0.0%	0.0
178	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	186	5/1/2023	110.50	0.0%	0.0
179	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	131	2/21/2023	40.50	0.0%	0.0
180	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	358	2/21/2023	40.50	0.0%	0.0
181	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	50	5/1/2023	110.50	0.0%	0.0
182	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,786	2/21/2023	40.50	0.0%	0.0
183	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI	3	5/1/2023	110.50	0.0%	0.0
184	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Work)	112	1/19/2023	10.50	0.0%	0.0
185	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	247	5/1/2023	110.50	0.0%	0.0
186	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	310	2/21/2023	40.50	0.0%	0.0
187	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	185	2/21/2023	40.50	0.0%	0.0
188	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	317	2/15/2023	37.50	0.0%	0.0
189	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,366	2/21/2023	40.50	0.0%	0.0
190	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	7	4/28/2023	109.50	0.0%	0.0
191	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	89	4/28/2023	109.50	0.0%	0.0
192	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	15	2/15/2023	37.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
193	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	271	2/21/2023	40.50	0.0%	0.0
194	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	320	2/15/2023	37.50	0.0%	0.0
195	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	85	2/21/2023	40.50	0.0%	0.0
196	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	13	1/19/2023	10.50	0.0%	0.0
197	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	50	1/19/2023	10.50	0.0%	0.0
198	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	105	2/21/2023	40.50	0.0%	0.0
199	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	119	2/21/2023	40.50	0.0%	0.0
200	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	State Withholding (Resident)	209	1/17/2023	5.50	0.0%	0.0
201	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI (ER)	2,061	4/28/2023	109.50	0.0%	0.0
202	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	State Withholding (Work)	56,264	1/17/2023	5.50	0.0%	0.0
203	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Resident)	17	4/28/2023	109.50	0.0%	0.0
204	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City Withholding (Work)	62	4/28/2023	109.50	0.0%	0.0
205	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	543	2/15/2023	37.50	0.0%	0.0
206	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	28	2/21/2023	40.50	0.0%	0.0
207	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	88	1/19/2023	10.50	0.0%	0.0
208	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	131	1/19/2023	10.50	0.0%	0.0
209	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	659	1/19/2023	10.50	0.0%	0.0
210	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	64	2/21/2023	40.50	0.0%	0.0
211	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	60	2/21/2023	40.50	0.0%	0.0
212	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,624	2/21/2023	40.50	0.0%	0.0
213	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	147	2/21/2023	40.50	0.0%	0.0
214	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	51	2/15/2023	37.50	0.0%	0.0
215	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	23	5/1/2023	110.50	0.0%	0.0
216	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	700	5/1/2023	110.50	0.0%	0.0
217	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	4,873	5/1/2023	110.50	0.0%	0.0
218	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	286	2/21/2023	40.50	0.0%	0.0
219	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	96	2/21/2023	40.50	0.0%	0.0
220	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	Local City (PENN) Local Service Tax (LST)	2	4/28/2023	109.50	0.0%	0.0
221	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	746	2/21/2023	40.50	0.0%	0.0
222	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Work)	132	2/21/2023	40.50	0.0%	0.0
223	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	719	2/21/2023	40.50	0.0%	0.0
224	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/27/2023	SUI (ER)	112	4/28/2023	109.50	0.0%	0.0
225	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/22/2023	State Withholding (Work)	509	2/23/2023	45.50	0.0%	0.0
226	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	1,825	2/21/2023	40.50	0.0%	0.0
227	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Work)	1,028	1/19/2023	10.50	0.0%	0.0
228	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	1,560	5/1/2023	110.50	0.0%	0.0
229	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	State Withholding (Resident)	4,203	1/19/2023	10.50	0.0%	0.0
230	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	5/1/2023	110.50	0.0%	0.0
231	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	5/1/2023	110.50	0.0%	0.0
232	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	110	2/21/2023	40.50	0.0%	0.0
233	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	338	2/21/2023	40.50	0.0%	0.0
234	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	85	5/1/2023	110.50	0.0%	0.0
235	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/17/2023	Local County Withholding (Resident)	48	2/21/2023	40.50	0.0%	0.0
236	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	Local City Withholding (Work)	1	5/1/2023	110.50	0.0%	0.0
237	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	28	1/19/2023	10.50	0.0%	0.0
238	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	4/28/2023	SUI (ER)	9	5/1/2023	110.50	0.0%	0.0
239	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Work)	26	1/19/2023	10.50	0.0%	0.0
240	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/18/2023	Local City Withholding (Resident)	259	1/19/2023	10.50	0.0%	0.0
241	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	213	2/15/2023	37.50	0.0%	0.0
242	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/14/2023	Local School District Withholding (Resident)	42	2/15/2023	37.50	0.0%	0.0
243	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	SUI (ER)	109	2/15/2023	22.00	0.0%	0.0
244	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	State Withholding (Resident)	136	2/15/2023	22.00	0.0%	0.0
245	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	State Withholding (Work)	485	2/15/2023	22.00	0.0%	0.0
246	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	190	5/1/2023	95.00	0.0%	0.0
247	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	43	2/21/2023	25.00	0.0%	0.0
248	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Work)	59	4/28/2023	94.00	0.0%	0.0
249	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	63	4/28/2023	94.00	0.0%	0.0
250	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Work)	33	2/1/2023	8.00	0.0%	0.0
251	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	634	5/1/2023	95.00	0.0%	0.0
252	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	244	2/21/2023	25.00	0.0%	0.0
253	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	44	2/3/2023	10.00	0.0%	0.0
254	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	111	2/3/2023	10.00	0.0%	0.0
255	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	93	2/21/2023	25.00	0.0%	0.0
256	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Work)	2	4/28/2023	94.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
257	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	666	2/21/2023	25.00	0.0%	0.0
258	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local School District Withholding (Resident)	418	5/1/2023	95.00	0.0%	0.0
259	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local County Withholding (Work)	2,157	5/1/2023	95.00	0.0%	0.0
260	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	403	5/1/2023	95.00	0.0%	0.0
261	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	247	2/21/2023	25.00	0.0%	0.0
262	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	FUI (ER) Credit Reduction	49	5/1/2023	95.00	0.0%	0.0
263	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Resident)	159	2/1/2023	8.00	0.0%	0.0
264	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	364	5/1/2023	95.00	0.0%	0.0
265	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Work)	4,715	2/1/2023	8.00	0.0%	0.0
266	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	CA: State Disability Insurance (SDI) - Mandatory	811	2/1/2023	8.00	0.0%	0.0
267	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local County Withholding (Work)	807	5/1/2023	95.00	0.0%	0.0
268	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	13	4/28/2023	94.00	0.0%	0.0
269	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Work)	215	4/28/2023	94.00	0.0%	0.0
270	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	593	2/3/2023	10.00	0.0%	0.0
271	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	26,353	2/3/2023	10.00	0.0%	0.0
272	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Work)	100	2/21/2023	25.00	0.0%	0.0
273	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	281	2/21/2023	25.00	0.0%	0.0
274	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	752	2/21/2023	25.00	0.0%	0.0
275	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	205	2/15/2023	22.00	0.0%	0.0
276	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	40	5/31/2023	127.00	0.0%	0.0
277	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	40	5/31/2023	127.00	0.0%	0.0
278	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	66	5/1/2023	95.00	0.0%	0.0
279	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	SUI (ER)	151	4/28/2023	94.00	0.0%	0.0
280	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/7/2023	State Withholding (Work)	329	2/8/2023	15.00	0.0%	0.0
281	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	662	2/3/2023	10.00	0.0%	0.0
282	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	FUI (ER) Credit Reduction	3	5/1/2023	95.00	0.0%	0.0
283	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	296	5/1/2023	95.00	0.0%	0.0
284	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Work)	296	2/1/2023	8.00	0.0%	0.0
285	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local City Withholding (Work)	641	2/15/2023	22.00	0.0%	0.0
286	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	105	5/1/2023	95.00	0.0%	0.0
287	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	CT: Family and Medical Leave	29	4/28/2023	94.00	0.0%	0.0
288	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	301	2/21/2023	25.00	0.0%	0.0
289	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Work)	11	2/21/2023	25.00	0.0%	0.0
290	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	1,755	2/21/2023	25.00	0.0%	0.0
291	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	409	2/21/2023	25.00	0.0%	0.0
292	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	SUI (ER)	109	4/28/2023	94.00	0.0%	0.0
293	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Work)	250	2/3/2023	10.00	0.0%	0.0
294	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	38	2/21/2023	25.00	0.0%	0.0
295	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	SUI (ER)	384	4/28/2023	94.00	0.0%	0.0
296	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	State Withholding (Work)	7,141	2/21/2023	25.00	0.0%	0.0
297	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Paid	530	4/28/2023	94.00	0.0%	0.0
298	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	248	2/21/2023	25.00	0.0%	0.0
299	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	79	5/1/2023	95.00	0.0%	0.0
300	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	22	5/1/2023	95.00	0.0%	0.0
301	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	233	5/1/2023	95.00	0.0%	0.0
302	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	70	2/3/2023	10.00	0.0%	0.0
303	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	108	2/3/2023	10.00	0.0%	0.0
304	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	196	2/3/2023	10.00	0.0%	0.0
305	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	235	2/21/2023	25.00	0.0%	0.0
306	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	Additional Medicare Tax	3,363	2/1/2023	8.00	0.0%	0.0
307	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	FUI (ER)	74,073	5/1/2023	95.00	0.0%	0.0
308	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	Medicare	414,980	2/1/2023	8.00	0.2%	0.0
309	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	Medicare (ER)	414,980	2/1/2023	8.00	0.2%	0.0
310	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	OASDI (ER)	1,747,793	2/1/2023	8.00	0.7%	0.1
311	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	OASDI	1,747,793	2/1/2023	8.00	0.7%	0.1
312	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	Federal Withholding	3,207,047	2/1/2023	8.00	1.3%	0.1
313	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	102	5/1/2023	95.00	0.0%	0.0
314	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	32	5/1/2023	95.00	0.0%	0.0
315	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Work)	8	2/21/2023	25.00	0.0%	0.0
316	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	177	2/21/2023	25.00	0.0%	0.0
317	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	162	2/3/2023	10.00	0.0%	0.0
318	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	44	5/1/2023	95.00	0.0%	0.0
319	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	25	5/1/2023	95.00	0.0%	0.0
320	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	3	5/1/2023	95.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
321	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	254	2/21/2023	25.00	0.0%	0.0
322	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	68	5/1/2023	95.00	0.0%	0.0
323	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	400	2/21/2023	25.00	0.0%	0.0
324	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local County Withholding (Work)	35	5/1/2023	95.00	0.0%	0.0
325	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	State Withholding (Resident)	254	5/1/2023	95.00	0.0%	0.0
326	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	451	5/1/2023	95.00	0.0%	0.0
327	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	State Withholding (Work)	1,041	5/1/2023	95.00	0.0%	0.0
328	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Work)	867	2/21/2023	25.00	0.0%	0.0
329	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	1,571	2/21/2023	25.00	0.0%	0.0
330	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	69	2/21/2023	25.00	0.0%	0.0
331	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	572	2/21/2023	25.00	0.0%	0.0
332	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	38	2/15/2023	22.00	0.0%	0.0
333	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	115	2/3/2023	10.00	0.0%	0.0
334	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Work)	48	2/21/2023	25.00	0.0%	0.0
335	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	1,918	2/21/2023	25.00	0.0%	0.0
336	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	170	2/3/2023	10.00	0.0%	0.0
337	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	335	2/21/2023	25.00	0.0%	0.0
338	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	126	2/21/2023	25.00	0.0%	0.0
339	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	49	2/3/2023	10.00	0.0%	0.0
340	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	62	2/3/2023	10.00	0.0%	0.0
341	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	SUI (ER)	322	4/28/2023	94.00	0.0%	0.0
342	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Work)	722	2/3/2023	10.00	0.0%	0.0
343	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Work)	563	2/21/2023	25.00	0.0%	0.0
344	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	9,431	2/21/2023	25.00	0.0%	0.0
345	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	140	2/21/2023	25.00	0.0%	0.0
346	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	13	5/1/2023	95.00	0.0%	0.0
347	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	30	2/15/2023	22.00	0.0%	0.0
348	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	192	2/21/2023	25.00	0.0%	0.0
349	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	59	5/1/2023	95.00	0.0%	0.0
350	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	State Withholding (Work)	234	2/21/2023	25.00	0.0%	0.0
351	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	FUI (ER) Credit Reduction	22	5/1/2023	95.00	0.0%	0.0
352	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	99	5/1/2023	95.00	0.0%	0.0
353	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	State Withholding (Work)	1,204	2/15/2023	22.00	0.0%	0.0
354	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	130	5/1/2023	95.00	0.0%	0.0
355	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	State Withholding (Resident)	4,417	2/21/2023	25.00	0.0%	0.0
356	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	SUI (ER)	12,091	4/28/2023	94.00	0.0%	0.0
357	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	State Withholding (Work)	82,852	2/21/2023	25.00	0.0%	0.0
358	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	171	2/21/2023	25.00	0.0%	0.0
359	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	97	2/21/2023	25.00	0.0%	0.0
360	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	93	2/21/2023	25.00	0.0%	0.0
361	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	1,280	2/21/2023	25.00	0.0%	0.0
362	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local County Withholding (Work)	894	5/1/2023	95.00	0.0%	0.0
363	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	796	5/1/2023	95.00	0.0%	0.0
364	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Work)	19,043	2/1/2023	8.00	0.0%	0.0
365	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Resident)	24,731	2/1/2023	8.00	0.0%	0.0
366	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Work)	462	2/21/2023	25.00	0.0%	0.0
367	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	1,485	2/21/2023	25.00	0.0%	0.0
368	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	44	5/1/2023	95.00	0.0%	0.0
369	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	377	2/21/2023	25.00	0.0%	0.0
370	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	20	4/28/2023	94.00	0.0%	0.0
371	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	11	2/3/2023	10.00	0.0%	0.0
372	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	50	2/3/2023	10.00	0.0%	0.0
373	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	27	2/3/2023	10.00	0.0%	0.0
374	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	33	2/3/2023	10.00	0.0%	0.0
375	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	530	2/21/2023	25.00	0.0%	0.0
376	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	31	2/15/2023	22.00	0.0%	0.0
377	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	6	4/28/2023	94.00	0.0%	0.0
378	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	4,125	2/21/2023	25.00	0.0%	0.0
379	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	165	5/1/2023	95.00	0.0%	0.0
380	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Work)	570	2/3/2023	10.00	0.0%	0.0
381	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Resident)	1,488	2/3/2023	10.00	0.0%	0.0
382	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Work)	44	4/28/2023	94.00	0.0%	0.0
383	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	51	4/28/2023	94.00	0.0%	0.0
384	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	20	4/28/2023	94.00	0.0%	0.0

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CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
385	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/24/2023	SUI (ER)	74	4/25/2023	91.00	0.0%	0.0
386	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/16/2023	State Withholding (Resident)	140	2/17/2023	24.00	0.0%	0.0
387	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/16/2023	State Withholding (Work)	240	2/17/2023	24.00	0.0%	0.0
388	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	49	2/3/2023	10.00	0.0%	0.0
389	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	77	2/3/2023	10.00	0.0%	0.0
390	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	52	5/1/2023	95.00	0.0%	0.0
391	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Work)	403	2/3/2023	10.00	0.0%	0.0
392	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	90	5/1/2023	95.00	0.0%	0.0
393	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Work)	142	2/3/2023	10.00	0.0%	0.0
394	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	678	2/21/2023	25.00	0.0%	0.0
395	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	7	2/3/2023	10.00	0.0%	0.0
396	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	282	2/3/2023	10.00	0.0%	0.0
397	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	193	2/21/2023	25.00	0.0%	0.0
398	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	40	4/28/2023	94.00	0.0%	0.0
399	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Work)	47	4/28/2023	94.00	0.0%	0.0
400	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	3,159	2/21/2023	25.00	0.0%	0.0
401	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	12	2/3/2023	10.00	0.0%	0.0
402	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	71	2/3/2023	10.00	0.0%	0.0
403	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	63	4/28/2023	94.00	0.0%	0.0
404	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	SUI	38	4/28/2023	94.00	0.0%	0.0
405	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/7/2023	State Withholding (Resident)	89	2/8/2023	15.00	0.0%	0.0
406	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	SUI (ER)	309	4/28/2023	94.00	0.0%	0.0
407	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/7/2023	State Withholding (Work)	418	2/8/2023	15.00	0.0%	0.0
408	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	4/28/2023	94.00	0.0%	0.0
409	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	NJ: Workforce Development Fund	4	4/28/2023	94.00	0.0%	0.0
410	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	NJ: Workforce Development Fund - Employer Paid	12	4/28/2023	94.00	0.0%	0.0
411	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	34	2/15/2023	22.00	0.0%	0.0
412	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	7	5/1/2023	95.00	0.0%	0.0
413	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	FUI (ER) Credit Reduction	10	5/1/2023	95.00	0.0%	0.0
414	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Resident)	80	2/3/2023	10.00	0.0%	0.0
415	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Work)	829	2/3/2023	10.00	0.0%	0.0
416	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	566	2/3/2023	10.00	0.0%	0.0
417	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	SUI (ER)	22,671	4/28/2023	94.00	0.0%	0.0
418	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Work)	657,771	2/3/2023	10.00	0.3%	0.0
419	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	43	2/3/2023	10.00	0.0%	0.0
420	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	79	4/28/2023	94.00	0.0%	0.0
421	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	2/3/2023	10.00	0.0%	0.0
422	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Resident)	2,209	2/1/2023	8.00	0.0%	0.0
423	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	18,698	5/1/2023	95.00	0.0%	0.0
424	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Work)	58,885	2/1/2023	8.00	0.0%	0.0
425	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	200	2/21/2023	25.00	0.0%	0.0
426	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Work)	130	2/1/2023	8.00	0.0%	0.0
427	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	196	5/1/2023	95.00	0.0%	0.0
428	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	124	2/21/2023	25.00	0.0%	0.0
429	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	365	2/21/2023	25.00	0.0%	0.0
430	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	50	5/1/2023	95.00	0.0%	0.0
431	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	1,721	2/21/2023	25.00	0.0%	0.0
432	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI	3	5/1/2023	95.00	0.0%	0.0
433	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	271	5/1/2023	95.00	0.0%	0.0
434	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	343	2/21/2023	25.00	0.0%	0.0
435	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	170	2/21/2023	25.00	0.0%	0.0
436	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	286	2/15/2023	22.00	0.0%	0.0
437	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	1,375	2/21/2023	25.00	0.0%	0.0
438	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	8	4/28/2023	94.00	0.0%	0.0
439	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Work)	80	4/28/2023	94.00	0.0%	0.0
440	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	15	2/15/2023	22.00	0.0%	0.0
441	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	277	2/21/2023	25.00	0.0%	0.0
442	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	331	2/15/2023	22.00	0.0%	0.0
443	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	85	2/21/2023	25.00	0.0%	0.0
444	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	13	2/3/2023	10.00	0.0%	0.0
445	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	124	2/3/2023	10.00	0.0%	0.0
446	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Work)	77	2/21/2023	25.00	0.0%	0.0
447	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	105	2/21/2023	25.00	0.0%	0.0
448	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Resident)	445	2/1/2023	8.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
449	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	SUI (ER)	2,062	4/28/2023	94.00	0.0%	0.0
450	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	State Withholding (Work)	75,904	2/1/2023	8.00	0.0%	0.0
451	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Resident)	13	4/28/2023	94.00	0.0%	0.0
452	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Work)	68	4/28/2023	94.00	0.0%	0.0
453	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	540	2/15/2023	22.00	0.0%	0.0
454	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	28	2/21/2023	25.00	0.0%	0.0
455	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	88	2/3/2023	10.00	0.0%	0.0
456	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	175	2/3/2023	10.00	0.0%	0.0
457	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	653	2/3/2023	10.00	0.0%	0.0
458	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	64	2/21/2023	25.00	0.0%	0.0
459	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Work)	60	2/21/2023	25.00	0.0%	0.0
460	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	1,618	2/21/2023	25.00	0.0%	0.0
461	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	147	2/21/2023	25.00	0.0%	0.0
462	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	51	2/15/2023	22.00	0.0%	0.0
463	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	79	5/1/2023	95.00	0.0%	0.0
464	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	301	5/1/2023	95.00	0.0%	0.0
465	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	3,348	5/1/2023	95.00	0.0%	0.0
466	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	286	2/21/2023	25.00	0.0%	0.0
467	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	96	2/21/2023	25.00	0.0%	0.0
468	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City Withholding (Work)	2	4/28/2023	94.00	0.0%	0.0
469	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	Local City (PENN) Local Service Tax (LST)	2	4/28/2023	94.00	0.0%	0.0
470	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	737	2/21/2023	25.00	0.0%	0.0
471	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Work)	132	2/21/2023	25.00	0.0%	0.0
472	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	698	2/21/2023	25.00	0.0%	0.0
473	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/27/2023	SUI (ER)	23	4/28/2023	94.00	0.0%	0.0
474	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/22/2023	State Withholding (Work)	509	2/23/2023	30.00	0.0%	0.0
475	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	1,822	2/21/2023	25.00	0.0%	0.0
476	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	51	5/1/2023	95.00	0.0%	0.0
477	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	610	5/1/2023	95.00	0.0%	0.0
478	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Work)	1,239	2/3/2023	10.00	0.0%	0.0
479	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	State Withholding (Resident)	3,703	2/3/2023	10.00	0.0%	0.0
480	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	5/1/2023	95.00	0.0%	0.0
481	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	5/1/2023	95.00	0.0%	0.0
482	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	110	2/21/2023	25.00	0.0%	0.0
483	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	366	2/21/2023	25.00	0.0%	0.0
484	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	85	5/1/2023	95.00	0.0%	0.0
485	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/17/2023	Local County Withholding (Resident)	48	2/21/2023	25.00	0.0%	0.0
486	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	Local City Withholding (Work)	8	5/1/2023	95.00	0.0%	0.0
487	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	85	5/1/2023	95.00	0.0%	0.0
488	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	State Withholding (Work)	123	2/15/2023	22.00	0.0%	0.0
489	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	36	2/3/2023	10.00	0.0%	0.0
490	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	4/28/2023	SUI (ER)	9	5/1/2023	95.00	0.0%	0.0
491	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Work)	13	2/3/2023	10.00	0.0%	0.0
492	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/2/2023	Local City Withholding (Resident)	350	2/3/2023	10.00	0.0%	0.0
493	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	310	2/15/2023	22.00	0.0%	0.0
494	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/14/2023	Local School District Withholding (Resident)	42	2/15/2023	22.00	0.0%	0.0
495	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	SUI (ER)	2	4/28/2023	78.50	0.0%	0.0
496	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	State Withholding (Resident)	136	3/15/2023	34.50	0.0%	0.0
497	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	State Withholding (Work)	485	3/15/2023	34.50	0.0%	0.0
498	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	175	5/1/2023	79.50	0.0%	0.0
499	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	43	3/20/2023	37.50	0.0%	0.0
500	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	30	4/28/2023	78.50	0.0%	0.0
501	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Work)	41	4/28/2023	78.50	0.0%	0.0
502	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	State Withholding (Work)	83	2/16/2023	7.50	0.0%	0.0
503	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	88	5/1/2023	79.50	0.0%	0.0
504	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	244	3/20/2023	37.50	0.0%	0.0
505	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	40	2/21/2023	9.50	0.0%	0.0
506	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	112	2/21/2023	9.50	0.0%	0.0
507	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	93	3/20/2023	37.50	0.0%	0.0
508	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	665	3/20/2023	37.50	0.0%	0.0
509	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local School District Withholding (Resident)	417	5/1/2023	79.50	0.0%	0.0
510	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local County Withholding (Work)	2,076	5/1/2023	79.50	0.0%	0.0
511	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	329	5/1/2023	79.50	0.0%	0.0
512	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local County Withholding (Work)	44	5/1/2023	79.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
513	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	247	3/20/2023	37.50	0.0%	0.0
514	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	FUI (ER) Credit Reduction	8	5/1/2023	79.50	0.0%	0.0
515	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	14	5/1/2023	79.50	0.0%	0.0
516	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	State Withholding (Resident)	159	2/16/2023	7.50	0.0%	0.0
517	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	State Withholding (Work)	4,641	2/16/2023	7.50	0.0%	0.0
518	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	CA: State Disability Insurance (SDI) - Mandatory	802	2/16/2023	7.50	0.0%	0.0
519	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local County Withholding (Work)	776	5/1/2023	79.50	0.0%	0.0
520	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	38	3/15/2023	34.50	0.0%	0.0
521	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	6	4/28/2023	78.50	0.0%	0.0
522	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Work)	222	4/28/2023	78.50	0.0%	0.0
523	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	596	2/21/2023	9.50	0.0%	0.0
524	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	25,247	2/21/2023	9.50	0.0%	0.0
525	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Work)	99	3/20/2023	37.50	0.0%	0.0
526	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	281	3/20/2023	37.50	0.0%	0.0
527	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	752	3/20/2023	37.50	0.0%	0.0
528	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	198	3/15/2023	34.50	0.0%	0.0
529	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	40	5/31/2023	111.50	0.0%	0.0
530	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	40	5/31/2023	111.50	0.0%	0.0
531	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	59	5/1/2023	79.50	0.0%	0.0
532	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	SUI (ER)	151	4/28/2023	78.50	0.0%	0.0
533	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/22/2023	State Withholding (Work)	329	2/23/2023	14.50	0.0%	0.0
534	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	634	2/21/2023	9.50	0.0%	0.0
535	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	142	5/1/2023	79.50	0.0%	0.0
536	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/21/2023	State Withholding (Work)	296	2/22/2023	13.50	0.0%	0.0
537	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local City Withholding (Work)	655	3/15/2023	34.50	0.0%	0.0
538	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	109	5/1/2023	79.50	0.0%	0.0
539	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	CT: Family and Medical Leave	29	4/28/2023	78.50	0.0%	0.0
540	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	293	3/20/2023	37.50	0.0%	0.0
541	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Work)	15	3/20/2023	37.50	0.0%	0.0
542	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	1,765	3/20/2023	37.50	0.0%	0.0
543	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	339	3/20/2023	37.50	0.0%	0.0
544	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	SUI (ER)	86	4/28/2023	78.50	0.0%	0.0
545	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	State Withholding (Work)	247	2/21/2023	9.50	0.0%	0.0
546	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	45	3/20/2023	37.50	0.0%	0.0
547	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	SUI (ER)	4	4/28/2023	78.50	0.0%	0.0
548	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	State Withholding (Work)	4,831	3/20/2023	37.50	0.0%	0.0
549	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Paid	367	4/28/2023	78.50	0.0%	0.0
550	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	211	3/20/2023	37.50	0.0%	0.0
551	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	75	5/1/2023	79.50	0.0%	0.0
552	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	22	5/1/2023	79.50	0.0%	0.0
553	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	300	5/1/2023	79.50	0.0%	0.0
554	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	70	2/21/2023	9.50	0.0%	0.0
555	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	110	2/21/2023	9.50	0.0%	0.0
556	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	194	2/21/2023	9.50	0.0%	0.0
557	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	235	3/20/2023	37.50	0.0%	0.0
558	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	Additional Medicare Tax	686	2/16/2023	7.50	0.0%	0.0
559	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	FUI (ER)	5,052	5/1/2023	79.50	0.0%	0.0
560	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	Medicare	386,455	2/16/2023	7.50	0.2%	0.0
561	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	Medicare (ER)	386,455	2/16/2023	7.50	0.2%	0.0
562	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	OASDI (ER)	1,642,932	2/16/2023	7.50	0.7%	0.1
563	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	OASDI	1,642,932	2/16/2023	7.50	0.7%	0.1
564	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	Federal Withholding	3,108,304	2/16/2023	7.50	1.3%	0.1
565	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	102	5/1/2023	79.50	0.0%	0.0
566	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	89	5/1/2023	79.50	0.0%	0.0
567	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Work)	7	3/20/2023	37.50	0.0%	0.0
568	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	177	3/20/2023	37.50	0.0%	0.0
569	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	159	2/21/2023	9.50	0.0%	0.0
570	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	72	5/1/2023	79.50	0.0%	0.0
571	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	30	5/1/2023	79.50	0.0%	0.0
572	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	6	5/1/2023	79.50	0.0%	0.0
573	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	238	3/20/2023	37.50	0.0%	0.0
574	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	69	5/1/2023	79.50	0.0%	0.0
575	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	404	3/20/2023	37.50	0.0%	0.0
576	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local County Withholding (Work)	35	5/1/2023	79.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
577	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	79	5/1/2023	79.50	0.0%	0.0
578	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	State Withholding (Resident)	250	5/1/2023	79.50	0.0%	0.0
579	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	State Withholding (Work)	1,020	5/1/2023	79.50	0.0%	0.0
580	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Work)	864	3/20/2023	37.50	0.0%	0.0
581	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	1,538	3/20/2023	37.50	0.0%	0.0
582	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	69	3/20/2023	37.50	0.0%	0.0
583	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	558	3/20/2023	37.50	0.0%	0.0
584	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	38	3/15/2023	34.50	0.0%	0.0
585	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	122	2/21/2023	9.50	0.0%	0.0
586	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Work)	48	3/20/2023	37.50	0.0%	0.0
587	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	1,917	3/20/2023	37.50	0.0%	0.0
588	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	169	2/21/2023	9.50	0.0%	0.0
589	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	335	3/20/2023	37.50	0.0%	0.0
590	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	119	3/20/2023	37.50	0.0%	0.0
591	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	49	2/21/2023	9.50	0.0%	0.0
592	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	63	2/21/2023	9.50	0.0%	0.0
593	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	SUI (ER)	290	4/28/2023	78.50	0.0%	0.0
594	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/22/2023	State Withholding (Work)	602	2/23/2023	14.50	0.0%	0.0
595	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Work)	525	3/20/2023	37.50	0.0%	0.0
596	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	9,316	3/20/2023	37.50	0.0%	0.0
597	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	140	3/20/2023	37.50	0.0%	0.0
598	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	14	5/1/2023	79.50	0.0%	0.0
599	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	30	3/15/2023	34.50	0.0%	0.0
600	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	192	3/20/2023	37.50	0.0%	0.0
601	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	59	5/1/2023	79.50	0.0%	0.0
602	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	State Withholding (Work)	234	3/20/2023	37.50	0.0%	0.0
603	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	80	5/1/2023	79.50	0.0%	0.0
604	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	State Withholding (Work)	1,130	3/15/2023	34.50	0.0%	0.0
605	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	142	5/1/2023	79.50	0.0%	0.0
606	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	SUI (ER)	3,288	4/28/2023	78.50	0.0%	0.0
607	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	State Withholding (Resident)	4,586	3/20/2023	37.50	0.0%	0.0
608	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	State Withholding (Work)	81,323	3/20/2023	37.50	0.0%	0.0
609	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	171	3/20/2023	37.50	0.0%	0.0
610	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	97	3/20/2023	37.50	0.0%	0.0
611	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	93	3/20/2023	37.50	0.0%	0.0
612	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	1,275	3/20/2023	37.50	0.0%	0.0
613	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local County Withholding (Work)	975	5/1/2023	79.50	0.0%	0.0
614	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	255	5/1/2023	79.50	0.0%	0.0
615	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/24/2023	State Withholding (Work)	19,681	2/27/2023	16.50	0.0%	0.0
616	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/24/2023	State Withholding (Resident)	24,368	2/27/2023	16.50	0.0%	0.0
617	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Work)	426	3/20/2023	37.50	0.0%	0.0
618	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	1,538	3/20/2023	37.50	0.0%	0.0
619	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	44	5/1/2023	79.50	0.0%	0.0
620	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	343	3/20/2023	37.50	0.0%	0.0
621	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	20	4/28/2023	78.50	0.0%	0.0
622	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	11	2/21/2023	9.50	0.0%	0.0
623	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	48	2/21/2023	9.50	0.0%	0.0
624	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	25	2/21/2023	9.50	0.0%	0.0
625	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	31	2/21/2023	9.50	0.0%	0.0
626	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	530	3/20/2023	37.50	0.0%	0.0
627	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	31	3/15/2023	34.50	0.0%	0.0
628	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	10	4/28/2023	78.50	0.0%	0.0
629	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	4,068	3/20/2023	37.50	0.0%	0.0
630	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	State Withholding (Work)	626	2/21/2023	9.50	0.0%	0.0
631	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	State Withholding (Resident)	769	2/21/2023	9.50	0.0%	0.0
632	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Work)	44	4/28/2023	78.50	0.0%	0.0
633	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	51	4/28/2023	78.50	0.0%	0.0
634	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	20	4/28/2023	78.50	0.0%	0.0
635	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	State Withholding (Resident)	140	3/20/2023	37.50	0.0%	0.0
636	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	State Withholding (Work)	240	3/20/2023	37.50	0.0%	0.0
637	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	43	2/21/2023	9.50	0.0%	0.0
638	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	77	2/21/2023	9.50	0.0%	0.0
639	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	52	5/1/2023	79.50	0.0%	0.0
640	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/21/2023	State Withholding (Work)	403	2/22/2023	13.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
641	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	1	5/1/2023	79.50	0.0%	0.0
642	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	State Withholding (Work)	131	2/21/2023	9.50	0.0%	0.0
643	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	679	3/20/2023	37.50	0.0%	0.0
644	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	2	2/21/2023	9.50	0.0%	0.0
645	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	345	2/21/2023	9.50	0.0%	0.0
646	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	184	3/20/2023	37.50	0.0%	0.0
647	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Work)	29	4/28/2023	78.50	0.0%	0.0
648	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	40	4/28/2023	78.50	0.0%	0.0
649	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	3,130	3/20/2023	37.50	0.0%	0.0
650	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	12	2/21/2023	9.50	0.0%	0.0
651	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	73	2/21/2023	9.50	0.0%	0.0
652	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	63	4/28/2023	78.50	0.0%	0.0
653	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	SUI	38	4/28/2023	78.50	0.0%	0.0
654	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/21/2023	State Withholding (Resident)	89	2/22/2023	13.50	0.0%	0.0
655	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	SUI (ER)	309	4/28/2023	78.50	0.0%	0.0
656	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/21/2023	State Withholding (Work)	418	2/22/2023	13.50	0.0%	0.0
657	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	4/28/2023	78.50	0.0%	0.0
658	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	NJ: Workforce Development Fund	4	4/28/2023	78.50	0.0%	0.0
659	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	NJ: Workforce Development Fund - Employer Paid	12	4/28/2023	78.50	0.0%	0.0
660	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	34	3/15/2023	34.50	0.0%	0.0
661	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	3	5/1/2023	79.50	0.0%	0.0
662	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	State Withholding (Resident)	64	2/21/2023	9.50	0.0%	0.0
663	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	State Withholding (Work)	866	2/21/2023	9.50	0.0%	0.0
664	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	566	2/21/2023	9.50	0.0%	0.0
665	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/21/2023	State Withholding (Resident)	124	2/22/2023	13.50	0.0%	0.0
666	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	SUI (ER)	21,277	4/28/2023	78.50	0.0%	0.0
667	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/21/2023	State Withholding (Work)	634,439	2/22/2023	13.50	0.3%	0.0
668	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	43	2/21/2023	9.50	0.0%	0.0
669	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Work)	53	4/28/2023	78.50	0.0%	0.0
670	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	73	4/28/2023	78.50	0.0%	0.0
671	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	2/21/2023	9.50	0.0%	0.0
672	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	State Withholding (Resident)	2,092	2/16/2023	7.50	0.0%	0.0
673	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	4,070	5/1/2023	79.50	0.0%	0.0
674	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	State Withholding (Work)	58,786	2/16/2023	7.50	0.0%	0.0
675	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	200	3/20/2023	37.50	0.0%	0.0
676	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	State Withholding (Work)	122	2/16/2023	7.50	0.0%	0.0
677	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	186	5/1/2023	79.50	0.0%	0.0
678	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	124	3/20/2023	37.50	0.0%	0.0
679	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	355	3/20/2023	37.50	0.0%	0.0
680	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	54	5/1/2023	79.50	0.0%	0.0
681	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	1,703	3/20/2023	37.50	0.0%	0.0
682	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI	3	5/1/2023	79.50	0.0%	0.0
683	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	132	5/1/2023	79.50	0.0%	0.0
684	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	314	3/20/2023	37.50	0.0%	0.0
685	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	131	3/20/2023	37.50	0.0%	0.0
686	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	277	3/15/2023	34.50	0.0%	0.0
687	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	1,364	3/20/2023	37.50	0.0%	0.0
688	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	8	4/28/2023	78.50	0.0%	0.0
689	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Work)	82	4/28/2023	78.50	0.0%	0.0
690	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	14	3/15/2023	34.50	0.0%	0.0
691	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	277	3/20/2023	37.50	0.0%	0.0
692	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	318	3/15/2023	34.50	0.0%	0.0
693	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	13	2/21/2023	9.50	0.0%	0.0
694	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	112	2/21/2023	9.50	0.0%	0.0
695	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Work)	65	3/20/2023	37.50	0.0%	0.0
696	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	105	3/20/2023	37.50	0.0%	0.0
697	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	State Withholding (Resident)	197	2/16/2023	7.50	0.0%	0.0
698	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	SUI (ER)	1,545	4/28/2023	78.50	0.0%	0.0
699	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	State Withholding (Work)	78,071	2/16/2023	7.50	0.0%	0.0
700	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Resident)	12	4/28/2023	78.50	0.0%	0.0
701	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Work)	69	4/28/2023	78.50	0.0%	0.0
702	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	539	3/15/2023	34.50	0.0%	0.0
703	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	28	3/20/2023	37.50	0.0%	0.0
704	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	88	2/21/2023	9.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
705	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	175	2/21/2023	9.50	0.0%	0.0
706	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	636	2/21/2023	9.50	0.0%	0.0
707	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	64	3/20/2023	37.50	0.0%	0.0
708	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Work)	60	3/20/2023	37.50	0.0%	0.0
709	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	1,607	3/20/2023	37.50	0.0%	0.0
710	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	147	3/20/2023	37.50	0.0%	0.0
711	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	51	3/15/2023	34.50	0.0%	0.0
712	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	63	5/1/2023	79.50	0.0%	0.0
713	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	297	5/1/2023	79.50	0.0%	0.0
714	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	286	3/20/2023	37.50	0.0%	0.0
715	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	96	3/20/2023	37.50	0.0%	0.0
716	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City Withholding (Work)	12	4/28/2023	78.50	0.0%	0.0
717	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/27/2023	Local City (PENN) Local Service Tax (LST)	2	4/28/2023	78.50	0.0%	0.0
718	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	748	3/20/2023	37.50	0.0%	0.0
719	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Work)	132	3/20/2023	37.50	0.0%	0.0
720	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	687	3/20/2023	37.50	0.0%	0.0
721	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/24/2023	State Withholding (Work)	509	3/27/2023	44.50	0.0%	0.0
722	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	1,779	3/20/2023	37.50	0.0%	0.0
723	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	52	5/1/2023	79.50	0.0%	0.0
724	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/22/2023	State Withholding (Work)	1,255	2/23/2023	14.50	0.0%	0.0
725	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/22/2023	State Withholding (Resident)	3,529	2/23/2023	14.50	0.0%	0.0
726	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	5/1/2023	79.50	0.0%	0.0
727	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	5/1/2023	79.50	0.0%	0.0
728	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	110	3/20/2023	37.50	0.0%	0.0
729	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	324	3/20/2023	37.50	0.0%	0.0
730	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	85	5/1/2023	79.50	0.0%	0.0
731	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/17/2023	Local County Withholding (Resident)	48	3/20/2023	37.50	0.0%	0.0
732	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	Local City Withholding (Work)	9	5/1/2023	79.50	0.0%	0.0
733	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	145	5/1/2023	79.50	0.0%	0.0
734	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/27/2023	State Withholding (Work)	234	2/28/2023	19.50	0.0%	0.0
735	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	28	2/21/2023	9.50	0.0%	0.0
736	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/28/2023	SUI (ER)	9	5/1/2023	79.50	0.0%	0.0
737	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Work)	14	2/21/2023	9.50	0.0%	0.0
738	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/17/2023	Local City Withholding (Resident)	271	2/21/2023	9.50	0.0%	0.0
739	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	215	3/15/2023	34.50	0.0%	0.0
740	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/14/2023	Local School District Withholding (Resident)	42	3/15/2023	34.50	0.0%	0.0
741	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	State Withholding (Resident)	129	3/15/2023	20.50	0.0%	0.0
742	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	State Withholding (Work)	485	3/15/2023	20.50	0.0%	0.0
743	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	138	5/1/2023	65.50	0.0%	0.0
744	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	43	3/20/2023	23.50	0.0%	0.0
745	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	30	4/28/2023	64.50	0.0%	0.0
746	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Work)	45	4/28/2023	64.50	0.0%	0.0
747	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	State Withholding (Work)	83	3/1/2023	6.50	0.0%	0.0
748	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	90	5/1/2023	65.50	0.0%	0.0
749	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	244	3/20/2023	23.50	0.0%	0.0
750	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	46	3/3/2023	8.50	0.0%	0.0
751	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	97	3/3/2023	8.50	0.0%	0.0
752	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	93	3/20/2023	23.50	0.0%	0.0
753	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	665	3/20/2023	23.50	0.0%	0.0
754	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local School District Withholding (Resident)	453	5/1/2023	65.50	0.0%	0.0
755	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local County Withholding (Work)	2,129	5/1/2023	65.50	0.0%	0.0
756	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	202	5/1/2023	65.50	0.0%	0.0
757	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local County Withholding (Work)	45	5/1/2023	65.50	0.0%	0.0
758	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	247	3/20/2023	23.50	0.0%	0.0
759	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	State Withholding (Resident)	13	3/1/2023	6.50	0.0%	0.0
760	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	State Withholding (Work)	4,809	3/1/2023	6.50	0.0%	0.0
761	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	CA: State Disability Insurance (SDI) - Mandatory	928	3/1/2023	6.50	0.0%	0.0
762	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local County Withholding (Work)	801	5/1/2023	65.50	0.0%	0.0
763	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	4	4/28/2023	64.50	0.0%	0.0
764	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Work)	227	4/28/2023	64.50	0.0%	0.0
765	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	586	3/3/2023	8.50	0.0%	0.0
766	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	24,459	3/3/2023	8.50	0.0%	0.0
767	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Work)	97	3/20/2023	23.50	0.0%	0.0
768	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	281	3/20/2023	23.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
769	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	675	3/20/2023	23.50	0.0%	0.0
770	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	198	3/15/2023	20.50	0.0%	0.0
771	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	19	3/15/2023	20.50	0.0%	0.0
772	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	40	5/31/2023	97.50	0.0%	0.0
773	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	40	5/31/2023	97.50	0.0%	0.0
774	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	71	5/1/2023	65.50	0.0%	0.0
775	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	SUI (ER)	126	4/28/2023	64.50	0.0%	0.0
776	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/7/2023	State Withholding (Work)	329	3/8/2023	13.50	0.0%	0.0
777	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	817	3/3/2023	8.50	0.0%	0.0
778	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/7/2023	State Withholding (Work)	296	3/8/2023	13.50	0.0%	0.0
779	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local City Withholding (Work)	607	3/15/2023	20.50	0.0%	0.0
780	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	101	5/1/2023	65.50	0.0%	0.0
781	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	CT: Family and Medical Leave	29	4/28/2023	64.50	0.0%	0.0
782	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	293	3/20/2023	23.50	0.0%	0.0
783	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Work)	4	3/20/2023	23.50	0.0%	0.0
784	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	1,746	3/20/2023	23.50	0.0%	0.0
785	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	339	3/20/2023	23.50	0.0%	0.0
786	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	SUI (ER)	(84)	4/28/2023	64.50	0.0%	(0.0)
787	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Work)	247	3/3/2023	8.50	0.0%	0.0
788	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	38	3/20/2023	23.50	0.0%	0.0
789	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	State Withholding (Work)	5,026	3/20/2023	23.50	0.0%	0.0
790	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Paid	374	4/28/2023	64.50	0.0%	0.0
791	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	249	3/20/2023	23.50	0.0%	0.0
792	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	97	5/1/2023	65.50	0.0%	0.0
793	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	24	5/1/2023	65.50	0.0%	0.0
794	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	305	5/1/2023	65.50	0.0%	0.0
795	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	70	3/3/2023	8.50	0.0%	0.0
796	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	115	3/3/2023	8.50	0.0%	0.0
797	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	200	3/3/2023	8.50	0.0%	0.0
798	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	233	3/20/2023	23.50	0.0%	0.0
799	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	FUI (ER)	567	5/1/2023	65.50	0.0%	0.0
800	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	Additional Medicare Tax	5,000	3/1/2023	6.50	0.0%	0.0
801	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	Medicare (ER)	388,248	3/1/2023	6.50	0.2%	0.0
802	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	Medicare	388,248	3/1/2023	6.50	0.2%	0.0
803	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	OASDI (ER)	1,621,811	3/1/2023	6.50	0.7%	0.0
804	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	OASDI	1,621,811	3/1/2023	6.50	0.7%	0.0
805	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	Federal Withholding	3,130,550	3/1/2023	6.50	1.3%	0.1
806	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	102	5/1/2023	65.50	0.0%	0.0
807	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	30	5/1/2023	65.50	0.0%	0.0
808	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	177	3/20/2023	23.50	0.0%	0.0
809	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	159	3/3/2023	8.50	0.0%	0.0
810	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	38	5/1/2023	65.50	0.0%	0.0
811	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	263	3/20/2023	23.50	0.0%	0.0
812	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	66	5/1/2023	65.50	0.0%	0.0
813	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	415	3/20/2023	23.50	0.0%	0.0
814	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local County Withholding (Work)	34	5/1/2023	65.50	0.0%	0.0
815	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	35	5/1/2023	65.50	0.0%	0.0
816	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	State Withholding (Resident)	236	5/1/2023	65.50	0.0%	0.0
817	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	State Withholding (Work)	898	5/1/2023	65.50	0.0%	0.0
818	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Work)	809	3/20/2023	23.50	0.0%	0.0
819	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	1,533	3/20/2023	23.50	0.0%	0.0
820	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	69	3/20/2023	23.50	0.0%	0.0
821	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	558	3/20/2023	23.50	0.0%	0.0
822	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	38	3/15/2023	20.50	0.0%	0.0
823	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	127	3/3/2023	8.50	0.0%	0.0
824	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Work)	48	3/20/2023	23.50	0.0%	0.0
825	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	1,926	3/20/2023	23.50	0.0%	0.0
826	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	54	3/3/2023	8.50	0.0%	0.0
827	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	170	3/3/2023	8.50	0.0%	0.0
828	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	352	3/20/2023	23.50	0.0%	0.0
829	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	116	3/20/2023	23.50	0.0%	0.0
830	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	49	3/3/2023	8.50	0.0%	0.0
831	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	66	3/3/2023	8.50	0.0%	0.0
832	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	SUI (ER)	290	4/28/2023	64.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
833	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Work)	602	3/3/2023	8.50	0.0%	0.0
834	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Work)	517	3/20/2023	23.50	0.0%	0.0
835	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	9,210	3/20/2023	23.50	0.0%	0.0
836	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	140	3/20/2023	23.50	0.0%	0.0
837	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	20	5/1/2023	65.50	0.0%	0.0
838	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	30	3/15/2023	20.50	0.0%	0.0
839	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	192	3/20/2023	23.50	0.0%	0.0
840	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	59	5/1/2023	65.50	0.0%	0.0
841	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	State Withholding (Work)	234	3/20/2023	23.50	0.0%	0.0
842	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	10	5/1/2023	65.50	0.0%	0.0
843	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	State Withholding (Work)	1,242	3/15/2023	20.50	0.0%	0.0
844	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	145	5/1/2023	65.50	0.0%	0.0
845	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	SUI (ER)	291	4/28/2023	64.50	0.0%	0.0
846	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	State Withholding (Resident)	4,252	3/20/2023	23.50	0.0%	0.0
847	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	State Withholding (Work)	81,148	3/20/2023	23.50	0.0%	0.0
848	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	171	3/20/2023	23.50	0.0%	0.0
849	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	97	3/20/2023	23.50	0.0%	0.0
850	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	97	3/20/2023	23.50	0.0%	0.0
851	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	1,281	3/20/2023	23.50	0.0%	0.0
852	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local County Withholding (Work)	968	5/1/2023	65.50	0.0%	0.0
853	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	27	5/1/2023	65.50	0.0%	0.0
854	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/9/2023	State Withholding (Work)	20,570	3/10/2023	15.50	0.0%	0.0
855	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/9/2023	State Withholding (Resident)	23,989	3/10/2023	15.50	0.0%	0.0
856	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Work)	422	3/20/2023	23.50	0.0%	0.0
857	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	1,429	3/20/2023	23.50	0.0%	0.0
858	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	44	5/1/2023	65.50	0.0%	0.0
859	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	362	3/20/2023	23.50	0.0%	0.0
860	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	20	4/28/2023	64.50	0.0%	0.0
861	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	31	3/3/2023	8.50	0.0%	0.0
862	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	43	3/3/2023	8.50	0.0%	0.0
863	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	29	3/3/2023	8.50	0.0%	0.0
864	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	31	3/3/2023	8.50	0.0%	0.0
865	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	550	3/20/2023	23.50	0.0%	0.0
866	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	31	3/15/2023	20.50	0.0%	0.0
867	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	9	4/28/2023	64.50	0.0%	0.0
868	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	4,088	3/20/2023	23.50	0.0%	0.0
869	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Work)	626	3/3/2023	8.50	0.0%	0.0
870	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Resident)	759	3/3/2023	8.50	0.0%	0.0
871	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Work)	44	4/28/2023	64.50	0.0%	0.0
872	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	50	4/28/2023	64.50	0.0%	0.0
873	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	20	4/28/2023	64.50	0.0%	0.0
874	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	State Withholding (Resident)	140	3/20/2023	23.50	0.0%	0.0
875	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	State Withholding (Work)	240	3/20/2023	23.50	0.0%	0.0
876	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	61	3/3/2023	8.50	0.0%	0.0
877	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	77	3/3/2023	8.50	0.0%	0.0
878	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	52	5/1/2023	65.50	0.0%	0.0
879	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Work)	403	3/3/2023	8.50	0.0%	0.0
880	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	105	5/1/2023	65.50	0.0%	0.0
881	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Work)	131	3/3/2023	8.50	0.0%	0.0
882	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	684	3/20/2023	23.50	0.0%	0.0
883	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	2	3/3/2023	8.50	0.0%	0.0
884	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	360	3/3/2023	8.50	0.0%	0.0
885	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	184	3/20/2023	23.50	0.0%	0.0
886	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	40	4/28/2023	64.50	0.0%	0.0
887	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Work)	47	4/28/2023	64.50	0.0%	0.0
888	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	3,138	3/20/2023	23.50	0.0%	0.0
889	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	11	3/3/2023	8.50	0.0%	0.0
890	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	79	3/3/2023	8.50	0.0%	0.0
891	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	63	4/28/2023	64.50	0.0%	0.0
892	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	SUI	38	4/28/2023	64.50	0.0%	0.0
893	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/7/2023	State Withholding (Resident)	89	3/8/2023	13.50	0.0%	0.0
894	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	SUI (ER)	309	4/28/2023	64.50	0.0%	0.0
895	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/7/2023	State Withholding (Work)	418	3/8/2023	13.50	0.0%	0.0
896	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	4/28/2023	64.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
897	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	NJ: Workforce Development Fund	4	4/28/2023	64.50	0.0%	0.0
898	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	NJ: Workforce Development Fund - Employer Paid	12	4/28/2023	64.50	0.0%	0.0
899	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	34	3/15/2023	20.50	0.0%	0.0
900	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	0	5/1/2023	65.50	0.0%	0.0
901	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Resident)	26	3/3/2023	8.50	0.0%	0.0
902	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Work)	821	3/3/2023	8.50	0.0%	0.0
903	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	504	3/3/2023	8.50	0.0%	0.0
904	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Resident)	124	3/3/2023	8.50	0.0%	0.0
905	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	SUI (ER)	19,600	4/28/2023	64.50	0.0%	0.0
906	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Work)	639,491	3/3/2023	8.50	0.3%	0.0
907	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	43	3/3/2023	8.50	0.0%	0.0
908	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Work)	50	4/28/2023	64.50	0.0%	0.0
909	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	73	4/28/2023	64.50	0.0%	0.0
910	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	3/3/2023	8.50	0.0%	0.0
911	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	320	5/1/2023	65.50	0.0%	0.0
912	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	State Withholding (Resident)	1,876	3/1/2023	6.50	0.0%	0.0
913	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	State Withholding (Work)	59,624	3/1/2023	6.50	0.0%	0.0
914	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	200	3/20/2023	23.50	0.0%	0.0
915	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	State Withholding (Work)	130	3/1/2023	6.50	0.0%	0.0
916	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	196	5/1/2023	65.50	0.0%	0.0
917	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	123	3/20/2023	23.50	0.0%	0.0
918	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	358	3/20/2023	23.50	0.0%	0.0
919	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	73	5/1/2023	65.50	0.0%	0.0
920	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	1,895	3/20/2023	23.50	0.0%	0.0
921	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI	3	5/1/2023	65.50	0.0%	0.0
922	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	319	3/20/2023	23.50	0.0%	0.0
923	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	118	3/20/2023	23.50	0.0%	0.0
924	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	263	3/15/2023	20.50	0.0%	0.0
925	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	1,365	3/20/2023	23.50	0.0%	0.0
926	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	7	4/28/2023	64.50	0.0%	0.0
927	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Work)	89	4/28/2023	64.50	0.0%	0.0
928	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	15	3/15/2023	20.50	0.0%	0.0
929	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	277	3/20/2023	23.50	0.0%	0.0
930	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	326	3/15/2023	20.50	0.0%	0.0
931	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	13	3/3/2023	8.50	0.0%	0.0
932	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	94	3/3/2023	8.50	0.0%	0.0
933	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Work)	60	3/20/2023	23.50	0.0%	0.0
934	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	105	3/20/2023	23.50	0.0%	0.0
935	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	State Withholding (Resident)	307	3/1/2023	6.50	0.0%	0.0
936	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	SUI (ER)	604	4/28/2023	64.50	0.0%	0.0
937	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	State Withholding (Work)	79,479	3/1/2023	6.50	0.0%	0.0
938	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Resident)	10	4/28/2023	64.50	0.0%	0.0
939	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Work)	73	4/28/2023	64.50	0.0%	0.0
940	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	535	3/15/2023	20.50	0.0%	0.0
941	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	28	3/20/2023	23.50	0.0%	0.0
942	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	88	3/3/2023	8.50	0.0%	0.0
943	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	161	3/3/2023	8.50	0.0%	0.0
944	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	612	3/3/2023	8.50	0.0%	0.0
945	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	64	3/20/2023	23.50	0.0%	0.0
946	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Work)	59	3/20/2023	23.50	0.0%	0.0
947	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	1,495	3/20/2023	23.50	0.0%	0.0
948	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	147	3/20/2023	23.50	0.0%	0.0
949	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	51	3/15/2023	20.50	0.0%	0.0
950	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	84	5/1/2023	65.50	0.0%	0.0
951	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	47	5/1/2023	65.50	0.0%	0.0
952	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	(108)	5/1/2023	65.50	0.0%	(0.0)
953	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	286	3/20/2023	23.50	0.0%	0.0
954	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	96	3/20/2023	23.50	0.0%	0.0
955	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City Withholding (Work)	7	4/28/2023	64.50	0.0%	0.0
956	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/27/2023	Local City (PENN) Local Service Tax (LST)	2	4/28/2023	64.50	0.0%	0.0
957	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	718	3/20/2023	23.50	0.0%	0.0
958	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Work)	132	3/20/2023	23.50	0.0%	0.0
959	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	701	3/20/2023	23.50	0.0%	0.0
960	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/24/2023	State Withholding (Work)	509	3/27/2023	30.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
961	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	1,886	3/20/2023	23.50	0.0%	0.0
962	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	43	5/1/2023	65.50	0.0%	0.0
963	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	(2,128)	5/1/2023	65.50	0.0%	(0.0)
964	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Work)	1,276	3/3/2023	8.50	0.0%	0.0
965	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	State Withholding (Resident)	3,615	3/3/2023	8.50	0.0%	0.0
966	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	5/1/2023	65.50	0.0%	0.0
967	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	5/1/2023	65.50	0.0%	0.0
968	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	110	3/20/2023	23.50	0.0%	0.0
969	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	311	3/20/2023	23.50	0.0%	0.0
970	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	85	5/1/2023	65.50	0.0%	0.0
971	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/17/2023	Local County Withholding (Resident)	48	3/20/2023	23.50	0.0%	0.0
972	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	Local City Withholding (Work)	9	5/1/2023	65.50	0.0%	0.0
973	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	185	5/1/2023	65.50	0.0%	0.0
974	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	State Withholding (Work)	234	3/15/2023	20.50	0.0%	0.0
975	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	28	3/3/2023	8.50	0.0%	0.0
976	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/28/2023	SUI (ER)	9	5/1/2023	65.50	0.0%	0.0
977	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Work)	8	3/3/2023	8.50	0.0%	0.0
978	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/2/2023	Local City Withholding (Resident)	279	3/3/2023	8.50	0.0%	0.0
979	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	217	3/15/2023	20.50	0.0%	0.0
980	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/14/2023	Local School District Withholding (Resident)	42	3/15/2023	20.50	0.0%	0.0
981	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	SUI (ER)	73	4/28/2023	50.50	0.0%	0.0
982	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	State Withholding (Resident)	489	5/1/2023	51.50	0.0%	0.0
983	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	State Withholding (Work)	3,964	5/1/2023	51.50	0.0%	0.0
984	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	693	5/1/2023	51.50	0.0%	0.0
985	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	160	4/20/2023	42.50	0.0%	0.0
986	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Work)	250	4/28/2023	50.50	0.0%	0.0
987	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	348	4/28/2023	50.50	0.0%	0.0
988	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Work)	400	3/16/2023	7.50	0.0%	0.0
989	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	212	5/1/2023	51.50	0.0%	0.0
990	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,480	4/20/2023	42.50	0.0%	0.0
991	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	192	3/20/2023	9.50	0.0%	0.0
992	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	380	3/20/2023	9.50	0.0%	0.0
993	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	515	4/20/2023	42.50	0.0%	0.0
994	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Work)	22	4/28/2023	50.50	0.0%	0.0
995	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	4,279	4/20/2023	42.50	0.0%	0.0
996	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local School District Withholding (Resident)	2,326	5/1/2023	51.50	0.0%	0.0
997	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local County Withholding (Work)	10,167	5/1/2023	51.50	0.0%	0.0
998	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	256	5/1/2023	51.50	0.0%	0.0
999	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local County Withholding (Work)	106	5/1/2023	51.50	0.0%	0.0
1,000	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,129	4/20/2023	42.50	0.0%	0.0
1,001	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Resident)	757	3/16/2023	7.50	0.0%	0.0
1,002	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Work)	39,506	3/16/2023	7.50	0.0%	0.0
1,003	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	CA: State Disability Insurance (SDI) - Mandatory	4,799	3/16/2023	7.50	0.0%	0.0
1,004	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local County Withholding (Work)	2,990	5/1/2023	51.50	0.0%	0.0
1,005	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	18	4/28/2023	50.50	0.0%	0.0
1,006	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Work)	1,074	4/28/2023	50.50	0.0%	0.0
1,007	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	1,750	3/20/2023	9.50	0.0%	0.0
1,008	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	122,905	3/20/2023	9.50	0.0%	0.0
1,009	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Work)	450	4/20/2023	42.50	0.0%	0.0
1,010	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,205	4/20/2023	42.50	0.0%	0.0
1,011	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	3,864	4/20/2023	42.50	0.0%	0.0
1,012	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	751	4/17/2023	37.50	0.0%	0.0
1,013	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	63	4/17/2023	37.50	0.0%	0.0
1,014	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	146	5/31/2023	83.50	0.0%	0.0
1,015	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	146	5/31/2023	83.50	0.0%	0.0
1,016	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	239	5/1/2023	51.50	0.0%	0.0
1,017	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	SUI (ER)	697	4/28/2023	50.50	0.0%	0.0
1,018	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	State Withholding (Work)	1,241	3/22/2023	13.50	0.0%	0.0
1,019	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	4,786	3/20/2023	9.50	0.0%	0.0
1,020	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	State Withholding (Work)	1,974	3/22/2023	13.50	0.0%	0.0
1,021	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local City Withholding (Work)	2,525	4/17/2023	37.50	0.0%	0.0
1,022	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	449	5/1/2023	51.50	0.0%	0.0
1,023	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	CT: Family and Medical Leave	152	4/28/2023	50.50	0.0%	0.0
1,024	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,030	4/20/2023	42.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,025	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Work)	14	4/20/2023	42.50	0.0%	0.0
1,026	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	8,285	4/20/2023	42.50	0.0%	0.0
1,027	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,587	4/20/2023	42.50	0.0%	0.0
1,028	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	State Withholding (Work)	889	3/20/2023	9.50	0.0%	0.0
1,029	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	145	4/20/2023	42.50	0.0%	0.0
1,030	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	State Withholding (Work)	111,481	4/20/2023	42.50	0.0%	0.0
1,031	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Paid	4,165	4/28/2023	50.50	0.0%	0.0
1,032	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	777	4/20/2023	42.50	0.0%	0.0
1,033	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	321	5/1/2023	51.50	0.0%	0.0
1,034	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	74	5/1/2023	51.50	0.0%	0.0
1,035	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	1,340	5/1/2023	51.50	0.0%	0.0
1,036	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	446	3/20/2023	9.50	0.0%	0.0
1,037	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	481	3/20/2023	9.50	0.0%	0.0
1,038	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	1,187	3/20/2023	9.50	0.0%	0.0
1,039	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,439	4/20/2023	42.50	0.0%	0.0
1,040	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	FUI (ER)	8,503	5/1/2023	51.50	0.0%	0.0
1,041	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	Additional Medicare Tax	162,416	3/16/2023	7.50	0.1%	0.0
1,042	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	Medicare (ER)	2,133,218	3/16/2023	7.50	0.9%	0.1
1,043	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	Medicare	2,133,218	3/16/2023	7.50	0.9%	0.1
1,044	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	OASDI	7,737,405	3/16/2023	7.50	3.1%	0.2
1,045	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	OASDI (ER)	7,737,470	3/16/2023	7.50	3.1%	0.2
1,046	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	Federal Withholding	27,608,856	3/16/2023	7.50	11.2%	0.8
1,047	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	354	5/1/2023	51.50	0.0%	0.0
1,048	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	99	5/1/2023	51.50	0.0%	0.0
1,049	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,004	4/20/2023	42.50	0.0%	0.0
1,050	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	640	3/20/2023	9.50	0.0%	0.0
1,051	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	242	5/1/2023	51.50	0.0%	0.0
1,052	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	9	5/1/2023	51.50	0.0%	0.0
1,053	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,659	4/20/2023	42.50	0.0%	0.0
1,054	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	430	5/1/2023	51.50	0.0%	0.0
1,055	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,804	4/20/2023	42.50	0.0%	0.0
1,056	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local County Withholding (Work)	220	5/1/2023	51.50	0.0%	0.0
1,057	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	157	5/1/2023	51.50	0.0%	0.0
1,058	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	State Withholding (Resident)	1,109	5/1/2023	51.50	0.0%	0.0
1,059	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	State Withholding (Work)	3,536	5/1/2023	51.50	0.0%	0.0
1,060	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Work)	4,410	4/20/2023	42.50	0.0%	0.0
1,061	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	8,023	4/20/2023	42.50	0.0%	0.0
1,062	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	86	4/17/2023	37.50	0.0%	0.0
1,063	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	260	4/20/2023	42.50	0.0%	0.0
1,064	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	2,227	4/20/2023	42.50	0.0%	0.0
1,065	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	45	4/17/2023	37.50	0.0%	0.0
1,066	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	536	3/20/2023	9.50	0.0%	0.0
1,067	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Work)	253	4/20/2023	42.50	0.0%	0.0
1,068	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	10,077	4/20/2023	42.50	0.0%	0.0
1,069	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	320	3/20/2023	9.50	0.0%	0.0
1,070	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	1,058	3/20/2023	9.50	0.0%	0.0
1,071	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City (PENN) Local Service Tax (LST)	2	5/1/2023	51.50	0.0%	0.0
1,072	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	309	5/1/2023	51.50	0.0%	0.0
1,073	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,250	4/20/2023	42.50	0.0%	0.0
1,074	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	489	4/20/2023	42.50	0.0%	0.0
1,075	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	221	3/20/2023	9.50	0.0%	0.0
1,076	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	284	3/20/2023	9.50	0.0%	0.0
1,077	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	SUI (ER)	1,123	4/28/2023	50.50	0.0%	0.0
1,078	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	State Withholding (Work)	2,517	3/22/2023	13.50	0.0%	0.0
1,079	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Work)	3,201	4/20/2023	42.50	0.0%	0.0
1,080	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	41,870	4/20/2023	42.50	0.0%	0.0
1,081	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	641	4/20/2023	42.50	0.0%	0.0
1,082	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	99	5/1/2023	51.50	0.0%	0.0
1,083	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	110	4/17/2023	37.50	0.0%	0.0
1,084	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	597	4/20/2023	42.50	0.0%	0.0
1,085	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	263	5/1/2023	51.50	0.0%	0.0
1,086	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	State Withholding (Work)	1,855	4/20/2023	42.50	0.0%	0.0
1,087	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	50	5/1/2023	51.50	0.0%	0.0
1,088	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	State Withholding (Work)	3,932	4/17/2023	37.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,089	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	613	5/1/2023	51.50	0.0%	0.0
1,090	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	SUI (ER)	1,919	4/28/2023	50.50	0.0%	0.0
1,091	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	State Withholding (Resident)	19,852	4/20/2023	42.50	0.0%	0.0
1,092	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	State Withholding (Work)	400,533	4/20/2023	42.50	0.2%	0.1
1,093	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	602	4/20/2023	42.50	0.0%	0.0
1,094	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	432	4/20/2023	42.50	0.0%	0.0
1,095	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	337	4/20/2023	42.50	0.0%	0.0
1,096	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	159	4/20/2023	42.50	0.0%	0.0
1,097	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	6,389	4/20/2023	42.50	0.0%	0.0
1,098	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local County Withholding (Work)	4,258	5/1/2023	51.50	0.0%	0.0
1,099	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	(382)	5/1/2023	51.50	0.0%	(0.0)
1,100	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Work)	103,347	3/16/2023	7.50	0.0%	0.0
1,101	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Resident)	119,950	3/16/2023	7.50	0.0%	0.0
1,102	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Work)	2,063	4/20/2023	42.50	0.0%	0.0
1,103	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	7,550	4/20/2023	42.50	0.0%	0.0
1,104	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	155	5/1/2023	51.50	0.0%	0.0
1,105	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,561	4/20/2023	42.50	0.0%	0.0
1,106	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	68	4/28/2023	50.50	0.0%	0.0
1,107	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	165	3/20/2023	9.50	0.0%	0.0
1,108	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	248	3/20/2023	9.50	0.0%	0.0
1,109	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	111	3/20/2023	9.50	0.0%	0.0
1,110	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	222	3/20/2023	9.50	0.0%	0.0
1,111	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	2,283	4/20/2023	42.50	0.0%	0.0
1,112	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	104	4/17/2023	37.50	0.0%	0.0
1,113	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	9	4/28/2023	50.50	0.0%	0.0
1,114	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	19,255	4/20/2023	42.50	0.0%	0.0
1,115	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	State Withholding (Resident)	1,336	3/20/2023	9.50	0.0%	0.0
1,116	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	State Withholding (Work)	2,711	3/20/2023	9.50	0.0%	0.0
1,117	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	242	4/28/2023	50.50	0.0%	0.0
1,118	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Work)	423	4/28/2023	50.50	0.0%	0.0
1,119	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	89	4/28/2023	50.50	0.0%	0.0
1,120	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	State Withholding (Resident)	221	4/20/2023	42.50	0.0%	0.0
1,121	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	State Withholding (Work)	1,482	4/20/2023	42.50	0.0%	0.0
1,122	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	205	3/20/2023	9.50	0.0%	0.0
1,123	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	266	3/20/2023	9.50	0.0%	0.0
1,124	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	152	5/1/2023	51.50	0.0%	0.0
1,125	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	State Withholding (Work)	1,327	3/22/2023	13.50	0.0%	0.0
1,126	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	State Withholding (Work)	131	3/20/2023	9.50	0.0%	0.0
1,127	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	2,638	4/20/2023	42.50	0.0%	0.0
1,128	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	4	3/20/2023	9.50	0.0%	0.0
1,129	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	1,504	3/20/2023	9.50	0.0%	0.0
1,130	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	679	4/20/2023	42.50	0.0%	0.0
1,131	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	194	4/28/2023	50.50	0.0%	0.0
1,132	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Work)	416	4/28/2023	50.50	0.0%	0.0
1,133	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	15,241	4/20/2023	42.50	0.0%	0.0
1,134	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	65	3/20/2023	9.50	0.0%	0.0
1,135	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	507	3/20/2023	9.50	0.0%	0.0
1,136	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	276	4/28/2023	50.50	0.0%	0.0
1,137	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	SUI	80	4/28/2023	50.50	0.0%	0.0
1,138	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	SUI (ER)	647	4/28/2023	50.50	0.0%	0.0
1,139	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	State Withholding (Resident)	665	3/22/2023	13.50	0.0%	0.0
1,140	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	State Withholding (Work)	1,281	3/22/2023	13.50	0.0%	0.0
1,141	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	14	4/28/2023	50.50	0.0%	0.0
1,142	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	NJ: Workforce Development Fund	9	4/28/2023	50.50	0.0%	0.0
1,143	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	NJ: Workforce Development Fund - Employer Paid	25	4/28/2023	50.50	0.0%	0.0
1,144	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	105	4/17/2023	37.50	0.0%	0.0
1,145	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	State Withholding (Resident)	2,995	3/20/2023	9.50	0.0%	0.0
1,146	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	State Withholding (Work)	7,913	3/20/2023	9.50	0.0%	0.0
1,147	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	2,052	3/20/2023	9.50	0.0%	0.0
1,148	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	State Withholding (Resident)	1,008	3/22/2023	13.50	0.0%	0.0
1,149	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	SUI (ER)	42,597	4/28/2023	50.50	0.0%	0.0
1,150	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	State Withholding (Work)	4,088,147	3/22/2023	13.50	1.7%	0.2
1,151	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	214	3/20/2023	9.50	0.0%	0.0
1,152	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	277	4/28/2023	50.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,153	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	3/20/2023	9.50	0.0%	0.0
1,154	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	2,614	5/1/2023	51.50	0.0%	0.0
1,155	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Resident)	8,860	3/16/2023	7.50	0.0%	0.0
1,156	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Work)	309,342	3/16/2023	7.50	0.1%	0.0
1,157	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,141	4/20/2023	42.50	0.0%	0.0
1,158	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Work)	535	3/16/2023	7.50	0.0%	0.0
1,159	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	625	5/1/2023	51.50	0.0%	0.0
1,160	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	479	4/20/2023	42.50	0.0%	0.0
1,161	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,538	4/20/2023	42.50	0.0%	0.0
1,162	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	297	5/1/2023	51.50	0.0%	0.0
1,163	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	8,118	4/20/2023	42.50	0.0%	0.0
1,164	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI	23	5/1/2023	51.50	0.0%	0.0
1,165	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	State Withholding (Work)	594	3/20/2023	9.50	0.0%	0.0
1,166	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	650	5/1/2023	51.50	0.0%	0.0
1,167	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,635	4/20/2023	42.50	0.0%	0.0
1,168	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	812	4/20/2023	42.50	0.0%	0.0
1,169	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	1,093	4/17/2023	37.50	0.0%	0.0
1,170	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	7,647	4/20/2023	42.50	0.0%	0.0
1,171	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	25	4/28/2023	50.50	0.0%	0.0
1,172	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Work)	321	4/28/2023	50.50	0.0%	0.0
1,173	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	36	4/17/2023	37.50	0.0%	0.0
1,174	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,643	4/20/2023	42.50	0.0%	0.0
1,175	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	1,428	4/17/2023	37.50	0.0%	0.0
1,176	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	44	3/20/2023	9.50	0.0%	0.0
1,177	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	626	3/20/2023	9.50	0.0%	0.0
1,178	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Work)	202	4/20/2023	42.50	0.0%	0.0
1,179	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	371	4/20/2023	42.50	0.0%	0.0
1,180	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	154	3/20/2023	9.50	0.0%	0.0
1,181	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	SUI (ER)	512	4/28/2023	50.50	0.0%	0.0
1,182	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Resident)	723	3/16/2023	7.50	0.0%	0.0
1,183	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	State Withholding (Work)	495,136	3/16/2023	7.50	0.2%	0.0
1,184	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Resident)	39	4/28/2023	50.50	0.0%	0.0
1,185	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Work)	316	4/28/2023	50.50	0.0%	0.0
1,186	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	2,319	4/17/2023	37.50	0.0%	0.0
1,187	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	140	4/20/2023	42.50	0.0%	0.0
1,188	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	430	3/20/2023	9.50	0.0%	0.0
1,189	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	668	3/20/2023	9.50	0.0%	0.0
1,190	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	1,832	3/20/2023	9.50	0.0%	0.0
1,191	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	215	4/20/2023	42.50	0.0%	0.0
1,192	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Work)	193	4/20/2023	42.50	0.0%	0.0
1,193	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	8,798	4/20/2023	42.50	0.0%	0.0
1,194	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	1,066	4/20/2023	42.50	0.0%	0.0
1,195	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	295	4/17/2023	37.50	0.0%	0.0
1,196	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	327	5/1/2023	51.50	0.0%	0.0
1,197	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	204	5/1/2023	51.50	0.0%	0.0
1,198	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	832	4/20/2023	42.50	0.0%	0.0
1,199	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	496	4/20/2023	42.50	0.0%	0.0
1,200	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City Withholding (Work)	79	4/28/2023	50.50	0.0%	0.0
1,201	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/27/2023	Local City (PENN) Local Service Tax (LST)	2	4/28/2023	50.50	0.0%	0.0
1,202	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	4,005	4/20/2023	42.50	0.0%	0.0
1,203	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Work)	699	4/20/2023	42.50	0.0%	0.0
1,204	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	3,779	4/20/2023	42.50	0.0%	0.0
1,205	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/24/2023	State Withholding (Work)	9,209	4/25/2023	47.50	0.0%	0.0
1,206	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	11,010	4/20/2023	42.50	0.0%	0.0
1,207	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	141	5/1/2023	51.50	0.0%	0.0
1,208	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	SUI (ER)	20	3/22/2023	13.50	0.0%	0.0
1,209	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	State Withholding (Work)	6,679	3/22/2023	13.50	0.0%	0.0
1,210	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/21/2023	State Withholding (Resident)	26,516	3/22/2023	13.50	0.0%	0.0
1,211	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	64	5/1/2023	51.50	0.0%	0.0
1,212	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	170	5/1/2023	51.50	0.0%	0.0
1,213	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	228	4/20/2023	42.50	0.0%	0.0
1,214	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	2,246	4/20/2023	42.50	0.0%	0.0
1,215	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	(227)	5/1/2023	51.50	0.0%	(0.0)
1,216	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/19/2023	Local County Withholding (Resident)	156	4/20/2023	42.50	0.0%	0.0

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,217	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	Local City Withholding (Work)	32	5/1/2023	51.50	0.0%	0.0
1,218	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	89	5/1/2023	51.50	0.0%	0.0
1,219	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/30/2023	State Withholding (Work)	210	3/31/2023	22.50	0.0%	0.0
1,220	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	91	3/20/2023	9.50	0.0%	0.0
1,221	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/28/2023	SUI (ER)	25	5/1/2023	51.50	0.0%	0.0
1,222	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Work)	159	3/20/2023	9.50	0.0%	0.0
1,223	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/17/2023	Local City Withholding (Resident)	2,199	3/20/2023	9.50	0.0%	0.0
1,224	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	1,829	4/17/2023	37.50	0.0%	0.0
1,225	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	Local School District Withholding (Resident)	190	4/17/2023	37.50	0.0%	0.0
1,226	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	State Withholding (Resident)	126	5/1/2023	36.00	0.0%	0.0
1,227	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	State Withholding (Work)	557	5/1/2023	36.00	0.0%	0.0
1,228	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	213	5/1/2023	36.00	0.0%	0.0
1,229	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	45	4/20/2023	27.00	0.0%	0.0
1,230	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Work)	28	4/28/2023	35.00	0.0%	0.0
1,231	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	85	4/28/2023	35.00	0.0%	0.0
1,232	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	State Withholding (Work)	86	4/3/2023	8.00	0.0%	0.0
1,233	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	93	5/1/2023	36.00	0.0%	0.0
1,234	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	278	4/20/2023	27.00	0.0%	0.0
1,235	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	24	4/5/2023	12.00	0.0%	0.0
1,236	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	149	4/5/2023	12.00	0.0%	0.0
1,237	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	96	4/20/2023	27.00	0.0%	0.0
1,238	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Work)	7	4/28/2023	35.00	0.0%	0.0
1,239	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	729	4/20/2023	27.00	0.0%	0.0
1,240	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local School District Withholding (Resident)	474	5/1/2023	36.00	0.0%	0.0
1,241	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local County Withholding (Work)	2,073	5/1/2023	36.00	0.0%	0.0
1,242	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	28	5/1/2023	36.00	0.0%	0.0
1,243	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local County Withholding (Work)	46	5/1/2023	36.00	0.0%	0.0
1,244	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	254	4/20/2023	27.00	0.0%	0.0
1,245	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	State Withholding (Work)	6,059	4/3/2023	8.00	0.0%	0.0
1,246	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	CA: State Disability Insurance (SDI) - Mandatory	815	4/3/2023	8.00	0.0%	0.0
1,247	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local County Withholding (Work)	726	5/1/2023	36.00	0.0%	0.0
1,248	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	6	4/28/2023	35.00	0.0%	0.0
1,249	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Work)	233	4/28/2023	35.00	0.0%	0.0
1,250	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	449	4/5/2023	12.00	0.0%	0.0
1,251	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	26,856	4/5/2023	12.00	0.0%	0.0
1,252	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Work)	116	4/20/2023	27.00	0.0%	0.0
1,253	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	291	4/20/2023	27.00	0.0%	0.0
1,254	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	694	4/20/2023	27.00	0.0%	0.0
1,255	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	227	4/17/2023	22.00	0.0%	0.0
1,256	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	20	4/17/2023	22.00	0.0%	0.0
1,257	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	62	5/31/2023	68.00	0.0%	0.0
1,258	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	5/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	62	5/31/2023	68.00	0.0%	0.0
1,259	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	76	5/1/2023	36.00	0.0%	0.0
1,260	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	SUI (ER)	139	4/28/2023	35.00	0.0%	0.0
1,261	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	530	4/5/2023	12.00	0.0%	0.0
1,262	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	810	4/5/2023	12.00	0.0%	0.0
1,263	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	311	4/5/2023	12.00	0.0%	0.0
1,264	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local City Withholding (Work)	602	4/17/2023	22.00	0.0%	0.0
1,265	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	45	5/1/2023	36.00	0.0%	0.0
1,266	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	CT: Family and Medical Leave	31	4/28/2023	35.00	0.0%	0.0
1,267	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	402	4/20/2023	27.00	0.0%	0.0
1,268	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Work)	8	4/20/2023	27.00	0.0%	0.0
1,269	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	1,869	4/20/2023	27.00	0.0%	0.0
1,270	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	350	4/20/2023	27.00	0.0%	0.0
1,271	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	259	4/5/2023	12.00	0.0%	0.0
1,272	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	39	4/20/2023	27.00	0.0%	0.0
1,273	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	State Withholding (Work)	10,354	4/20/2023	27.00	0.0%	0.0
1,274	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	DC: District of Columbia Paid Family Leave - Employer Paid	512	4/28/2023	35.00	0.0%	0.0
1,275	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	250	4/20/2023	27.00	0.0%	0.0
1,276	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	92	5/1/2023	36.00	0.0%	0.0
1,277	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	26	5/1/2023	36.00	0.0%	0.0
1,278	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	381	5/1/2023	36.00	0.0%	0.0
1,279	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	72	4/5/2023	12.00	0.0%	0.0
1,280	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	120	4/5/2023	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,281	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	161	4/5/2023	12.00	0.0%	0.0
1,282	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	255	4/20/2023	27.00	0.0%	0.0
1,283	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	FUI (ER)	539	5/1/2023	36.00	0.0%	0.0
1,284	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	Additional Medicare Tax	45,128	4/3/2023	8.00	0.0%	0.0
1,285	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	Medicare (ER)	459,204	4/3/2023	8.00	0.2%	0.0
1,286	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	Medicare	459,204	4/3/2023	8.00	0.2%	0.0
1,287	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	OASDI	1,614,183	4/3/2023	8.00	0.7%	0.1
1,288	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	OASDI (ER)	1,614,183	4/3/2023	8.00	0.7%	0.1
1,289	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	Federal Withholding	4,578,917	4/3/2023	8.00	1.9%	0.1
1,290	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	105	5/1/2023	36.00	0.0%	0.0
1,291	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	17	5/1/2023	36.00	0.0%	0.0
1,292	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	185	4/20/2023	27.00	0.0%	0.0
1,293	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	165	4/5/2023	12.00	0.0%	0.0
1,294	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	78	5/1/2023	36.00	0.0%	0.0
1,295	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	2	5/1/2023	36.00	0.0%	0.0
1,296	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	266	4/20/2023	27.00	0.0%	0.0
1,297	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	75	5/1/2023	36.00	0.0%	0.0
1,298	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	433	4/20/2023	27.00	0.0%	0.0
1,299	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local County Withholding (Work)	38	5/1/2023	36.00	0.0%	0.0
1,300	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	65	5/1/2023	36.00	0.0%	0.0
1,301	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	State Withholding (Resident)	242	5/1/2023	36.00	0.0%	0.0
1,302	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	State Withholding (Work)	1,100	5/1/2023	36.00	0.0%	0.0
1,303	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Work)	866	4/20/2023	27.00	0.0%	0.0
1,304	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	1,580	4/20/2023	27.00	0.0%	0.0
1,305	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	72	4/20/2023	27.00	0.0%	0.0
1,306	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	615	4/20/2023	27.00	0.0%	0.0
1,307	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	38	4/17/2023	22.00	0.0%	0.0
1,308	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	135	4/5/2023	12.00	0.0%	0.0
1,309	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Work)	59	4/20/2023	27.00	0.0%	0.0
1,310	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	2,012	4/20/2023	27.00	0.0%	0.0
1,311	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	48	4/5/2023	12.00	0.0%	0.0
1,312	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	215	4/5/2023	12.00	0.0%	0.0
1,313	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	363	4/20/2023	27.00	0.0%	0.0
1,314	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	135	4/20/2023	27.00	0.0%	0.0
1,315	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	51	4/5/2023	12.00	0.0%	0.0
1,316	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	64	4/5/2023	12.00	0.0%	0.0
1,317	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	SUI (ER)	(220)	4/28/2023	35.00	0.0%	(0.0)
1,318	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	623	4/5/2023	12.00	0.0%	0.0
1,319	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Work)	609	4/20/2023	27.00	0.0%	0.0
1,320	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	9,765	4/20/2023	27.00	0.0%	0.0
1,321	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	140	4/20/2023	27.00	0.0%	0.0
1,322	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	22	5/1/2023	36.00	0.0%	0.0
1,323	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	51	4/17/2023	22.00	0.0%	0.0
1,324	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	196	4/20/2023	27.00	0.0%	0.0
1,325	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	State Withholding (Work)	245	4/20/2023	27.00	0.0%	0.0
1,326	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	State Withholding (Work)	1,287	4/17/2023	22.00	0.0%	0.0
1,327	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	115	5/1/2023	36.00	0.0%	0.0
1,328	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	SUI (ER)	27	4/20/2023	27.00	0.0%	0.0
1,329	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	State Withholding (Resident)	4,717	4/20/2023	27.00	0.0%	0.0
1,330	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	State Withholding (Work)	87,527	4/20/2023	27.00	0.0%	0.0
1,331	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	177	4/20/2023	27.00	0.0%	0.0
1,332	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	100	4/20/2023	27.00	0.0%	0.0
1,333	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	104	4/20/2023	27.00	0.0%	0.0
1,334	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	1,392	4/20/2023	27.00	0.0%	0.0
1,335	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local County Withholding (Work)	1,015	5/1/2023	36.00	0.0%	0.0
1,336	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	14	5/1/2023	36.00	0.0%	0.0
1,337	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/7/2023	State Withholding (Work)	22,099	4/10/2023	15.00	0.0%	0.0
1,338	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/7/2023	State Withholding (Resident)	26,366	4/10/2023	15.00	0.0%	0.0
1,339	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Work)	771	4/20/2023	27.00	0.0%	0.0
1,340	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	1,593	4/20/2023	27.00	0.0%	0.0
1,341	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	46	5/1/2023	36.00	0.0%	0.0
1,342	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	355	4/20/2023	27.00	0.0%	0.0
1,343	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	20	4/28/2023	35.00	0.0%	0.0
1,344	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	11	4/5/2023	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,345	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	45	4/5/2023	12.00	0.0%	0.0
1,346	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	32	4/5/2023	12.00	0.0%	0.0
1,347	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	32	4/5/2023	12.00	0.0%	0.0
1,348	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	583	4/20/2023	27.00	0.0%	0.0
1,349	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	33	4/17/2023	22.00	0.0%	0.0
1,350	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	9	4/28/2023	35.00	0.0%	0.0
1,351	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	4,223	4/20/2023	27.00	0.0%	0.0
1,352	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	(221)	5/1/2023	36.00	0.0%	(0.0)
1,353	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Resident)	169	4/5/2023	12.00	0.0%	0.0
1,354	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	664	4/5/2023	12.00	0.0%	0.0
1,355	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Work)	47	4/28/2023	35.00	0.0%	0.0
1,356	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	58	4/28/2023	35.00	0.0%	0.0
1,357	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	21	4/28/2023	35.00	0.0%	0.0
1,358	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	State Withholding (Resident)	144	4/20/2023	27.00	0.0%	0.0
1,359	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	State Withholding (Work)	249	4/20/2023	27.00	0.0%	0.0
1,360	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	57	4/5/2023	12.00	0.0%	0.0
1,361	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	80	4/5/2023	12.00	0.0%	0.0
1,362	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	(226)	5/1/2023	36.00	0.0%	(0.0)
1,363	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	418	4/5/2023	12.00	0.0%	0.0
1,364	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	131	4/5/2023	12.00	0.0%	0.0
1,365	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	722	4/20/2023	27.00	0.0%	0.0
1,366	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	2	4/5/2023	12.00	0.0%	0.0
1,367	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	395	4/5/2023	12.00	0.0%	0.0
1,368	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	193	4/20/2023	27.00	0.0%	0.0
1,369	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	43	4/28/2023	35.00	0.0%	0.0
1,370	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Work)	51	4/28/2023	35.00	0.0%	0.0
1,371	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	3,577	4/20/2023	27.00	0.0%	0.0
1,372	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	11	4/5/2023	12.00	0.0%	0.0
1,373	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	81	4/5/2023	12.00	0.0%	0.0
1,374	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	65	4/28/2023	35.00	0.0%	0.0
1,375	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	SUI	33	4/28/2023	35.00	0.0%	0.0
1,376	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	SUI (ER)	265	4/28/2023	35.00	0.0%	0.0
1,377	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	551	4/5/2023	12.00	0.0%	0.0
1,378	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	9	4/28/2023	35.00	0.0%	0.0
1,379	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	NJ: Workforce Development Fund	4	4/28/2023	35.00	0.0%	0.0
1,380	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	NJ: Workforce Development Fund - Employer Paid	10	4/28/2023	35.00	0.0%	0.0
1,381	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	34	4/17/2023	22.00	0.0%	0.0
1,382	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Resident)	28	4/5/2023	12.00	0.0%	0.0
1,383	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	853	4/5/2023	12.00	0.0%	0.0
1,384	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	1,144	5/1/2023	36.00	0.0%	0.0
1,385	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	489	4/5/2023	12.00	0.0%	0.0
1,386	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Resident)	432	4/5/2023	12.00	0.0%	0.0
1,387	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	SUI (ER)	3,734	4/28/2023	35.00	0.0%	0.0
1,388	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	838,988	4/5/2023	12.00	0.3%	0.0
1,389	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	85	4/28/2023	35.00	0.0%	0.0
1,390	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	4/5/2023	12.00	0.0%	0.0
1,391	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	130	5/1/2023	36.00	0.0%	0.0
1,392	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	State Withholding (Resident)	2,053	4/3/2023	8.00	0.0%	0.0
1,393	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	State Withholding (Work)	65,357	4/3/2023	8.00	0.0%	0.0
1,394	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	207	4/20/2023	27.00	0.0%	0.0
1,395	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	State Withholding (Work)	136	4/3/2023	8.00	0.0%	0.0
1,396	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	131	4/20/2023	27.00	0.0%	0.0
1,397	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	383	4/20/2023	27.00	0.0%	0.0
1,398	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	82	5/1/2023	36.00	0.0%	0.0
1,399	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	1,942	4/20/2023	27.00	0.0%	0.0
1,400	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	368	4/20/2023	27.00	0.0%	0.0
1,401	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	124	4/20/2023	27.00	0.0%	0.0
1,402	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	302	4/17/2023	22.00	0.0%	0.0
1,403	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	1,451	4/20/2023	27.00	0.0%	0.0
1,404	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	7	4/28/2023	35.00	0.0%	0.0
1,405	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Work)	92	4/28/2023	35.00	0.0%	0.0
1,406	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	16	4/17/2023	22.00	0.0%	0.0
1,407	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	289	4/20/2023	27.00	0.0%	0.0
1,408	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	340	4/17/2023	22.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,409	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	13	4/5/2023	12.00	0.0%	0.0
1,410	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	133	4/5/2023	12.00	0.0%	0.0
1,411	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Work)	66	4/20/2023	27.00	0.0%	0.0
1,412	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	110	4/20/2023	27.00	0.0%	0.0
1,413	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	48	4/5/2023	12.00	0.0%	0.0
1,414	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	SUI (ER)	(946)	4/28/2023	35.00	0.0%	(0.0)
1,415	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	State Withholding (Resident)	355	4/3/2023	8.00	0.0%	0.0
1,416	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	State Withholding (Work)	83,793	4/3/2023	8.00	0.0%	0.0
1,417	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Resident)	10	4/28/2023	35.00	0.0%	0.0
1,418	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Work)	75	4/28/2023	35.00	0.0%	0.0
1,419	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	557	4/17/2023	22.00	0.0%	0.0
1,420	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	30	4/20/2023	27.00	0.0%	0.0
1,421	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	93	4/5/2023	12.00	0.0%	0.0
1,422	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	166	4/5/2023	12.00	0.0%	0.0
1,423	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	511	4/5/2023	12.00	0.0%	0.0
1,424	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	66	4/20/2023	27.00	0.0%	0.0
1,425	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Work)	61	4/20/2023	27.00	0.0%	0.0
1,426	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	1,856	4/20/2023	27.00	0.0%	0.0
1,427	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	168	4/20/2023	27.00	0.0%	0.0
1,428	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	53	4/17/2023	22.00	0.0%	0.0
1,429	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	87	5/1/2023	36.00	0.0%	0.0
1,430	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	23	5/1/2023	36.00	0.0%	0.0
1,431	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	125	5/1/2023	36.00	0.0%	0.0
1,432	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	160	4/20/2023	27.00	0.0%	0.0
1,433	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	101	4/20/2023	27.00	0.0%	0.0
1,434	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/27/2023	Local City Withholding (Work)	23	4/28/2023	35.00	0.0%	0.0
1,435	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	773	4/20/2023	27.00	0.0%	0.0
1,436	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Work)	136	4/20/2023	27.00	0.0%	0.0
1,437	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	760	4/20/2023	27.00	0.0%	0.0
1,438	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/24/2023	State Withholding (Work)	695	4/25/2023	32.00	0.0%	0.0
1,439	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	2,080	4/20/2023	27.00	0.0%	0.0
1,440	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	36	5/1/2023	36.00	0.0%	0.0
1,441	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Work)	1,274	4/5/2023	12.00	0.0%	0.0
1,442	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	State Withholding (Resident)	4,037	4/5/2023	12.00	0.0%	0.0
1,443	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	5/1/2023	36.00	0.0%	0.0
1,444	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	5/1/2023	36.00	0.0%	0.0
1,445	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	114	4/20/2023	27.00	0.0%	0.0
1,446	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	340	4/20/2023	27.00	0.0%	0.0
1,447	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	9	5/1/2023	36.00	0.0%	0.0
1,448	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/19/2023	Local County Withholding (Resident)	50	4/20/2023	27.00	0.0%	0.0
1,449	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	Local City Withholding (Work)	10	5/1/2023	36.00	0.0%	0.0
1,450	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	State Withholding (Work)	210	4/17/2023	22.00	0.0%	0.0
1,451	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	29	4/5/2023	12.00	0.0%	0.0
1,452	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/28/2023	SUI (ER)	9	5/1/2023	36.00	0.0%	0.0
1,453	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Work)	13	4/5/2023	12.00	0.0%	0.0
1,454	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/4/2023	Local City Withholding (Resident)	310	4/5/2023	12.00	0.0%	0.0
1,455	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	243	4/17/2023	22.00	0.0%	0.0
1,456	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	Local School District Withholding (Resident)	43	4/17/2023	22.00	0.0%	0.0
1,457	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	State Withholding (Resident)	126	5/15/2023	34.50	0.0%	0.0
1,458	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	State Withholding (Work)	684	5/15/2023	34.50	0.0%	0.0
1,459	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	178	7/31/2023	111.50	0.0%	0.0
1,460	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	45	5/22/2023	41.50	0.0%	0.0
1,461	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	31	7/31/2023	111.50	0.0%	0.0
1,462	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	43	7/31/2023	111.50	0.0%	0.0
1,463	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	State Withholding (Work)	86	4/17/2023	6.50	0.0%	0.0
1,464	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	94	7/31/2023	111.50	0.0%	0.0
1,465	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	287	5/22/2023	41.50	0.0%	0.0
1,466	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	9	4/19/2023	10.50	0.0%	0.0
1,467	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	130	4/19/2023	10.50	0.0%	0.0
1,468	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	96	5/22/2023	41.50	0.0%	0.0
1,469	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	2	7/31/2023	111.50	0.0%	0.0
1,470	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	701	5/22/2023	41.50	0.0%	0.0
1,471	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local School District Withholding (Resident)	456	7/31/2023	111.50	0.0%	0.0
1,472	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local County Withholding (Work)	1,888	7/31/2023	111.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,473	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	24	7/31/2023	111.50	0.0%	0.0
1,474	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local County Withholding (Work)	47	7/31/2023	111.50	0.0%	0.0
1,475	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	120	5/22/2023	41.50	0.0%	0.0
1,476	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	State Withholding (Work)	5,514	4/17/2023	6.50	0.0%	0.0
1,477	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	CA: State Disability Insurance (SDI) - Mandatory	769	4/17/2023	6.50	0.0%	0.0
1,478	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local County Withholding (Work)	611	7/31/2023	111.50	0.0%	0.0
1,479	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	19	7/31/2023	111.50	0.0%	0.0
1,480	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	220	7/31/2023	111.50	0.0%	0.0
1,481	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	347	4/19/2023	10.50	0.0%	0.0
1,482	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	26,054	4/19/2023	10.50	0.0%	0.0
1,483	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Work)	119	5/22/2023	41.50	0.0%	0.0
1,484	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	291	5/22/2023	41.50	0.0%	0.0
1,485	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	697	5/22/2023	41.50	0.0%	0.0
1,486	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	205	5/15/2023	34.50	0.0%	0.0
1,487	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	20	5/15/2023	34.50	0.0%	0.0
1,488	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	7/31/2023	111.50	0.0%	0.0
1,489	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	7/31/2023	111.50	0.0%	0.0
1,490	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	65	7/31/2023	111.50	0.0%	0.0
1,491	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	SUI (ER)	167	7/31/2023	111.50	0.0%	0.0
1,492	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Resident)	218	4/19/2023	10.50	0.0%	0.0
1,493	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	343	4/19/2023	10.50	0.0%	0.0
1,494	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	781	4/19/2023	10.50	0.0%	0.0
1,495	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	311	4/19/2023	10.50	0.0%	0.0
1,496	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local City Withholding (Work)	617	5/15/2023	34.50	0.0%	0.0
1,497	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	52	7/31/2023	111.50	0.0%	0.0
1,498	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	CT: Family and Medical Leave	31	7/31/2023	111.50	0.0%	0.0
1,499	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	274	5/22/2023	41.50	0.0%	0.0
1,500	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Work)	8	5/22/2023	41.50	0.0%	0.0
1,501	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	1,840	5/22/2023	41.50	0.0%	0.0
1,502	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	350	5/22/2023	41.50	0.0%	0.0
1,503	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	259	4/19/2023	10.50	0.0%	0.0
1,504	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	39	5/22/2023	41.50	0.0%	0.0
1,505	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	State Withholding (Work)	5,202	5/22/2023	41.50	0.0%	0.0
1,506	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Paid	365	7/31/2023	111.50	0.0%	0.0
1,507	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	345	5/22/2023	41.50	0.0%	0.0
1,508	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	86	7/31/2023	111.50	0.0%	0.0
1,509	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	26	7/31/2023	111.50	0.0%	0.0
1,510	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	352	7/31/2023	111.50	0.0%	0.0
1,511	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	72	4/19/2023	10.50	0.0%	0.0
1,512	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	120	4/19/2023	10.50	0.0%	0.0
1,513	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	133	4/19/2023	10.50	0.0%	0.0
1,514	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	244	5/22/2023	41.50	0.0%	0.0
1,515	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	FUI (ER)	660	7/31/2023	111.50	0.0%	0.0
1,516	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	Additional Medicare Tax	13,991	4/17/2023	6.50	0.0%	0.0
1,517	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	Medicare	401,917	4/17/2023	6.50	0.2%	0.0
1,518	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	Medicare (ER)	401,917	4/17/2023	6.50	0.2%	0.0
1,519	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	OASDI	1,588,168	4/17/2023	6.50	0.6%	0.0
1,520	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	OASDI (ER)	1,588,168	4/17/2023	6.50	0.6%	0.0
1,521	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	Federal Withholding	3,328,712	4/17/2023	6.50	1.4%	0.1
1,522	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	105	7/31/2023	111.50	0.0%	0.0
1,523	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	SUI (ER)	21	7/31/2023	111.50	0.0%	0.0
1,524	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	189	5/22/2023	41.50	0.0%	0.0
1,525	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	183	4/19/2023	10.50	0.0%	0.0
1,526	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	55	7/31/2023	111.50	0.0%	0.0
1,527	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	22	7/31/2023	111.50	0.0%	0.0
1,528	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	7	7/31/2023	111.50	0.0%	0.0
1,529	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	247	5/22/2023	41.50	0.0%	0.0
1,530	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	72	7/31/2023	111.50	0.0%	0.0
1,531	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	420	5/22/2023	41.50	0.0%	0.0
1,532	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local County Withholding (Work)	37	7/31/2023	111.50	0.0%	0.0
1,533	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	State Withholding (Resident)	242	7/31/2023	111.50	0.0%	0.0
1,534	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	State Withholding (Work)	1,105	7/31/2023	111.50	0.0%	0.0
1,535	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Work)	824	5/22/2023	41.50	0.0%	0.0
1,536	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	1,603	5/22/2023	41.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,537	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	80	5/22/2023	41.50	0.0%	0.0
1,538	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	613	5/22/2023	41.50	0.0%	0.0
1,539	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	38	5/15/2023	34.50	0.0%	0.0
1,540	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	129	4/19/2023	10.50	0.0%	0.0
1,541	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Work)	50	5/22/2023	41.50	0.0%	0.0
1,542	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	1,963	5/22/2023	41.50	0.0%	0.0
1,543	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	57	4/19/2023	10.50	0.0%	0.0
1,544	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	191	4/19/2023	10.50	0.0%	0.0
1,545	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	348	5/22/2023	41.50	0.0%	0.0
1,546	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	122	5/22/2023	41.50	0.0%	0.0
1,547	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	51	4/19/2023	10.50	0.0%	0.0
1,548	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	68	4/19/2023	10.50	0.0%	0.0
1,549	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	SUI (ER)	148	7/31/2023	111.50	0.0%	0.0
1,550	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	623	4/19/2023	10.50	0.0%	0.0
1,551	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Work)	628	5/22/2023	41.50	0.0%	0.0
1,552	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	9,515	5/22/2023	41.50	0.0%	0.0
1,553	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	142	5/22/2023	41.50	0.0%	0.0
1,554	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	23	7/31/2023	111.50	0.0%	0.0
1,555	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	39	5/15/2023	34.50	0.0%	0.0
1,556	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	195	5/22/2023	41.50	0.0%	0.0
1,557	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	State Withholding (Work)	245	5/22/2023	41.50	0.0%	0.0
1,558	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	State Withholding (Work)	1,185	5/15/2023	34.50	0.0%	0.0
1,559	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	112	7/31/2023	111.50	0.0%	0.0
1,560	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	SUI (ER)	14	7/31/2023	111.50	0.0%	0.0
1,561	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	State Withholding (Resident)	4,652	5/22/2023	41.50	0.0%	0.0
1,562	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	State Withholding (Work)	84,437	5/22/2023	41.50	0.0%	0.0
1,563	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	177	5/22/2023	41.50	0.0%	0.0
1,564	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	100	5/22/2023	41.50	0.0%	0.0
1,565	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	102	5/22/2023	41.50	0.0%	0.0
1,566	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	1,348	5/22/2023	41.50	0.0%	0.0
1,567	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local County Withholding (Work)	1,028	7/31/2023	111.50	0.0%	0.0
1,568	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	SUI (ER)	20	7/31/2023	111.50	0.0%	0.0
1,569	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/24/2023	State Withholding (Work)	22,885	4/25/2023	16.50	0.0%	0.0
1,570	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/24/2023	State Withholding (Resident)	25,322	4/25/2023	16.50	0.0%	0.0
1,571	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Work)	446	5/22/2023	41.50	0.0%	0.0
1,572	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	1,622	5/22/2023	41.50	0.0%	0.0
1,573	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	46	7/31/2023	111.50	0.0%	0.0
1,574	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	394	5/22/2023	41.50	0.0%	0.0
1,575	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	20	7/31/2023	111.50	0.0%	0.0
1,576	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	11	4/19/2023	10.50	0.0%	0.0
1,577	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	45	4/19/2023	10.50	0.0%	0.0
1,578	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	18	4/19/2023	10.50	0.0%	0.0
1,579	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	32	4/19/2023	10.50	0.0%	0.0
1,580	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	579	5/22/2023	41.50	0.0%	0.0
1,581	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	33	5/15/2023	34.50	0.0%	0.0
1,582	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	9	7/31/2023	111.50	0.0%	0.0
1,583	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	3,921	5/22/2023	41.50	0.0%	0.0
1,584	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Resident)	153	4/19/2023	10.50	0.0%	0.0
1,585	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	685	4/19/2023	10.50	0.0%	0.0
1,586	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	47	7/31/2023	111.50	0.0%	0.0
1,587	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	52	7/31/2023	111.50	0.0%	0.0
1,588	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	21	7/31/2023	111.50	0.0%	0.0
1,589	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/18/2023	State Withholding (Resident)	144	5/19/2023	40.50	0.0%	0.0
1,590	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/18/2023	State Withholding (Work)	249	5/19/2023	40.50	0.0%	0.0
1,591	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	57	4/19/2023	10.50	0.0%	0.0
1,592	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	80	4/19/2023	10.50	0.0%	0.0
1,593	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	SUI (ER)	7	7/31/2023	111.50	0.0%	0.0
1,594	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	418	4/19/2023	10.50	0.0%	0.0
1,595	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	131	4/19/2023	10.50	0.0%	0.0
1,596	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	614	5/22/2023	41.50	0.0%	0.0
1,597	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	1	4/19/2023	10.50	0.0%	0.0
1,598	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	413	4/19/2023	10.50	0.0%	0.0
1,599	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	193	5/22/2023	41.50	0.0%	0.0
1,600	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	43	7/31/2023	111.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,601	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	48	7/31/2023	111.50	0.0%	0.0
1,602	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	3,352	5/22/2023	41.50	0.0%	0.0
1,603	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	11	4/19/2023	10.50	0.0%	0.0
1,604	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	81	4/19/2023	10.50	0.0%	0.0
1,605	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	65	7/31/2023	111.50	0.0%	0.0
1,606	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/27/2023	SUI	22	7/28/2023	10.50	0.0%	0.0
1,607	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/27/2023	SUI (ER)	179	7/28/2023	110.50	0.0%	0.0
1,608	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	556	4/19/2023	10.50	0.0%	0.0
1,609	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	7	7/28/2023	110.50	0.0%	0.0
1,610	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/27/2023	NJ: Workforce Development Fund	2	7/28/2023	110.50	0.0%	0.0
1,611	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/27/2023	NJ: Workforce Development Fund - Employer Paid	7	7/28/2023	110.50	0.0%	0.0
1,612	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	35	5/15/2023	34.50	0.0%	0.0
1,613	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Resident)	50	4/19/2023	10.50	0.0%	0.0
1,614	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	815	4/19/2023	10.50	0.0%	0.0
1,615	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	489	4/19/2023	10.50	0.0%	0.0
1,616	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Resident)	535	4/19/2023	10.50	0.0%	0.0
1,617	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	SUI (ER)	2,099	7/31/2023	111.50	0.0%	0.0
1,618	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	663,717	4/19/2023	10.50	0.3%	0.0
1,619	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	66	7/31/2023	111.50	0.0%	0.0
1,620	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	78	7/31/2023	111.50	0.0%	0.0
1,621	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	4/19/2023	10.50	0.0%	0.0
1,622	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	SUI (ER)	106	7/31/2023	111.50	0.0%	0.0
1,623	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	State Withholding (Resident)	1,941	4/17/2023	6.50	0.0%	0.0
1,624	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	State Withholding (Work)	61,711	4/17/2023	6.50	0.0%	0.0
1,625	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	206	5/22/2023	41.50	0.0%	0.0
1,626	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	State Withholding (Work)	128	4/17/2023	6.50	0.0%	0.0
1,627	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	131	5/22/2023	41.50	0.0%	0.0
1,628	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	372	5/22/2023	41.50	0.0%	0.0
1,629	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	74	7/31/2023	111.50	0.0%	0.0
1,630	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	1,874	5/22/2023	41.50	0.0%	0.0
1,631	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	328	5/22/2023	41.50	0.0%	0.0
1,632	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	137	5/22/2023	41.50	0.0%	0.0
1,633	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	274	5/15/2023	34.50	0.0%	0.0
1,634	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	1,414	5/22/2023	41.50	0.0%	0.0
1,635	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	8	7/31/2023	111.50	0.0%	0.0
1,636	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	84	7/31/2023	111.50	0.0%	0.0
1,637	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	15	5/15/2023	34.50	0.0%	0.0
1,638	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	289	5/22/2023	41.50	0.0%	0.0
1,639	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	339	5/15/2023	34.50	0.0%	0.0
1,640	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	13	4/19/2023	10.50	0.0%	0.0
1,641	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	115	4/19/2023	10.50	0.0%	0.0
1,642	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Work)	63	5/22/2023	41.50	0.0%	0.0
1,643	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	110	5/22/2023	41.50	0.0%	0.0
1,644	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	48	4/19/2023	10.50	0.0%	0.0
1,645	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	SUI (ER)	13	7/31/2023	111.50	0.0%	0.0
1,646	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	State Withholding (Resident)	204	4/17/2023	6.50	0.0%	0.0
1,647	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	State Withholding (Work)	80,100	4/17/2023	6.50	0.0%	0.0
1,648	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Resident)	10	7/31/2023	111.50	0.0%	0.0
1,649	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	75	7/31/2023	111.50	0.0%	0.0
1,650	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	554	5/15/2023	34.50	0.0%	0.0
1,651	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	30	5/22/2023	41.50	0.0%	0.0
1,652	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	93	4/19/2023	10.50	0.0%	0.0
1,653	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	166	4/19/2023	10.50	0.0%	0.0
1,654	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	401	4/19/2023	10.50	0.0%	0.0
1,655	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	66	5/22/2023	41.50	0.0%	0.0
1,656	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Work)	61	5/22/2023	41.50	0.0%	0.0
1,657	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	1,722	5/22/2023	41.50	0.0%	0.0
1,658	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	153	5/22/2023	41.50	0.0%	0.0
1,659	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	53	5/15/2023	34.50	0.0%	0.0
1,660	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	66	7/31/2023	111.50	0.0%	0.0
1,661	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	160	5/22/2023	41.50	0.0%	0.0
1,662	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	124	5/22/2023	41.50	0.0%	0.0
1,663	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	12	7/31/2023	111.50	0.0%	0.0
1,664	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	758	5/22/2023	41.50	0.0%	0.0

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CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,665	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Work)	136	5/22/2023	41.50	0.0%	0.0
1,666	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	797	5/22/2023	41.50	0.0%	0.0
1,667	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/24/2023	State Withholding (Work)	543	5/25/2023	46.50	0.0%	0.0
1,668	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	2,017	5/22/2023	41.50	0.0%	0.0
1,669	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	29	7/31/2023	111.50	0.0%	0.0
1,670	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Work)	1,137	4/19/2023	10.50	0.0%	0.0
1,671	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	State Withholding (Resident)	3,768	4/19/2023	10.50	0.0%	0.0
1,672	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	7/31/2023	111.50	0.0%	0.0
1,673	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	7/31/2023	111.50	0.0%	0.0
1,674	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	120	5/22/2023	41.50	0.0%	0.0
1,675	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	350	5/22/2023	41.50	0.0%	0.0
1,676	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	1/30/2024	SUI (ER)	9	1/31/2024	297.50	0.0%	0.0
1,677	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/19/2023	Local County Withholding (Resident)	50	5/22/2023	41.50	0.0%	0.0
1,678	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	Local City Withholding (Work)	10	7/31/2023	111.50	0.0%	0.0
1,679	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/28/2023	State Withholding (Work)	210	5/1/2023	20.50	0.0%	0.0
1,680	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	29	4/19/2023	10.50	0.0%	0.0
1,681	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	7/28/2023	SUI (ER)	3	7/31/2023	111.50	0.0%	0.0
1,682	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Work)	27	4/19/2023	10.50	0.0%	0.0
1,683	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/18/2023	Local City Withholding (Resident)	269	4/19/2023	10.50	0.0%	0.0
1,684	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	225	5/15/2023	34.50	0.0%	0.0
1,685	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/12/2023	Local School District Withholding (Resident)	43	5/15/2023	34.50	0.0%	0.0
1,686	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	State Withholding (Resident)	133	5/15/2023	19.50	0.0%	0.0
1,687	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	State Withholding (Work)	684	5/15/2023	19.50	0.0%	0.0
1,688	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	149	7/31/2023	96.50	0.0%	0.0
1,689	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	45	5/22/2023	26.50	0.0%	0.0
1,690	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	31	7/31/2023	96.50	0.0%	0.0
1,691	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	31	7/31/2023	96.50	0.0%	0.0
1,692	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	State Withholding (Work)	86	5/1/2023	5.50	0.0%	0.0
1,693	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	62	7/31/2023	96.50	0.0%	0.0
1,694	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	281	5/22/2023	26.50	0.0%	0.0
1,695	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	24	5/3/2023	9.50	0.0%	0.0
1,696	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	165	5/3/2023	9.50	0.0%	0.0
1,697	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	96	5/22/2023	26.50	0.0%	0.0
1,698	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	3	7/31/2023	96.50	0.0%	0.0
1,699	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	702	5/22/2023	26.50	0.0%	0.0
1,700	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local School District Withholding (Resident)	459	7/31/2023	96.50	0.0%	0.0
1,701	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local County Withholding (Work)	1,812	7/31/2023	96.50	0.0%	0.0
1,702	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	35	7/31/2023	96.50	0.0%	0.0
1,703	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local County Withholding (Work)	31	7/31/2023	96.50	0.0%	0.0
1,704	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	120	5/22/2023	26.50	0.0%	0.0
1,705	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	State Withholding (Work)	5,421	5/1/2023	5.50	0.0%	0.0
1,706	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	CA: State Disability Insurance (SDI) - Mandatory	742	5/1/2023	5.50	0.0%	0.0
1,707	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local County Withholding (Work)	366	7/31/2023	96.50	0.0%	0.0
1,708	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	7	7/31/2023	96.50	0.0%	0.0
1,709	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	229	7/31/2023	96.50	0.0%	0.0
1,710	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	352	5/3/2023	9.50	0.0%	0.0
1,711	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	28,226	5/3/2023	9.50	0.0%	0.0
1,712	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Work)	110	5/22/2023	26.50	0.0%	0.0
1,713	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	295	5/22/2023	26.50	0.0%	0.0
1,714	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	698	5/22/2023	26.50	0.0%	0.0
1,715	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	206	5/15/2023	19.50	0.0%	0.0
1,716	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	20	5/15/2023	19.50	0.0%	0.0
1,717	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	7/31/2023	96.50	0.0%	0.0
1,718	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	7/31/2023	96.50	0.0%	0.0
1,719	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	58	7/31/2023	96.50	0.0%	0.0
1,720	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	SUI (ER)	167	7/31/2023	96.50	0.0%	0.0
1,721	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Resident)	211	5/3/2023	9.50	0.0%	0.0
1,722	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	350	5/3/2023	9.50	0.0%	0.0
1,723	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	781	5/3/2023	9.50	0.0%	0.0
1,724	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	311	5/3/2023	9.50	0.0%	0.0
1,725	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local City Withholding (Work)	542	5/15/2023	19.50	0.0%	0.0
1,726	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	41	7/31/2023	96.50	0.0%	0.0
1,727	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	CT: Family and Medical Leave	31	7/31/2023	96.50	0.0%	0.0
1,728	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	301	5/22/2023	26.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,729	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Work)	4	5/22/2023	26.50	0.0%	0.0
1,730	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	1,866	5/22/2023	26.50	0.0%	0.0
1,731	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	350	5/22/2023	26.50	0.0%	0.0
1,732	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	259	5/3/2023	9.50	0.0%	0.0
1,733	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	39	5/22/2023	26.50	0.0%	0.0
1,734	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	State Withholding (Work)	5,319	5/22/2023	26.50	0.0%	0.0
1,735	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Paid	369	7/31/2023	96.50	0.0%	0.0
1,736	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	281	5/22/2023	26.50	0.0%	0.0
1,737	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	68	7/31/2023	96.50	0.0%	0.0
1,738	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	24	7/31/2023	96.50	0.0%	0.0
1,739	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	292	7/31/2023	96.50	0.0%	0.0
1,740	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	72	5/3/2023	9.50	0.0%	0.0
1,741	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	80	5/3/2023	9.50	0.0%	0.0
1,742	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	150	5/3/2023	9.50	0.0%	0.0
1,743	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	244	5/22/2023	26.50	0.0%	0.0
1,744	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	FUI (ER)	340	7/31/2023	96.50	0.0%	0.0
1,745	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	Additional Medicare Tax	15,201	5/1/2023	5.50	0.0%	0.0
1,746	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	Medicare	405,555	5/1/2023	5.50	0.2%	0.0
1,747	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	Medicare (ER)	405,555	5/1/2023	5.50	0.2%	0.0
1,748	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	OASDI	1,593,123	5/1/2023	5.50	0.6%	0.0
1,749	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	OASDI (ER)	1,593,123	5/1/2023	5.50	0.6%	0.0
1,750	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	Federal Withholding	3,393,656	5/1/2023	5.50	1.4%	0.1
1,751	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	105	7/31/2023	96.50	0.0%	0.0
1,752	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	SUI (ER)	5	7/31/2023	96.50	0.0%	0.0
1,753	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	185	5/22/2023	26.50	0.0%	0.0
1,754	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	183	5/3/2023	9.50	0.0%	0.0
1,755	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	38	7/31/2023	96.50	0.0%	0.0
1,756	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	98	7/31/2023	96.50	0.0%	0.0
1,757	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	260	5/22/2023	26.50	0.0%	0.0
1,758	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	65	7/31/2023	96.50	0.0%	0.0
1,759	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	418	5/22/2023	26.50	0.0%	0.0
1,760	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local County Withholding (Work)	33	7/31/2023	96.50	0.0%	0.0
1,761	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	State Withholding (Resident)	242	7/31/2023	96.50	0.0%	0.0
1,762	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	State Withholding (Work)	1,288	7/31/2023	96.50	0.0%	0.0
1,763	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Work)	842	5/22/2023	26.50	0.0%	0.0
1,764	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	1,672	5/22/2023	26.50	0.0%	0.0
1,765	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	72	5/22/2023	26.50	0.0%	0.0
1,766	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	684	5/22/2023	26.50	0.0%	0.0
1,767	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	38	5/15/2023	19.50	0.0%	0.0
1,768	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	122	5/3/2023	9.50	0.0%	0.0
1,769	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Work)	50	5/22/2023	26.50	0.0%	0.0
1,770	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	2,017	5/22/2023	26.50	0.0%	0.0
1,771	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	50	5/3/2023	9.50	0.0%	0.0
1,772	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	191	5/3/2023	9.50	0.0%	0.0
1,773	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	355	5/22/2023	26.50	0.0%	0.0
1,774	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	202	5/22/2023	26.50	0.0%	0.0
1,775	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	51	5/3/2023	9.50	0.0%	0.0
1,776	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	59	5/3/2023	9.50	0.0%	0.0
1,777	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	SUI (ER)	96	7/31/2023	96.50	0.0%	0.0
1,778	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	623	5/3/2023	9.50	0.0%	0.0
1,779	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Work)	617	5/22/2023	26.50	0.0%	0.0
1,780	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	9,436	5/22/2023	26.50	0.0%	0.0
1,781	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	142	5/22/2023	26.50	0.0%	0.0
1,782	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	25	7/31/2023	96.50	0.0%	0.0
1,783	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	45	5/15/2023	19.50	0.0%	0.0
1,784	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	195	5/22/2023	26.50	0.0%	0.0
1,785	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	State Withholding (Work)	245	5/22/2023	26.50	0.0%	0.0
1,786	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	State Withholding (Work)	4,683	5/15/2023	19.50	0.0%	0.0
1,787	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	89	7/31/2023	96.50	0.0%	0.0
1,788	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	SUI (ER)	42	7/31/2023	96.50	0.0%	0.0
1,789	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	State Withholding (Resident)	5,129	5/22/2023	26.50	0.0%	0.0
1,790	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	State Withholding (Work)	87,716	5/22/2023	26.50	0.0%	0.0
1,791	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	177	5/22/2023	26.50	0.0%	0.0
1,792	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	100	5/22/2023	26.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,793	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	101	5/22/2023	26.50	0.0%	0.0
1,794	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	1,373	5/22/2023	26.50	0.0%	0.0
1,795	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local County Withholding (Work)	763	7/31/2023	96.50	0.0%	0.0
1,796	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	SUI (ER)	14	7/31/2023	96.50	0.0%	0.0
1,797	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/9/2023	State Withholding (Work)	19,420	5/10/2023	16.50	0.0%	0.0
1,798	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/9/2023	State Withholding (Resident)	27,666	5/10/2023	16.50	0.0%	0.0
1,799	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Work)	579	5/22/2023	26.50	0.0%	0.0
1,800	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	1,981	5/22/2023	26.50	0.0%	0.0
1,801	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	46	7/31/2023	96.50	0.0%	0.0
1,802	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	398	5/22/2023	26.50	0.0%	0.0
1,803	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	20	7/31/2023	96.50	0.0%	0.0
1,804	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	11	5/3/2023	9.50	0.0%	0.0
1,805	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	45	5/3/2023	9.50	0.0%	0.0
1,806	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	28	5/3/2023	9.50	0.0%	0.0
1,807	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	32	5/3/2023	9.50	0.0%	0.0
1,808	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	589	5/22/2023	26.50	0.0%	0.0
1,809	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	33	5/15/2023	19.50	0.0%	0.0
1,810	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	9	7/31/2023	96.50	0.0%	0.0
1,811	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	4,093	5/22/2023	26.50	0.0%	0.0
1,812	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Resident)	153	5/3/2023	9.50	0.0%	0.0
1,813	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	685	5/3/2023	9.50	0.0%	0.0
1,814	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	42	7/31/2023	96.50	0.0%	0.0
1,815	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	80	7/31/2023	96.50	0.0%	0.0
1,816	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	21	7/31/2023	96.50	0.0%	0.0
1,817	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/18/2023	State Withholding (Work)	374	5/19/2023	25.50	0.0%	0.0
1,818	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	63	5/3/2023	9.50	0.0%	0.0
1,819	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	SUI (ER)	7	7/31/2023	96.50	0.0%	0.0
1,820	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	418	5/3/2023	9.50	0.0%	0.0
1,821	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	123	5/3/2023	9.50	0.0%	0.0
1,822	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	613	5/22/2023	26.50	0.0%	0.0
1,823	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	1	5/3/2023	9.50	0.0%	0.0
1,824	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	427	5/3/2023	9.50	0.0%	0.0
1,825	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	193	5/22/2023	26.50	0.0%	0.0
1,826	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	43	7/31/2023	96.50	0.0%	0.0
1,827	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	48	7/31/2023	96.50	0.0%	0.0
1,828	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	3,349	5/22/2023	26.50	0.0%	0.0
1,829	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	13	5/3/2023	9.50	0.0%	0.0
1,830	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	73	5/3/2023	9.50	0.0%	0.0
1,831	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	65	7/31/2023	96.50	0.0%	0.0
1,832	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/27/2023	SUI	15	7/28/2023	95.50	0.0%	0.0
1,833	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Resident)	23	5/3/2023	9.50	0.0%	0.0
1,834	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/27/2023	SUI (ER)	122	7/28/2023	95.50	0.0%	0.0
1,835	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	505	5/3/2023	9.50	0.0%	0.0
1,836	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	7/28/2023	95.50	0.0%	0.0
1,837	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/27/2023	NJ: Workforce Development Fund	2	7/28/2023	95.50	0.0%	0.0
1,838	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/27/2023	NJ: Workforce Development Fund - Employer Paid	5	7/28/2023	95.50	0.0%	0.0
1,839	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	35	5/15/2023	19.50	0.0%	0.0
1,840	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Resident)	62	5/3/2023	9.50	0.0%	0.0
1,841	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	5,546	5/3/2023	9.50	0.0%	0.0
1,842	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	2,222	5/3/2023	9.50	0.0%	0.0
1,843	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Resident)	535	5/3/2023	9.50	0.0%	0.0
1,844	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	SUI (ER)	1,165	7/31/2023	96.50	0.0%	0.0
1,845	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	666,687	5/3/2023	9.50	0.3%	0.0
1,846	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	51	7/31/2023	96.50	0.0%	0.0
1,847	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	79	7/31/2023	96.50	0.0%	0.0
1,848	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	103	5/3/2023	9.50	0.0%	0.0
1,849	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	SUI (ER)	58	7/31/2023	96.50	0.0%	0.0
1,850	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	State Withholding (Resident)	2,274	5/1/2023	5.50	0.0%	0.0
1,851	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	State Withholding (Work)	62,084	5/1/2023	5.50	0.0%	0.0
1,852	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	206	5/22/2023	26.50	0.0%	0.0
1,853	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	State Withholding (Work)	136	5/1/2023	5.50	0.0%	0.0
1,854	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	131	5/22/2023	26.50	0.0%	0.0
1,855	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	301	5/22/2023	26.50	0.0%	0.0
1,856	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	3	5/3/2023	9.50	0.0%	0.0

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STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,857	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	28	7/31/2023	96.50	0.0%	0.0
1,858	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	2,103	5/22/2023	26.50	0.0%	0.0
1,859	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	433	5/22/2023	26.50	0.0%	0.0
1,860	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	144	5/22/2023	26.50	0.0%	0.0
1,861	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	329	5/15/2023	19.50	0.0%	0.0
1,862	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	1,433	5/22/2023	26.50	0.0%	0.0
1,863	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	8	7/31/2023	96.50	0.0%	0.0
1,864	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	83	7/31/2023	96.50	0.0%	0.0
1,865	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	16	5/15/2023	19.50	0.0%	0.0
1,866	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	288	5/22/2023	26.50	0.0%	0.0
1,867	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	340	5/15/2023	19.50	0.0%	0.0
1,868	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	13	5/3/2023	9.50	0.0%	0.0
1,869	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	75	5/3/2023	9.50	0.0%	0.0
1,870	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Work)	83	5/22/2023	26.50	0.0%	0.0
1,871	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	110	5/22/2023	26.50	0.0%	0.0
1,872	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	48	5/3/2023	9.50	0.0%	0.0
1,873	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	SUI (ER)	12	7/31/2023	96.50	0.0%	0.0
1,874	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	State Withholding (Resident)	414	5/1/2023	5.50	0.0%	0.0
1,875	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	State Withholding (Work)	73,706	5/1/2023	5.50	0.0%	0.0
1,876	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Resident)	12	7/31/2023	96.50	0.0%	0.0
1,877	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	28	7/31/2023	96.50	0.0%	0.0
1,878	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	575	5/15/2023	19.50	0.0%	0.0
1,879	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	30	5/22/2023	26.50	0.0%	0.0
1,880	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	93	5/3/2023	9.50	0.0%	0.0
1,881	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	180	5/3/2023	9.50	0.0%	0.0
1,882	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	407	5/3/2023	9.50	0.0%	0.0
1,883	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	66	5/22/2023	26.50	0.0%	0.0
1,884	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Work)	61	5/22/2023	26.50	0.0%	0.0
1,885	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	2,107	5/22/2023	26.50	0.0%	0.0
1,886	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	153	5/22/2023	26.50	0.0%	0.0
1,887	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	53	5/15/2023	19.50	0.0%	0.0
1,888	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	78	7/31/2023	96.50	0.0%	0.0
1,889	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	160	5/22/2023	26.50	0.0%	0.0
1,890	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	101	5/22/2023	26.50	0.0%	0.0
1,891	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	16	7/31/2023	96.50	0.0%	0.0
1,892	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	808	5/22/2023	26.50	0.0%	0.0
1,893	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Work)	186	5/22/2023	26.50	0.0%	0.0
1,894	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	851	5/22/2023	26.50	0.0%	0.0
1,895	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/24/2023	State Withholding (Work)	543	5/25/2023	31.50	0.0%	0.0
1,896	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	2,154	5/22/2023	26.50	0.0%	0.0
1,897	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	Local City Withholding (Work)	31	7/31/2023	96.50	0.0%	0.0
1,898	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Work)	1,107	5/3/2023	9.50	0.0%	0.0
1,899	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	State Withholding (Resident)	3,784	5/3/2023	9.50	0.0%	0.0
1,900	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	7/31/2023	96.50	0.0%	0.0
1,901	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	7/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	7/31/2023	96.50	0.0%	0.0
1,902	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	115	5/22/2023	26.50	0.0%	0.0
1,903	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	365	5/22/2023	26.50	0.0%	0.0
1,904	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	1/30/2024	SUI (ER)	9	1/31/2024	282.50	0.0%	0.0
1,905	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/19/2023	Local County Withholding (Resident)	50	5/22/2023	26.50	0.0%	0.0
1,906	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	State Withholding (Work)	210	5/15/2023	19.50	0.0%	0.0
1,907	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	29	5/3/2023	9.50	0.0%	0.0
1,908	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Work)	4	5/3/2023	9.50	0.0%	0.0
1,909	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/2/2023	Local City Withholding (Resident)	294	5/3/2023	9.50	0.0%	0.0
1,910	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	226	5/15/2023	19.50	0.0%	0.0
1,911	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/12/2023	Local School District Withholding (Resident)	43	5/15/2023	19.50	0.0%	0.0
1,912	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	State Withholding (Resident)	126	6/15/2023	37.50	0.0%	0.0
1,913	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	State Withholding (Work)	684	6/15/2023	37.50	0.0%	0.0
1,914	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	73	7/31/2023	81.50	0.0%	0.0
1,915	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	45	6/20/2023	39.50	0.0%	0.0
1,916	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	31	7/31/2023	81.50	0.0%	0.0
1,917	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	43	7/31/2023	81.50	0.0%	0.0
1,918	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	State Withholding (Work)	86	5/16/2023	7.50	0.0%	0.0
1,919	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	93	7/31/2023	81.50	0.0%	0.0
1,920	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	271	6/20/2023	39.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,921	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	16	5/18/2023	9.50	0.0%	0.0
1,922	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	122	5/18/2023	9.50	0.0%	0.0
1,923	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	96	6/20/2023	39.50	0.0%	0.0
1,924	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	7	7/31/2023	81.50	0.0%	0.0
1,925	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	700	6/20/2023	39.50	0.0%	0.0
1,926	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local School District Withholding (Resident)	483	7/31/2023	81.50	0.0%	0.0
1,927	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local County Withholding (Work)	1,652	7/31/2023	81.50	0.0%	0.0
1,928	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	20	7/31/2023	81.50	0.0%	0.0
1,929	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local County Withholding (Work)	46	7/31/2023	81.50	0.0%	0.0
1,930	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	120	6/20/2023	39.50	0.0%	0.0
1,931	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	State Withholding (Work)	5,123	5/16/2023	7.50	0.0%	0.0
1,932	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	CA: State Disability Insurance (SDI) - Mandatory	711	5/16/2023	7.50	0.0%	0.0
1,933	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local County Withholding (Work)	377	7/31/2023	81.50	0.0%	0.0
1,934	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	9	7/31/2023	81.50	0.0%	0.0
1,935	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	231	7/31/2023	81.50	0.0%	0.0
1,936	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	400	5/18/2023	9.50	0.0%	0.0
1,937	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	26,075	5/18/2023	9.50	0.0%	0.0
1,938	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Work)	100	6/20/2023	39.50	0.0%	0.0
1,939	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	295	6/20/2023	39.50	0.0%	0.0
1,940	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	686	6/20/2023	39.50	0.0%	0.0
1,941	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	158	6/15/2023	37.50	0.0%	0.0
1,942	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	20	6/15/2023	37.50	0.0%	0.0
1,943	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	7/31/2023	81.50	0.0%	0.0
1,944	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	7/31/2023	81.50	0.0%	0.0
1,945	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	69	7/31/2023	81.50	0.0%	0.0
1,946	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	SUI (ER)	166	7/31/2023	81.50	0.0%	0.0
1,947	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/23/2023	State Withholding (Resident)	218	5/24/2023	15.50	0.0%	0.0
1,948	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/23/2023	State Withholding (Work)	343	5/24/2023	15.50	0.0%	0.0
1,949	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	781	5/18/2023	9.50	0.0%	0.0
1,950	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/23/2023	State Withholding (Work)	311	5/24/2023	15.50	0.0%	0.0
1,951	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local City Withholding (Work)	656	6/15/2023	37.50	0.0%	0.0
1,952	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	45	7/31/2023	81.50	0.0%	0.0
1,953	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	CT: Family and Medical Leave	31	7/31/2023	81.50	0.0%	0.0
1,954	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	248	6/20/2023	39.50	0.0%	0.0
1,955	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Work)	4	6/20/2023	39.50	0.0%	0.0
1,956	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	1,861	6/20/2023	39.50	0.0%	0.0
1,957	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	350	6/20/2023	39.50	0.0%	0.0
1,958	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	State Withholding (Work)	259	5/18/2023	9.50	0.0%	0.0
1,959	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	39	6/20/2023	39.50	0.0%	0.0
1,960	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	SUI (ER)	189	6/20/2023	39.50	0.0%	0.0
1,961	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	State Withholding (Work)	9,881	6/20/2023	39.50	0.0%	0.0
1,962	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Paid	819	7/31/2023	81.50	0.0%	0.0
1,963	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	248	6/20/2023	39.50	0.0%	0.0
1,964	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	84	7/31/2023	81.50	0.0%	0.0
1,965	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	26	7/31/2023	81.50	0.0%	0.0
1,966	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	336	7/31/2023	81.50	0.0%	0.0
1,967	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	72	5/18/2023	9.50	0.0%	0.0
1,968	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	120	5/18/2023	9.50	0.0%	0.0
1,969	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	131	5/18/2023	9.50	0.0%	0.0
1,970	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	244	6/20/2023	39.50	0.0%	0.0
1,971	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	FUI (ER)	767	7/31/2023	81.50	0.0%	0.0
1,972	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	Additional Medicare Tax	17,619	5/16/2023	7.50	0.0%	0.0
1,973	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	Medicare (ER)	403,174	5/16/2023	7.50	0.2%	0.0
1,974	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	Medicare	403,174	5/16/2023	7.50	0.2%	0.0
1,975	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	OASDI (ER)	1,559,085	5/16/2023	7.50	0.6%	0.0
1,976	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	OASDI	1,559,085	5/16/2023	7.50	0.6%	0.0
1,977	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	Federal Withholding	3,374,942	5/16/2023	7.50	1.4%	0.1
1,978	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	105	7/31/2023	81.50	0.0%	0.0
1,979	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	SUI (ER)	26	7/31/2023	81.50	0.0%	0.0
1,980	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	185	6/20/2023	39.50	0.0%	0.0
1,981	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	182	5/18/2023	9.50	0.0%	0.0
1,982	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	47	7/31/2023	81.50	0.0%	0.0
1,983	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	79	7/31/2023	81.50	0.0%	0.0
1,984	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	3	7/31/2023	81.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
1,985	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	247	6/20/2023	39.50	0.0%	0.0
1,986	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	65	7/31/2023	81.50	0.0%	0.0
1,987	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	418	6/20/2023	39.50	0.0%	0.0
1,988	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local County Withholding (Work)	33	7/31/2023	81.50	0.0%	0.0
1,989	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	State Withholding (Resident)	242	7/31/2023	81.50	0.0%	0.0
1,990	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	State Withholding (Work)	1,040	7/31/2023	81.50	0.0%	0.0
1,991	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Work)	831	6/20/2023	39.50	0.0%	0.0
1,992	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	1,571	6/20/2023	39.50	0.0%	0.0
1,993	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	72	6/20/2023	39.50	0.0%	0.0
1,994	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	601	6/20/2023	39.50	0.0%	0.0
1,995	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	38	6/15/2023	37.50	0.0%	0.0
1,996	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	135	5/18/2023	9.50	0.0%	0.0
1,997	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Work)	50	6/20/2023	39.50	0.0%	0.0
1,998	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	1,965	6/20/2023	39.50	0.0%	0.0
1,999	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	55	5/18/2023	9.50	0.0%	0.0
2,000	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	191	5/18/2023	9.50	0.0%	0.0
2,001	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	425	6/20/2023	39.50	0.0%	0.0
2,002	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	139	6/20/2023	39.50	0.0%	0.0
2,003	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	51	5/18/2023	9.50	0.0%	0.0
2,004	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	88	5/18/2023	9.50	0.0%	0.0
2,005	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	SUI (ER)	96	7/31/2023	81.50	0.0%	0.0
2,006	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	State Withholding (Work)	623	5/19/2023	10.50	0.0%	0.0
2,007	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Work)	602	6/20/2023	39.50	0.0%	0.0
2,008	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	9,395	6/20/2023	39.50	0.0%	0.0
2,009	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	142	6/20/2023	39.50	0.0%	0.0
2,010	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	23	7/31/2023	81.50	0.0%	0.0
2,011	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	36	6/15/2023	37.50	0.0%	0.0
2,012	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	195	6/20/2023	39.50	0.0%	0.0
2,013	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	State Withholding (Work)	245	6/20/2023	39.50	0.0%	0.0
2,014	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	State Withholding (Work)	1,287	6/15/2023	37.50	0.0%	0.0
2,015	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	81	7/31/2023	81.50	0.0%	0.0
2,016	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	SUI (ER)	148	7/31/2023	81.50	0.0%	0.0
2,017	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	State Withholding (Resident)	5,196	6/20/2023	39.50	0.0%	0.0
2,018	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	State Withholding (Work)	84,241	6/20/2023	39.50	0.0%	0.0
2,019	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	179	6/20/2023	39.50	0.0%	0.0
2,020	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	100	6/20/2023	39.50	0.0%	0.0
2,021	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	99	6/20/2023	39.50	0.0%	0.0
2,022	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	1,319	6/20/2023	39.50	0.0%	0.0
2,023	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local County Withholding (Work)	907	7/31/2023	81.50	0.0%	0.0
2,024	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	SUI (ER)	36	7/31/2023	81.50	0.0%	0.0
2,025	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/24/2023	State Withholding (Work)	20,680	5/25/2023	16.50	0.0%	0.0
2,026	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/24/2023	State Withholding (Resident)	25,419	5/25/2023	16.50	0.0%	0.0
2,027	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Work)	438	6/20/2023	39.50	0.0%	0.0
2,028	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	1,654	6/20/2023	39.50	0.0%	0.0
2,029	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	46	7/31/2023	81.50	0.0%	0.0
2,030	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	374	6/20/2023	39.50	0.0%	0.0
2,031	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	20	7/31/2023	81.50	0.0%	0.0
2,032	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	11	5/18/2023	9.50	0.0%	0.0
2,033	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	45	5/18/2023	9.50	0.0%	0.0
2,034	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	31	5/18/2023	9.50	0.0%	0.0
2,035	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	32	5/18/2023	9.50	0.0%	0.0
2,036	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	550	6/20/2023	39.50	0.0%	0.0
2,037	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	33	6/15/2023	37.50	0.0%	0.0
2,038	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	9	7/31/2023	81.50	0.0%	0.0
2,039	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	4,100	6/20/2023	39.50	0.0%	0.0
2,040	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	State Withholding (Resident)	153	5/18/2023	9.50	0.0%	0.0
2,041	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	State Withholding (Work)	682	5/18/2023	9.50	0.0%	0.0
2,042	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	47	7/31/2023	81.50	0.0%	0.0
2,043	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	52	7/31/2023	81.50	0.0%	0.0
2,044	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	21	7/31/2023	81.50	0.0%	0.0
2,045	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	State Withholding (Work)	374	6/20/2023	39.50	0.0%	0.0
2,046	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	20	5/18/2023	9.50	0.0%	0.0
2,047	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	63	5/18/2023	9.50	0.0%	0.0
2,048	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	SUI (ER)	7	7/31/2023	81.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,049	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	State Withholding (Work)	418	5/19/2023	10.50	0.0%	0.0
2,050	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	State Withholding (Resident)	12	5/18/2023	9.50	0.0%	0.0
2,051	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	SUI (ER)	53	7/31/2023	81.50	0.0%	0.0
2,052	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	State Withholding (Work)	123	5/18/2023	9.50	0.0%	0.0
2,053	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	694	6/20/2023	39.50	0.0%	0.0
2,054	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	1	5/18/2023	9.50	0.0%	0.0
2,055	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	347	5/18/2023	9.50	0.0%	0.0
2,056	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	192	6/20/2023	39.50	0.0%	0.0
2,057	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	43	7/31/2023	81.50	0.0%	0.0
2,058	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	46	7/31/2023	81.50	0.0%	0.0
2,059	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	3,278	6/20/2023	39.50	0.0%	0.0
2,060	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	11	5/18/2023	9.50	0.0%	0.0
2,061	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	81	5/18/2023	9.50	0.0%	0.0
2,062	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	65	7/31/2023	81.50	0.0%	0.0
2,063	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/27/2023	SUI	15	7/28/2023	80.50	0.0%	0.0
2,064	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/27/2023	SUI (ER)	122	7/28/2023	80.50	0.0%	0.0
2,065	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/23/2023	State Withholding (Work)	528	5/24/2023	15.50	0.0%	0.0
2,066	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	7/28/2023	80.50	0.0%	0.0
2,067	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/27/2023	NJ: Workforce Development Fund	2	7/28/2023	80.50	0.0%	0.0
2,068	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/27/2023	NJ: Workforce Development Fund - Employer Paid	5	7/28/2023	80.50	0.0%	0.0
2,069	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	35	6/15/2023	37.50	0.0%	0.0
2,070	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	State Withholding (Resident)	28	5/18/2023	9.50	0.0%	0.0
2,071	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	State Withholding (Work)	810	5/18/2023	9.50	0.0%	0.0
2,072	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	485	5/18/2023	9.50	0.0%	0.0
2,073	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	State Withholding (Resident)	535	5/19/2023	10.50	0.0%	0.0
2,074	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	SUI (ER)	702	5/19/2023	10.50	0.0%	0.0
2,075	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	State Withholding (Work)	664,107	5/19/2023	10.50	0.3%	0.0
2,076	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	7	7/31/2023	81.50	0.0%	0.0
2,077	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	21	7/31/2023	81.50	0.0%	0.0
2,078	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	5/18/2023	9.50	0.0%	0.0
2,079	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	SUI (ER)	3	7/31/2023	81.50	0.0%	0.0
2,080	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	State Withholding (Resident)	2,089	5/16/2023	7.50	0.0%	0.0
2,081	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	State Withholding (Work)	60,736	5/16/2023	7.50	0.0%	0.0
2,082	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	206	6/20/2023	39.50	0.0%	0.0
2,083	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	State Withholding (Work)	128	5/16/2023	7.50	0.0%	0.0
2,084	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	131	6/20/2023	39.50	0.0%	0.0
2,085	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	283	6/20/2023	39.50	0.0%	0.0
2,086	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	27	7/31/2023	81.50	0.0%	0.0
2,087	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	1,932	6/20/2023	39.50	0.0%	0.0
2,088	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	354	6/20/2023	39.50	0.0%	0.0
2,089	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	129	6/20/2023	39.50	0.0%	0.0
2,090	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	274	6/15/2023	37.50	0.0%	0.0
2,091	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	1,473	6/20/2023	39.50	0.0%	0.0
2,092	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	7	7/31/2023	81.50	0.0%	0.0
2,093	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	92	7/31/2023	81.50	0.0%	0.0
2,094	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	15	6/15/2023	37.50	0.0%	0.0
2,095	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	288	6/20/2023	39.50	0.0%	0.0
2,096	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	337	6/15/2023	37.50	0.0%	0.0
2,097	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	13	5/18/2023	9.50	0.0%	0.0
2,098	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	75	5/18/2023	9.50	0.0%	0.0
2,099	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Work)	73	6/20/2023	39.50	0.0%	0.0
2,100	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	110	6/20/2023	39.50	0.0%	0.0
2,101	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	15	7/31/2023	81.50	0.0%	0.0
2,102	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	48	5/18/2023	9.50	0.0%	0.0
2,103	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	SUI (ER)	37	7/31/2023	81.50	0.0%	0.0
2,104	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	State Withholding (Resident)	204	5/16/2023	7.50	0.0%	0.0
2,105	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	State Withholding (Work)	80,806	5/16/2023	7.50	0.0%	0.0
2,106	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Resident)	10	7/31/2023	81.50	0.0%	0.0
2,107	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	31	7/31/2023	81.50	0.0%	0.0
2,108	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	550	6/15/2023	37.50	0.0%	0.0
2,109	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	30	6/20/2023	39.50	0.0%	0.0
2,110	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	93	5/18/2023	9.50	0.0%	0.0
2,111	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	180	5/18/2023	9.50	0.0%	0.0
2,112	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	416	5/18/2023	9.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,113	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	66	6/20/2023	39.50	0.0%	0.0
2,114	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Work)	61	6/20/2023	39.50	0.0%	0.0
2,115	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	1,773	6/20/2023	39.50	0.0%	0.0
2,116	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	153	6/20/2023	39.50	0.0%	0.0
2,117	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	53	6/15/2023	37.50	0.0%	0.0
2,118	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	87	7/31/2023	81.50	0.0%	0.0
2,119	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	160	6/20/2023	39.50	0.0%	0.0
2,120	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	101	6/20/2023	39.50	0.0%	0.0
2,121	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	8	7/31/2023	81.50	0.0%	0.0
2,122	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	782	6/20/2023	39.50	0.0%	0.0
2,123	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Work)	166	6/20/2023	39.50	0.0%	0.0
2,124	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	795	6/20/2023	39.50	0.0%	0.0
2,125	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/23/2023	State Withholding (Work)	543	6/26/2023	46.50	0.0%	0.0
2,126	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	2,025	6/20/2023	39.50	0.0%	0.0
2,127	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	Local City Withholding (Work)	35	7/31/2023	81.50	0.0%	0.0
2,128	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	State Withholding (Work)	1,150	5/19/2023	10.50	0.0%	0.0
2,129	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/18/2023	State Withholding (Resident)	11,025	5/19/2023	10.50	0.0%	0.0
2,130	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	7/31/2023	81.50	0.0%	0.0
2,131	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	7/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	7/31/2023	81.50	0.0%	0.0
2,132	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	115	6/20/2023	39.50	0.0%	0.0
2,133	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	340	6/20/2023	39.50	0.0%	0.0
2,134	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	1/30/2024	SUI (ER)	9	1/31/2024	267.50	0.0%	0.0
2,135	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/16/2023	Local County Withholding (Resident)	50	6/20/2023	39.50	0.0%	0.0
2,136	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/30/2023	State Withholding (Work)	210	5/31/2023	22.50	0.0%	0.0
2,137	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	29	5/18/2023	9.50	0.0%	0.0
2,138	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Work)	5	5/18/2023	9.50	0.0%	0.0
2,139	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/17/2023	Local City Withholding (Resident)	292	5/18/2023	9.50	0.0%	0.0
2,140	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	225	6/15/2023	37.50	0.0%	0.0
2,141	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/14/2023	Local School District Withholding (Resident)	43	6/15/2023	37.50	0.0%	0.0
2,142	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	State Withholding (Resident)	162	6/15/2023	22.00	0.0%	0.0
2,143	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	State Withholding (Work)	684	6/15/2023	22.00	0.0%	0.0
2,144	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	89	7/31/2023	66.00	0.0%	0.0
2,145	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	45	6/20/2023	24.00	0.0%	0.0
2,146	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	41	7/31/2023	66.00	0.0%	0.0
2,147	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	48	7/31/2023	66.00	0.0%	0.0
2,148	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	State Withholding (Work)	86	6/1/2023	8.00	0.0%	0.0
2,149	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	85	7/31/2023	66.00	0.0%	0.0
2,150	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	263	6/20/2023	24.00	0.0%	0.0
2,151	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	10	6/5/2023	10.00	0.0%	0.0
2,152	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	118	6/5/2023	10.00	0.0%	0.0
2,153	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	96	6/20/2023	24.00	0.0%	0.0
2,154	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	711	6/20/2023	24.00	0.0%	0.0
2,155	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local School District Withholding (Resident)	538	7/31/2023	66.00	0.0%	0.0
2,156	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local County Withholding (Work)	1,609	7/31/2023	66.00	0.0%	0.0
2,157	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	52	7/31/2023	66.00	0.0%	0.0
2,158	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local County Withholding (Work)	43	7/31/2023	66.00	0.0%	0.0
2,159	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	State Withholding (Work)	5,055	6/1/2023	8.00	0.0%	0.0
2,160	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	CA: State Disability Insurance (SDI) - Mandatory	618	6/1/2023	8.00	0.0%	0.0
2,161	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local County Withholding (Work)	422	7/31/2023	66.00	0.0%	0.0
2,162	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	6	7/31/2023	66.00	0.0%	0.0
2,163	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	223	7/31/2023	66.00	0.0%	0.0
2,164	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	422	6/5/2023	10.00	0.0%	0.0
2,165	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	26,329	6/5/2023	10.00	0.0%	0.0
2,166	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Work)	100	6/20/2023	24.00	0.0%	0.0
2,167	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	295	6/20/2023	24.00	0.0%	0.0
2,168	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	686	6/20/2023	24.00	0.0%	0.0
2,169	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	158	6/15/2023	22.00	0.0%	0.0
2,170	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	20	6/15/2023	22.00	0.0%	0.0
2,171	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	7/31/2023	66.00	0.0%	0.0
2,172	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	7/31/2023	66.00	0.0%	0.0
2,173	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	74	7/31/2023	66.00	0.0%	0.0
2,174	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Resident)	204	6/7/2023	14.00	0.0%	0.0
2,175	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Work)	343	6/7/2023	14.00	0.0%	0.0
2,176	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	781	6/5/2023	10.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,177	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Work)	311	6/7/2023	14.00	0.0%	0.0
2,178	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local City Withholding (Work)	534	6/15/2023	22.00	0.0%	0.0
2,179	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	58	7/31/2023	66.00	0.0%	0.0
2,180	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	CT: Family and Medical Leave	31	7/31/2023	66.00	0.0%	0.0
2,181	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	239	6/20/2023	24.00	0.0%	0.0
2,182	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	1	7/31/2023	66.00	0.0%	0.0
2,183	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Work)	16	6/20/2023	24.00	0.0%	0.0
2,184	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	1,854	6/20/2023	24.00	0.0%	0.0
2,185	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	350	6/20/2023	24.00	0.0%	0.0
2,186	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	State Withholding (Work)	259	6/5/2023	10.00	0.0%	0.0
2,187	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	39	6/20/2023	24.00	0.0%	0.0
2,188	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	State Withholding (Work)	5,826	6/20/2023	24.00	0.0%	0.0
2,189	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Paid	387	7/31/2023	66.00	0.0%	0.0
2,190	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	265	6/20/2023	24.00	0.0%	0.0
2,191	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	84	7/31/2023	66.00	0.0%	0.0
2,192	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	26	7/31/2023	66.00	0.0%	0.0
2,193	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	350	7/31/2023	66.00	0.0%	0.0
2,194	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	72	6/5/2023	10.00	0.0%	0.0
2,195	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	115	6/5/2023	10.00	0.0%	0.0
2,196	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	120	6/5/2023	10.00	0.0%	0.0
2,197	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	244	6/20/2023	24.00	0.0%	0.0
2,198	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	FUI (ER)	843	7/31/2023	66.00	0.0%	0.0
2,199	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	Additional Medicare Tax	17,250	6/1/2023	8.00	0.0%	0.0
2,200	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	Medicare (ER)	405,034	6/1/2023	8.00	0.2%	0.0
2,201	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	Medicare	405,034	6/1/2023	8.00	0.2%	0.0
2,202	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	OASDI (ER)	1,571,658	6/1/2023	8.00	0.6%	0.1
2,203	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	OASDI	1,571,658	6/1/2023	8.00	0.6%	0.1
2,204	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	Federal Withholding	3,401,409	6/1/2023	8.00	1.4%	0.1
2,205	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	105	7/31/2023	66.00	0.0%	0.0
2,206	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	SUI (ER)	21	7/31/2023	66.00	0.0%	0.0
2,207	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	185	6/20/2023	24.00	0.0%	0.0
2,208	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	185	6/5/2023	10.00	0.0%	0.0
2,209	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	46	7/31/2023	66.00	0.0%	0.0
2,210	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	176	7/31/2023	66.00	0.0%	0.0
2,211	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	1	7/31/2023	66.00	0.0%	0.0
2,212	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	247	6/20/2023	24.00	0.0%	0.0
2,213	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	59	7/31/2023	66.00	0.0%	0.0
2,214	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	418	6/20/2023	24.00	0.0%	0.0
2,215	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local County Withholding (Work)	30	7/31/2023	66.00	0.0%	0.0
2,216	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	State Withholding (Resident)	239	7/31/2023	66.00	0.0%	0.0
2,217	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	State Withholding (Work)	1,164	7/31/2023	66.00	0.0%	0.0
2,218	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Work)	856	6/20/2023	24.00	0.0%	0.0
2,219	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	1,616	6/20/2023	24.00	0.0%	0.0
2,220	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	72	6/20/2023	24.00	0.0%	0.0
2,221	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	626	6/20/2023	24.00	0.0%	0.0
2,222	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	38	6/15/2023	22.00	0.0%	0.0
2,223	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	134	6/5/2023	10.00	0.0%	0.0
2,224	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Work)	50	6/20/2023	24.00	0.0%	0.0
2,225	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	2,012	6/20/2023	24.00	0.0%	0.0
2,226	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	58	6/5/2023	10.00	0.0%	0.0
2,227	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	191	6/5/2023	10.00	0.0%	0.0
2,228	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	478	6/20/2023	24.00	0.0%	0.0
2,229	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	116	6/20/2023	24.00	0.0%	0.0
2,230	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	51	6/5/2023	10.00	0.0%	0.0
2,231	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	66	6/5/2023	10.00	0.0%	0.0
2,232	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	SUI (ER)	96	7/31/2023	66.00	0.0%	0.0
2,233	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Work)	623	6/7/2023	14.00	0.0%	0.0
2,234	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Work)	615	6/20/2023	24.00	0.0%	0.0
2,235	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	9,484	6/20/2023	24.00	0.0%	0.0
2,236	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	142	6/20/2023	24.00	0.0%	0.0
2,237	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	18	7/31/2023	66.00	0.0%	0.0
2,238	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	35	6/15/2023	22.00	0.0%	0.0
2,239	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	250	6/20/2023	24.00	0.0%	0.0
2,240	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	State Withholding (Work)	245	6/20/2023	24.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,241	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	State Withholding (Work)	1,415	6/15/2023	22.00	0.0%	0.0
2,242	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	101	7/31/2023	66.00	0.0%	0.0
2,243	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	SUI (ER)	175	7/31/2023	66.00	0.0%	0.0
2,244	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	State Withholding (Resident)	5,045	6/20/2023	24.00	0.0%	0.0
2,245	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	State Withholding (Work)	86,819	6/20/2023	24.00	0.0%	0.0
2,246	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	179	6/20/2023	24.00	0.0%	0.0
2,247	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	100	6/20/2023	24.00	0.0%	0.0
2,248	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	99	6/20/2023	24.00	0.0%	0.0
2,249	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	1,282	6/20/2023	24.00	0.0%	0.0
2,250	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local County Withholding (Work)	910	7/31/2023	66.00	0.0%	0.0
2,251	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	SUI (ER)	47	7/31/2023	66.00	0.0%	0.0
2,252	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/9/2023	State Withholding (Work)	21,464	6/12/2023	17.00	0.0%	0.0
2,253	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/9/2023	State Withholding (Resident)	25,872	6/12/2023	17.00	0.0%	0.0
2,254	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Work)	599	6/20/2023	24.00	0.0%	0.0
2,255	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	1,954	6/20/2023	24.00	0.0%	0.0
2,256	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	46	7/31/2023	66.00	0.0%	0.0
2,257	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	361	6/20/2023	24.00	0.0%	0.0
2,258	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	20	7/31/2023	66.00	0.0%	0.0
2,259	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	11	6/5/2023	10.00	0.0%	0.0
2,260	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	45	6/5/2023	10.00	0.0%	0.0
2,261	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	15	6/5/2023	10.00	0.0%	0.0
2,262	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	32	6/5/2023	10.00	0.0%	0.0
2,263	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	585	6/20/2023	24.00	0.0%	0.0
2,264	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	33	6/15/2023	22.00	0.0%	0.0
2,265	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	9	7/31/2023	66.00	0.0%	0.0
2,266	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	4,107	6/20/2023	24.00	0.0%	0.0
2,267	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	State Withholding (Resident)	153	6/5/2023	10.00	0.0%	0.0
2,268	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	State Withholding (Work)	682	6/5/2023	10.00	0.0%	0.0
2,269	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	47	7/31/2023	66.00	0.0%	0.0
2,270	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	52	7/31/2023	66.00	0.0%	0.0
2,271	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	21	7/31/2023	66.00	0.0%	0.0
2,272	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	State Withholding (Work)	374	6/20/2023	24.00	0.0%	0.0
2,273	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	35	6/5/2023	10.00	0.0%	0.0
2,274	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	43	6/5/2023	10.00	0.0%	0.0
2,275	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	SUI (ER)	6	7/31/2023	66.00	0.0%	0.0
2,276	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Work)	418	6/7/2023	14.00	0.0%	0.0
2,277	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	State Withholding (Work)	240	6/5/2023	10.00	0.0%	0.0
2,278	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	746	6/20/2023	24.00	0.0%	0.0
2,279	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	383	6/5/2023	10.00	0.0%	0.0
2,280	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	192	6/20/2023	24.00	0.0%	0.0
2,281	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	43	7/31/2023	66.00	0.0%	0.0
2,282	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	3,278	6/20/2023	24.00	0.0%	0.0
2,283	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	14	6/5/2023	10.00	0.0%	0.0
2,284	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	67	6/5/2023	10.00	0.0%	0.0
2,285	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	65	7/31/2023	66.00	0.0%	0.0
2,286	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/27/2023	SUI	15	7/28/2023	65.00	0.0%	0.0
2,287	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Resident)	21	6/7/2023	14.00	0.0%	0.0
2,288	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/27/2023	SUI (ER)	122	7/28/2023	65.00	0.0%	0.0
2,289	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Work)	507	6/7/2023	14.00	0.0%	0.0
2,290	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	7/28/2023	65.00	0.0%	0.0
2,291	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/27/2023	NJ: Workforce Development Fund	2	7/28/2023	65.00	0.0%	0.0
2,292	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/27/2023	NJ: Workforce Development Fund - Employer Paid	5	7/28/2023	65.00	0.0%	0.0
2,293	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	33	6/15/2023	22.00	0.0%	0.0
2,294	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	State Withholding (Resident)	28	6/5/2023	10.00	0.0%	0.0
2,295	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	State Withholding (Work)	810	6/5/2023	10.00	0.0%	0.0
2,296	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	485	6/5/2023	10.00	0.0%	0.0
2,297	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	SUI (ER)	517	7/31/2023	66.00	0.0%	0.0
2,298	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Resident)	535	6/7/2023	14.00	0.0%	0.0
2,299	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Work)	670,940	6/7/2023	14.00	0.3%	0.0
2,300	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	3	7/31/2023	66.00	0.0%	0.0
2,301	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	180	7/31/2023	66.00	0.0%	0.0
2,302	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	6/5/2023	10.00	0.0%	0.0
2,303	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	SUI (ER)	20	7/31/2023	66.00	0.0%	0.0
2,304	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	State Withholding (Resident)	2,798	6/1/2023	8.00	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,305	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	State Withholding (Work)	61,204	6/1/2023	8.00	0.0%	0.0
2,306	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	206	6/20/2023	24.00	0.0%	0.0
2,307	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	State Withholding (Work)	136	6/1/2023	8.00	0.0%	0.0
2,308	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	130	6/20/2023	24.00	0.0%	0.0
2,309	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	283	6/20/2023	24.00	0.0%	0.0
2,310	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	32	7/31/2023	66.00	0.0%	0.0
2,311	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	2,155	6/20/2023	24.00	0.0%	0.0
2,312	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	357	6/20/2023	24.00	0.0%	0.0
2,313	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	132	6/20/2023	24.00	0.0%	0.0
2,314	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	291	6/15/2023	22.00	0.0%	0.0
2,315	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	1,478	6/20/2023	24.00	0.0%	0.0
2,316	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	7	7/31/2023	66.00	0.0%	0.0
2,317	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	92	7/31/2023	66.00	0.0%	0.0
2,318	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	16	6/15/2023	22.00	0.0%	0.0
2,319	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	288	6/20/2023	24.00	0.0%	0.0
2,320	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	338	6/15/2023	22.00	0.0%	0.0
2,321	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	13	6/5/2023	10.00	0.0%	0.0
2,322	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	75	6/5/2023	10.00	0.0%	0.0
2,323	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Work)	66	6/20/2023	24.00	0.0%	0.0
2,324	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	110	6/20/2023	24.00	0.0%	0.0
2,325	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	30	7/31/2023	66.00	0.0%	0.0
2,326	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	48	6/5/2023	10.00	0.0%	0.0
2,327	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	SUI (ER)	46	7/31/2023	66.00	0.0%	0.0
2,328	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	State Withholding (Resident)	204	6/1/2023	8.00	0.0%	0.0
2,329	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	State Withholding (Work)	79,614	6/1/2023	8.00	0.0%	0.0
2,330	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Resident)	13	7/31/2023	66.00	0.0%	0.0
2,331	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	26	7/31/2023	66.00	0.0%	0.0
2,332	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	560	6/15/2023	22.00	0.0%	0.0
2,333	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	30	6/20/2023	24.00	0.0%	0.0
2,334	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	93	6/5/2023	10.00	0.0%	0.0
2,335	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	166	6/5/2023	10.00	0.0%	0.0
2,336	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	459	6/5/2023	10.00	0.0%	0.0
2,337	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	66	6/20/2023	24.00	0.0%	0.0
2,338	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Work)	61	6/20/2023	24.00	0.0%	0.0
2,339	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	1,897	6/20/2023	24.00	0.0%	0.0
2,340	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	153	6/20/2023	24.00	0.0%	0.0
2,341	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	87	7/31/2023	66.00	0.0%	0.0
2,342	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	160	6/20/2023	24.00	0.0%	0.0
2,343	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	140	6/20/2023	24.00	0.0%	0.0
2,344	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	8	7/31/2023	66.00	0.0%	0.0
2,345	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	775	6/20/2023	24.00	0.0%	0.0
2,346	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Work)	144	6/20/2023	24.00	0.0%	0.0
2,347	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	795	6/20/2023	24.00	0.0%	0.0
2,348	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/23/2023	State Withholding (Work)	543	6/26/2023	31.00	0.0%	0.0
2,349	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	2,130	6/20/2023	24.00	0.0%	0.0
2,350	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	Local City Withholding (Work)	36	7/31/2023	66.00	0.0%	0.0
2,351	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Work)	1,279	6/7/2023	14.00	0.0%	0.0
2,352	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/6/2023	State Withholding (Resident)	3,547	6/7/2023	14.00	0.0%	0.0
2,353	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	7/31/2023	66.00	0.0%	0.0
2,354	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	7/31/2023	66.00	0.0%	0.0
2,355	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	115	6/20/2023	24.00	0.0%	0.0
2,356	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	327	6/20/2023	24.00	0.0%	0.0
2,357	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	1/30/2024	SUI (ER)	9	1/31/2024	252.00	0.0%	0.0
2,358	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/16/2023	Local County Withholding (Resident)	50	6/20/2023	24.00	0.0%	0.0
2,359	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	State Withholding (Work)	210	6/15/2023	22.00	0.0%	0.0
2,360	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	29	6/5/2023	10.00	0.0%	0.0
2,361	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Work)	4	6/5/2023	10.00	0.0%	0.0
2,362	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/2/2023	Local City Withholding (Resident)	294	6/5/2023	10.00	0.0%	0.0
2,363	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	226	6/15/2023	22.00	0.0%	0.0
2,364	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/14/2023	Local School District Withholding (Resident)	43	6/15/2023	22.00	0.0%	0.0
2,365	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	State Withholding (Resident)	126	7/31/2023	50.50	0.0%	0.0
2,366	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	State Withholding (Work)	684	7/31/2023	50.50	0.0%	0.0
2,367	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	116	7/31/2023	50.50	0.0%	0.0
2,368	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	45	7/20/2023	41.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,369	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	31	7/31/2023	50.50	0.0%	0.0
2,370	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	35	7/31/2023	50.50	0.0%	0.0
2,371	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	State Withholding (Work)	86	6/16/2023	7.50	0.0%	0.0
2,372	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	SUI (ER)	187	7/31/2023	50.50	0.0%	0.0
2,373	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	State Withholding (Resident)	219	7/17/2023	36.50	0.0%	0.0
2,374	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	22	7/31/2023	50.50	0.0%	0.0
2,375	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	263	7/20/2023	41.50	0.0%	0.0
2,376	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	19	6/21/2023	12.50	0.0%	0.0
2,377	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	163	6/21/2023	12.50	0.0%	0.0
2,378	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	96	7/20/2023	41.50	0.0%	0.0
2,379	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	705	7/20/2023	41.50	0.0%	0.0
2,380	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local School District Withholding (Resident)	508	7/31/2023	50.50	0.0%	0.0
2,381	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local County Withholding (Work)	1,304	7/31/2023	50.50	0.0%	0.0
2,382	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	41	7/31/2023	50.50	0.0%	0.0
2,383	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local County Withholding (Work)	11	7/31/2023	50.50	0.0%	0.0
2,384	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	State Withholding (Work)	5,041	6/16/2023	7.50	0.0%	0.0
2,385	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	CA: State Disability Insurance (SDI) - Mandatory	597	6/16/2023	7.50	0.0%	0.0
2,386	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local County Withholding (Work)	347	7/31/2023	50.50	0.0%	0.0
2,387	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	5	7/31/2023	50.50	0.0%	0.0
2,388	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	231	7/31/2023	50.50	0.0%	0.0
2,389	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	422	6/21/2023	12.50	0.0%	0.0
2,390	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	27,809	6/21/2023	12.50	0.0%	0.0
2,391	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Work)	97	7/20/2023	41.50	0.0%	0.0
2,392	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	292	7/20/2023	41.50	0.0%	0.0
2,393	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	748	7/20/2023	41.50	0.0%	0.0
2,394	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	157	7/17/2023	36.50	0.0%	0.0
2,395	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	20	7/17/2023	36.50	0.0%	0.0
2,396	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	7/31/2023	50.50	0.0%	0.0
2,397	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	7/31/2023	50.50	0.0%	0.0
2,398	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	70	7/31/2023	50.50	0.0%	0.0
2,399	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/21/2023	State Withholding (Resident)	165	6/22/2023	13.50	0.0%	0.0
2,400	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/21/2023	State Withholding (Work)	382	6/22/2023	13.50	0.0%	0.0
2,401	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	781	6/21/2023	12.50	0.0%	0.0
2,402	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Work)	311	6/21/2023	12.50	0.0%	0.0
2,403	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local City Withholding (Work)	564	7/17/2023	36.50	0.0%	0.0
2,404	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	44	7/31/2023	50.50	0.0%	0.0
2,405	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	CT: Family and Medical Leave	31	7/31/2023	50.50	0.0%	0.0
2,406	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	345	7/20/2023	41.50	0.0%	0.0
2,407	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Work)	8	7/20/2023	41.50	0.0%	0.0
2,408	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	1,847	7/20/2023	41.50	0.0%	0.0
2,409	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	350	7/20/2023	41.50	0.0%	0.0
2,410	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Work)	259	6/21/2023	12.50	0.0%	0.0
2,411	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	39	7/20/2023	41.50	0.0%	0.0
2,412	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	State Withholding (Work)	5,821	7/20/2023	41.50	0.0%	0.0
2,413	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Paid	387	7/31/2023	50.50	0.0%	0.0
2,414	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	235	7/20/2023	41.50	0.0%	0.0
2,415	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	80	7/31/2023	50.50	0.0%	0.0
2,416	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	24	7/31/2023	50.50	0.0%	0.0
2,417	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	298	7/31/2023	50.50	0.0%	0.0
2,418	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	72	6/21/2023	12.50	0.0%	0.0
2,419	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	63	6/21/2023	12.50	0.0%	0.0
2,420	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	115	6/21/2023	12.50	0.0%	0.0
2,421	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	244	7/20/2023	41.50	0.0%	0.0
2,422	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	FUI (ER)	1,597	7/31/2023	50.50	0.0%	0.0
2,423	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	Additional Medicare Tax	18,101	6/16/2023	7.50	0.0%	0.0
2,424	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	Medicare (ER)	402,294	6/16/2023	7.50	0.2%	0.0
2,425	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	Medicare	402,294	6/16/2023	7.50	0.2%	0.0
2,426	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	OASDI (ER)	1,557,037	6/16/2023	7.50	0.6%	0.0
2,427	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	OASDI	1,557,037	6/16/2023	7.50	0.6%	0.0
2,428	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	Federal Withholding	3,354,587	6/16/2023	7.50	1.4%	0.1
2,429	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	105	7/31/2023	50.50	0.0%	0.0
2,430	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	SUI (ER)	25	7/31/2023	50.50	0.0%	0.0
2,431	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	185	7/20/2023	41.50	0.0%	0.0
2,432	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	182	6/21/2023	12.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,433	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	77	7/31/2023	50.50	0.0%	0.0
2,434	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	115	7/31/2023	50.50	0.0%	0.0
2,435	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	1	7/31/2023	50.50	0.0%	0.0
2,436	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	260	7/20/2023	41.50	0.0%	0.0
2,437	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	66	7/31/2023	50.50	0.0%	0.0
2,438	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	418	7/20/2023	41.50	0.0%	0.0
2,439	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local County Withholding (Work)	34	7/31/2023	50.50	0.0%	0.0
2,440	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	State Withholding (Resident)	239	7/31/2023	50.50	0.0%	0.0
2,441	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	State Withholding (Work)	1,139	7/31/2023	50.50	0.0%	0.0
2,442	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Work)	845	7/20/2023	41.50	0.0%	0.0
2,443	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	1,662	7/20/2023	41.50	0.0%	0.0
2,444	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	72	7/20/2023	41.50	0.0%	0.0
2,445	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	605	7/20/2023	41.50	0.0%	0.0
2,446	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	38	7/17/2023	36.50	0.0%	0.0
2,447	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	109	6/21/2023	12.50	0.0%	0.0
2,448	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Work)	50	7/20/2023	41.50	0.0%	0.0
2,449	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	2,109	7/20/2023	41.50	0.0%	0.0
2,450	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	42	6/21/2023	12.50	0.0%	0.0
2,451	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	211	6/21/2023	12.50	0.0%	0.0
2,452	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	477	7/20/2023	41.50	0.0%	0.0
2,453	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	130	7/20/2023	41.50	0.0%	0.0
2,454	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	65	6/21/2023	12.50	0.0%	0.0
2,455	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	97	6/21/2023	12.50	0.0%	0.0
2,456	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	SUI (ER)	96	7/31/2023	50.50	0.0%	0.0
2,457	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/21/2023	State Withholding (Work)	623	6/22/2023	13.50	0.0%	0.0
2,458	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Work)	689	7/20/2023	41.50	0.0%	0.0
2,459	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	9,575	7/20/2023	41.50	0.0%	0.0
2,460	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	142	7/20/2023	41.50	0.0%	0.0
2,461	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	19	7/31/2023	50.50	0.0%	0.0
2,462	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	35	7/17/2023	36.50	0.0%	0.0
2,463	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	252	7/20/2023	41.50	0.0%	0.0
2,464	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	State Withholding (Work)	251	7/20/2023	41.50	0.0%	0.0
2,465	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/21/2023	State Withholding (Work)	1,259	6/22/2023	13.50	0.0%	0.0
2,466	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	111	7/31/2023	50.50	0.0%	0.0
2,467	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	SUI (ER)	297	7/31/2023	50.50	0.0%	0.0
2,468	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	State Withholding (Resident)	5,317	7/20/2023	41.50	0.0%	0.0
2,469	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	State Withholding (Work)	86,184	7/20/2023	41.50	0.0%	0.0
2,470	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	179	7/20/2023	41.50	0.0%	0.0
2,471	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	100	7/20/2023	41.50	0.0%	0.0
2,472	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	99	7/20/2023	41.50	0.0%	0.0
2,473	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	1,186	7/20/2023	41.50	0.0%	0.0
2,474	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local County Withholding (Work)	862	7/31/2023	50.50	0.0%	0.0
2,475	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	SUI (ER)	38	7/31/2023	50.50	0.0%	0.0
2,476	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/23/2023	State Withholding (Work)	20,297	6/26/2023	15.50	0.0%	0.0
2,477	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/23/2023	State Withholding (Resident)	26,655	6/26/2023	15.50	0.0%	0.0
2,478	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Work)	460	7/20/2023	41.50	0.0%	0.0
2,479	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	1,730	7/20/2023	41.50	0.0%	0.0
2,480	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	46	7/31/2023	50.50	0.0%	0.0
2,481	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	89	7/31/2023	50.50	0.0%	0.0
2,482	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	348	7/20/2023	41.50	0.0%	0.0
2,483	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	20	7/31/2023	50.50	0.0%	0.0
2,484	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	11	6/21/2023	12.50	0.0%	0.0
2,485	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	45	6/21/2023	12.50	0.0%	0.0
2,486	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	28	6/21/2023	12.50	0.0%	0.0
2,487	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	32	6/21/2023	12.50	0.0%	0.0
2,488	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	488	7/20/2023	41.50	0.0%	0.0
2,489	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	33	7/17/2023	36.50	0.0%	0.0
2,490	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	9	7/31/2023	50.50	0.0%	0.0
2,491	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	4,316	7/20/2023	41.50	0.0%	0.0
2,492	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Resident)	153	6/21/2023	12.50	0.0%	0.0
2,493	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Work)	682	6/21/2023	12.50	0.0%	0.0
2,494	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	39	7/31/2023	50.50	0.0%	0.0
2,495	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	52	7/31/2023	50.50	0.0%	0.0
2,496	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	21	7/31/2023	50.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,497	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/24/2023	SUI (ER)	241	7/25/2023	46.50	0.0%	0.0
2,498	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	State Withholding (Work)	726	7/20/2023	41.50	0.0%	0.0
2,499	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	12	6/21/2023	12.50	0.0%	0.0
2,500	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	57	6/21/2023	12.50	0.0%	0.0
2,501	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Work)	418	6/21/2023	12.50	0.0%	0.0
2,502	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Work)	240	6/21/2023	12.50	0.0%	0.0
2,503	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	747	7/20/2023	41.50	0.0%	0.0
2,504	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	1	6/21/2023	12.50	0.0%	0.0
2,505	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	477	6/21/2023	12.50	0.0%	0.0
2,506	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	94	7/20/2023	41.50	0.0%	0.0
2,507	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	43	7/31/2023	50.50	0.0%	0.0
2,508	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	3,279	7/20/2023	41.50	0.0%	0.0
2,509	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	14	6/21/2023	12.50	0.0%	0.0
2,510	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	67	6/21/2023	12.50	0.0%	0.0
2,511	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	65	7/31/2023	50.50	0.0%	0.0
2,512	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/27/2023	SUI	7	7/28/2023	49.50	0.0%	0.0
2,513	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Resident)	14	6/21/2023	12.50	0.0%	0.0
2,514	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/27/2023	SUI (ER)	53	7/28/2023	49.50	0.0%	0.0
2,515	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Work)	500	6/21/2023	12.50	0.0%	0.0
2,516	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	7/28/2023	49.50	0.0%	0.0
2,517	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/27/2023	NJ: Workforce Development Fund	1	7/28/2023	49.50	0.0%	0.0
2,518	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/27/2023	NJ: Workforce Development Fund - Employer Paid	2	7/28/2023	49.50	0.0%	0.0
2,519	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	36	7/17/2023	36.50	0.0%	0.0
2,520	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Resident)	82	6/21/2023	12.50	0.0%	0.0
2,521	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Work)	647	6/21/2023	12.50	0.0%	0.0
2,522	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	485	6/21/2023	12.50	0.0%	0.0
2,523	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	SUI (ER)	487	7/31/2023	50.50	0.0%	0.0
2,524	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Resident)	497	6/21/2023	12.50	0.0%	0.0
2,525	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	State Withholding (Work)	664,746	6/21/2023	12.50	0.3%	0.0
2,526	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	3	7/31/2023	50.50	0.0%	0.0
2,527	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	174	7/31/2023	50.50	0.0%	0.0
2,528	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	1/30/2024	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	1/31/2024	236.50	0.0%	0.0
2,529	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	SUI (ER)	207	7/31/2023	50.50	0.0%	0.0
2,530	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	State Withholding (Resident)	2,346	6/16/2023	7.50	0.0%	0.0
2,531	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	State Withholding (Work)	61,651	6/16/2023	7.50	0.0%	0.0
2,532	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	206	7/20/2023	41.50	0.0%	0.0
2,533	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	State Withholding (Resident)	2	6/16/2023	7.50	0.0%	0.0
2,534	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	State Withholding (Work)	128	6/16/2023	7.50	0.0%	0.0
2,535	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	130	7/20/2023	41.50	0.0%	0.0
2,536	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	283	7/20/2023	41.50	0.0%	0.0
2,537	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	25	7/31/2023	50.50	0.0%	0.0
2,538	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	1,989	7/20/2023	41.50	0.0%	0.0
2,539	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	345	7/20/2023	41.50	0.0%	0.0
2,540	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	132	7/20/2023	41.50	0.0%	0.0
2,541	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	286	7/17/2023	36.50	0.0%	0.0
2,542	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	1,473	7/20/2023	41.50	0.0%	0.0
2,543	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	11	7/31/2023	50.50	0.0%	0.0
2,544	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	53	7/31/2023	50.50	0.0%	0.0
2,545	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	15	7/17/2023	36.50	0.0%	0.0
2,546	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	287	7/20/2023	41.50	0.0%	0.0
2,547	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	338	7/17/2023	36.50	0.0%	0.0
2,548	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	13	6/21/2023	12.50	0.0%	0.0
2,549	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	58	6/21/2023	12.50	0.0%	0.0
2,550	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Work)	69	7/20/2023	41.50	0.0%	0.0
2,551	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	110	7/20/2023	41.50	0.0%	0.0
2,552	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	13	7/31/2023	50.50	0.0%	0.0
2,553	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	48	6/21/2023	12.50	0.0%	0.0
2,554	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	SUI (ER)	77	7/31/2023	50.50	0.0%	0.0
2,555	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	State Withholding (Resident)	336	6/16/2023	7.50	0.0%	0.0
2,556	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	State Withholding (Work)	75,890	6/16/2023	7.50	0.0%	0.0
2,557	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Resident)	13	7/31/2023	50.50	0.0%	0.0
2,558	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	26	7/31/2023	50.50	0.0%	0.0
2,559	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	554	7/17/2023	36.50	0.0%	0.0
2,560	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	30	7/20/2023	41.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,561	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	93	6/21/2023	12.50	0.0%	0.0
2,562	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	166	6/21/2023	12.50	0.0%	0.0
2,563	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	452	6/21/2023	12.50	0.0%	0.0
2,564	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	66	7/20/2023	41.50	0.0%	0.0
2,565	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Work)	61	7/20/2023	41.50	0.0%	0.0
2,566	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	1,700	7/20/2023	41.50	0.0%	0.0
2,567	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	159	7/20/2023	41.50	0.0%	0.0
2,568	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	72	7/31/2023	50.50	0.0%	0.0
2,569	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	191	7/20/2023	41.50	0.0%	0.0
2,570	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	101	7/20/2023	41.50	0.0%	0.0
2,571	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	880	7/20/2023	41.50	0.0%	0.0
2,572	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Work)	136	7/20/2023	41.50	0.0%	0.0
2,573	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	835	7/20/2023	41.50	0.0%	0.0
2,574	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/24/2023	State Withholding (Work)	543	7/25/2023	46.50	0.0%	0.0
2,575	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	2,007	7/20/2023	41.50	0.0%	0.0
2,576	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	Local City Withholding (Work)	40	7/31/2023	50.50	0.0%	0.0
2,577	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/21/2023	State Withholding (Work)	880	6/22/2023	13.50	0.0%	0.0
2,578	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/21/2023	State Withholding (Resident)	3,909	6/22/2023	13.50	0.0%	0.0
2,579	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	7/31/2023	50.50	0.0%	0.0
2,580	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	7/31/2023	50.50	0.0%	0.0
2,581	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	115	7/20/2023	41.50	0.0%	0.0
2,582	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	323	7/20/2023	41.50	0.0%	0.0
2,583	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	1/30/2024	SUI (ER)	9	1/31/2024	236.50	0.0%	0.0
2,584	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/19/2023	Local County Withholding (Resident)	50	7/20/2023	41.50	0.0%	0.0
2,585	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/29/2023	State Withholding (Work)	210	6/30/2023	21.50	0.0%	0.0
2,586	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	29	6/21/2023	12.50	0.0%	0.0
2,587	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Work)	4	6/21/2023	12.50	0.0%	0.0
2,588	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/20/2023	Local City Withholding (Resident)	293	6/21/2023	12.50	0.0%	0.0
2,589	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	225	7/17/2023	36.50	0.0%	0.0
2,590	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/14/2023	Local School District Withholding (Resident)	43	7/17/2023	36.50	0.0%	0.0
2,591	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	State Withholding (Resident)	140	7/31/2023	35.50	0.0%	0.0
2,592	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	State Withholding (Work)	738	7/31/2023	35.50	0.0%	0.0
2,593	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	71	7/31/2023	35.50	0.0%	0.0
2,594	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	45	7/20/2023	26.50	0.0%	0.0
2,595	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	37	7/31/2023	35.50	0.0%	0.0
2,596	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	48	7/31/2023	35.50	0.0%	0.0
2,597	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	State Withholding (Work)	86	7/3/2023	7.50	0.0%	0.0
2,598	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	State Withholding (Work)	3	7/17/2023	21.50	0.0%	0.0
2,599	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	SUI (ER)	30	7/31/2023	35.50	0.0%	0.0
2,600	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	State Withholding (Resident)	207	7/17/2023	21.50	0.0%	0.0
2,601	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	78	7/31/2023	35.50	0.0%	0.0
2,602	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	286	7/20/2023	26.50	0.0%	0.0
2,603	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	17	7/6/2023	12.50	0.0%	0.0
2,604	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	121	7/6/2023	12.50	0.0%	0.0
2,605	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	143	7/20/2023	26.50	0.0%	0.0
2,606	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	811	7/20/2023	26.50	0.0%	0.0
2,607	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local School District Withholding (Resident)	507	7/31/2023	35.50	0.0%	0.0
2,608	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	1,230	7/31/2023	35.50	0.0%	0.0
2,609	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	KY: Boone County Senior Citizen and Mental Health Tax	45	7/31/2023	35.50	0.0%	0.0
2,610	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	39	7/31/2023	35.50	0.0%	0.0
2,611	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	State Withholding (Work)	5,201	7/3/2023	7.50	0.0%	0.0
2,612	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	CA: State Disability Insurance (SDI) - Mandatory	595	7/3/2023	7.50	0.0%	0.0
2,613	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	362	7/31/2023	35.50	0.0%	0.0
2,614	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	6	7/31/2023	35.50	0.0%	0.0
2,615	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	233	7/31/2023	35.50	0.0%	0.0
2,616	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	405	7/6/2023	12.50	0.0%	0.0
2,617	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	27,359	7/6/2023	12.50	0.0%	0.0
2,618	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	89	7/20/2023	26.50	0.0%	0.0
2,619	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	292	7/20/2023	26.50	0.0%	0.0
2,620	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	761	7/20/2023	26.50	0.0%	0.0
2,621	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	158	7/17/2023	21.50	0.0%	0.0
2,622	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	95	7/20/2023	26.50	0.0%	0.0
2,623	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	20	7/17/2023	21.50	0.0%	0.0
2,624	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	7/31/2023	35.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,625	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	7/31/2023	35.50	0.0%	0.0
2,626	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	62	7/31/2023	35.50	0.0%	0.0
2,627	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Resident)	204	7/6/2023	12.50	0.0%	0.0
2,628	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Work)	343	7/6/2023	12.50	0.0%	0.0
2,629	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	818	7/6/2023	12.50	0.0%	0.0
2,630	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/3/2023	State Withholding (Work)	311	7/5/2023	10.50	0.0%	0.0
2,631	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local City Withholding (Work)	636	7/17/2023	21.50	0.0%	0.0
2,632	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	55	7/31/2023	35.50	0.0%	0.0
2,633	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	CT: Family and Medical Leave	31	7/31/2023	35.50	0.0%	0.0
2,634	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	238	7/20/2023	26.50	0.0%	0.0
2,635	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	4	7/20/2023	26.50	0.0%	0.0
2,636	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,863	7/20/2023	26.50	0.0%	0.0
2,637	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	350	7/20/2023	26.50	0.0%	0.0
2,638	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Work)	259	7/6/2023	12.50	0.0%	0.0
2,639	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	39	7/20/2023	26.50	0.0%	0.0
2,640	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	State Withholding (Work)	7,239	7/20/2023	26.50	0.0%	0.0
2,641	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	DC: District of Columbia Paid Family Leave - Employer Paid	439	7/31/2023	35.50	0.0%	0.0
2,642	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	226	7/20/2023	26.50	0.0%	0.0
2,643	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	64	7/31/2023	35.50	0.0%	0.0
2,644	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	21	7/31/2023	35.50	0.0%	0.0
2,645	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	309	7/31/2023	35.50	0.0%	0.0
2,646	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	72	7/6/2023	12.50	0.0%	0.0
2,647	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	114	7/6/2023	12.50	0.0%	0.0
2,648	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	125	7/6/2023	12.50	0.0%	0.0
2,649	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	259	7/20/2023	26.50	0.0%	0.0
2,650	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	FUI (ER)	1,406	7/31/2023	35.50	0.0%	0.0
2,651	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	Additional Medicare Tax	23,961	7/3/2023	7.50	0.0%	0.0
2,652	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	Medicare (ER)	412,461	7/3/2023	7.50	0.2%	0.0
2,653	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	Medicare	412,461	7/3/2023	7.50	0.2%	0.0
2,654	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	OASDI (ER)	1,555,669	7/3/2023	7.50	0.6%	0.0
2,655	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	OASDI	1,555,669	7/3/2023	7.50	0.6%	0.0
2,656	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	Federal Withholding	3,537,733	7/3/2023	7.50	1.4%	0.1
2,657	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	105	7/31/2023	35.50	0.0%	0.0
2,658	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	SUI (ER)	22	7/31/2023	35.50	0.0%	0.0
2,659	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	185	7/20/2023	26.50	0.0%	0.0
2,660	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	183	7/6/2023	12.50	0.0%	0.0
2,661	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	50	7/31/2023	35.50	0.0%	0.0
2,662	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	123	7/31/2023	35.50	0.0%	0.0
2,663	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	270	7/20/2023	26.50	0.0%	0.0
2,664	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	72	7/31/2023	35.50	0.0%	0.0
2,665	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	418	7/20/2023	26.50	0.0%	0.0
2,666	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	37	7/31/2023	35.50	0.0%	0.0
2,667	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	State Withholding (Resident)	239	7/31/2023	35.50	0.0%	0.0
2,668	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	State Withholding (Work)	1,462	7/31/2023	35.50	0.0%	0.0
2,669	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	834	7/20/2023	26.50	0.0%	0.0
2,670	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,631	7/20/2023	26.50	0.0%	0.0
2,671	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	72	7/20/2023	26.50	0.0%	0.0
2,672	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	615	7/20/2023	26.50	0.0%	0.0
2,673	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	38	7/17/2023	21.50	0.0%	0.0
2,674	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	89	7/6/2023	12.50	0.0%	0.0
2,675	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	50	7/20/2023	26.50	0.0%	0.0
2,676	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	2,075	7/20/2023	26.50	0.0%	0.0
2,677	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	52	7/6/2023	12.50	0.0%	0.0
2,678	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	191	7/6/2023	12.50	0.0%	0.0
2,679	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	484	7/20/2023	26.50	0.0%	0.0
2,680	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	122	7/20/2023	26.50	0.0%	0.0
2,681	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	68	7/6/2023	12.50	0.0%	0.0
2,682	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	97	7/6/2023	12.50	0.0%	0.0
2,683	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	SUI (ER)	96	7/31/2023	35.50	0.0%	0.0
2,684	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Work)	623	7/6/2023	12.50	0.0%	0.0
2,685	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	660	7/20/2023	26.50	0.0%	0.0
2,686	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	9,600	7/20/2023	26.50	0.0%	0.0
2,687	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	142	7/20/2023	26.50	0.0%	0.0
2,688	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	29	7/31/2023	35.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,689	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	35	7/17/2023	21.50	0.0%	0.0
2,690	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	249	7/20/2023	26.50	0.0%	0.0
2,691	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	State Withholding (Work)	251	7/20/2023	26.50	0.0%	0.0
2,692	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Work)	1,250	7/6/2023	12.50	0.0%	0.0
2,693	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	88	7/31/2023	35.50	0.0%	0.0
2,694	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	SUI (ER)	404	7/31/2023	35.50	0.0%	0.0
2,695	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	State Withholding (Resident)	5,463	7/20/2023	26.50	0.0%	0.0
2,696	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	State Withholding (Work)	87,377	7/20/2023	26.50	0.0%	0.0
2,697	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	179	7/20/2023	26.50	0.0%	0.0
2,698	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	100	7/20/2023	26.50	0.0%	0.0
2,699	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	99	7/20/2023	26.50	0.0%	0.0
2,700	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,148	7/20/2023	26.50	0.0%	0.0
2,701	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local County Withholding (Work)	848	7/31/2023	35.50	0.0%	0.0
2,702	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	SUI (ER)	2	7/31/2023	35.50	0.0%	0.0
2,703	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	State Withholding (Work)	21,477	7/3/2023	7.50	0.0%	0.0
2,704	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	State Withholding (Resident)	26,342	7/3/2023	7.50	0.0%	0.0
2,705	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	484	7/20/2023	26.50	0.0%	0.0
2,706	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,570	7/20/2023	26.50	0.0%	0.0
2,707	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	46	7/31/2023	35.50	0.0%	0.0
2,708	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	42	7/31/2023	35.50	0.0%	0.0
2,709	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	338	7/20/2023	26.50	0.0%	0.0
2,710	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	20	7/31/2023	35.50	0.0%	0.0
2,711	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	11	7/6/2023	12.50	0.0%	0.0
2,712	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	45	7/6/2023	12.50	0.0%	0.0
2,713	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	32	7/6/2023	12.50	0.0%	0.0
2,714	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	32	7/6/2023	12.50	0.0%	0.0
2,715	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	467	7/20/2023	26.50	0.0%	0.0
2,716	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	33	7/17/2023	21.50	0.0%	0.0
2,717	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	9	7/31/2023	35.50	0.0%	0.0
2,718	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	4,386	7/20/2023	26.50	0.0%	0.0
2,719	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Resident)	153	7/6/2023	12.50	0.0%	0.0
2,720	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Work)	682	7/6/2023	12.50	0.0%	0.0
2,721	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	47	7/31/2023	35.50	0.0%	0.0
2,722	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	52	7/31/2023	35.50	0.0%	0.0
2,723	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	21	7/31/2023	35.50	0.0%	0.0
2,724	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/24/2023	SUI (ER)	16	7/25/2023	31.50	0.0%	0.0
2,725	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	State Withholding (Resident)	83	7/20/2023	26.50	0.0%	0.0
2,726	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	State Withholding (Work)	535	7/20/2023	26.50	0.0%	0.0
2,727	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	9	7/6/2023	12.50	0.0%	0.0
2,728	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	63	7/6/2023	12.50	0.0%	0.0
2,729	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/3/2023	State Withholding (Work)	418	7/5/2023	10.50	0.0%	0.0
2,730	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Work)	240	7/6/2023	12.50	0.0%	0.0
2,731	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	917	7/20/2023	26.50	0.0%	0.0
2,732	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	589	7/6/2023	12.50	0.0%	0.0
2,733	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	328	7/20/2023	26.50	0.0%	0.0
2,734	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	58	7/31/2023	35.50	0.0%	0.0
2,735	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	3,289	7/20/2023	26.50	0.0%	0.0
2,736	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	12	7/6/2023	12.50	0.0%	0.0
2,737	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	75	7/6/2023	12.50	0.0%	0.0
2,738	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	65	7/31/2023	35.50	0.0%	0.0
2,739	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/3/2023	State Withholding (Work)	514	7/5/2023	10.50	0.0%	0.0
2,740	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	7/28/2023	34.50	0.0%	0.0
2,741	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	36	7/17/2023	21.50	0.0%	0.0
2,742	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Resident)	82	7/6/2023	12.50	0.0%	0.0
2,743	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Work)	719	7/6/2023	12.50	0.0%	0.0
2,744	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	485	7/6/2023	12.50	0.0%	0.0
2,745	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	SUI (ER)	442	7/31/2023	35.50	0.0%	0.0
2,746	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/3/2023	State Withholding (Resident)	530	7/5/2023	10.50	0.0%	0.0
2,747	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/3/2023	State Withholding (Work)	690,742	7/5/2023	10.50	0.3%	0.0
2,748	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	9	7/31/2023	35.50	0.0%	0.0
2,749	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	115	7/31/2023	35.50	0.0%	0.0
2,750	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	1/30/2024	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	1/31/2024	221.50	0.0%	0.0
2,751	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	SUI (ER)	282	7/31/2023	35.50	0.0%	0.0
2,752	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	State Withholding (Resident)	1,961	7/3/2023	7.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,753	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	State Withholding (Work)	63,338	7/3/2023	7.50	0.0%	0.0
2,754	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	206	7/20/2023	26.50	0.0%	0.0
2,755	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	State Withholding (Work)	136	7/3/2023	7.50	0.0%	0.0
2,756	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	130	7/20/2023	26.50	0.0%	0.0
2,757	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	283	7/20/2023	26.50	0.0%	0.0
2,758	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	25	7/31/2023	35.50	0.0%	0.0
2,759	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	2,039	7/20/2023	26.50	0.0%	0.0
2,760	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	333	7/20/2023	26.50	0.0%	0.0
2,761	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	124	7/20/2023	26.50	0.0%	0.0
2,762	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	290	7/17/2023	21.50	0.0%	0.0
2,763	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,510	7/20/2023	26.50	0.0%	0.0
2,764	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	7	7/31/2023	35.50	0.0%	0.0
2,765	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	92	7/31/2023	35.50	0.0%	0.0
2,766	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	287	7/20/2023	26.50	0.0%	0.0
2,767	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	338	7/17/2023	21.50	0.0%	0.0
2,768	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	13	7/6/2023	12.50	0.0%	0.0
2,769	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	75	7/6/2023	12.50	0.0%	0.0
2,770	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	78	7/20/2023	26.50	0.0%	0.0
2,771	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	110	7/20/2023	26.50	0.0%	0.0
2,772	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	48	7/6/2023	12.50	0.0%	0.0
2,773	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	SUI (ER)	44	7/31/2023	35.50	0.0%	0.0
2,774	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	State Withholding (Resident)	204	7/3/2023	7.50	0.0%	0.0
2,775	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	State Withholding (Work)	79,606	7/3/2023	7.50	0.0%	0.0
2,776	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Resident)	10	7/31/2023	35.50	0.0%	0.0
2,777	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	31	7/31/2023	35.50	0.0%	0.0
2,778	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	554	7/17/2023	21.50	0.0%	0.0
2,779	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	30	7/20/2023	26.50	0.0%	0.0
2,780	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	93	7/6/2023	12.50	0.0%	0.0
2,781	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	166	7/6/2023	12.50	0.0%	0.0
2,782	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	444	7/6/2023	12.50	0.0%	0.0
2,783	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	66	7/20/2023	26.50	0.0%	0.0
2,784	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	61	7/20/2023	26.50	0.0%	0.0
2,785	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	1,746	7/20/2023	26.50	0.0%	0.0
2,786	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	169	7/20/2023	26.50	0.0%	0.0
2,787	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	87	7/31/2023	35.50	0.0%	0.0
2,788	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	198	7/20/2023	26.50	0.0%	0.0
2,789	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	105	7/20/2023	26.50	0.0%	0.0
2,790	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	10	7/31/2023	35.50	0.0%	0.0
2,791	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	814	7/20/2023	26.50	0.0%	0.0
2,792	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Work)	196	7/20/2023	26.50	0.0%	0.0
2,793	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	768	7/20/2023	26.50	0.0%	0.0
2,794	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/24/2023	State Withholding (Work)	728	7/25/2023	31.50	0.0%	0.0
2,795	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	2,313	7/20/2023	26.50	0.0%	0.0
2,796	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	44	7/31/2023	35.50	0.0%	0.0
2,797	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Work)	964	7/6/2023	12.50	0.0%	0.0
2,798	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	State Withholding (Resident)	4,135	7/6/2023	12.50	0.0%	0.0
2,799	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	7/31/2023	35.50	0.0%	0.0
2,800	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	7/31/2023	35.50	0.0%	0.0
2,801	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	115	7/20/2023	26.50	0.0%	0.0
2,802	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	347	7/20/2023	26.50	0.0%	0.0
2,803	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	1/30/2024	SUI (ER)	9	1/31/2024	221.50	0.0%	0.0
2,804	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/19/2023	Local County Withholding (Resident)	50	7/20/2023	26.50	0.0%	0.0
2,805	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/28/2023	Local City Withholding (Work)	23	7/31/2023	35.50	0.0%	0.0
2,806	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	State Withholding (Work)	210	7/17/2023	21.50	0.0%	0.0
2,807	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	29	7/6/2023	12.50	0.0%	0.0
2,808	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Work)	7	7/6/2023	12.50	0.0%	0.0
2,809	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/5/2023	Local City Withholding (Resident)	316	7/6/2023	12.50	0.0%	0.0
2,810	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	244	7/17/2023	21.50	0.0%	0.0
2,811	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/14/2023	Local School District Withholding (Resident)	43	7/17/2023	21.50	0.0%	0.0
2,812	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	State Withholding (Resident)	130	8/15/2023	37.50	0.0%	0.0
2,813	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	State Withholding (Work)	684	8/15/2023	37.50	0.0%	0.0
2,814	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	96	10/31/2023	114.50	0.0%	0.0
2,815	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	45	8/21/2023	41.50	0.0%	0.0
2,816	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	28	10/31/2023	114.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,817	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	34	10/31/2023	114.50	0.0%	0.0
2,818	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	State Withholding (Work)	86	7/17/2023	6.50	0.0%	0.0
2,819	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	State Withholding (Resident)	69	8/15/2023	37.50	0.0%	0.0
2,820	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	State Withholding (Work)	142	8/15/2023	37.50	0.0%	0.0
2,821	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	96	10/31/2023	114.50	0.0%	0.0
2,822	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	267	8/21/2023	41.50	0.0%	0.0
2,823	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	17	7/19/2023	10.50	0.0%	0.0
2,824	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	187	7/19/2023	10.50	0.0%	0.0
2,825	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	96	8/21/2023	41.50	0.0%	0.0
2,826	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	789	8/21/2023	41.50	0.0%	0.0
2,827	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local School District Withholding (Resident)	515	10/31/2023	114.50	0.0%	0.0
2,828	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	1,117	10/31/2023	114.50	0.0%	0.0
2,829	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	20	10/31/2023	114.50	0.0%	0.0
2,830	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	48	10/31/2023	114.50	0.0%	0.0
2,831	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	State Withholding (Work)	5,406	7/17/2023	6.50	0.0%	0.0
2,832	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	CA: State Disability Insurance (SDI) - Mandatory	581	7/17/2023	6.50	0.0%	0.0
2,833	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	367	10/31/2023	114.50	0.0%	0.0
2,834	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local City Withholding (Resident)	6	8/15/2023	37.50	0.0%	0.0
2,835	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	233	8/15/2023	37.50	0.0%	0.0
2,836	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	428	7/19/2023	10.50	0.0%	0.0
2,837	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	26,900	7/19/2023	10.50	0.0%	0.0
2,838	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	89	8/21/2023	41.50	0.0%	0.0
2,839	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	292	8/21/2023	41.50	0.0%	0.0
2,840	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	761	8/21/2023	41.50	0.0%	0.0
2,841	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	158	8/15/2023	37.50	0.0%	0.0
2,842	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	95	8/21/2023	41.50	0.0%	0.0
2,843	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	20	8/15/2023	37.50	0.0%	0.0
2,844	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	10/31/2023	114.50	0.0%	0.0
2,845	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	10/31/2023	114.50	0.0%	0.0
2,846	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	67	10/31/2023	114.50	0.0%	0.0
2,847	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Resident)	204	7/19/2023	10.50	0.0%	0.0
2,848	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	343	7/19/2023	10.50	0.0%	0.0
2,849	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	781	7/19/2023	10.50	0.0%	0.0
2,850	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	311	7/19/2023	10.50	0.0%	0.0
2,851	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	673	8/15/2023	37.50	0.0%	0.0
2,852	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	28	10/31/2023	114.50	0.0%	0.0
2,853	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	CT: Family and Medical Leave	31	10/31/2023	114.50	0.0%	0.0
2,854	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	238	8/21/2023	41.50	0.0%	0.0
2,855	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	4	8/21/2023	41.50	0.0%	0.0
2,856	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,846	8/21/2023	41.50	0.0%	0.0
2,857	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	350	8/21/2023	41.50	0.0%	0.0
2,858	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	39	8/21/2023	41.50	0.0%	0.0
2,859	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	State Withholding (Work)	5,816	8/21/2023	41.50	0.0%	0.0
2,860	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Paid	387	10/31/2023	114.50	0.0%	0.0
2,861	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	214	8/21/2023	41.50	0.0%	0.0
2,862	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	84	10/31/2023	114.50	0.0%	0.0
2,863	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	26	10/31/2023	114.50	0.0%	0.0
2,864	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	352	10/31/2023	114.50	0.0%	0.0
2,865	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	72	10/31/2023	114.50	0.0%	0.0
2,866	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	96	7/19/2023	10.50	0.0%	0.0
2,867	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	128	7/19/2023	10.50	0.0%	0.0
2,868	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	244	8/21/2023	41.50	0.0%	0.0
2,869	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	FUI (ER)	721	10/31/2023	114.50	0.0%	0.0
2,870	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	Additional Medicare Tax	20,351	7/17/2023	6.50	0.0%	0.0
2,871	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	Medicare (ER)	399,787	7/17/2023	6.50	0.2%	0.0
2,872	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	Medicare	399,787	7/17/2023	6.50	0.2%	0.0
2,873	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	OASDI	1,533,740	7/17/2023	6.50	0.6%	0.0
2,874	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	OASDI (ER)	1,533,740	7/17/2023	6.50	0.6%	0.0
2,875	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	Federal Withholding	3,324,489	7/17/2023	6.50	1.4%	0.1
2,876	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	105	10/31/2023	114.50	0.0%	0.0
2,877	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	SUI (ER)	7	10/31/2023	114.50	0.0%	0.0
2,878	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	185	8/21/2023	41.50	0.0%	0.0
2,879	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	182	10/31/2023	114.50	0.0%	0.0
2,880	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	45	10/31/2023	114.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,881	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	109	10/31/2023	114.50	0.0%	0.0
2,882	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	3	10/31/2023	114.50	0.0%	0.0
2,883	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	247	8/21/2023	41.50	0.0%	0.0
2,884	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	66	10/31/2023	114.50	0.0%	0.0
2,885	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	418	8/21/2023	41.50	0.0%	0.0
2,886	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	34	10/31/2023	114.50	0.0%	0.0
2,887	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	State Withholding (Resident)	239	8/15/2023	37.50	0.0%	0.0
2,888	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	State Withholding (Work)	1,435	8/15/2023	37.50	0.0%	0.0
2,889	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	818	8/21/2023	41.50	0.0%	0.0
2,890	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,670	8/21/2023	41.50	0.0%	0.0
2,891	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	72	8/21/2023	41.50	0.0%	0.0
2,892	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	597	8/21/2023	41.50	0.0%	0.0
2,893	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	38	8/15/2023	37.50	0.0%	0.0
2,894	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	129	7/19/2023	10.50	0.0%	0.0
2,895	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	50	8/21/2023	41.50	0.0%	0.0
2,896	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,979	8/21/2023	41.50	0.0%	0.0
2,897	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	34	7/19/2023	10.50	0.0%	0.0
2,898	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	191	7/19/2023	10.50	0.0%	0.0
2,899	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	486	8/21/2023	41.50	0.0%	0.0
2,900	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	122	8/21/2023	41.50	0.0%	0.0
2,901	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	61	7/19/2023	10.50	0.0%	0.0
2,902	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	97	7/19/2023	10.50	0.0%	0.0
2,903	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	SUI (ER)	16	10/31/2023	114.50	0.0%	0.0
2,904	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	623	7/19/2023	10.50	0.0%	0.0
2,905	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	694	8/21/2023	41.50	0.0%	0.0
2,906	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	9,589	8/21/2023	41.50	0.0%	0.0
2,907	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	142	8/21/2023	41.50	0.0%	0.0
2,908	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	32	10/31/2023	114.50	0.0%	0.0
2,909	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	35	8/15/2023	37.50	0.0%	0.0
2,910	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	258	8/21/2023	41.50	0.0%	0.0
2,911	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	State Withholding (Work)	251	8/21/2023	41.50	0.0%	0.0
2,912	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	1,285	7/19/2023	10.50	0.0%	0.0
2,913	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	75	10/31/2023	114.50	0.0%	0.0
2,914	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	SUI (ER)	369	10/31/2023	114.50	0.0%	0.0
2,915	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	State Withholding (Resident)	5,309	8/21/2023	41.50	0.0%	0.0
2,916	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	State Withholding (Work)	87,073	8/21/2023	41.50	0.0%	0.0
2,917	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	179	8/21/2023	41.50	0.0%	0.0
2,918	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	100	8/21/2023	41.50	0.0%	0.0
2,919	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	99	8/21/2023	41.50	0.0%	0.0
2,920	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,132	8/21/2023	41.50	0.0%	0.0
2,921	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local County Withholding (Work)	767	10/31/2023	114.50	0.0%	0.0
2,922	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/24/2023	State Withholding (Work)	21,108	7/25/2023	16.50	0.0%	0.0
2,923	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/24/2023	State Withholding (Resident)	26,011	7/25/2023	16.50	0.0%	0.0
2,924	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	457	8/21/2023	41.50	0.0%	0.0
2,925	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,618	8/21/2023	41.50	0.0%	0.0
2,926	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	46	10/31/2023	114.50	0.0%	0.0
2,927	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	332	8/21/2023	41.50	0.0%	0.0
2,928	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	20	10/31/2023	114.50	0.0%	0.0
2,929	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	11	7/19/2023	10.50	0.0%	0.0
2,930	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	45	7/19/2023	10.50	0.0%	0.0
2,931	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	31	10/31/2023	114.50	0.0%	0.0
2,932	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	32	10/31/2023	114.50	0.0%	0.0
2,933	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	463	8/21/2023	41.50	0.0%	0.0
2,934	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	33	8/15/2023	37.50	0.0%	0.0
2,935	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	9	10/31/2023	114.50	0.0%	0.0
2,936	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	4,739	8/21/2023	41.50	0.0%	0.0
2,937	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Resident)	153	7/19/2023	10.50	0.0%	0.0
2,938	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	682	7/19/2023	10.50	0.0%	0.0
2,939	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	47	8/15/2023	37.50	0.0%	0.0
2,940	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local City Withholding (Resident)	52	8/15/2023	37.50	0.0%	0.0
2,941	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	21	10/31/2023	114.50	0.0%	0.0
2,942	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/17/2023	State Withholding (Resident)	173	8/18/2023	40.50	0.0%	0.0
2,943	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/17/2023	State Withholding (Work)	373	8/18/2023	40.50	0.0%	0.0
2,944	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	63	8/15/2023	37.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
2,945	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	418	7/19/2023	10.50	0.0%	0.0
2,946	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	240	7/19/2023	10.50	0.0%	0.0
2,947	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	777	8/21/2023	41.50	0.0%	0.0
2,948	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	582	7/19/2023	10.50	0.0%	0.0
2,949	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	236	8/21/2023	41.50	0.0%	0.0
2,950	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	43	7/19/2023	10.50	0.0%	0.0
2,951	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	3,281	8/21/2023	41.50	0.0%	0.0
2,952	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	12	7/19/2023	10.50	0.0%	0.0
2,953	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	75	7/19/2023	10.50	0.0%	0.0
2,954	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	65	10/31/2023	114.50	0.0%	0.0
2,955	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	512	7/19/2023	10.50	0.0%	0.0
2,956	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	10/30/2023	111.50	0.0%	0.0
2,957	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	36	8/15/2023	37.50	0.0%	0.0
2,958	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Resident)	69	7/19/2023	10.50	0.0%	0.0
2,959	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	752	7/19/2023	10.50	0.0%	0.0
2,960	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	485	7/19/2023	10.50	0.0%	0.0
2,961	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	SUI (ER)	374	10/31/2023	114.50	0.0%	0.0
2,962	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Resident)	530	7/19/2023	10.50	0.0%	0.0
2,963	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	656,917	7/19/2023	10.50	0.3%	0.0
2,964	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	9	10/31/2023	114.50	0.0%	0.0
2,965	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	115	10/31/2023	114.50	0.0%	0.0
2,966	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	7/19/2023	10.50	0.0%	0.0
2,967	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	SUI (ER)	166	10/31/2023	114.50	0.0%	0.0
2,968	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	State Withholding (Resident)	1,863	7/17/2023	6.50	0.0%	0.0
2,969	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	State Withholding (Work)	61,501	7/17/2023	6.50	0.0%	0.0
2,970	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	206	8/21/2023	41.50	0.0%	0.0
2,971	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	State Withholding (Work)	128	7/17/2023	6.50	0.0%	0.0
2,972	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	130	8/21/2023	41.50	0.0%	0.0
2,973	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	283	8/21/2023	41.50	0.0%	0.0
2,974	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	32	10/31/2023	114.50	0.0%	0.0
2,975	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,947	8/21/2023	41.50	0.0%	0.0
2,976	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	322	8/21/2023	41.50	0.0%	0.0
2,977	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	124	8/21/2023	41.50	0.0%	0.0
2,978	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	274	8/15/2023	37.50	0.0%	0.0
2,979	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,512	8/21/2023	41.50	0.0%	0.0
2,980	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	8	10/31/2023	114.50	0.0%	0.0
2,981	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	79	10/31/2023	114.50	0.0%	0.0
2,982	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	287	8/21/2023	41.50	0.0%	0.0
2,983	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	338	8/15/2023	37.50	0.0%	0.0
2,984	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	13	10/31/2023	114.50	0.0%	0.0
2,985	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	75	8/15/2023	37.50	0.0%	0.0
2,986	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	68	8/21/2023	41.50	0.0%	0.0
2,987	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	110	8/21/2023	41.50	0.0%	0.0
2,988	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	48	7/19/2023	10.50	0.0%	0.0
2,989	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	SUI (ER)	27	10/31/2023	114.50	0.0%	0.0
2,990	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	State Withholding (Resident)	204	7/17/2023	6.50	0.0%	0.0
2,991	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	State Withholding (Work)	78,454	7/17/2023	6.50	0.0%	0.0
2,992	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	12	10/31/2023	114.50	0.0%	0.0
2,993	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	28	10/31/2023	114.50	0.0%	0.0
2,994	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	565	8/15/2023	37.50	0.0%	0.0
2,995	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	30	8/21/2023	41.50	0.0%	0.0
2,996	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local City Withholding (Work)	93	8/15/2023	37.50	0.0%	0.0
2,997	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local City Withholding (Resident)	166	8/15/2023	37.50	0.0%	0.0
2,998	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Work)	425	7/19/2023	10.50	0.0%	0.0
2,999	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	66	8/21/2023	41.50	0.0%	0.0
3,000	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	61	8/21/2023	41.50	0.0%	0.0
3,001	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	1,661	8/21/2023	41.50	0.0%	0.0
3,002	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	146	8/21/2023	41.50	0.0%	0.0
3,003	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	87	10/31/2023	114.50	0.0%	0.0
3,004	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	198	8/21/2023	41.50	0.0%	0.0
3,005	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	101	8/21/2023	41.50	0.0%	0.0
3,006	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	849	8/21/2023	41.50	0.0%	0.0
3,007	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Work)	193	8/21/2023	41.50	0.0%	0.0
3,008	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	761	8/21/2023	41.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,009	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/24/2023	State Withholding (Work)	543	8/25/2023	47.50	0.0%	0.0
3,010	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	2,004	8/21/2023	41.50	0.0%	0.0
3,011	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	44	10/31/2023	114.50	0.0%	0.0
3,012	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Work)	907	7/19/2023	10.50	0.0%	0.0
3,013	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	State Withholding (Resident)	3,894	7/19/2023	10.50	0.0%	0.0
3,014	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	WA: Washington Cares Fund	18	10/31/2023	114.50	0.0%	0.0
3,015	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	10/31/2023	114.50	0.0%	0.0
3,016	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	10/31/2023	114.50	0.0%	0.0
3,017	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	115	8/21/2023	41.50	0.0%	0.0
3,018	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	319	8/21/2023	41.50	0.0%	0.0
3,019	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	1/30/2024	SUI (ER)	9	1/31/2024	206.50	0.0%	0.0
3,020	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/18/2023	Local County Withholding (Resident)	62	8/21/2023	41.50	0.0%	0.0
3,021	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Work)	61	10/31/2023	114.50	0.0%	0.0
3,022	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/28/2023	State Withholding (Work)	210	7/31/2023	20.50	0.0%	0.0
3,023	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/18/2023	Local City Withholding (Resident)	29	7/19/2023	10.50	0.0%	0.0
3,024	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	10/30/2023	Local City Withholding (Resident)	296	10/31/2023	114.50	0.0%	0.0
3,025	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	241	8/15/2023	37.50	0.0%	0.0
3,026	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/14/2023	Local School District Withholding (Resident)	43	8/15/2023	37.50	0.0%	0.0
3,027	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	State Withholding (Resident)	257	8/15/2023	22.00	0.0%	0.0
3,028	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	State Withholding (Work)	684	8/15/2023	22.00	0.0%	0.0
3,029	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	85	10/31/2023	99.00	0.0%	0.0
3,030	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	45	8/21/2023	26.00	0.0%	0.0
3,031	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	33	10/31/2023	99.00	0.0%	0.0
3,032	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	34	10/31/2023	99.00	0.0%	0.0
3,033	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	State Withholding (Work)	86	8/1/2023	8.00	0.0%	0.0
3,034	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	State Withholding (Work)	4	8/15/2023	22.00	0.0%	0.0
3,035	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	State Withholding (Resident)	206	8/15/2023	22.00	0.0%	0.0
3,036	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	86	10/31/2023	99.00	0.0%	0.0
3,037	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	266	8/21/2023	26.00	0.0%	0.0
3,038	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	22	8/3/2023	10.00	0.0%	0.0
3,039	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	163	8/3/2023	10.00	0.0%	0.0
3,040	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	96	8/21/2023	26.00	0.0%	0.0
3,041	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	850	8/21/2023	26.00	0.0%	0.0
3,042	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local School District Withholding (Resident)	495	10/31/2023	99.00	0.0%	0.0
3,043	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local County Withholding (Work)	1,001	10/31/2023	99.00	0.0%	0.0
3,044	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	12	10/31/2023	99.00	0.0%	0.0
3,045	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local County Withholding (Work)	43	10/31/2023	99.00	0.0%	0.0
3,046	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	732	10/31/2023	99.00	0.0%	0.0
3,047	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	State Withholding (Work)	6,176	8/1/2023	8.00	0.0%	0.0
3,048	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	CA: State Disability Insurance (SDI) - Mandatory	760	8/1/2023	8.00	0.0%	0.0
3,049	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local County Withholding (Work)	323	10/31/2023	99.00	0.0%	0.0
3,050	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local City Withholding (Resident)	13	8/15/2023	22.00	0.0%	0.0
3,051	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local City Withholding (Work)	222	8/15/2023	22.00	0.0%	0.0
3,052	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	519	8/3/2023	10.00	0.0%	0.0
3,053	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	29,424	8/3/2023	10.00	0.0%	0.0
3,054	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Work)	110	8/21/2023	26.00	0.0%	0.0
3,055	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	292	8/21/2023	26.00	0.0%	0.0
3,056	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	827	8/21/2023	26.00	0.0%	0.0
3,057	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	158	8/15/2023	22.00	0.0%	0.0
3,058	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	104	8/21/2023	26.00	0.0%	0.0
3,059	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	20	8/15/2023	22.00	0.0%	0.0
3,060	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	10/31/2023	99.00	0.0%	0.0
3,061	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	10/31/2023	99.00	0.0%	0.0
3,062	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	63	10/31/2023	99.00	0.0%	0.0
3,063	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/8/2023	State Withholding (Resident)	211	8/9/2023	16.00	0.0%	0.0
3,064	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/8/2023	State Withholding (Work)	350	8/9/2023	16.00	0.0%	0.0
3,065	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	781	8/3/2023	10.00	0.0%	0.0
3,066	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/8/2023	State Withholding (Work)	311	8/9/2023	16.00	0.0%	0.0
3,067	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local City Withholding (Work)	518	8/15/2023	22.00	0.0%	0.0
3,068	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	53	10/31/2023	99.00	0.0%	0.0
3,069	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	CT: Family and Medical Leave	31	10/31/2023	99.00	0.0%	0.0
3,070	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	272	8/21/2023	26.00	0.0%	0.0
3,071	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/27/2023	Local City Withholding (Work)	45	10/30/2023	96.00	0.0%	0.0
3,072	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Work)	21	8/21/2023	26.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,073	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	1,895	8/21/2023	26.00	0.0%	0.0
3,074	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	439	8/21/2023	26.00	0.0%	0.0
3,075	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	69	8/21/2023	26.00	0.0%	0.0
3,076	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	189	10/31/2023	99.00	0.0%	0.0
3,077	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	State Withholding (Work)	11,399	8/21/2023	26.00	0.0%	0.0
3,078	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Paid	545	10/31/2023	99.00	0.0%	0.0
3,079	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	230	8/21/2023	26.00	0.0%	0.0
3,080	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	68	10/31/2023	99.00	0.0%	0.0
3,081	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	26	10/31/2023	99.00	0.0%	0.0
3,082	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	308	10/31/2023	99.00	0.0%	0.0
3,083	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	72	10/31/2023	99.00	0.0%	0.0
3,084	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	87	8/3/2023	10.00	0.0%	0.0
3,085	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	118	8/3/2023	10.00	0.0%	0.0
3,086	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	244	8/21/2023	26.00	0.0%	0.0
3,087	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	FUI (ER)	980	10/31/2023	99.00	0.0%	0.0
3,088	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	Additional Medicare Tax	21,195	8/1/2023	8.00	0.0%	0.0
3,089	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	Medicare (ER)	403,535	8/1/2023	8.00	0.2%	0.0
3,090	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	Medicare	403,644	8/1/2023	8.00	0.2%	0.0
3,091	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	OASDI (ER)	1,540,823	8/1/2023	8.00	0.6%	0.1
3,092	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	OASDI	1,541,289	8/1/2023	8.00	0.6%	0.1
3,093	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	Federal Withholding	3,381,761	8/1/2023	8.00	1.4%	0.1
3,094	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	137	10/31/2023	99.00	0.0%	0.0
3,095	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	16	10/31/2023	99.00	0.0%	0.0
3,096	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	185	8/21/2023	26.00	0.0%	0.0
3,097	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	190	10/31/2023	99.00	0.0%	0.0
3,098	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	33	10/31/2023	99.00	0.0%	0.0
3,099	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	135	10/31/2023	99.00	0.0%	0.0
3,100	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	274	8/21/2023	26.00	0.0%	0.0
3,101	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	62	10/31/2023	99.00	0.0%	0.0
3,102	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	461	8/21/2023	26.00	0.0%	0.0
3,103	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local County Withholding (Work)	32	10/31/2023	99.00	0.0%	0.0
3,104	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	State Withholding (Resident)	239	8/15/2023	22.00	0.0%	0.0
3,105	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	State Withholding (Work)	1,370	8/15/2023	22.00	0.0%	0.0
3,106	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Work)	811	8/21/2023	26.00	0.0%	0.0
3,107	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	1,704	8/21/2023	26.00	0.0%	0.0
3,108	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	72	8/21/2023	26.00	0.0%	0.0
3,109	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	639	8/21/2023	26.00	0.0%	0.0
3,110	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	38	8/15/2023	22.00	0.0%	0.0
3,111	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	122	8/3/2023	10.00	0.0%	0.0
3,112	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Work)	50	8/21/2023	26.00	0.0%	0.0
3,113	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	2,065	8/21/2023	26.00	0.0%	0.0
3,114	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	37	8/3/2023	10.00	0.0%	0.0
3,115	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	191	8/3/2023	10.00	0.0%	0.0
3,116	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	528	8/21/2023	26.00	0.0%	0.0
3,117	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	127	8/21/2023	26.00	0.0%	0.0
3,118	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	59	8/3/2023	10.00	0.0%	0.0
3,119	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	97	8/3/2023	10.00	0.0%	0.0
3,120	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	State Withholding (Work)	623	8/4/2023	11.00	0.0%	0.0
3,121	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Work)	669	8/21/2023	26.00	0.0%	0.0
3,122	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	9,710	8/21/2023	26.00	0.0%	0.0
3,123	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	142	8/21/2023	26.00	0.0%	0.0
3,124	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	24	10/31/2023	99.00	0.0%	0.0
3,125	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	35	8/15/2023	22.00	0.0%	0.0
3,126	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	264	8/21/2023	26.00	0.0%	0.0
3,127	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	State Withholding (Work)	251	8/21/2023	26.00	0.0%	0.0
3,128	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	87	10/31/2023	99.00	0.0%	0.0
3,129	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	State Withholding (Work)	1,749	8/4/2023	11.00	0.0%	0.0
3,130	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	85	10/31/2023	99.00	0.0%	0.0
3,131	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	206	10/31/2023	99.00	0.0%	0.0
3,132	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	State Withholding (Resident)	5,405	8/21/2023	26.00	0.0%	0.0
3,133	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	State Withholding (Work)	89,984	8/21/2023	26.00	0.0%	0.0
3,134	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	380	8/21/2023	26.00	0.0%	0.0
3,135	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	100	8/21/2023	26.00	0.0%	0.0
3,136	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	122	8/21/2023	26.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,137	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	1,159	8/21/2023	26.00	0.0%	0.0
3,138	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local County Withholding (Work)	617	10/31/2023	99.00	0.0%	0.0
3,139	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	7	10/31/2023	99.00	0.0%	0.0
3,140	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/9/2023	State Withholding (Work)	19,606	8/10/2023	17.00	0.0%	0.0
3,141	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/9/2023	State Withholding (Resident)	28,412	8/10/2023	17.00	0.0%	0.0
3,142	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Work)	524	8/21/2023	26.00	0.0%	0.0
3,143	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	1,778	8/21/2023	26.00	0.0%	0.0
3,144	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	46	10/31/2023	99.00	0.0%	0.0
3,145	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	375	8/21/2023	26.00	0.0%	0.0
3,146	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	20	10/31/2023	99.00	0.0%	0.0
3,147	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	14	10/31/2023	99.00	0.0%	0.0
3,148	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	10	8/3/2023	10.00	0.0%	0.0
3,149	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	45	8/3/2023	10.00	0.0%	0.0
3,150	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	25	10/31/2023	99.00	0.0%	0.0
3,151	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	32	10/31/2023	99.00	0.0%	0.0
3,152	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	463	8/21/2023	26.00	0.0%	0.0
3,153	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	34	8/15/2023	22.00	0.0%	0.0
3,154	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	9	10/31/2023	99.00	0.0%	0.0
3,155	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	4,601	8/21/2023	26.00	0.0%	0.0
3,156	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	62	10/31/2023	99.00	0.0%	0.0
3,157	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	State Withholding (Resident)	153	8/3/2023	10.00	0.0%	0.0
3,158	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	State Withholding (Work)	1,086	8/3/2023	10.00	0.0%	0.0
3,159	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local City Withholding (Work)	38	8/15/2023	22.00	0.0%	0.0
3,160	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local City Withholding (Resident)	52	8/15/2023	22.00	0.0%	0.0
3,161	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	21	10/31/2023	99.00	0.0%	0.0
3,162	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/17/2023	State Withholding (Resident)	173	8/18/2023	25.00	0.0%	0.0
3,163	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/17/2023	State Withholding (Work)	373	8/18/2023	25.00	0.0%	0.0
3,164	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local City Withholding (Resident)	20	8/15/2023	22.00	0.0%	0.0
3,165	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local City Withholding (Work)	81	8/15/2023	22.00	0.0%	0.0
3,166	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	State Withholding (Work)	416	8/4/2023	11.00	0.0%	0.0
3,167	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	State Withholding (Work)	240	8/3/2023	10.00	0.0%	0.0
3,168	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	839	8/21/2023	26.00	0.0%	0.0
3,169	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	531	8/3/2023	10.00	0.0%	0.0
3,170	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	244	8/21/2023	26.00	0.0%	0.0
3,171	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	43	8/3/2023	10.00	0.0%	0.0
3,172	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	3,518	8/21/2023	26.00	0.0%	0.0
3,173	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	20	8/3/2023	10.00	0.0%	0.0
3,174	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	37	8/3/2023	10.00	0.0%	0.0
3,175	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	65	10/31/2023	99.00	0.0%	0.0
3,176	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/8/2023	State Withholding (Resident)	21	8/9/2023	16.00	0.0%	0.0
3,177	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/8/2023	State Withholding (Work)	483	8/9/2023	16.00	0.0%	0.0
3,178	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	10/30/2023	96.00	0.0%	0.0
3,179	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	36	8/15/2023	22.00	0.0%	0.0
3,180	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	State Withholding (Resident)	62	8/3/2023	10.00	0.0%	0.0
3,181	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	State Withholding (Work)	1,084	8/3/2023	10.00	0.0%	0.0
3,182	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	302	8/3/2023	10.00	0.0%	0.0
3,183	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	417	10/31/2023	99.00	0.0%	0.0
3,184	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	State Withholding (Resident)	478	8/4/2023	11.00	0.0%	0.0
3,185	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	State Withholding (Work)	660,644	8/4/2023	11.00	0.3%	0.0
3,186	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	4	10/31/2023	99.00	0.0%	0.0
3,187	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	166	10/31/2023	99.00	0.0%	0.0
3,188	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	8/3/2023	10.00	0.0%	0.0
3,189	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	103	10/31/2023	99.00	0.0%	0.0
3,190	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	State Withholding (Resident)	2,230	8/1/2023	8.00	0.0%	0.0
3,191	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	State Withholding (Work)	62,370	8/1/2023	8.00	0.0%	0.0
3,192	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	206	8/21/2023	26.00	0.0%	0.0
3,193	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	State Withholding (Work)	136	8/1/2023	8.00	0.0%	0.0
3,194	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	130	8/21/2023	26.00	0.0%	0.0
3,195	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	351	8/21/2023	26.00	0.0%	0.0
3,196	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	24	10/31/2023	99.00	0.0%	0.0
3,197	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	2,062	8/21/2023	26.00	0.0%	0.0
3,198	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	324	8/21/2023	26.00	0.0%	0.0
3,199	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	151	8/21/2023	26.00	0.0%	0.0
3,200	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	330	8/15/2023	22.00	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,201	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	1,719	8/21/2023	26.00	0.0%	0.0
3,202	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	10	10/31/2023	99.00	0.0%	0.0
3,203	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	64	10/31/2023	99.00	0.0%	0.0
3,204	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	293	8/21/2023	26.00	0.0%	0.0
3,205	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	338	8/15/2023	22.00	0.0%	0.0
3,206	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	13	10/31/2023	99.00	0.0%	0.0
3,207	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local City Withholding (Work)	68	8/15/2023	22.00	0.0%	0.0
3,208	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Work)	79	8/21/2023	26.00	0.0%	0.0
3,209	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	115	8/21/2023	26.00	0.0%	0.0
3,210	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	48	8/3/2023	10.00	0.0%	0.0
3,211	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	23	10/31/2023	99.00	0.0%	0.0
3,212	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	State Withholding (Resident)	204	8/1/2023	8.00	0.0%	0.0
3,213	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	State Withholding (Work)	71,380	8/1/2023	8.00	0.0%	0.0
3,214	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	12	10/31/2023	99.00	0.0%	0.0
3,215	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	28	10/31/2023	99.00	0.0%	0.0
3,216	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	558	8/15/2023	22.00	0.0%	0.0
3,217	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	30	8/21/2023	26.00	0.0%	0.0
3,218	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local City Withholding (Work)	93	8/15/2023	22.00	0.0%	0.0
3,219	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local City Withholding (Resident)	164	8/15/2023	22.00	0.0%	0.0
3,220	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Work)	447	8/3/2023	10.00	0.0%	0.0
3,221	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	66	8/21/2023	26.00	0.0%	0.0
3,222	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Work)	61	8/21/2023	26.00	0.0%	0.0
3,223	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	1,710	8/21/2023	26.00	0.0%	0.0
3,224	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	146	8/21/2023	26.00	0.0%	0.0
3,225	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	61	10/31/2023	99.00	0.0%	0.0
3,226	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	SUI (ER)	91	10/31/2023	99.00	0.0%	0.0
3,227	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	198	8/21/2023	26.00	0.0%	0.0
3,228	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	169	8/21/2023	26.00	0.0%	0.0
3,229	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	825	8/21/2023	26.00	0.0%	0.0
3,230	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Work)	193	8/21/2023	26.00	0.0%	0.0
3,231	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	772	8/21/2023	26.00	0.0%	0.0
3,232	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/24/2023	State Withholding (Work)	543	8/25/2023	32.00	0.0%	0.0
3,233	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	2,116	8/21/2023	26.00	0.0%	0.0
3,234	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	39	10/31/2023	99.00	0.0%	0.0
3,235	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	State Withholding (Work)	905	8/4/2023	11.00	0.0%	0.0
3,236	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/3/2023	State Withholding (Resident)	4,023	8/4/2023	11.00	0.0%	0.0
3,237	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	WA: Washington Cares Fund	18	10/31/2023	99.00	0.0%	0.0
3,238	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	10/31/2023	99.00	0.0%	0.0
3,239	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	10/31/2023	99.00	0.0%	0.0
3,240	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	177	8/21/2023	26.00	0.0%	0.0
3,241	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	353	8/21/2023	26.00	0.0%	0.0
3,242	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	1/30/2024	SUI (ER)	9	1/31/2024	191.00	0.0%	0.0
3,243	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/18/2023	Local County Withholding (Resident)	50	8/21/2023	26.00	0.0%	0.0
3,244	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Work)	14	10/31/2023	99.00	0.0%	0.0
3,245	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	State Withholding (Work)	210	8/15/2023	22.00	0.0%	0.0
3,246	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/2/2023	Local City Withholding (Resident)	29	8/3/2023	10.00	0.0%	0.0
3,247	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	10/30/2023	Local City Withholding (Resident)	305	10/31/2023	99.00	0.0%	0.0
3,248	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	250	8/15/2023	22.00	0.0%	0.0
3,249	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/14/2023	Local School District Withholding (Resident)	43	8/15/2023	22.00	0.0%	0.0
3,250	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	State Withholding (Resident)	245	9/15/2023	37.50	0.0%	0.0
3,251	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	State Withholding (Work)	684	9/15/2023	37.50	0.0%	0.0
3,252	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	90	10/31/2023	83.50	0.0%	0.0
3,253	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	45	9/20/2023	42.50	0.0%	0.0
3,254	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	34	10/31/2023	83.50	0.0%	0.0
3,255	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	37	10/31/2023	83.50	0.0%	0.0
3,256	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	State Withholding (Work)	86	8/16/2023	7.50	0.0%	0.0
3,257	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	State Withholding (Resident)	211	9/15/2023	37.50	0.0%	0.0
3,258	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	95	10/31/2023	83.50	0.0%	0.0
3,259	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	266	9/20/2023	42.50	0.0%	0.0
3,260	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	16	8/18/2023	9.50	0.0%	0.0
3,261	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	129	8/18/2023	9.50	0.0%	0.0
3,262	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	96	9/20/2023	42.50	0.0%	0.0
3,263	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	836	9/20/2023	42.50	0.0%	0.0
3,264	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local School District Withholding (Resident)	480	10/31/2023	83.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,265	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local County Withholding (Work)	935	10/31/2023	83.50	0.0%	0.0
3,266	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	15	10/31/2023	83.50	0.0%	0.0
3,267	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local County Withholding (Work)	47	10/31/2023	83.50	0.0%	0.0
3,268	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	45	10/31/2023	83.50	0.0%	0.0
3,269	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	State Withholding (Work)	6,161	8/16/2023	7.50	0.0%	0.0
3,270	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	CA: State Disability Insurance (SDI) - Mandatory	759	8/16/2023	7.50	0.0%	0.0
3,271	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local County Withholding (Work)	298	10/31/2023	83.50	0.0%	0.0
3,272	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local City Withholding (Resident)	12	9/15/2023	37.50	0.0%	0.0
3,273	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local City Withholding (Work)	227	9/15/2023	37.50	0.0%	0.0
3,274	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	431	8/18/2023	9.50	0.0%	0.0
3,275	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	27,087	8/18/2023	9.50	0.0%	0.0
3,276	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Work)	171	9/20/2023	42.50	0.0%	0.0
3,277	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	286	9/20/2023	42.50	0.0%	0.0
3,278	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	756	9/20/2023	42.50	0.0%	0.0
3,279	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	158	9/15/2023	37.50	0.0%	0.0
3,280	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	95	9/20/2023	42.50	0.0%	0.0
3,281	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	20	9/15/2023	37.50	0.0%	0.0
3,282	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	10/31/2023	83.50	0.0%	0.0
3,283	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	10/31/2023	83.50	0.0%	0.0
3,284	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	74	10/31/2023	83.50	0.0%	0.0
3,285	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/22/2023	State Withholding (Resident)	213	8/23/2023	14.50	0.0%	0.0
3,286	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/22/2023	State Withholding (Work)	348	8/23/2023	14.50	0.0%	0.0
3,287	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	781	8/18/2023	9.50	0.0%	0.0
3,288	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/22/2023	State Withholding (Work)	311	8/23/2023	14.50	0.0%	0.0
3,289	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local City Withholding (Work)	597	9/15/2023	37.50	0.0%	0.0
3,290	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	51	10/31/2023	83.50	0.0%	0.0
3,291	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	CT: Family and Medical Leave	31	10/31/2023	83.50	0.0%	0.0
3,292	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	262	9/20/2023	42.50	0.0%	0.0
3,293	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/27/2023	Local City Withholding (Work)	50	10/30/2023	80.50	0.0%	0.0
3,294	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Work)	20	9/20/2023	42.50	0.0%	0.0
3,295	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	1,841	9/20/2023	42.50	0.0%	0.0
3,296	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	350	9/20/2023	42.50	0.0%	0.0
3,297	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	39	9/20/2023	42.50	0.0%	0.0
3,298	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	State Withholding (Work)	5,694	9/20/2023	42.50	0.0%	0.0
3,299	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Paid	408	10/31/2023	83.50	0.0%	0.0
3,300	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	257	9/20/2023	42.50	0.0%	0.0
3,301	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	67	10/31/2023	83.50	0.0%	0.0
3,302	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	26	10/31/2023	83.50	0.0%	0.0
3,303	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	295	10/31/2023	83.50	0.0%	0.0
3,304	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	72	10/31/2023	83.50	0.0%	0.0
3,305	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	114	8/18/2023	9.50	0.0%	0.0
3,306	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	120	8/18/2023	9.50	0.0%	0.0
3,307	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	244	9/20/2023	42.50	0.0%	0.0
3,308	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	FUI (ER)	644	10/31/2023	83.50	0.0%	0.0
3,309	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	Additional Medicare Tax	24,868	8/16/2023	7.50	0.0%	0.0
3,310	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	Medicare (ER)	404,349	8/16/2023	7.50	0.2%	0.0
3,311	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	Medicare	404,349	8/16/2023	7.50	0.2%	0.0
3,312	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	OASDI (ER)	1,510,414	8/16/2023	7.50	0.6%	0.0
3,313	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	OASDI	1,510,414	8/16/2023	7.50	0.6%	0.0
3,314	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	Federal Withholding	3,405,270	8/16/2023	7.50	1.4%	0.1
3,315	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	143	10/31/2023	83.50	0.0%	0.0
3,316	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	17	10/31/2023	83.50	0.0%	0.0
3,317	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	185	9/20/2023	42.50	0.0%	0.0
3,318	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	182	10/31/2023	83.50	0.0%	0.0
3,319	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	79	10/31/2023	83.50	0.0%	0.0
3,320	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	124	10/31/2023	83.50	0.0%	0.0
3,321	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	3	10/31/2023	83.50	0.0%	0.0
3,322	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	244	9/20/2023	42.50	0.0%	0.0
3,323	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	68	10/31/2023	83.50	0.0%	0.0
3,324	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	418	9/20/2023	42.50	0.0%	0.0
3,325	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local County Withholding (Work)	35	10/31/2023	83.50	0.0%	0.0
3,326	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	State Withholding (Resident)	239	9/15/2023	37.50	0.0%	0.0
3,327	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	State Withholding (Work)	1,408	9/15/2023	37.50	0.0%	0.0
3,328	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Work)	892	9/20/2023	42.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
3,329	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	1,604	9/20/2023	42.50	0.0%	0.0
3,330	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	69	9/20/2023	42.50	0.0%	0.0
3,331	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	597	9/20/2023	42.50	0.0%	0.0
3,332	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	38	9/15/2023	37.50	0.0%	0.0
3,333	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	126	8/18/2023	9.50	0.0%	0.0
3,334	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Work)	50	9/20/2023	42.50	0.0%	0.0
3,335	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	1,894	9/20/2023	42.50	0.0%	0.0
3,336	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	45	8/18/2023	9.50	0.0%	0.0
3,337	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	191	8/18/2023	9.50	0.0%	0.0
3,338	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	486	9/20/2023	42.50	0.0%	0.0
3,339	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	122	9/20/2023	42.50	0.0%	0.0
3,340	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	60	8/18/2023	9.50	0.0%	0.0
3,341	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	97	8/18/2023	9.50	0.0%	0.0
3,342	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/18/2023	State Withholding (Work)	420	8/21/2023	10.50	0.0%	0.0
3,343	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Work)	635	9/20/2023	42.50	0.0%	0.0
3,344	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	9,583	9/20/2023	42.50	0.0%	0.0
3,345	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	142	9/20/2023	42.50	0.0%	0.0
3,346	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	29	10/31/2023	83.50	0.0%	0.0
3,347	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	35	9/15/2023	37.50	0.0%	0.0
3,348	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	264	9/20/2023	42.50	0.0%	0.0
3,349	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	State Withholding (Work)	251	9/20/2023	42.50	0.0%	0.0
3,350	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	26	10/31/2023	83.50	0.0%	0.0
3,351	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Work)	1,488	8/18/2023	9.50	0.0%	0.0
3,352	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	94	10/31/2023	83.50	0.0%	0.0
3,353	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	183	10/31/2023	83.50	0.0%	0.0
3,354	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	State Withholding (Resident)	5,033	9/20/2023	42.50	0.0%	0.0
3,355	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	State Withholding (Work)	86,305	9/20/2023	42.50	0.0%	0.0
3,356	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	260	9/20/2023	42.50	0.0%	0.0
3,357	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	100	9/20/2023	42.50	0.0%	0.0
3,358	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	99	9/20/2023	42.50	0.0%	0.0
3,359	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	1,093	9/20/2023	42.50	0.0%	0.0
3,360	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local County Withholding (Work)	651	10/31/2023	83.50	0.0%	0.0
3,361	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	15	10/31/2023	83.50	0.0%	0.0
3,362	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/24/2023	State Withholding (Work)	20,578	8/25/2023	16.50	0.0%	0.0
3,363	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/24/2023	State Withholding (Resident)	33,373	8/25/2023	16.50	0.0%	0.0
3,364	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Work)	482	9/20/2023	42.50	0.0%	0.0
3,365	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	1,635	9/20/2023	42.50	0.0%	0.0
3,366	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	46	10/31/2023	83.50	0.0%	0.0
3,367	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	334	9/20/2023	42.50	0.0%	0.0
3,368	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	20	10/31/2023	83.50	0.0%	0.0
3,369	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	14	10/31/2023	83.50	0.0%	0.0
3,370	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/29/2023	State Withholding (Work)	134	10/2/2023	52.50	0.0%	0.0
3,371	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	10	8/18/2023	9.50	0.0%	0.0
3,372	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	45	8/18/2023	9.50	0.0%	0.0
3,373	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	16	10/31/2023	83.50	0.0%	0.0
3,374	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	36	10/31/2023	83.50	0.0%	0.0
3,375	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	463	9/20/2023	42.50	0.0%	0.0
3,376	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	32	9/15/2023	37.50	0.0%	0.0
3,377	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	9	10/31/2023	83.50	0.0%	0.0
3,378	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	4,556	9/20/2023	42.50	0.0%	0.0
3,379	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	23	10/31/2023	83.50	0.0%	0.0
3,380	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Resident)	153	8/18/2023	9.50	0.0%	0.0
3,381	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Work)	1,086	8/18/2023	9.50	0.0%	0.0
3,382	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local City Withholding (Work)	47	9/15/2023	37.50	0.0%	0.0
3,383	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local City Withholding (Resident)	57	9/15/2023	37.50	0.0%	0.0
3,384	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	21	10/31/2023	83.50	0.0%	0.0
3,385	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	State Withholding (Resident)	172	9/20/2023	42.50	0.0%	0.0
3,386	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	State Withholding (Work)	373	9/20/2023	42.50	0.0%	0.0
3,387	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local City Withholding (Resident)	9	9/15/2023	37.50	0.0%	0.0
3,388	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local City Withholding (Work)	35	9/15/2023	37.50	0.0%	0.0
3,389	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Work)	416	8/18/2023	9.50	0.0%	0.0
3,390	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Work)	240	8/18/2023	9.50	0.0%	0.0
3,391	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	683	9/20/2023	42.50	0.0%	0.0
3,392	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	565	8/18/2023	9.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,393	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	236	9/20/2023	42.50	0.0%	0.0
3,394	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	43	8/18/2023	9.50	0.0%	0.0
3,395	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	3,276	9/20/2023	42.50	0.0%	0.0
3,396	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	11	8/18/2023	9.50	0.0%	0.0
3,397	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	81	8/18/2023	9.50	0.0%	0.0
3,398	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	65	10/31/2023	83.50	0.0%	0.0
3,399	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/22/2023	State Withholding (Resident)	16	8/23/2023	14.50	0.0%	0.0
3,400	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/22/2023	State Withholding (Work)	496	8/23/2023	14.50	0.0%	0.0
3,401	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	10/30/2023	80.50	0.0%	0.0
3,402	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	36	9/15/2023	37.50	0.0%	0.0
3,403	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Resident)	28	8/18/2023	9.50	0.0%	0.0
3,404	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	329	10/31/2023	83.50	0.0%	0.0
3,405	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Work)	2,668	8/18/2023	9.50	0.0%	0.0
3,406	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	867	8/18/2023	9.50	0.0%	0.0
3,407	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	421	10/31/2023	83.50	0.0%	0.0
3,408	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Resident)	689	8/18/2023	9.50	0.0%	0.0
3,409	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Work)	665,258	8/18/2023	9.50	0.3%	0.0
3,410	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	4	10/31/2023	83.50	0.0%	0.0
3,411	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	289	10/31/2023	83.50	0.0%	0.0
3,412	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	40	8/18/2023	9.50	0.0%	0.0
3,413	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	58	10/31/2023	83.50	0.0%	0.0
3,414	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	State Withholding (Resident)	2,260	8/16/2023	7.50	0.0%	0.0
3,415	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	State Withholding (Work)	61,392	8/16/2023	7.50	0.0%	0.0
3,416	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	206	9/20/2023	42.50	0.0%	0.0
3,417	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	State Withholding (Work)	128	8/16/2023	7.50	0.0%	0.0
3,418	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	130	9/20/2023	42.50	0.0%	0.0
3,419	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	283	9/20/2023	42.50	0.0%	0.0
3,420	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	14	10/31/2023	83.50	0.0%	0.0
3,421	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	1,948	9/20/2023	42.50	0.0%	0.0
3,422	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	290	9/20/2023	42.50	0.0%	0.0
3,423	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	132	9/20/2023	42.50	0.0%	0.0
3,424	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	274	9/15/2023	37.50	0.0%	0.0
3,425	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	1,503	9/20/2023	42.50	0.0%	0.0
3,426	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	8	10/31/2023	83.50	0.0%	0.0
3,427	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	83	10/31/2023	83.50	0.0%	0.0
3,428	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	287	9/20/2023	42.50	0.0%	0.0
3,429	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	338	9/15/2023	37.50	0.0%	0.0
3,430	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	13	10/31/2023	83.50	0.0%	0.0
3,431	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local City Withholding (Work)	75	9/15/2023	37.50	0.0%	0.0
3,432	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Work)	68	9/20/2023	42.50	0.0%	0.0
3,433	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	110	9/20/2023	42.50	0.0%	0.0
3,434	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	48	8/18/2023	9.50	0.0%	0.0
3,435	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	25	10/31/2023	83.50	0.0%	0.0
3,436	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	State Withholding (Resident)	435	8/16/2023	7.50	0.0%	0.0
3,437	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	State Withholding (Work)	77,634	8/16/2023	7.50	0.0%	0.0
3,438	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	10	10/31/2023	83.50	0.0%	0.0
3,439	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	31	10/31/2023	83.50	0.0%	0.0
3,440	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	562	9/15/2023	37.50	0.0%	0.0
3,441	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	30	9/20/2023	42.50	0.0%	0.0
3,442	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local City Withholding (Work)	93	9/15/2023	37.50	0.0%	0.0
3,443	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local City Withholding (Resident)	99	9/15/2023	37.50	0.0%	0.0
3,444	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Work)	445	8/18/2023	9.50	0.0%	0.0
3,445	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	66	9/20/2023	42.50	0.0%	0.0
3,446	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Work)	61	9/20/2023	42.50	0.0%	0.0
3,447	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	1,699	9/20/2023	42.50	0.0%	0.0
3,448	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	146	9/20/2023	42.50	0.0%	0.0
3,449	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	79	10/31/2023	83.50	0.0%	0.0
3,450	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	SUI (ER)	27	10/31/2023	83.50	0.0%	0.0
3,451	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	200	9/20/2023	42.50	0.0%	0.0
3,452	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	136	9/20/2023	42.50	0.0%	0.0
3,453	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	17	10/31/2023	83.50	0.0%	0.0
3,454	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	836	9/20/2023	42.50	0.0%	0.0
3,455	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Work)	193	9/20/2023	42.50	0.0%	0.0
3,456	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	762	9/20/2023	42.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
3,457	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/22/2023	State Withholding (Work)	543	9/25/2023	45.50	0.0%	0.0
3,458	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	2,018	9/20/2023	42.50	0.0%	0.0
3,459	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	44	10/31/2023	83.50	0.0%	0.0
3,460	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Work)	943	8/18/2023	9.50	0.0%	0.0
3,461	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	State Withholding (Resident)	4,410	8/18/2023	9.50	0.0%	0.0
3,462	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	WA: Washington Cares Fund	18	10/31/2023	83.50	0.0%	0.0
3,463	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	10/31/2023	83.50	0.0%	0.0
3,464	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	10/31/2023	83.50	0.0%	0.0
3,465	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	115	9/20/2023	42.50	0.0%	0.0
3,466	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	313	9/20/2023	42.50	0.0%	0.0
3,467	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	1/30/2024	SUI (ER)	9	1/31/2024	175.50	0.0%	0.0
3,468	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/19/2023	Local County Withholding (Resident)	50	9/20/2023	42.50	0.0%	0.0
3,469	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Work)	26	10/31/2023	83.50	0.0%	0.0
3,470	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/30/2023	State Withholding (Work)	210	8/31/2023	22.50	0.0%	0.0
3,471	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/17/2023	Local City Withholding (Resident)	29	8/18/2023	9.50	0.0%	0.0
3,472	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	10/30/2023	Local City Withholding (Resident)	296	10/31/2023	83.50	0.0%	0.0
3,473	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	241	9/15/2023	37.50	0.0%	0.0
3,474	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/14/2023	Local School District Withholding (Resident)	43	9/15/2023	37.50	0.0%	0.0
3,475	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	State Withholding (Resident)	196	9/15/2023	22.00	0.0%	0.0
3,476	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	State Withholding (Work)	684	9/15/2023	22.00	0.0%	0.0
3,477	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	81	10/31/2023	68.00	0.0%	0.0
3,478	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	45	9/20/2023	27.00	0.0%	0.0
3,479	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	33	10/31/2023	68.00	0.0%	0.0
3,480	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	34	10/31/2023	68.00	0.0%	0.0
3,481	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	State Withholding (Work)	86	9/1/2023	8.00	0.0%	0.0
3,482	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	State Withholding (Resident)	193	9/15/2023	22.00	0.0%	0.0
3,483	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	State Withholding (Work)	215	9/15/2023	22.00	0.0%	0.0
3,484	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	96	10/31/2023	68.00	0.0%	0.0
3,485	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	266	9/20/2023	27.00	0.0%	0.0
3,486	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	27	9/6/2023	13.00	0.0%	0.0
3,487	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	124	9/6/2023	13.00	0.0%	0.0
3,488	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	96	9/20/2023	27.00	0.0%	0.0
3,489	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	836	9/20/2023	27.00	0.0%	0.0
3,490	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local School District Withholding (Resident)	434	10/31/2023	68.00	0.0%	0.0
3,491	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local County Withholding (Work)	793	10/31/2023	68.00	0.0%	0.0
3,492	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	9	10/31/2023	68.00	0.0%	0.0
3,493	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local County Withholding (Work)	48	10/31/2023	68.00	0.0%	0.0
3,494	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	State Withholding (Work)	6,256	9/1/2023	8.00	0.0%	0.0
3,495	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	CA: State Disability Insurance (SDI) - Mandatory	734	9/1/2023	8.00	0.0%	0.0
3,496	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local County Withholding (Work)	227	10/31/2023	68.00	0.0%	0.0
3,497	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local City Withholding (Work)	236	9/15/2023	22.00	0.0%	0.0
3,498	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	419	9/6/2023	13.00	0.0%	0.0
3,499	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	27,307	9/6/2023	13.00	0.0%	0.0
3,500	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Work)	171	9/20/2023	27.00	0.0%	0.0
3,501	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	286	9/20/2023	27.00	0.0%	0.0
3,502	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	763	9/20/2023	27.00	0.0%	0.0
3,503	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	158	9/15/2023	22.00	0.0%	0.0
3,504	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	95	9/20/2023	27.00	0.0%	0.0
3,505	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	20	9/15/2023	22.00	0.0%	0.0
3,506	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	10/31/2023	68.00	0.0%	0.0
3,507	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	10/31/2023	68.00	0.0%	0.0
3,508	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	71	10/31/2023	68.00	0.0%	0.0
3,509	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	State Withholding (Resident)	213	9/7/2023	14.00	0.0%	0.0
3,510	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	State Withholding (Work)	348	9/7/2023	14.00	0.0%	0.0
3,511	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	781	9/6/2023	13.00	0.0%	0.0
3,512	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	State Withholding (Work)	311	9/6/2023	13.00	0.0%	0.0
3,513	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local City Withholding (Work)	623	9/15/2023	22.00	0.0%	0.0
3,514	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	32	10/31/2023	68.00	0.0%	0.0
3,515	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	CT: Family and Medical Leave	31	10/31/2023	68.00	0.0%	0.0
3,516	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	281	9/20/2023	27.00	0.0%	0.0
3,517	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/27/2023	Local City Withholding (Work)	50	10/30/2023	65.00	0.0%	0.0
3,518	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Work)	4	9/20/2023	27.00	0.0%	0.0
3,519	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	1,848	9/20/2023	27.00	0.0%	0.0
3,520	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	369	9/20/2023	27.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,521	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	46	9/20/2023	27.00	0.0%	0.0
3,522	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	State Withholding (Work)	5,671	9/20/2023	27.00	0.0%	0.0
3,523	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Paid	408	10/31/2023	68.00	0.0%	0.0
3,524	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	225	9/20/2023	27.00	0.0%	0.0
3,525	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	80	10/31/2023	68.00	0.0%	0.0
3,526	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	26	10/31/2023	68.00	0.0%	0.0
3,527	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	384	10/31/2023	68.00	0.0%	0.0
3,528	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	72	10/31/2023	68.00	0.0%	0.0
3,529	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	102	9/6/2023	13.00	0.0%	0.0
3,530	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	125	9/6/2023	13.00	0.0%	0.0
3,531	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	244	9/20/2023	27.00	0.0%	0.0
3,532	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	FUI (ER)	561	10/31/2023	68.00	0.0%	0.0
3,533	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	Additional Medicare Tax	24,340	9/1/2023	8.00	0.0%	0.0
3,534	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	Medicare (ER)	401,804	9/1/2023	8.00	0.2%	0.0
3,535	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	Medicare	401,804	9/1/2023	8.00	0.2%	0.0
3,536	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	OASDI (ER)	1,495,523	9/1/2023	8.00	0.6%	0.0
3,537	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	OASDI	1,495,523	9/1/2023	8.00	0.6%	0.0
3,538	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	Federal Withholding	3,373,983	9/1/2023	8.00	1.4%	0.1
3,539	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	143	10/31/2023	68.00	0.0%	0.0
3,540	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	SUI (ER)	34	10/31/2023	68.00	0.0%	0.0
3,541	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	185	9/20/2023	27.00	0.0%	0.0
3,542	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	183	10/31/2023	68.00	0.0%	0.0
3,543	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	35	10/31/2023	68.00	0.0%	0.0
3,544	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	59	10/31/2023	68.00	0.0%	0.0
3,545	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	250	9/20/2023	27.00	0.0%	0.0
3,546	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	68	10/31/2023	68.00	0.0%	0.0
3,547	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	426	9/20/2023	27.00	0.0%	0.0
3,548	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local County Withholding (Work)	35	10/31/2023	68.00	0.0%	0.0
3,549	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	State Withholding (Resident)	228	9/15/2023	22.00	0.0%	0.0
3,550	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	State Withholding (Work)	1,401	9/15/2023	22.00	0.0%	0.0
3,551	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Work)	905	9/20/2023	27.00	0.0%	0.0
3,552	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	1,621	9/20/2023	27.00	0.0%	0.0
3,553	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	69	9/20/2023	27.00	0.0%	0.0
3,554	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	597	9/20/2023	27.00	0.0%	0.0
3,555	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	38	9/15/2023	22.00	0.0%	0.0
3,556	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	122	9/6/2023	13.00	0.0%	0.0
3,557	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Work)	76	9/20/2023	27.00	0.0%	0.0
3,558	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	1,916	9/20/2023	27.00	0.0%	0.0
3,559	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	72	9/6/2023	13.00	0.0%	0.0
3,560	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	191	9/6/2023	13.00	0.0%	0.0
3,561	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	504	9/20/2023	27.00	0.0%	0.0
3,562	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	147	9/20/2023	27.00	0.0%	0.0
3,563	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	51	9/6/2023	13.00	0.0%	0.0
3,564	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	144	9/6/2023	13.00	0.0%	0.0
3,565	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	State Withholding (Work)	374	9/7/2023	14.00	0.0%	0.0
3,566	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Work)	628	9/20/2023	27.00	0.0%	0.0
3,567	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	9,646	9/20/2023	27.00	0.0%	0.0
3,568	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	142	9/20/2023	27.00	0.0%	0.0
3,569	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	26	10/31/2023	68.00	0.0%	0.0
3,570	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	35	9/15/2023	22.00	0.0%	0.0
3,571	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	264	9/20/2023	27.00	0.0%	0.0
3,572	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	State Withholding (Work)	251	9/20/2023	27.00	0.0%	0.0
3,573	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	State Withholding (Work)	1,517	9/7/2023	14.00	0.0%	0.0
3,574	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	88	10/31/2023	68.00	0.0%	0.0
3,575	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	SUI (ER)	95	10/31/2023	68.00	0.0%	0.0
3,576	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	State Withholding (Resident)	5,021	9/20/2023	27.00	0.0%	0.0
3,577	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	State Withholding (Work)	87,609	9/20/2023	27.00	0.0%	0.0
3,578	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	266	9/20/2023	27.00	0.0%	0.0
3,579	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	100	9/20/2023	27.00	0.0%	0.0
3,580	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	99	9/20/2023	27.00	0.0%	0.0
3,581	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	1,091	9/20/2023	27.00	0.0%	0.0
3,582	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local County Withholding (Work)	846	10/31/2023	68.00	0.0%	0.0
3,583	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	SUI (ER)	9	10/31/2023	68.00	0.0%	0.0
3,584	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/8/2023	State Withholding (Work)	19,906	9/11/2023	16.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,585	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/8/2023	State Withholding (Resident)	27,380	9/11/2023	16.00	0.0%	0.0
3,586	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Work)	452	9/20/2023	27.00	0.0%	0.0
3,587	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	1,585	9/20/2023	27.00	0.0%	0.0
3,588	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	358	9/20/2023	27.00	0.0%	0.0
3,589	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	20	10/31/2023	68.00	0.0%	0.0
3,590	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	SUI (ER)	1	10/31/2023	68.00	0.0%	0.0
3,591	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/29/2023	State Withholding (Work)	134	10/2/2023	37.00	0.0%	0.0
3,592	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	10	9/6/2023	13.00	0.0%	0.0
3,593	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	45	9/6/2023	13.00	0.0%	0.0
3,594	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	28	10/31/2023	68.00	0.0%	0.0
3,595	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	49	10/31/2023	68.00	0.0%	0.0
3,596	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	468	9/20/2023	27.00	0.0%	0.0
3,597	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	32	9/15/2023	22.00	0.0%	0.0
3,598	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	9	10/31/2023	68.00	0.0%	0.0
3,599	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	4,526	9/20/2023	27.00	0.0%	0.0
3,600	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	State Withholding (Resident)	204	9/6/2023	13.00	0.0%	0.0
3,601	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	State Withholding (Work)	680	9/6/2023	13.00	0.0%	0.0
3,602	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local City Withholding (Work)	47	9/15/2023	22.00	0.0%	0.0
3,603	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local City Withholding (Resident)	55	9/15/2023	22.00	0.0%	0.0
3,604	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	21	10/31/2023	68.00	0.0%	0.0
3,605	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	State Withholding (Resident)	161	9/20/2023	27.00	0.0%	0.0
3,606	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	State Withholding (Work)	373	9/20/2023	27.00	0.0%	0.0
3,607	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local City Withholding (Resident)	9	9/15/2023	22.00	0.0%	0.0
3,608	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local City Withholding (Work)	63	9/15/2023	22.00	0.0%	0.0
3,609	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	State Withholding (Work)	416	9/6/2023	13.00	0.0%	0.0
3,610	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	State Withholding (Work)	240	9/6/2023	13.00	0.0%	0.0
3,611	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	683	9/20/2023	27.00	0.0%	0.0
3,612	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	552	9/6/2023	13.00	0.0%	0.0
3,613	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	244	9/20/2023	27.00	0.0%	0.0
3,614	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	43	9/6/2023	13.00	0.0%	0.0
3,615	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	3,287	9/20/2023	27.00	0.0%	0.0
3,616	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	12	9/6/2023	13.00	0.0%	0.0
3,617	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	75	9/6/2023	13.00	0.0%	0.0
3,618	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	65	10/31/2023	68.00	0.0%	0.0
3,619	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	State Withholding (Work)	512	9/6/2023	13.00	0.0%	0.0
3,620	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	10/30/2023	65.00	0.0%	0.0
3,621	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	38	9/15/2023	22.00	0.0%	0.0
3,622	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	State Withholding (Resident)	28	9/6/2023	13.00	0.0%	0.0
3,623	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	SUI (ER)	253	10/31/2023	68.00	0.0%	0.0
3,624	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	State Withholding (Work)	1,119	9/6/2023	13.00	0.0%	0.0
3,625	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	302	9/6/2023	13.00	0.0%	0.0
3,626	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	SUI (ER)	379	10/31/2023	68.00	0.0%	0.0
3,627	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	State Withholding (Resident)	676	9/6/2023	13.00	0.0%	0.0
3,628	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	State Withholding (Work)	664,425	9/6/2023	13.00	0.3%	0.0
3,629	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	3	10/31/2023	68.00	0.0%	0.0
3,630	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	374	10/31/2023	68.00	0.0%	0.0
3,631	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	1/30/2024	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	1/31/2024	160.00	0.0%	0.0
3,632	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	SUI (ER)	75	10/31/2023	68.00	0.0%	0.0
3,633	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	State Withholding (Resident)	2,153	9/1/2023	8.00	0.0%	0.0
3,634	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	State Withholding (Work)	61,774	9/1/2023	8.00	0.0%	0.0
3,635	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	206	9/20/2023	27.00	0.0%	0.0
3,636	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	State Withholding (Work)	136	9/1/2023	8.00	0.0%	0.0
3,637	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	132	9/20/2023	27.00	0.0%	0.0
3,638	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	371	9/20/2023	27.00	0.0%	0.0
3,639	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	91	10/31/2023	68.00	0.0%	0.0
3,640	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	1,989	9/20/2023	27.00	0.0%	0.0
3,641	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	286	9/20/2023	27.00	0.0%	0.0
3,642	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	140	9/20/2023	27.00	0.0%	0.0
3,643	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	278	9/15/2023	22.00	0.0%	0.0
3,644	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	1,548	9/20/2023	27.00	0.0%	0.0
3,645	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	9	10/31/2023	68.00	0.0%	0.0
3,646	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	75	10/31/2023	68.00	0.0%	0.0
3,647	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	287	9/20/2023	27.00	0.0%	0.0
3,648	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	338	9/15/2023	22.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,649	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	13	10/31/2023	68.00	0.0%	0.0
3,650	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local City Withholding (Work)	75	9/15/2023	22.00	0.0%	0.0
3,651	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Work)	65	9/20/2023	27.00	0.0%	0.0
3,652	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	110	9/20/2023	27.00	0.0%	0.0
3,653	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	48	9/6/2023	13.00	0.0%	0.0
3,654	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	SUI (ER)	16	10/31/2023	68.00	0.0%	0.0
3,655	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	State Withholding (Resident)	435	9/1/2023	8.00	0.0%	0.0
3,656	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	State Withholding (Work)	76,281	9/1/2023	8.00	0.0%	0.0
3,657	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	11	10/31/2023	68.00	0.0%	0.0
3,658	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	30	10/31/2023	68.00	0.0%	0.0
3,659	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	557	9/15/2023	22.00	0.0%	0.0
3,660	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	30	9/20/2023	27.00	0.0%	0.0
3,661	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local City Withholding (Work)	93	9/15/2023	22.00	0.0%	0.0
3,662	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local City Withholding (Resident)	104	9/15/2023	22.00	0.0%	0.0
3,663	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Work)	421	9/6/2023	13.00	0.0%	0.0
3,664	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	66	9/20/2023	27.00	0.0%	0.0
3,665	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Work)	61	9/20/2023	27.00	0.0%	0.0
3,666	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	1,742	9/20/2023	27.00	0.0%	0.0
3,667	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	146	9/20/2023	27.00	0.0%	0.0
3,668	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	79	10/31/2023	68.00	0.0%	0.0
3,669	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	SUI (ER)	113	10/31/2023	68.00	0.0%	0.0
3,670	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	200	9/20/2023	27.00	0.0%	0.0
3,671	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	101	9/20/2023	27.00	0.0%	0.0
3,672	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	862	9/20/2023	27.00	0.0%	0.0
3,673	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Work)	193	9/20/2023	27.00	0.0%	0.0
3,674	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	787	9/20/2023	27.00	0.0%	0.0
3,675	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/22/2023	State Withholding (Work)	543	9/25/2023	30.00	0.0%	0.0
3,676	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	2,022	9/20/2023	27.00	0.0%	0.0
3,677	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	44	10/31/2023	68.00	0.0%	0.0
3,678	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	State Withholding (Work)	943	9/7/2023	14.00	0.0%	0.0
3,679	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/6/2023	State Withholding (Resident)	4,451	9/7/2023	14.00	0.0%	0.0
3,680	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	WA: Washington Cares Fund	18	10/31/2023	68.00	0.0%	0.0
3,681	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	10/31/2023	68.00	0.0%	0.0
3,682	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	10/31/2023	68.00	0.0%	0.0
3,683	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	115	9/20/2023	27.00	0.0%	0.0
3,684	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	308	9/20/2023	27.00	0.0%	0.0
3,685	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	1/30/2024	SUI (ER)	9	1/31/2024	160.00	0.0%	0.0
3,686	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/19/2023	Local County Withholding (Resident)	50	9/20/2023	27.00	0.0%	0.0
3,687	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	State Withholding (Work)	210	9/15/2023	22.00	0.0%	0.0
3,688	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/5/2023	Local City Withholding (Resident)	29	9/6/2023	13.00	0.0%	0.0
3,689	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Work)	15	10/31/2023	68.00	0.0%	0.0
3,690	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	10/30/2023	Local City Withholding (Resident)	283	10/31/2023	68.00	0.0%	0.0
3,691	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	243	9/15/2023	22.00	0.0%	0.0
3,692	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/14/2023	Local School District Withholding (Resident)	46	9/15/2023	22.00	0.0%	0.0
3,693	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	State Withholding (Resident)	196	10/31/2023	52.50	0.0%	0.0
3,694	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	State Withholding (Work)	867	10/31/2023	52.50	0.0%	0.0
3,695	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	62	10/31/2023	52.50	0.0%	0.0
3,696	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	50	10/20/2023	41.50	0.0%	0.0
3,697	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	30	10/31/2023	52.50	0.0%	0.0
3,698	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	34	10/31/2023	52.50	0.0%	0.0
3,699	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	State Withholding (Work)	86	9/18/2023	7.50	0.0%	0.0
3,700	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	State Withholding (Work)	408	10/16/2023	35.50	0.0%	0.0
3,701	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	81	10/31/2023	52.50	0.0%	0.0
3,702	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	266	10/20/2023	41.50	0.0%	0.0
3,703	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	24	9/20/2023	11.50	0.0%	0.0
3,704	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	181	9/20/2023	11.50	0.0%	0.0
3,705	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	96	10/20/2023	41.50	0.0%	0.0
3,706	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	892	10/20/2023	41.50	0.0%	0.0
3,707	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local School District Withholding (Resident)	461	10/31/2023	52.50	0.0%	0.0
3,708	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local County Withholding (Work)	707	10/31/2023	52.50	0.0%	0.0
3,709	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	7	10/31/2023	52.50	0.0%	0.0
3,710	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local County Withholding (Work)	41	10/31/2023	52.50	0.0%	0.0
3,711	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	State Withholding (Work)	6,150	9/18/2023	7.50	0.0%	0.0
3,712	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	CA: State Disability Insurance (SDI) - Mandatory	657	9/18/2023	7.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,713	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local County Withholding (Work)	183	10/31/2023	52.50	0.0%	0.0
3,714	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/12/2023	Local City Withholding (Resident)	3	10/13/2023	34.50	0.0%	0.0
3,715	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/12/2023	Local City Withholding (Work)	237	10/13/2023	34.50	0.0%	0.0
3,716	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	466	9/20/2023	11.50	0.0%	0.0
3,717	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	26,592	9/20/2023	11.50	0.0%	0.0
3,718	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Work)	171	10/20/2023	41.50	0.0%	0.0
3,719	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	286	10/20/2023	41.50	0.0%	0.0
3,720	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	771	10/20/2023	41.50	0.0%	0.0
3,721	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	158	10/16/2023	35.50	0.0%	0.0
3,722	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	96	10/20/2023	41.50	0.0%	0.0
3,723	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	20	10/16/2023	35.50	0.0%	0.0
3,724	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	10/31/2023	52.50	0.0%	0.0
3,725	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	10/31/2023	52.50	0.0%	0.0
3,726	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	72	10/31/2023	52.50	0.0%	0.0
3,727	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Resident)	218	9/20/2023	11.50	0.0%	0.0
3,728	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	349	9/20/2023	11.50	0.0%	0.0
3,729	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	781	9/20/2023	11.50	0.0%	0.0
3,730	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	311	9/20/2023	11.50	0.0%	0.0
3,731	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local City Withholding (Work)	628	10/16/2023	35.50	0.0%	0.0
3,732	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	46	10/31/2023	52.50	0.0%	0.0
3,733	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	CT: Family and Medical Leave	31	10/31/2023	52.50	0.0%	0.0
3,734	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	241	10/20/2023	41.50	0.0%	0.0
3,735	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/27/2023	Local City Withholding (Work)	49	10/30/2023	49.50	0.0%	0.0
3,736	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Work)	4	10/20/2023	41.50	0.0%	0.0
3,737	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	1,854	10/20/2023	41.50	0.0%	0.0
3,738	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	350	10/20/2023	41.50	0.0%	0.0
3,739	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	39	10/20/2023	41.50	0.0%	0.0
3,740	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	State Withholding (Work)	5,958	10/20/2023	41.50	0.0%	0.0
3,741	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Paid	438	10/31/2023	52.50	0.0%	0.0
3,742	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	219	10/20/2023	41.50	0.0%	0.0
3,743	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	64	10/31/2023	52.50	0.0%	0.0
3,744	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	26	10/31/2023	52.50	0.0%	0.0
3,745	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	314	10/31/2023	52.50	0.0%	0.0
3,746	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	72	10/31/2023	52.50	0.0%	0.0
3,747	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	120	9/20/2023	11.50	0.0%	0.0
3,748	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	142	9/20/2023	11.50	0.0%	0.0
3,749	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	325	10/20/2023	41.50	0.0%	0.0
3,750	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	FUI (ER)	503	10/31/2023	52.50	0.0%	0.0
3,751	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	Additional Medicare Tax	24,558	9/18/2023	7.50	0.0%	0.0
3,752	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	Medicare	394,981	9/18/2023	7.50	0.2%	0.0
3,753	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	Medicare (ER)	394,981	9/18/2023	7.50	0.2%	0.0
3,754	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	OASDI	1,459,192	9/18/2023	7.50	0.6%	0.0
3,755	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	OASDI (ER)	1,459,192	9/18/2023	7.50	0.6%	0.0
3,756	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	Federal Withholding	3,315,836	9/18/2023	7.50	1.3%	0.1
3,757	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	114	10/31/2023	52.50	0.0%	0.0
3,758	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	SUI (ER)	24	10/31/2023	52.50	0.0%	0.0
3,759	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	185	10/20/2023	41.50	0.0%	0.0
3,760	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	182	10/31/2023	52.50	0.0%	0.0
3,761	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	55	10/31/2023	52.50	0.0%	0.0
3,762	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	66	10/31/2023	52.50	0.0%	0.0
3,763	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	268	10/20/2023	41.50	0.0%	0.0
3,764	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	66	10/31/2023	52.50	0.0%	0.0
3,765	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	429	10/20/2023	41.50	0.0%	0.0
3,766	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local County Withholding (Work)	34	10/31/2023	52.50	0.0%	0.0
3,767	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	State Withholding (Resident)	228	10/16/2023	35.50	0.0%	0.0
3,768	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	State Withholding (Work)	1,437	10/16/2023	35.50	0.0%	0.0
3,769	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Work)	902	10/20/2023	41.50	0.0%	0.0
3,770	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	1,602	10/20/2023	41.50	0.0%	0.0
3,771	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	69	10/20/2023	41.50	0.0%	0.0
3,772	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	601	10/20/2023	41.50	0.0%	0.0
3,773	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	38	10/16/2023	35.50	0.0%	0.0
3,774	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	127	9/20/2023	11.50	0.0%	0.0
3,775	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Work)	50	10/20/2023	41.50	0.0%	0.0
3,776	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	1,883	10/20/2023	41.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,777	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	57	9/20/2023	11.50	0.0%	0.0
3,778	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	191	9/20/2023	11.50	0.0%	0.0
3,779	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	490	10/20/2023	41.50	0.0%	0.0
3,780	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	134	10/20/2023	41.50	0.0%	0.0
3,781	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	51	9/20/2023	11.50	0.0%	0.0
3,782	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	144	9/20/2023	11.50	0.0%	0.0
3,783	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	374	9/20/2023	11.50	0.0%	0.0
3,784	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Work)	643	10/20/2023	41.50	0.0%	0.0
3,785	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	9,676	10/20/2023	41.50	0.0%	0.0
3,786	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	142	10/20/2023	41.50	0.0%	0.0
3,787	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	22	10/31/2023	52.50	0.0%	0.0
3,788	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	35	10/16/2023	35.50	0.0%	0.0
3,789	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	268	10/20/2023	41.50	0.0%	0.0
3,790	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	State Withholding (Work)	251	10/20/2023	41.50	0.0%	0.0
3,791	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	1,561	9/20/2023	11.50	0.0%	0.0
3,792	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	85	10/31/2023	52.50	0.0%	0.0
3,793	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	SUI (ER)	90	10/31/2023	52.50	0.0%	0.0
3,794	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	State Withholding (Resident)	4,987	10/20/2023	41.50	0.0%	0.0
3,795	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	State Withholding (Work)	87,394	10/20/2023	41.50	0.0%	0.0
3,796	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	260	10/20/2023	41.50	0.0%	0.0
3,797	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	100	10/20/2023	41.50	0.0%	0.0
3,798	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	99	10/20/2023	41.50	0.0%	0.0
3,799	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	1,089	10/20/2023	41.50	0.0%	0.0
3,800	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local County Withholding (Work)	647	10/31/2023	52.50	0.0%	0.0
3,801	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	SUI (ER)	9	10/31/2023	52.50	0.0%	0.0
3,802	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/22/2023	State Withholding (Work)	20,065	9/25/2023	14.50	0.0%	0.0
3,803	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/22/2023	State Withholding (Resident)	26,784	9/25/2023	14.50	0.0%	0.0
3,804	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Work)	460	10/20/2023	41.50	0.0%	0.0
3,805	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	1,622	10/20/2023	41.50	0.0%	0.0
3,806	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	376	10/20/2023	41.50	0.0%	0.0
3,807	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	20	10/31/2023	52.50	0.0%	0.0
3,808	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	State Withholding (Work)	134	10/31/2023	52.50	0.0%	0.0
3,809	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	10	9/20/2023	11.50	0.0%	0.0
3,810	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	45	9/20/2023	11.50	0.0%	0.0
3,811	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	31	10/31/2023	52.50	0.0%	0.0
3,812	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	49	10/31/2023	52.50	0.0%	0.0
3,813	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	463	10/20/2023	41.50	0.0%	0.0
3,814	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	32	10/16/2023	35.50	0.0%	0.0
3,815	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	9	10/31/2023	52.50	0.0%	0.0
3,816	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	4,588	10/20/2023	41.50	0.0%	0.0
3,817	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Resident)	212	9/20/2023	11.50	0.0%	0.0
3,818	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	680	9/20/2023	11.50	0.0%	0.0
3,819	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/12/2023	Local City Withholding (Work)	43	10/13/2023	34.50	0.0%	0.0
3,820	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/12/2023	Local City Withholding (Resident)	52	10/13/2023	34.50	0.0%	0.0
3,821	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Resident)	30	9/20/2023	11.50	0.0%	0.0
3,822	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	SUI (ER)	227	10/31/2023	52.50	0.0%	0.0
3,823	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	21	10/31/2023	52.50	0.0%	0.0
3,824	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	State Withholding (Resident)	161	10/20/2023	41.50	0.0%	0.0
3,825	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	State Withholding (Work)	373	10/20/2023	41.50	0.0%	0.0
3,826	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/12/2023	Local City Withholding (Resident)	16	10/13/2023	34.50	0.0%	0.0
3,827	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/12/2023	Local City Withholding (Work)	63	10/13/2023	34.50	0.0%	0.0
3,828	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	361	9/20/2023	11.50	0.0%	0.0
3,829	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	240	9/20/2023	11.50	0.0%	0.0
3,830	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	683	10/20/2023	41.50	0.0%	0.0
3,831	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	525	9/20/2023	11.50	0.0%	0.0
3,832	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	244	10/20/2023	41.50	0.0%	0.0
3,833	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	43	9/20/2023	11.50	0.0%	0.0
3,834	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	3,282	10/20/2023	41.50	0.0%	0.0
3,835	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	12	9/20/2023	11.50	0.0%	0.0
3,836	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	75	9/20/2023	11.50	0.0%	0.0
3,837	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	65	10/31/2023	52.50	0.0%	0.0
3,838	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	512	9/20/2023	11.50	0.0%	0.0
3,839	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	10/30/2023	49.50	0.0%	0.0
3,840	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	36	10/16/2023	35.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,841	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Resident)	28	9/20/2023	11.50	0.0%	0.0
3,842	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	1,119	9/20/2023	11.50	0.0%	0.0
3,843	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	302	9/20/2023	11.50	0.0%	0.0
3,844	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	SUI (ER)	329	10/31/2023	52.50	0.0%	0.0
3,845	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Resident)	676	9/20/2023	11.50	0.0%	0.0
3,846	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	647,361	9/20/2023	11.50	0.3%	0.0
3,847	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	9	10/31/2023	52.50	0.0%	0.0
3,848	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	244	10/31/2023	52.50	0.0%	0.0
3,849	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	1/30/2024	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	1/31/2024	144.50	0.0%	0.0
3,850	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	SUI (ER)	40	10/31/2023	52.50	0.0%	0.0
3,851	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	State Withholding (Resident)	2,035	9/18/2023	7.50	0.0%	0.0
3,852	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	State Withholding (Work)	61,007	9/18/2023	7.50	0.0%	0.0
3,853	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	206	10/20/2023	41.50	0.0%	0.0
3,854	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	State Withholding (Work)	128	9/18/2023	7.50	0.0%	0.0
3,855	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	137	10/20/2023	41.50	0.0%	0.0
3,856	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	361	10/20/2023	41.50	0.0%	0.0
3,857	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	83	10/31/2023	52.50	0.0%	0.0
3,858	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	2,009	10/20/2023	41.50	0.0%	0.0
3,859	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	290	10/20/2023	41.50	0.0%	0.0
3,860	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	132	10/20/2023	41.50	0.0%	0.0
3,861	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	286	10/16/2023	35.50	0.0%	0.0
3,862	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	1,526	10/20/2023	41.50	0.0%	0.0
3,863	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	7	10/31/2023	52.50	0.0%	0.0
3,864	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	92	10/31/2023	52.50	0.0%	0.0
3,865	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	289	10/20/2023	41.50	0.0%	0.0
3,866	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	338	10/16/2023	35.50	0.0%	0.0
3,867	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	13	10/31/2023	52.50	0.0%	0.0
3,868	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/12/2023	Local City Withholding (Work)	75	10/13/2023	34.50	0.0%	0.0
3,869	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Work)	70	10/20/2023	41.50	0.0%	0.0
3,870	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	113	10/20/2023	41.50	0.0%	0.0
3,871	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	48	9/20/2023	11.50	0.0%	0.0
3,872	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	SUI (ER)	16	10/31/2023	52.50	0.0%	0.0
3,873	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	State Withholding (Resident)	434	9/18/2023	7.50	0.0%	0.0
3,874	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	State Withholding (Work)	76,143	9/18/2023	7.50	0.0%	0.0
3,875	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	12	10/31/2023	52.50	0.0%	0.0
3,876	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	28	10/31/2023	52.50	0.0%	0.0
3,877	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	552	10/16/2023	35.50	0.0%	0.0
3,878	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	30	10/20/2023	41.50	0.0%	0.0
3,879	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/12/2023	Local City Withholding (Work)	93	10/13/2023	34.50	0.0%	0.0
3,880	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/12/2023	Local City Withholding (Resident)	165	10/13/2023	34.50	0.0%	0.0
3,881	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Work)	432	9/20/2023	11.50	0.0%	0.0
3,882	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	66	10/20/2023	41.50	0.0%	0.0
3,883	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Work)	61	10/20/2023	41.50	0.0%	0.0
3,884	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	1,769	10/20/2023	41.50	0.0%	0.0
3,885	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	153	10/20/2023	41.50	0.0%	0.0
3,886	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	80	10/31/2023	52.50	0.0%	0.0
3,887	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	SUI (ER)	42	10/31/2023	52.50	0.0%	0.0
3,888	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	210	10/20/2023	41.50	0.0%	0.0
3,889	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	101	10/20/2023	41.50	0.0%	0.0
3,890	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	817	10/20/2023	41.50	0.0%	0.0
3,891	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Work)	193	10/20/2023	41.50	0.0%	0.0
3,892	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	772	10/20/2023	41.50	0.0%	0.0
3,893	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/24/2023	State Withholding (Work)	543	10/25/2023	46.50	0.0%	0.0
3,894	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	1,941	10/20/2023	41.50	0.0%	0.0
3,895	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Work)	44	10/31/2023	52.50	0.0%	0.0
3,896	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	SUI (ER)	10	10/31/2023	52.50	0.0%	0.0
3,897	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Work)	850	9/20/2023	11.50	0.0%	0.0
3,898	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	State Withholding (Resident)	4,928	9/20/2023	11.50	0.0%	0.0
3,899	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	WA: Washington Cares Fund	18	10/31/2023	52.50	0.0%	0.0
3,900	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	7	10/31/2023	52.50	0.0%	0.0
3,901	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	WA: Washington Paid Family & Medical Leave (State Plan)	18	10/31/2023	52.50	0.0%	0.0
3,902	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	115	10/20/2023	41.50	0.0%	0.0
3,903	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	334	10/20/2023	41.50	0.0%	0.0
3,904	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	1/30/2024	SUI (ER)	9	1/31/2024	144.50	0.0%	0.0

**DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly**

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
3,905	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/19/2023	Local County Withholding (Resident)	50	10/20/2023	41.50	0.0%	0.0
3,906	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/29/2023	State Withholding (Work)	210	10/2/2023	21.50	0.0%	0.0
3,907	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/19/2023	Local City Withholding (Resident)	29	9/20/2023	11.50	0.0%	0.0
3,908	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/30/2023	Local City Withholding (Resident)	300	10/31/2023	52.50	0.0%	0.0
3,909	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	241	10/16/2023	35.50	0.0%	0.0
3,910	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	10/13/2023	Local School District Withholding (Resident)	45	10/16/2023	35.50	0.0%	0.0
3,911	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	State Withholding (Resident)	196	10/31/2023	37.50	0.0%	0.0
3,912	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	State Withholding (Work)	739	10/31/2023	37.50	0.0%	0.0
3,913	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	99	10/31/2023	37.50	0.0%	0.0
3,914	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	50	10/20/2023	26.50	0.0%	0.0
3,915	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	37	10/31/2023	37.50	0.0%	0.0
3,916	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	38	10/31/2023	37.50	0.0%	0.0
3,917	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	State Withholding (Work)	76	10/2/2023	6.50	0.0%	0.0
3,918	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	State Withholding (Work)	408	10/16/2023	20.50	0.0%	0.0
3,919	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	82	10/31/2023	37.50	0.0%	0.0
3,920	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	291	10/20/2023	26.50	0.0%	0.0
3,921	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	24	10/4/2023	10.50	0.0%	0.0
3,922	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	196	10/4/2023	10.50	0.0%	0.0
3,923	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	62	10/31/2023	37.50	0.0%	0.0
3,924	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	96	10/20/2023	26.50	0.0%	0.0
3,925	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	921	10/20/2023	26.50	0.0%	0.0
3,926	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local School District Withholding (Resident)	454	10/31/2023	37.50	0.0%	0.0
3,927	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local County Withholding (Work)	669	10/31/2023	37.50	0.0%	0.0
3,928	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	KY: Boone County Senior Citizen and Mental Health Tax	9	10/31/2023	37.50	0.0%	0.0
3,929	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local County Withholding (Work)	41	10/31/2023	37.50	0.0%	0.0
3,930	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	State Withholding (Work)	5,264	10/2/2023	6.50	0.0%	0.0
3,931	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	CA: State Disability Insurance (SDI) - Mandatory	526	10/2/2023	6.50	0.0%	0.0
3,932	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local County Withholding (Work)	160	10/31/2023	37.50	0.0%	0.0
3,933	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/12/2023	Local City Withholding (Resident)	33	10/13/2023	19.50	0.0%	0.0
3,934	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/12/2023	Local City Withholding (Work)	203	10/13/2023	19.50	0.0%	0.0
3,935	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	480	10/4/2023	10.50	0.0%	0.0
3,936	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	28,634	10/4/2023	10.50	0.0%	0.0
3,937	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Work)	163	10/20/2023	26.50	0.0%	0.0
3,938	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	286	10/20/2023	26.50	0.0%	0.0
3,939	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	835	10/20/2023	26.50	0.0%	0.0
3,940	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	158	10/16/2023	20.50	0.0%	0.0
3,941	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	96	10/20/2023	26.50	0.0%	0.0
3,942	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	20	10/16/2023	20.50	0.0%	0.0
3,943	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	10/31/2023	37.50	0.0%	0.0
3,944	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	10/31/2023	37.50	0.0%	0.0
3,945	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	69	10/31/2023	37.50	0.0%	0.0
3,946	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Resident)	213	10/4/2023	10.50	0.0%	0.0
3,947	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	354	10/4/2023	10.50	0.0%	0.0
3,948	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	819	10/4/2023	10.50	0.0%	0.0
3,949	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	311	10/4/2023	10.50	0.0%	0.0
3,950	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local City Withholding (Work)	624	10/16/2023	20.50	0.0%	0.0
3,951	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	46	10/31/2023	37.50	0.0%	0.0
3,952	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	CT: Family and Medical Leave	31	10/31/2023	37.50	0.0%	0.0
3,953	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	238	10/20/2023	26.50	0.0%	0.0
3,954	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/27/2023	Local City Withholding (Work)	46	10/30/2023	34.50	0.0%	0.0
3,955	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Work)	11	10/20/2023	26.50	0.0%	0.0
3,956	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	1,871	10/20/2023	26.50	0.0%	0.0
3,957	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	511	10/20/2023	26.50	0.0%	0.0
3,958	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	39	10/20/2023	26.50	0.0%	0.0
3,959	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	State Withholding (Work)	7,120	10/20/2023	26.50	0.0%	0.0
3,960	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	DC: District of Columbia Paid Family Leave - Employer Paid	471	10/31/2023	37.50	0.0%	0.0
3,961	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	219	10/20/2023	26.50	0.0%	0.0
3,962	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	64	10/31/2023	37.50	0.0%	0.0
3,963	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	23	10/31/2023	37.50	0.0%	0.0
3,964	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	427	10/31/2023	37.50	0.0%	0.0
3,965	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	72	10/31/2023	37.50	0.0%	0.0
3,966	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	99	10/4/2023	10.50	0.0%	0.0
3,967	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	114	10/4/2023	10.50	0.0%	0.0
3,968	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	341	10/20/2023	26.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
3,969	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	FUI (ER)	362	10/31/2023	37.50	0.0%	0.0
3,970	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	Additional Medicare Tax	31,683	10/2/2023	6.50	0.0%	0.0
3,971	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	Medicare	410,860	10/2/2023	6.50	0.2%	0.0
3,972	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	Medicare (ER)	410,860	10/2/2023	6.50	0.2%	0.0
3,973	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	OASDI	1,465,239	10/2/2023	6.50	0.6%	0.0
3,974	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	OASDI (ER)	1,465,239	10/2/2023	6.50	0.6%	0.0
3,975	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	Federal Withholding	3,579,306	10/2/2023	6.50	1.5%	0.1
3,976	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	124	10/31/2023	37.50	0.0%	0.0
3,977	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	SUI (ER)	4	10/31/2023	37.50	0.0%	0.0
3,978	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	185	10/20/2023	26.50	0.0%	0.0
3,979	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	190	10/31/2023	37.50	0.0%	0.0
3,980	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	8	10/31/2023	37.50	0.0%	0.0
3,981	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	70	10/31/2023	37.50	0.0%	0.0
3,982	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	284	10/20/2023	26.50	0.0%	0.0
3,983	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	71	10/31/2023	37.50	0.0%	0.0
3,984	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	429	10/20/2023	26.50	0.0%	0.0
3,985	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local County Withholding (Work)	36	10/31/2023	37.50	0.0%	0.0
3,986	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	State Withholding (Resident)	262	10/16/2023	20.50	0.0%	0.0
3,987	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	State Withholding (Work)	1,356	10/16/2023	20.50	0.0%	0.0
3,988	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Work)	944	10/20/2023	26.50	0.0%	0.0
3,989	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	1,604	10/20/2023	26.50	0.0%	0.0
3,990	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	69	10/20/2023	26.50	0.0%	0.0
3,991	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	626	10/20/2023	26.50	0.0%	0.0
3,992	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	38	10/16/2023	20.50	0.0%	0.0
3,993	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	88	10/4/2023	10.50	0.0%	0.0
3,994	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Work)	50	10/20/2023	26.50	0.0%	0.0
3,995	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	1,959	10/20/2023	26.50	0.0%	0.0
3,996	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	57	10/4/2023	10.50	0.0%	0.0
3,997	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	191	10/4/2023	10.50	0.0%	0.0
3,998	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	486	10/20/2023	26.50	0.0%	0.0
3,999	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	130	10/20/2023	26.50	0.0%	0.0
4,000	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	42	10/4/2023	10.50	0.0%	0.0
4,001	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	144	10/4/2023	10.50	0.0%	0.0
4,002	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	374	10/4/2023	10.50	0.0%	0.0
4,003	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Work)	666	10/20/2023	26.50	0.0%	0.0
4,004	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	9,859	10/20/2023	26.50	0.0%	0.0
4,005	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	142	10/20/2023	26.50	0.0%	0.0
4,006	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	26	10/31/2023	37.50	0.0%	0.0
4,007	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	35	10/16/2023	20.50	0.0%	0.0
4,008	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	264	10/20/2023	26.50	0.0%	0.0
4,009	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	State Withholding (Work)	251	10/20/2023	26.50	0.0%	0.0
4,010	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	1,521	10/4/2023	10.50	0.0%	0.0
4,011	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	76	10/31/2023	37.50	0.0%	0.0
4,012	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	SUI (ER)	100	10/31/2023	37.50	0.0%	0.0
4,013	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	State Withholding (Resident)	5,390	10/20/2023	26.50	0.0%	0.0
4,014	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	State Withholding (Work)	89,684	10/20/2023	26.50	0.0%	0.0
4,015	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	362	10/20/2023	26.50	0.0%	0.0
4,016	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	100	10/20/2023	26.50	0.0%	0.0
4,017	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	137	10/20/2023	26.50	0.0%	0.0
4,018	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	1,115	10/20/2023	26.50	0.0%	0.0
4,019	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local County Withholding (Work)	564	10/31/2023	37.50	0.0%	0.0
4,020	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	SUI (ER)	6	10/31/2023	37.50	0.0%	0.0
4,021	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/6/2023	State Withholding (Work)	20,082	10/10/2023	13.50	0.0%	0.0
4,022	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/6/2023	State Withholding (Resident)	28,523	10/10/2023	13.50	0.0%	0.0
4,023	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Work)	444	10/20/2023	26.50	0.0%	0.0
4,024	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	1,600	10/20/2023	26.50	0.0%	0.0
4,025	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	358	10/20/2023	26.50	0.0%	0.0
4,026	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	2	10/31/2023	37.50	0.0%	0.0
4,027	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	20	10/31/2023	37.50	0.0%	0.0
4,028	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	State Withholding (Work)	134	10/31/2023	37.50	0.0%	0.0
4,029	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	10	10/4/2023	10.50	0.0%	0.0
4,030	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	45	10/4/2023	10.50	0.0%	0.0
4,031	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	29	10/31/2023	37.50	0.0%	0.0
4,032	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	49	10/31/2023	37.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,033	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	463	10/20/2023	26.50	0.0%	0.0
4,034	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	32	10/16/2023	20.50	0.0%	0.0
4,035	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	9	10/31/2023	37.50	0.0%	0.0
4,036	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	4,638	10/20/2023	26.50	0.0%	0.0
4,037	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Resident)	212	10/4/2023	10.50	0.0%	0.0
4,038	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	680	10/4/2023	10.50	0.0%	0.0
4,039	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/12/2023	Local City Withholding (Work)	39	10/13/2023	19.50	0.0%	0.0
4,040	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/12/2023	Local City Withholding (Resident)	52	10/13/2023	19.50	0.0%	0.0
4,041	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	146	10/4/2023	10.50	0.0%	0.0
4,042	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	SUI (ER)	227	10/31/2023	37.50	0.0%	0.0
4,043	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	21	10/31/2023	37.50	0.0%	0.0
4,044	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	State Withholding (Resident)	161	10/20/2023	26.50	0.0%	0.0
4,045	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	State Withholding (Work)	373	10/20/2023	26.50	0.0%	0.0
4,046	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/12/2023	Local City Withholding (Resident)	20	10/13/2023	19.50	0.0%	0.0
4,047	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/12/2023	Local City Withholding (Work)	52	10/13/2023	19.50	0.0%	0.0
4,048	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	343	10/4/2023	10.50	0.0%	0.0
4,049	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	240	10/4/2023	10.50	0.0%	0.0
4,050	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	683	10/20/2023	26.50	0.0%	0.0
4,051	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	1	10/4/2023	10.50	0.0%	0.0
4,052	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	494	10/4/2023	10.50	0.0%	0.0
4,053	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	244	10/20/2023	26.50	0.0%	0.0
4,054	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	43	10/4/2023	10.50	0.0%	0.0
4,055	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	3,600	10/20/2023	26.50	0.0%	0.0
4,056	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	62	10/4/2023	10.50	0.0%	0.0
4,057	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	68	10/4/2023	10.50	0.0%	0.0
4,058	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	65	10/31/2023	37.50	0.0%	0.0
4,059	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Resident)	16	10/4/2023	10.50	0.0%	0.0
4,060	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	496	10/4/2023	10.50	0.0%	0.0
4,061	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/27/2023	New Jersey Family Leave Insurance (FLI) - Mandatory	6	10/30/2023	34.50	0.0%	0.0
4,062	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	36	10/16/2023	20.50	0.0%	0.0
4,063	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Resident)	69	10/4/2023	10.50	0.0%	0.0
4,064	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	1,127	10/4/2023	10.50	0.0%	0.0
4,065	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	302	10/4/2023	10.50	0.0%	0.0
4,066	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	SUI (ER)	291	10/31/2023	37.50	0.0%	0.0
4,067	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Resident)	676	10/4/2023	10.50	0.0%	0.0
4,068	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	685,871	10/4/2023	10.50	0.3%	0.0
4,069	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	6	10/31/2023	37.50	0.0%	0.0
4,070	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	297	10/31/2023	37.50	0.0%	0.0
4,071	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	1/30/2024	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	1/31/2024	129.50	0.0%	0.0
4,072	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	SUI (ER)	72	10/31/2023	37.50	0.0%	0.0
4,073	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	State Withholding (Resident)	2,039	10/2/2023	6.50	0.0%	0.0
4,074	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	State Withholding (Work)	63,417	10/2/2023	6.50	0.0%	0.0
4,075	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	206	10/20/2023	26.50	0.0%	0.0
4,076	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	State Withholding (Work)	136	10/2/2023	6.50	0.0%	0.0
4,077	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	137	10/20/2023	26.50	0.0%	0.0
4,078	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	452	10/20/2023	26.50	0.0%	0.0
4,079	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	94	10/31/2023	37.50	0.0%	0.0
4,080	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	2,063	10/20/2023	26.50	0.0%	0.0
4,081	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	279	10/20/2023	26.50	0.0%	0.0
4,082	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	132	10/20/2023	26.50	0.0%	0.0
4,083	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	298	10/16/2023	20.50	0.0%	0.0
4,084	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	1,664	10/20/2023	26.50	0.0%	0.0
4,085	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	11	10/31/2023	37.50	0.0%	0.0
4,086	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	59	10/31/2023	37.50	0.0%	0.0
4,087	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	289	10/20/2023	26.50	0.0%	0.0
4,088	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	338	10/16/2023	20.50	0.0%	0.0
4,089	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	13	10/31/2023	37.50	0.0%	0.0
4,090	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/12/2023	Local City Withholding (Work)	68	10/13/2023	19.50	0.0%	0.0
4,091	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Work)	71	10/20/2023	26.50	0.0%	0.0
4,092	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	110	10/20/2023	26.50	0.0%	0.0
4,093	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	48	10/4/2023	10.50	0.0%	0.0
4,094	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	SUI (ER)	2	10/31/2023	37.50	0.0%	0.0
4,095	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	State Withholding (Resident)	434	10/2/2023	6.50	0.0%	0.0
4,096	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	State Withholding (Work)	73,027	10/2/2023	6.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,097	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	12	10/31/2023	37.50	0.0%	0.0
4,098	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	29	10/31/2023	37.50	0.0%	0.0
4,099	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	603	10/16/2023	20.50	0.0%	0.0
4,100	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	30	10/20/2023	26.50	0.0%	0.0
4,101	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/12/2023	Local City Withholding (Work)	93	10/13/2023	19.50	0.0%	0.0
4,102	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/12/2023	Local City Withholding (Resident)	182	10/13/2023	19.50	0.0%	0.0
4,103	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Work)	449	10/4/2023	10.50	0.0%	0.0
4,104	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	66	10/20/2023	26.50	0.0%	0.0
4,105	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Work)	61	10/20/2023	26.50	0.0%	0.0
4,106	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	1,827	10/20/2023	26.50	0.0%	0.0
4,107	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	169	10/20/2023	26.50	0.0%	0.0
4,108	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	SUI (ER)	60	10/31/2023	37.50	0.0%	0.0
4,109	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	200	10/20/2023	26.50	0.0%	0.0
4,110	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	105	10/20/2023	26.50	0.0%	0.0
4,111	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	862	10/20/2023	26.50	0.0%	0.0
4,112	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Work)	193	10/20/2023	26.50	0.0%	0.0
4,113	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	783	10/20/2023	26.50	0.0%	0.0
4,114	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/24/2023	State Withholding (Work)	732	10/25/2023	31.50	0.0%	0.0
4,115	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	1,939	10/20/2023	26.50	0.0%	0.0
4,116	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	40	10/31/2023	37.50	0.0%	0.0
4,117	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Work)	860	10/4/2023	10.50	0.0%	0.0
4,118	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	State Withholding (Resident)	4,891	10/4/2023	10.50	0.0%	0.0
4,119	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	WA: Washington Cares Fund	16	10/31/2023	37.50	0.0%	0.0
4,120	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	WA: Washington Paid Family & Medical Leave - Employer Paid (State Plan)	6	10/31/2023	37.50	0.0%	0.0
4,121	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	WA: Washington Paid Family & Medical Leave (State Plan)	17	10/31/2023	37.50	0.0%	0.0
4,122	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	115	10/20/2023	26.50	0.0%	0.0
4,123	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	369	10/20/2023	26.50	0.0%	0.0
4,124	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	1/30/2024	SUI (ER)	8	1/31/2024	129.50	0.0%	0.0
4,125	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/19/2023	Local County Withholding (Resident)	50	10/20/2023	26.50	0.0%	0.0
4,126	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	State Withholding (Work)	210	10/16/2023	20.50	0.0%	0.0
4,127	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/3/2023	Local City Withholding (Resident)	29	10/4/2023	10.50	0.0%	0.0
4,128	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Work)	5	10/31/2023	37.50	0.0%	0.0
4,129	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/30/2023	Local City Withholding (Resident)	332	10/31/2023	37.50	0.0%	0.0
4,130	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	259	10/16/2023	20.50	0.0%	0.0
4,131	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	10/13/2023	Local School District Withholding (Resident)	45	10/16/2023	20.50	0.0%	0.0
4,132	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	State Withholding (Resident)	196	11/15/2023	37.50	0.0%	0.0
4,133	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	State Withholding (Work)	684	11/15/2023	37.50	0.0%	0.0
4,134	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	97	1/31/2024	114.50	0.0%	0.0
4,135	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	50	11/20/2023	40.50	0.0%	0.0
4,136	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	31	1/31/2024	114.50	0.0%	0.0
4,137	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	68	1/31/2024	114.50	0.0%	0.0
4,138	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	State Withholding (Work)	408	11/15/2023	37.50	0.0%	0.0
4,139	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	90	1/31/2024	114.50	0.0%	0.0
4,140	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	266	11/20/2023	40.50	0.0%	0.0
4,141	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	13	10/18/2023	9.50	0.0%	0.0
4,142	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	173	10/18/2023	9.50	0.0%	0.0
4,143	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	62	1/31/2024	114.50	0.0%	0.0
4,144	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	96	11/20/2023	40.50	0.0%	0.0
4,145	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	2	1/31/2024	114.50	0.0%	0.0
4,146	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	894	11/20/2023	40.50	0.0%	0.0
4,147	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local School District Withholding (Resident)	467	1/31/2024	114.50	0.0%	0.0
4,148	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local County Withholding (Work)	603	1/31/2024	114.50	0.0%	0.0
4,149	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	11	1/31/2024	114.50	0.0%	0.0
4,150	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local County Withholding (Work)	45	1/31/2024	114.50	0.0%	0.0
4,151	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	State Withholding (Work)	1,025	10/16/2023	5.50	0.0%	0.0
4,152	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	CA: State Disability Insurance (SDI) - Mandatory	153	10/16/2023	5.50	0.0%	0.0
4,153	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local County Withholding (Work)	186	1/31/2024	114.50	0.0%	0.0
4,154	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local City Withholding (Resident)	1	11/15/2023	37.50	0.0%	0.0
4,155	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local City Withholding (Work)	235	11/15/2023	37.50	0.0%	0.0
4,156	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	483	10/18/2023	9.50	0.0%	0.0
4,157	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	26,927	10/18/2023	9.50	0.0%	0.0
4,158	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Work)	163	11/20/2023	40.50	0.0%	0.0
4,159	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	286	11/20/2023	40.50	0.0%	0.0
4,160	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	787	11/20/2023	40.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,161	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	158	11/15/2023	37.50	0.0%	0.0
4,162	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	103	11/20/2023	40.50	0.0%	0.0
4,163	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	20	11/15/2023	37.50	0.0%	0.0
4,164	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	71	1/31/2024	114.50	0.0%	0.0
4,165	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	71	1/31/2024	114.50	0.0%	0.0
4,166	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	68	1/31/2024	114.50	0.0%	0.0
4,167	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Resident)	188	10/18/2023	9.50	0.0%	0.0
4,168	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	416	10/18/2023	9.50	0.0%	0.0
4,169	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	781	10/18/2023	9.50	0.0%	0.0
4,170	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	311	10/18/2023	9.50	0.0%	0.0
4,171	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local City Withholding (Work)	609	11/15/2023	37.50	0.0%	0.0
4,172	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	44	1/31/2024	114.50	0.0%	0.0
4,173	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	CT: Family and Medical Leave	31	1/31/2024	114.50	0.0%	0.0
4,174	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	238	11/20/2023	40.50	0.0%	0.0
4,175	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/29/2024	Local City Withholding (Work)	50	1/30/2024	113.50	0.0%	0.0
4,176	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Work)	7	11/20/2023	40.50	0.0%	0.0
4,177	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	2,159	11/20/2023	40.50	0.0%	0.0
4,178	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	350	11/20/2023	40.50	0.0%	0.0
4,179	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	39	11/20/2023	40.50	0.0%	0.0
4,180	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	State Withholding (Work)	5,754	11/20/2023	40.50	0.0%	0.0
4,181	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Paid	410	1/31/2024	114.50	0.0%	0.0
4,182	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	219	11/20/2023	40.50	0.0%	0.0
4,183	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	89	1/31/2024	114.50	0.0%	0.0
4,184	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	26	1/31/2024	114.50	0.0%	0.0
4,185	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	437	1/31/2024	114.50	0.0%	0.0
4,186	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	72	1/31/2024	114.50	0.0%	0.0
4,187	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	120	10/18/2023	9.50	0.0%	0.0
4,188	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	120	10/18/2023	9.50	0.0%	0.0
4,189	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	325	11/20/2023	40.50	0.0%	0.0
4,190	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	FUI (ER)	717	1/31/2024	114.50	0.0%	0.0
4,191	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	Additional Medicare Tax	28,416	10/16/2023	5.50	0.0%	0.0
4,192	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	Medicare	400,050	10/16/2023	5.50	0.2%	0.0
4,193	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	Medicare (ER)	400,050	10/16/2023	5.50	0.2%	0.0
4,194	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	OASDI	1,422,156	10/16/2023	5.50	0.6%	0.0
4,195	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	OASDI (ER)	1,422,157	10/16/2023	5.50	0.6%	0.0
4,196	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	Federal Withholding	3,399,736	10/16/2023	5.50	1.4%	0.1
4,197	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	148	1/31/2024	114.50	0.0%	0.0
4,198	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	SUI (ER)	10	1/31/2024	114.50	0.0%	0.0
4,199	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	185	11/20/2023	40.50	0.0%	0.0
4,200	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	182	1/31/2024	114.50	0.0%	0.0
4,201	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	8	1/31/2024	114.50	0.0%	0.0
4,202	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	67	1/31/2024	114.50	0.0%	0.0
4,203	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	258	11/20/2023	40.50	0.0%	0.0
4,204	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	65	1/31/2024	114.50	0.0%	0.0
4,205	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	429	11/20/2023	40.50	0.0%	0.0
4,206	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local County Withholding (Work)	33	1/31/2024	114.50	0.0%	0.0
4,207	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	State Withholding (Resident)	228	11/15/2023	37.50	0.0%	0.0
4,208	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	State Withholding (Work)	1,371	11/15/2023	37.50	0.0%	0.0
4,209	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Work)	869	11/20/2023	40.50	0.0%	0.0
4,210	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	1,589	11/20/2023	40.50	0.0%	0.0
4,211	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	69	11/20/2023	40.50	0.0%	0.0
4,212	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	693	11/20/2023	40.50	0.0%	0.0
4,213	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	38	11/15/2023	37.50	0.0%	0.0
4,214	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	114	10/18/2023	9.50	0.0%	0.0
4,215	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Work)	50	11/20/2023	40.50	0.0%	0.0
4,216	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	1,914	11/20/2023	40.50	0.0%	0.0
4,217	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	55	10/18/2023	9.50	0.0%	0.0
4,218	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	191	10/18/2023	9.50	0.0%	0.0
4,219	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	486	11/20/2023	40.50	0.0%	0.0
4,220	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	122	11/20/2023	40.50	0.0%	0.0
4,221	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	51	10/18/2023	9.50	0.0%	0.0
4,222	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	144	10/18/2023	9.50	0.0%	0.0
4,223	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	374	10/18/2023	9.50	0.0%	0.0
4,224	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Work)	627	11/20/2023	40.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,225	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	9,619	11/20/2023	40.50	0.0%	0.0
4,226	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	150	11/20/2023	40.50	0.0%	0.0
4,227	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	16	1/31/2024	114.50	0.0%	0.0
4,228	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	35	11/15/2023	37.50	0.0%	0.0
4,229	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	264	11/20/2023	40.50	0.0%	0.0
4,230	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	State Withholding (Work)	251	11/20/2023	40.50	0.0%	0.0
4,231	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	1,562	10/18/2023	9.50	0.0%	0.0
4,232	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	87	1/31/2024	114.50	0.0%	0.0
4,233	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	SUI (ER)	132	1/31/2024	114.50	0.0%	0.0
4,234	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	State Withholding (Resident)	5,338	11/20/2023	40.50	0.0%	0.0
4,235	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	State Withholding (Work)	87,221	11/20/2023	40.50	0.0%	0.0
4,236	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	260	11/20/2023	40.50	0.0%	0.0
4,237	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	100	11/20/2023	40.50	0.0%	0.0
4,238	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	116	11/20/2023	40.50	0.0%	0.0
4,239	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	1,138	11/20/2023	40.50	0.0%	0.0
4,240	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local County Withholding (Work)	627	1/31/2024	114.50	0.0%	0.0
4,241	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	SUI (ER)	6	1/31/2024	114.50	0.0%	0.0
4,242	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/24/2023	State Withholding (Work)	20,728	10/25/2023	16.50	0.0%	0.0
4,243	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/24/2023	State Withholding (Resident)	26,440	10/25/2023	16.50	0.0%	0.0
4,244	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Work)	441	11/20/2023	40.50	0.0%	0.0
4,245	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	1,635	11/20/2023	40.50	0.0%	0.0
4,246	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	362	11/20/2023	40.50	0.0%	0.0
4,247	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	20	1/31/2024	114.50	0.0%	0.0
4,248	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/29/2023	State Withholding (Work)	134	11/30/2023	52.50	0.0%	0.0
4,249	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	46	10/18/2023	9.50	0.0%	0.0
4,250	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	53	10/18/2023	9.50	0.0%	0.0
4,251	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	31	1/31/2024	114.50	0.0%	0.0
4,252	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	49	1/31/2024	114.50	0.0%	0.0
4,253	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	471	11/20/2023	40.50	0.0%	0.0
4,254	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	32	11/15/2023	37.50	0.0%	0.0
4,255	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	9	1/31/2024	114.50	0.0%	0.0
4,256	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	4,481	11/20/2023	40.50	0.0%	0.0
4,257	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Resident)	212	10/18/2023	9.50	0.0%	0.0
4,258	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	680	10/18/2023	9.50	0.0%	0.0
4,259	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local City Withholding (Work)	47	11/15/2023	37.50	0.0%	0.0
4,260	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local City Withholding (Resident)	52	11/15/2023	37.50	0.0%	0.0
4,261	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	146	10/18/2023	9.50	0.0%	0.0
4,262	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	SUI (ER)	227	1/31/2024	114.50	0.0%	0.0
4,263	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	21	1/31/2024	114.50	0.0%	0.0
4,264	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	State Withholding (Resident)	161	11/20/2023	40.50	0.0%	0.0
4,265	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	State Withholding (Work)	373	11/20/2023	40.50	0.0%	0.0
4,266	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local City Withholding (Resident)	5	11/15/2023	37.50	0.0%	0.0
4,267	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local City Withholding (Work)	60	11/15/2023	37.50	0.0%	0.0
4,268	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	272	10/18/2023	9.50	0.0%	0.0
4,269	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	240	10/18/2023	9.50	0.0%	0.0
4,270	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	683	11/20/2023	40.50	0.0%	0.0
4,271	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	552	10/18/2023	9.50	0.0%	0.0
4,272	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	244	11/20/2023	40.50	0.0%	0.0
4,273	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	43	10/18/2023	9.50	0.0%	0.0
4,274	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	3,293	11/20/2023	40.50	0.0%	0.0
4,275	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	24	10/18/2023	9.50	0.0%	0.0
4,276	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	68	10/18/2023	9.50	0.0%	0.0
4,277	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	65	1/31/2024	114.50	0.0%	0.0
4,278	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/29/2024	SUI	49	1/30/2024	113.50	0.0%	0.0
4,279	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/29/2024	SUI (ER)	439	1/30/2024	113.50	0.0%	0.0
4,280	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	1,319	10/18/2023	9.50	0.0%	0.0
4,281	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/29/2024	New Jersey Family Leave Insurance (FLI) - Mandatory	14	1/30/2024	113.50	0.0%	0.0
4,282	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/29/2024	NJ: Workforce Development Fund	5	1/30/2024	113.50	0.0%	0.0
4,283	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/29/2024	NJ: Workforce Development Fund - Employer Paid	15	1/30/2024	113.50	0.0%	0.0
4,284	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	35	11/15/2023	37.50	0.0%	0.0
4,285	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Resident)	28	10/18/2023	9.50	0.0%	0.0
4,286	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	1,150	10/18/2023	9.50	0.0%	0.0
4,287	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	314	10/18/2023	9.50	0.0%	0.0
4,288	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	2/28/2024	SUI (ER)	310	2/29/2024	143.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
4,289	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Resident)	672	10/18/2023	9.50	0.0%	0.0
4,290	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	663,490	10/18/2023	9.50	0.3%	0.0
4,291	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	3	1/31/2024	114.50	0.0%	0.0
4,292	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	414	1/31/2024	114.50	0.0%	0.0
4,293	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	10/18/2023	9.50	0.0%	0.0
4,294	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	SUI (ER)	46	1/31/2024	114.50	0.0%	0.0
4,295	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	State Withholding (Resident)	2,142	10/16/2023	5.50	0.0%	0.0
4,296	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	State Withholding (Work)	62,774	10/16/2023	5.50	0.0%	0.0
4,297	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	146	11/20/2023	40.50	0.0%	0.0
4,298	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	State Withholding (Work)	128	10/16/2023	5.50	0.0%	0.0
4,299	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	137	11/20/2023	40.50	0.0%	0.0
4,300	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	361	11/20/2023	40.50	0.0%	0.0
4,301	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	7	10/18/2023	9.50	0.0%	0.0
4,302	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	88	1/31/2024	114.50	0.0%	0.0
4,303	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	2,123	11/20/2023	40.50	0.0%	0.0
4,304	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	280	11/20/2023	40.50	0.0%	0.0
4,305	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	132	11/20/2023	40.50	0.0%	0.0
4,306	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	302	11/15/2023	37.50	0.0%	0.0
4,307	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	1,512	11/20/2023	40.50	0.0%	0.0
4,308	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	9	1/31/2024	114.50	0.0%	0.0
4,309	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	73	1/31/2024	114.50	0.0%	0.0
4,310	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	290	11/20/2023	40.50	0.0%	0.0
4,311	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	338	11/15/2023	37.50	0.0%	0.0
4,312	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	13	1/31/2024	114.50	0.0%	0.0
4,313	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local City Withholding (Work)	75	11/15/2023	37.50	0.0%	0.0
4,314	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Work)	115	11/20/2023	40.50	0.0%	0.0
4,315	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	133	11/20/2023	40.50	0.0%	0.0
4,316	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	48	10/18/2023	9.50	0.0%	0.0
4,317	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	SUI (ER)	8	1/31/2024	114.50	0.0%	0.0
4,318	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	State Withholding (Resident)	203	10/16/2023	5.50	0.0%	0.0
4,319	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	State Withholding (Work)	78,667	10/16/2023	5.50	0.0%	0.0
4,320	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	10	1/31/2024	114.50	0.0%	0.0
4,321	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	31	1/31/2024	114.50	0.0%	0.0
4,322	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	561	11/15/2023	37.50	0.0%	0.0
4,323	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	30	11/20/2023	40.50	0.0%	0.0
4,324	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	2/28/2024	Local City Withholding (Work)	93	2/29/2024	143.50	0.0%	0.0
4,325	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	2/28/2024	Local City Withholding (Resident)	168	2/29/2024	143.50	0.0%	0.0
4,326	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Work)	421	10/18/2023	9.50	0.0%	0.0
4,327	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	66	11/20/2023	40.50	0.0%	0.0
4,328	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Work)	61	11/20/2023	40.50	0.0%	0.0
4,329	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	1,770	11/20/2023	40.50	0.0%	0.0
4,330	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	153	11/20/2023	40.50	0.0%	0.0
4,331	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	87	1/31/2024	114.50	0.0%	0.0
4,332	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	SUI (ER)	31	1/31/2024	114.50	0.0%	0.0
4,333	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	200	11/20/2023	40.50	0.0%	0.0
4,334	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	101	11/20/2023	40.50	0.0%	0.0
4,335	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	876	11/20/2023	40.50	0.0%	0.0
4,336	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Work)	193	11/20/2023	40.50	0.0%	0.0
4,337	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	792	11/20/2023	40.50	0.0%	0.0
4,338	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/22/2023	State Withholding (Work)	543	11/27/2023	45.50	0.0%	0.0
4,339	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	1,908	11/20/2023	40.50	0.0%	0.0
4,340	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	44	1/31/2024	114.50	0.0%	0.0
4,341	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Work)	534	10/18/2023	9.50	0.0%	0.0
4,342	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	State Withholding (Resident)	4,427	10/18/2023	9.50	0.0%	0.0
4,343	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	115	11/20/2023	40.50	0.0%	0.0
4,344	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	333	11/20/2023	40.50	0.0%	0.0
4,345	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/17/2023	Local County Withholding (Resident)	50	11/20/2023	40.50	0.0%	0.0
4,346	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/30/2023	State Withholding (Work)	210	10/31/2023	22.50	0.0%	0.0
4,347	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/17/2023	Local City Withholding (Resident)	29	10/18/2023	9.50	0.0%	0.0
4,348	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Work)	19	1/31/2024	114.50	0.0%	0.0
4,349	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	1/30/2024	Local City Withholding (Resident)	291	1/31/2024	114.50	0.0%	0.0
4,350	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	239	11/15/2023	37.50	0.0%	0.0
4,351	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/14/2023	Local School District Withholding (Resident)	45	11/15/2023	37.50	0.0%	0.0
4,352	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	State Withholding (Resident)	207	11/15/2023	22.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,353	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	State Withholding (Work)	684	11/15/2023	22.00	0.0%	0.0
4,354	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	97	1/31/2024	99.00	0.0%	0.0
4,355	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	50	11/20/2023	25.00	0.0%	0.0
4,356	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	34	1/31/2024	99.00	0.0%	0.0
4,357	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	57	1/31/2024	99.00	0.0%	0.0
4,358	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	State Withholding (Work)	439	11/15/2023	22.00	0.0%	0.0
4,359	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	83	1/31/2024	99.00	0.0%	0.0
4,360	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	266	11/20/2023	25.00	0.0%	0.0
4,361	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	16	11/3/2023	10.00	0.0%	0.0
4,362	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	153	11/3/2023	10.00	0.0%	0.0
4,363	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	141	11/20/2023	25.00	0.0%	0.0
4,364	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	11	1/31/2024	99.00	0.0%	0.0
4,365	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	888	11/20/2023	25.00	0.0%	0.0
4,366	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local School District Withholding (Resident)	511	1/31/2024	99.00	0.0%	0.0
4,367	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local County Withholding (Work)	581	1/31/2024	99.00	0.0%	0.0
4,368	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	6	1/31/2024	99.00	0.0%	0.0
4,369	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local County Withholding (Work)	42	1/31/2024	99.00	0.0%	0.0
4,370	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	State Withholding (Work)	1,039	11/1/2023	8.00	0.0%	0.0
4,371	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	CA: State Disability Insurance (SDI) - Mandatory	154	11/1/2023	8.00	0.0%	0.0
4,372	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local County Withholding (Work)	254	1/31/2024	99.00	0.0%	0.0
4,373	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local City Withholding (Resident)	1	11/15/2023	22.00	0.0%	0.0
4,374	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local City Withholding (Work)	235	11/15/2023	22.00	0.0%	0.0
4,375	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	480	11/3/2023	10.00	0.0%	0.0
4,376	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	27,282	11/3/2023	10.00	0.0%	0.0
4,377	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Work)	163	11/20/2023	25.00	0.0%	0.0
4,378	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	286	11/20/2023	25.00	0.0%	0.0
4,379	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	795	11/20/2023	25.00	0.0%	0.0
4,380	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	158	11/15/2023	22.00	0.0%	0.0
4,381	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	103	11/20/2023	25.00	0.0%	0.0
4,382	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	20	11/15/2023	22.00	0.0%	0.0
4,383	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	1/31/2024	99.00	0.0%	0.0
4,384	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	1/31/2024	99.00	0.0%	0.0
4,385	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	74	1/31/2024	99.00	0.0%	0.0
4,386	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/7/2023	State Withholding (Resident)	211	11/8/2023	15.00	0.0%	0.0
4,387	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/7/2023	State Withholding (Work)	356	11/8/2023	15.00	0.0%	0.0
4,388	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	781	11/3/2023	10.00	0.0%	0.0
4,389	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/7/2023	State Withholding (Work)	311	11/8/2023	15.00	0.0%	0.0
4,390	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local City Withholding (Work)	626	11/15/2023	22.00	0.0%	0.0
4,391	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	43	1/31/2024	99.00	0.0%	0.0
4,392	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	CT: Family and Medical Leave	31	1/31/2024	99.00	0.0%	0.0
4,393	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	260	11/20/2023	25.00	0.0%	0.0
4,394	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/29/2024	Local City Withholding (Work)	50	1/30/2024	98.00	0.0%	0.0
4,395	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Work)	15	11/20/2023	25.00	0.0%	0.0
4,396	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	2,160	11/20/2023	25.00	0.0%	0.0
4,397	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	350	11/20/2023	25.00	0.0%	0.0
4,398	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	39	11/20/2023	25.00	0.0%	0.0
4,399	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	State Withholding (Work)	5,754	11/20/2023	25.00	0.0%	0.0
4,400	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Paid	417	1/31/2024	99.00	0.0%	0.0
4,401	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	281	11/20/2023	25.00	0.0%	0.0
4,402	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	83	1/31/2024	99.00	0.0%	0.0
4,403	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	23	1/31/2024	99.00	0.0%	0.0
4,404	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	446	1/31/2024	99.00	0.0%	0.0
4,405	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	72	1/31/2024	99.00	0.0%	0.0
4,406	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	102	11/3/2023	10.00	0.0%	0.0
4,407	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	120	11/3/2023	10.00	0.0%	0.0
4,408	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	325	11/20/2023	25.00	0.0%	0.0
4,409	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	FUI (ER)	519	1/31/2024	99.00	0.0%	0.0
4,410	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	Additional Medicare Tax	29,409	11/1/2023	8.00	0.0%	0.0
4,411	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	Medicare (ER)	400,509	11/1/2023	8.00	0.2%	0.0
4,412	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	Medicare	400,509	11/1/2023	8.00	0.2%	0.0
4,413	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	OASDI	1,396,671	11/1/2023	8.00	0.6%	0.0
4,414	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	OASDI (ER)	1,396,671	11/1/2023	8.00	0.6%	0.0
4,415	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	Federal Withholding	3,413,529	11/1/2023	8.00	1.4%	0.1
4,416	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	148	1/31/2024	99.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,417	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	SUI (ER)	5	1/31/2024	99.00	0.0%	0.0
4,418	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	185	11/20/2023	25.00	0.0%	0.0
4,419	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	183	1/31/2024	99.00	0.0%	0.0
4,420	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	11	1/31/2024	99.00	0.0%	0.0
4,421	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	71	1/31/2024	99.00	0.0%	0.0
4,422	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	247	11/20/2023	25.00	0.0%	0.0
4,423	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	59	1/31/2024	99.00	0.0%	0.0
4,424	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	429	11/20/2023	25.00	0.0%	0.0
4,425	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local County Withholding (Work)	30	1/31/2024	99.00	0.0%	0.0
4,426	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	State Withholding (Resident)	228	11/15/2023	22.00	0.0%	0.0
4,427	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	State Withholding (Work)	1,504	11/15/2023	22.00	0.0%	0.0
4,428	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Work)	889	11/20/2023	25.00	0.0%	0.0
4,429	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	1,655	11/20/2023	25.00	0.0%	0.0
4,430	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	69	11/20/2023	25.00	0.0%	0.0
4,431	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	692	11/20/2023	25.00	0.0%	0.0
4,432	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	38	11/15/2023	22.00	0.0%	0.0
4,433	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	117	11/3/2023	10.00	0.0%	0.0
4,434	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Work)	50	11/20/2023	25.00	0.0%	0.0
4,435	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	1,942	11/20/2023	25.00	0.0%	0.0
4,436	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	36	11/3/2023	10.00	0.0%	0.0
4,437	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	191	11/3/2023	10.00	0.0%	0.0
4,438	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	486	11/20/2023	25.00	0.0%	0.0
4,439	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	131	11/20/2023	25.00	0.0%	0.0
4,440	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	53	11/3/2023	10.00	0.0%	0.0
4,441	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	144	11/3/2023	10.00	0.0%	0.0
4,442	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Work)	374	11/3/2023	10.00	0.0%	0.0
4,443	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Work)	663	11/20/2023	25.00	0.0%	0.0
4,444	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	9,686	11/20/2023	25.00	0.0%	0.0
4,445	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	150	11/20/2023	25.00	0.0%	0.0
4,446	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	26	1/31/2024	99.00	0.0%	0.0
4,447	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	35	11/15/2023	22.00	0.0%	0.0
4,448	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	325	11/20/2023	25.00	0.0%	0.0
4,449	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	State Withholding (Work)	249	11/20/2023	25.00	0.0%	0.0
4,450	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Work)	1,556	11/3/2023	10.00	0.0%	0.0
4,451	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	97	1/31/2024	99.00	0.0%	0.0
4,452	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	SUI (ER)	61	1/31/2024	99.00	0.0%	0.0
4,453	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	State Withholding (Resident)	5,285	11/20/2023	25.00	0.0%	0.0
4,454	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	State Withholding (Work)	88,705	11/20/2023	25.00	0.0%	0.0
4,455	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	260	11/20/2023	25.00	0.0%	0.0
4,456	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	100	11/20/2023	25.00	0.0%	0.0
4,457	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	116	11/20/2023	25.00	0.0%	0.0
4,458	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	1,132	11/20/2023	25.00	0.0%	0.0
4,459	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local County Withholding (Work)	554	1/31/2024	99.00	0.0%	0.0
4,460	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/9/2023	State Withholding (Work)	20,730	11/10/2023	17.00	0.0%	0.0
4,461	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/9/2023	State Withholding (Resident)	27,214	11/10/2023	17.00	0.0%	0.0
4,462	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Work)	501	11/20/2023	25.00	0.0%	0.0
4,463	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	1,688	11/20/2023	25.00	0.0%	0.0
4,464	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	398	11/20/2023	25.00	0.0%	0.0
4,465	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	20	1/31/2024	99.00	0.0%	0.0
4,466	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/29/2023	State Withholding (Work)	134	11/30/2023	37.00	0.0%	0.0
4,467	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	26	11/3/2023	10.00	0.0%	0.0
4,468	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	45	11/3/2023	10.00	0.0%	0.0
4,469	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	31	1/31/2024	99.00	0.0%	0.0
4,470	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	49	1/31/2024	99.00	0.0%	0.0
4,471	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	475	11/20/2023	25.00	0.0%	0.0
4,472	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	32	11/15/2023	22.00	0.0%	0.0
4,473	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	9	1/31/2024	99.00	0.0%	0.0
4,474	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	4,496	11/20/2023	25.00	0.0%	0.0
4,475	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Resident)	212	11/3/2023	10.00	0.0%	0.0
4,476	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Work)	680	11/3/2023	10.00	0.0%	0.0
4,477	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local City Withholding (Work)	47	11/15/2023	22.00	0.0%	0.0
4,478	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local City Withholding (Resident)	58	11/15/2023	22.00	0.0%	0.0
4,479	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Work)	146	11/3/2023	10.00	0.0%	0.0
4,480	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	SUI (ER)	227	1/31/2024	99.00	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,481	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	21	1/31/2024	99.00	0.0%	0.0
4,482	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	State Withholding (Resident)	161	11/20/2023	25.00	0.0%	0.0
4,483	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	State Withholding (Work)	373	11/20/2023	25.00	0.0%	0.0
4,484	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local City Withholding (Resident)	40	11/15/2023	22.00	0.0%	0.0
4,485	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local City Withholding (Work)	48	11/15/2023	22.00	0.0%	0.0
4,486	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Work)	272	11/3/2023	10.00	0.0%	0.0
4,487	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Work)	240	11/3/2023	10.00	0.0%	0.0
4,488	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	682	11/20/2023	25.00	0.0%	0.0
4,489	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	423	11/3/2023	10.00	0.0%	0.0
4,490	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	244	11/20/2023	25.00	0.0%	0.0
4,491	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	43	11/3/2023	10.00	0.0%	0.0
4,492	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	3,326	11/20/2023	25.00	0.0%	0.0
4,493	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	25	11/3/2023	10.00	0.0%	0.0
4,494	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	65	11/3/2023	10.00	0.0%	0.0
4,495	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	65	1/31/2024	99.00	0.0%	0.0
4,496	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/29/2024	SUI	22	1/30/2024	98.00	0.0%	0.0
4,497	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/29/2024	SUI (ER)	198	1/30/2024	98.00	0.0%	0.0
4,498	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/17/2023	State Withholding (Work)	772	11/8/2023	15.00	0.0%	0.0
4,499	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/29/2024	New Jersey Family Leave Insurance (FLI) - Mandatory	10	1/30/2024	98.00	0.0%	0.0
4,500	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/29/2024	NJ: Workforce Development Fund	2	1/30/2024	98.00	0.0%	0.0
4,501	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/29/2024	NJ: Workforce Development Fund - Employer Paid	7	1/30/2024	98.00	0.0%	0.0
4,502	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	35	11/15/2023	22.00	0.0%	0.0
4,503	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Resident)	43	11/3/2023	10.00	0.0%	0.0
4,504	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Work)	1,150	11/3/2023	10.00	0.0%	0.0
4,505	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	324	11/3/2023	10.00	0.0%	0.0
4,506	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	2/28/2024	SUI (ER)	297	2/29/2024	128.00	0.0%	0.0
4,507	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Resident)	659	11/3/2023	10.00	0.0%	0.0
4,508	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Work)	666,207	11/3/2023	10.00	0.3%	0.0
4,509	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	3	1/31/2024	99.00	0.0%	0.0
4,510	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	371	1/31/2024	99.00	0.0%	0.0
4,511	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	11/3/2023	10.00	0.0%	0.0
4,512	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	SUI (ER)	27	1/31/2024	99.00	0.0%	0.0
4,513	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	State Withholding (Resident)	2,129	11/1/2023	8.00	0.0%	0.0
4,514	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	State Withholding (Work)	62,617	11/1/2023	8.00	0.0%	0.0
4,515	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	146	11/20/2023	25.00	0.0%	0.0
4,516	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	State Withholding (Work)	136	11/1/2023	8.00	0.0%	0.0
4,517	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	130	11/20/2023	25.00	0.0%	0.0
4,518	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	361	11/20/2023	25.00	0.0%	0.0
4,519	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	5	11/3/2023	10.00	0.0%	0.0
4,520	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	72	1/31/2024	99.00	0.0%	0.0
4,521	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	2,147	11/20/2023	25.00	0.0%	0.0
4,522	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	296	11/20/2023	25.00	0.0%	0.0
4,523	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	124	11/20/2023	25.00	0.0%	0.0
4,524	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	287	11/15/2023	22.00	0.0%	0.0
4,525	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	1,550	11/20/2023	25.00	0.0%	0.0
4,526	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	10	1/31/2024	99.00	0.0%	0.0
4,527	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	64	1/31/2024	99.00	0.0%	0.0
4,528	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	290	11/20/2023	25.00	0.0%	0.0
4,529	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	297	11/15/2023	22.00	0.0%	0.0
4,530	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	13	1/31/2024	99.00	0.0%	0.0
4,531	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local City Withholding (Work)	60	11/15/2023	22.00	0.0%	0.0
4,532	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	110	11/20/2023	25.00	0.0%	0.0
4,533	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Work)	122	11/20/2023	25.00	0.0%	0.0
4,534	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	48	11/3/2023	10.00	0.0%	0.0
4,535	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	SUI (ER)	22	1/31/2024	99.00	0.0%	0.0
4,536	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	State Withholding (Resident)	463	11/1/2023	8.00	0.0%	0.0
4,537	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	State Withholding (Work)	75,430	11/1/2023	8.00	0.0%	0.0
4,538	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	10	1/31/2024	99.00	0.0%	0.0
4,539	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	31	1/31/2024	99.00	0.0%	0.0
4,540	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	571	11/15/2023	22.00	0.0%	0.0
4,541	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	30	11/20/2023	25.00	0.0%	0.0
4,542	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	2/28/2024	Local City Withholding (Work)	93	2/29/2024	128.00	0.0%	0.0
4,543	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	2/28/2024	Local City Withholding (Resident)	168	2/29/2024	128.00	0.0%	0.0
4,544	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Work)	436	11/3/2023	10.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,545	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	66	11/20/2023	25.00	0.0%	0.0
4,546	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Work)	61	11/20/2023	25.00	0.0%	0.0
4,547	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	1,820	11/20/2023	25.00	0.0%	0.0
4,548	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	153	11/20/2023	25.00	0.0%	0.0
4,549	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	52	1/31/2024	99.00	0.0%	0.0
4,550	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	212	11/20/2023	25.00	0.0%	0.0
4,551	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	112	11/20/2023	25.00	0.0%	0.0
4,552	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	15	1/31/2024	99.00	0.0%	0.0
4,553	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	864	11/20/2023	25.00	0.0%	0.0
4,554	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Work)	193	11/20/2023	25.00	0.0%	0.0
4,555	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	821	11/20/2023	25.00	0.0%	0.0
4,556	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/22/2023	State Withholding (Work)	543	11/27/2023	30.00	0.0%	0.0
4,557	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	1,945	11/20/2023	25.00	0.0%	0.0
4,558	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Work)	35	1/31/2024	99.00	0.0%	0.0
4,559	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Work)	551	11/3/2023	10.00	0.0%	0.0
4,560	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	State Withholding (Resident)	4,354	11/3/2023	10.00	0.0%	0.0
4,561	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	115	11/20/2023	25.00	0.0%	0.0
4,562	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	335	11/20/2023	25.00	0.0%	0.0
4,563	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/17/2023	Local County Withholding (Resident)	50	11/20/2023	25.00	0.0%	0.0
4,564	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	State Withholding (Work)	210	11/15/2023	22.00	0.0%	0.0
4,565	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/2/2023	Local City Withholding (Resident)	29	11/3/2023	10.00	0.0%	0.0
4,566	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	1/30/2024	Local City Withholding (Resident)	312	1/31/2024	99.00	0.0%	0.0
4,567	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	242	11/15/2023	22.00	0.0%	0.0
4,568	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	11/14/2023	Local School District Withholding (Resident)	45	11/15/2023	22.00	0.0%	0.0
4,569	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	State Withholding (Resident)	207	12/15/2023	36.50	0.0%	0.0
4,570	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	State Withholding (Work)	684	12/15/2023	36.50	0.0%	0.0
4,571	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	76	1/31/2024	83.50	0.0%	0.0
4,572	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	50	12/20/2023	41.50	0.0%	0.0
4,573	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	34	1/31/2024	83.50	0.0%	0.0
4,574	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	94	1/31/2024	83.50	0.0%	0.0
4,575	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	State Withholding (Work)	473	12/15/2023	36.50	0.0%	0.0
4,576	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	44	1/31/2024	83.50	0.0%	0.0
4,577	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	266	12/20/2023	41.50	0.0%	0.0
4,578	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	19	11/20/2023	9.50	0.0%	0.0
4,579	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	174	11/20/2023	9.50	0.0%	0.0
4,580	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	96	12/20/2023	41.50	0.0%	0.0
4,581	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	11	1/31/2024	83.50	0.0%	0.0
4,582	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	893	12/20/2023	41.50	0.0%	0.0
4,583	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local School District Withholding (Resident)	464	1/31/2024	83.50	0.0%	0.0
4,584	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local County Withholding (Work)	506	1/31/2024	83.50	0.0%	0.0
4,585	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	5	1/31/2024	83.50	0.0%	0.0
4,586	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local County Withholding (Work)	22	1/31/2024	83.50	0.0%	0.0
4,587	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	State Withholding (Work)	1,036	11/16/2023	7.50	0.0%	0.0
4,588	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	CA: State Disability Insurance (SDI) - Mandatory	153	11/16/2023	7.50	0.0%	0.0
4,589	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local County Withholding (Work)	130	1/31/2024	83.50	0.0%	0.0
4,590	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local City Withholding (Work)	239	12/15/2023	36.50	0.0%	0.0
4,591	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	459	11/20/2023	9.50	0.0%	0.0
4,592	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	27,482	11/20/2023	9.50	0.0%	0.0
4,593	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Work)	163	12/20/2023	41.50	0.0%	0.0
4,594	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	282	12/20/2023	41.50	0.0%	0.0
4,595	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	795	12/20/2023	41.50	0.0%	0.0
4,596	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	158	12/15/2023	36.50	0.0%	0.0
4,597	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	103	12/20/2023	41.50	0.0%	0.0
4,598	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	20	12/15/2023	36.50	0.0%	0.0
4,599	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	1/31/2024	83.50	0.0%	0.0
4,600	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	1/31/2024	83.50	0.0%	0.0
4,601	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	63	1/31/2024	83.50	0.0%	0.0
4,602	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Resident)	176	11/22/2023	13.50	0.0%	0.0
4,603	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Work)	391	11/22/2023	13.50	0.0%	0.0
4,604	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	781	11/20/2023	9.50	0.0%	0.0
4,605	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Work)	311	11/22/2023	13.50	0.0%	0.0
4,606	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local City Withholding (Work)	603	12/15/2023	36.50	0.0%	0.0
4,607	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	43	1/31/2024	83.50	0.0%	0.0
4,608	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	CT: Family and Medical Leave	31	1/31/2024	83.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,609	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	238	12/20/2023	41.50	0.0%	0.0
4,610	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/29/2024	Local City Withholding (Work)	50	1/30/2024	82.50	0.0%	0.0
4,611	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Work)	9	12/20/2023	41.50	0.0%	0.0
4,612	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	2,184	12/20/2023	41.50	0.0%	0.0
4,613	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	350	12/20/2023	41.50	0.0%	0.0
4,614	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	39	12/20/2023	41.50	0.0%	0.0
4,615	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	State Withholding (Work)	5,756	12/20/2023	41.50	0.0%	0.0
4,616	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Paid	417	1/31/2024	83.50	0.0%	0.0
4,617	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	238	12/20/2023	41.50	0.0%	0.0
4,618	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	67	1/31/2024	83.50	0.0%	0.0
4,619	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	26	1/31/2024	83.50	0.0%	0.0
4,620	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	393	1/31/2024	83.50	0.0%	0.0
4,621	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	72	1/31/2024	83.50	0.0%	0.0
4,622	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	120	11/20/2023	9.50	0.0%	0.0
4,623	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	127	11/20/2023	9.50	0.0%	0.0
4,624	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	325	12/20/2023	41.50	0.0%	0.0
4,625	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	FUI (ER)	463	1/31/2024	83.50	0.0%	0.0
4,626	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	Additional Medicare Tax	30,718	11/16/2023	7.50	0.0%	0.0
4,627	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	Medicare (ER)	395,324	11/16/2023	7.50	0.2%	0.0
4,628	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	Medicare	395,324	11/16/2023	7.50	0.2%	0.0
4,629	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	OASDI	1,344,201	11/16/2023	7.50	0.5%	0.0
4,630	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	OASDI (ER)	1,344,201	11/16/2023	7.50	0.5%	0.0
4,631	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	Federal Withholding	3,353,252	11/16/2023	7.50	1.4%	0.1
4,632	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	148	1/31/2024	83.50	0.0%	0.0
4,633	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	185	12/20/2023	41.50	0.0%	0.0
4,634	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	182	1/31/2024	83.50	0.0%	0.0
4,635	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	51	1/31/2024	83.50	0.0%	0.0
4,636	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	61	1/31/2024	83.50	0.0%	0.0
4,637	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	247	12/20/2023	41.50	0.0%	0.0
4,638	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	59	1/31/2024	83.50	0.0%	0.0
4,639	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	431	12/20/2023	41.50	0.0%	0.0
4,640	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local County Withholding (Work)	30	1/31/2024	83.50	0.0%	0.0
4,641	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	State Withholding (Resident)	228	12/15/2023	36.50	0.0%	0.0
4,642	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	State Withholding (Work)	1,428	12/15/2023	36.50	0.0%	0.0
4,643	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Work)	875	12/20/2023	41.50	0.0%	0.0
4,644	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	1,629	12/20/2023	41.50	0.0%	0.0
4,645	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	69	12/20/2023	41.50	0.0%	0.0
4,646	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	720	12/20/2023	41.50	0.0%	0.0
4,647	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	38	12/15/2023	36.50	0.0%	0.0
4,648	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	99	11/20/2023	9.50	0.0%	0.0
4,649	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Work)	58	12/20/2023	41.50	0.0%	0.0
4,650	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	1,904	12/20/2023	41.50	0.0%	0.0
4,651	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	57	11/20/2023	9.50	0.0%	0.0
4,652	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	191	11/20/2023	9.50	0.0%	0.0
4,653	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	408	12/20/2023	41.50	0.0%	0.0
4,654	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	123	12/20/2023	41.50	0.0%	0.0
4,655	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	58	11/20/2023	9.50	0.0%	0.0
4,656	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	144	11/20/2023	9.50	0.0%	0.0
4,657	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Work)	374	11/22/2023	13.50	0.0%	0.0
4,658	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Work)	634	12/20/2023	41.50	0.0%	0.0
4,659	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	9,683	12/20/2023	41.50	0.0%	0.0
4,660	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	150	12/20/2023	41.50	0.0%	0.0
4,661	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	23	1/31/2024	83.50	0.0%	0.0
4,662	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	35	12/15/2023	36.50	0.0%	0.0
4,663	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	313	12/20/2023	41.50	0.0%	0.0
4,664	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	State Withholding (Work)	249	12/20/2023	41.50	0.0%	0.0
4,665	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Resident)	13	11/22/2023	13.50	0.0%	0.0
4,666	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Work)	1,611	11/22/2023	13.50	0.0%	0.0
4,667	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	97	1/31/2024	83.50	0.0%	0.0
4,668	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	SUI (ER)	56	1/31/2024	83.50	0.0%	0.0
4,669	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	State Withholding (Resident)	5,512	12/20/2023	41.50	0.0%	0.0
4,670	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	State Withholding (Work)	87,570	12/20/2023	41.50	0.0%	0.0
4,671	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	260	12/20/2023	41.50	0.0%	0.0
4,672	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	100	12/20/2023	41.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,673	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	114	12/20/2023	41.50	0.0%	0.0
4,674	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	1,131	12/20/2023	41.50	0.0%	0.0
4,675	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local County Withholding (Work)	496	1/31/2024	83.50	0.0%	0.0
4,676	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	SUI (ER)	6	1/31/2024	83.50	0.0%	0.0
4,677	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/22/2023	State Withholding (Work)	20,525	11/27/2023	14.50	0.0%	0.0
4,678	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/22/2023	State Withholding (Resident)	28,191	11/27/2023	14.50	0.0%	0.0
4,679	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Work)	380	12/20/2023	41.50	0.0%	0.0
4,680	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	1,727	12/20/2023	41.50	0.0%	0.0
4,681	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	446	12/20/2023	41.50	0.0%	0.0
4,682	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	20	1/31/2024	83.50	0.0%	0.0
4,683	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/29/2023	State Withholding (Work)	134	1/2/2024	51.50	0.0%	0.0
4,684	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	5	11/20/2023	9.50	0.0%	0.0
4,685	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	45	11/20/2023	9.50	0.0%	0.0
4,686	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	MA: Massachusetts Paid Family Leave	4	1/31/2024	83.50	0.0%	0.0
4,687	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	MA: Massachusetts Paid Medical Leave	7	1/31/2024	83.50	0.0%	0.0
4,688	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	28	1/31/2024	83.50	0.0%	0.0
4,689	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	49	1/31/2024	83.50	0.0%	0.0
4,690	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	477	12/20/2023	41.50	0.0%	0.0
4,691	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	32	12/15/2023	36.50	0.0%	0.0
4,692	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	9	1/31/2024	83.50	0.0%	0.0
4,693	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	4,544	12/20/2023	41.50	0.0%	0.0
4,694	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	State Withholding (Resident)	212	11/20/2023	9.50	0.0%	0.0
4,695	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	State Withholding (Work)	379	11/20/2023	9.50	0.0%	0.0
4,696	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local City Withholding (Work)	31	12/15/2023	36.50	0.0%	0.0
4,697	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local City Withholding (Resident)	52	12/15/2023	36.50	0.0%	0.0
4,698	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	SUI (ER)	143	1/31/2024	83.50	0.0%	0.0
4,699	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	State Withholding (Work)	146	11/20/2023	9.50	0.0%	0.0
4,700	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	21	1/31/2024	83.50	0.0%	0.0
4,701	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	State Withholding (Resident)	161	12/20/2023	41.50	0.0%	0.0
4,702	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	State Withholding (Work)	373	12/20/2023	41.50	0.0%	0.0
4,703	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local City Withholding (Work)	57	12/15/2023	36.50	0.0%	0.0
4,704	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Work)	272	11/22/2023	13.50	0.0%	0.0
4,705	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	State Withholding (Work)	240	11/20/2023	9.50	0.0%	0.0
4,706	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	698	12/20/2023	41.50	0.0%	0.0
4,707	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	555	11/20/2023	9.50	0.0%	0.0
4,708	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	244	12/20/2023	41.50	0.0%	0.0
4,709	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	43	11/20/2023	9.50	0.0%	0.0
4,710	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	3,363	12/20/2023	41.50	0.0%	0.0
4,711	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	24	11/20/2023	9.50	0.0%	0.0
4,712	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	68	11/20/2023	9.50	0.0%	0.0
4,713	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	65	1/31/2024	83.50	0.0%	0.0
4,714	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/29/2024	SUI	22	1/30/2024	82.50	0.0%	0.0
4,715	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/29/2024	SUI (ER)	198	1/30/2024	82.50	0.0%	0.0
4,716	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Work)	790	11/22/2023	13.50	0.0%	0.0
4,717	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/29/2024	New Jersey Family Leave Insurance (FLI) - Mandatory	10	1/30/2024	82.50	0.0%	0.0
4,718	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/29/2024	NJ: Workforce Development Fund	2	1/30/2024	82.50	0.0%	0.0
4,719	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/29/2024	NJ: Workforce Development Fund - Employer Paid	7	1/30/2024	82.50	0.0%	0.0
4,720	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	36	12/15/2023	36.50	0.0%	0.0
4,721	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	State Withholding (Resident)	55	11/20/2023	9.50	0.0%	0.0
4,722	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	State Withholding (Work)	1,108	11/20/2023	9.50	0.0%	0.0
4,723	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	302	11/20/2023	9.50	0.0%	0.0
4,724	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	2/28/2024	SUI (ER)	300	2/29/2024	112.50	0.0%	0.0
4,725	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Resident)	452	11/22/2023	13.50	0.0%	0.0
4,726	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Work)	654,411	11/22/2023	13.50	0.3%	0.0
4,727	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	9	1/31/2024	83.50	0.0%	0.0
4,728	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	259	1/31/2024	83.50	0.0%	0.0
4,729	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	9	11/20/2023	9.50	0.0%	0.0
4,730	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	SUI (ER)	4	1/31/2024	83.50	0.0%	0.0
4,731	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	State Withholding (Resident)	1,784	11/16/2023	7.50	0.0%	0.0
4,732	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	State Withholding (Work)	55,173	11/16/2023	7.50	0.0%	0.0
4,733	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	146	12/20/2023	41.50	0.0%	0.0
4,734	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	State Withholding (Work)	128	11/16/2023	7.50	0.0%	0.0
4,735	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	130	12/20/2023	41.50	0.0%	0.0
4,736	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	361	12/20/2023	41.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,737	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	1	11/20/2023	9.50	0.0%	0.0
4,738	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	86	1/31/2024	83.50	0.0%	0.0
4,739	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	2,041	12/20/2023	41.50	0.0%	0.0
4,740	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	288	12/20/2023	41.50	0.0%	0.0
4,741	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	123	12/20/2023	41.50	0.0%	0.0
4,742	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	273	12/15/2023	36.50	0.0%	0.0
4,743	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	1,518	12/20/2023	41.50	0.0%	0.0
4,744	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	7	1/31/2024	83.50	0.0%	0.0
4,745	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	92	1/31/2024	83.50	0.0%	0.0
4,746	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	299	12/20/2023	41.50	0.0%	0.0
4,747	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	296	12/15/2023	36.50	0.0%	0.0
4,748	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	13	1/31/2024	83.50	0.0%	0.0
4,749	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local City Withholding (Work)	56	12/15/2023	36.50	0.0%	0.0
4,750	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	110	12/20/2023	41.50	0.0%	0.0
4,751	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Work)	122	12/20/2023	41.50	0.0%	0.0
4,752	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	51	11/20/2023	9.50	0.0%	0.0
4,753	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	SUI (ER)	60	1/31/2024	83.50	0.0%	0.0
4,754	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	State Withholding (Resident)	508	11/16/2023	7.50	0.0%	0.0
4,755	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	State Withholding (Work)	75,594	11/16/2023	7.50	0.0%	0.0
4,756	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	10	1/31/2024	83.50	0.0%	0.0
4,757	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	31	1/31/2024	83.50	0.0%	0.0
4,758	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	580	12/15/2023	36.50	0.0%	0.0
4,759	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	30	12/20/2023	41.50	0.0%	0.0
4,760	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	2/28/2024	Local City Withholding (Work)	93	2/29/2024	112.50	0.0%	0.0
4,761	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	2/28/2024	Local City Withholding (Resident)	168	2/29/2024	112.50	0.0%	0.0
4,762	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	437	11/20/2023	9.50	0.0%	0.0
4,763	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	66	12/20/2023	41.50	0.0%	0.0
4,764	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Work)	61	12/20/2023	41.50	0.0%	0.0
4,765	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	1,741	12/20/2023	41.50	0.0%	0.0
4,766	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	153	12/20/2023	41.50	0.0%	0.0
4,767	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	72	1/31/2024	83.50	0.0%	0.0
4,768	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	200	12/20/2023	41.50	0.0%	0.0
4,769	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	112	12/20/2023	41.50	0.0%	0.0
4,770	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	35	1/31/2024	83.50	0.0%	0.0
4,771	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	879	12/20/2023	41.50	0.0%	0.0
4,772	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Work)	193	12/20/2023	41.50	0.0%	0.0
4,773	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	785	12/20/2023	41.50	0.0%	0.0
4,774	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/22/2023	State Withholding (Work)	543	12/26/2023	44.50	0.0%	0.0
4,775	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	1,921	12/20/2023	41.50	0.0%	0.0
4,776	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Work)	37	1/31/2024	83.50	0.0%	0.0
4,777	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Work)	551	11/22/2023	13.50	0.0%	0.0
4,778	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	State Withholding (Resident)	4,513	11/22/2023	13.50	0.0%	0.0
4,779	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	115	12/20/2023	41.50	0.0%	0.0
4,780	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	328	12/20/2023	41.50	0.0%	0.0
4,781	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/19/2023	Local County Withholding (Resident)	50	12/20/2023	41.50	0.0%	0.0
4,782	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/29/2023	State Withholding (Work)	210	11/30/2023	21.50	0.0%	0.0
4,783	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Resident)	29	11/20/2023	9.50	0.0%	0.0
4,784	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	1/30/2024	Local City Withholding (Resident)	323	1/31/2024	83.50	0.0%	0.0
4,785	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	254	12/15/2023	36.50	0.0%	0.0
4,786	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	12/14/2023	Local School District Withholding (Resident)	45	12/15/2023	36.50	0.0%	0.0
4,787	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	Local City Withholding (Work)	70	11/20/2023	9.50	0.0%	0.0
4,788	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	State Withholding (Resident)	196	12/15/2023	21.50	0.0%	0.0
4,789	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	State Withholding (Work)	684	12/15/2023	21.50	0.0%	0.0
4,790	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	151	1/31/2024	68.50	0.0%	0.0
4,791	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	50	12/20/2023	26.50	0.0%	0.0
4,792	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	34	1/31/2024	68.50	0.0%	0.0
4,793	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	61	1/31/2024	68.50	0.0%	0.0
4,794	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	State Withholding (Work)	473	12/15/2023	21.50	0.0%	0.0
4,795	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	67	1/31/2024	68.50	0.0%	0.0
4,796	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	266	12/20/2023	26.50	0.0%	0.0
4,797	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	17	12/5/2023	11.50	0.0%	0.0
4,798	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	181	12/5/2023	11.50	0.0%	0.0
4,799	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	96	12/20/2023	26.50	0.0%	0.0
4,800	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	10	1/31/2024	68.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,801	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	900	12/20/2023	26.50	0.0%	0.0
4,802	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local School District Withholding (Resident)	445	1/31/2024	68.50	0.0%	0.0
4,803	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local County Withholding (Work)	392	1/31/2024	68.50	0.0%	0.0
4,804	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	0	1/31/2024	68.50	0.0%	0.0
4,805	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local County Withholding (Work)	33	1/31/2024	68.50	0.0%	0.0
4,806	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	State Withholding (Work)	1,064	12/1/2023	7.50	0.0%	0.0
4,807	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	CA: State Disability Insurance (SDI) - Mandatory	154	12/1/2023	7.50	0.0%	0.0
4,808	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local County Withholding (Work)	59	1/31/2024	68.50	0.0%	0.0
4,809	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local City Withholding (Resident)	12	12/15/2023	21.50	0.0%	0.0
4,810	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local City Withholding (Work)	214	12/15/2023	21.50	0.0%	0.0
4,811	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	348	12/5/2023	11.50	0.0%	0.0
4,812	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	28,016	12/5/2023	11.50	0.0%	0.0
4,813	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Work)	163	12/20/2023	26.50	0.0%	0.0
4,814	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	282	12/20/2023	26.50	0.0%	0.0
4,815	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	932	12/20/2023	26.50	0.0%	0.0
4,816	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	158	12/15/2023	21.50	0.0%	0.0
4,817	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	103	12/20/2023	26.50	0.0%	0.0
4,818	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	20	12/15/2023	21.50	0.0%	0.0
4,819	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	1/31/2024	68.50	0.0%	0.0
4,820	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	1/31/2024	68.50	0.0%	0.0
4,821	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	64	1/31/2024	68.50	0.0%	0.0
4,822	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Resident)	218	12/6/2023	12.50	0.0%	0.0
4,823	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Work)	352	12/6/2023	12.50	0.0%	0.0
4,824	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	781	12/5/2023	11.50	0.0%	0.0
4,825	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Work)	311	12/6/2023	12.50	0.0%	0.0
4,826	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local City Withholding (Work)	604	12/15/2023	21.50	0.0%	0.0
4,827	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	29	1/31/2024	68.50	0.0%	0.0
4,828	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	CT: Family and Medical Leave	31	1/31/2024	68.50	0.0%	0.0
4,829	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	276	12/20/2023	26.50	0.0%	0.0
4,830	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/29/2024	Local City Withholding (Work)	50	1/30/2024	67.50	0.0%	0.0
4,831	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Work)	10	12/20/2023	26.50	0.0%	0.0
4,832	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	2,197	12/20/2023	26.50	0.0%	0.0
4,833	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	350	12/20/2023	26.50	0.0%	0.0
4,834	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	39	12/20/2023	26.50	0.0%	0.0
4,835	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	State Withholding (Work)	5,837	12/20/2023	26.50	0.0%	0.0
4,836	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Paid	414	1/31/2024	68.50	0.0%	0.0
4,837	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	228	12/20/2023	26.50	0.0%	0.0
4,838	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	87	1/31/2024	68.50	0.0%	0.0
4,839	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	26	1/31/2024	68.50	0.0%	0.0
4,840	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	422	1/31/2024	68.50	0.0%	0.0
4,841	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	72	1/31/2024	68.50	0.0%	0.0
4,842	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	82	12/5/2023	11.50	0.0%	0.0
4,843	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	108	12/5/2023	11.50	0.0%	0.0
4,844	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	325	12/20/2023	26.50	0.0%	0.0
4,845	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	FUI (ER)	513	1/31/2024	68.50	0.0%	0.0
4,846	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	Additional Medicare Tax	31,896	12/1/2023	7.50	0.0%	0.0
4,847	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	Medicare	396,167	12/1/2023	7.50	0.2%	0.0
4,848	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	Medicare (ER)	396,167	12/1/2023	7.50	0.2%	0.0
4,849	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	OASDI	1,303,785	12/1/2023	7.50	0.5%	0.0
4,850	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	OASDI (ER)	1,303,785	12/1/2023	7.50	0.5%	0.0
4,851	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	Federal Withholding	3,377,435	12/1/2023	7.50	1.4%	0.1
4,852	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	143	1/31/2024	68.50	0.0%	0.0
4,853	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	SUI (ER)	4	1/31/2024	68.50	0.0%	0.0
4,854	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	185	12/20/2023	26.50	0.0%	0.0
4,855	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	183	1/31/2024	68.50	0.0%	0.0
4,856	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	18	1/31/2024	68.50	0.0%	0.0
4,857	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	64	1/31/2024	68.50	0.0%	0.0
4,858	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	262	12/20/2023	26.50	0.0%	0.0
4,859	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	59	1/31/2024	68.50	0.0%	0.0
4,860	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	438	12/20/2023	26.50	0.0%	0.0
4,861	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local County Withholding (Work)	30	1/31/2024	68.50	0.0%	0.0
4,862	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	State Withholding (Resident)	228	12/15/2023	21.50	0.0%	0.0
4,863	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	State Withholding (Work)	2,344	12/15/2023	21.50	0.0%	0.0
4,864	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Work)	910	12/20/2023	26.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,865	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	1,641	12/20/2023	26.50	0.0%	0.0
4,866	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	69	12/20/2023	26.50	0.0%	0.0
4,867	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	692	12/20/2023	26.50	0.0%	0.0
4,868	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	38	12/15/2023	21.50	0.0%	0.0
4,869	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	107	12/5/2023	11.50	0.0%	0.0
4,870	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Work)	58	12/20/2023	26.50	0.0%	0.0
4,871	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	1,943	12/20/2023	26.50	0.0%	0.0
4,872	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	62	12/5/2023	11.50	0.0%	0.0
4,873	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	191	12/5/2023	11.50	0.0%	0.0
4,874	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	404	12/20/2023	26.50	0.0%	0.0
4,875	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	122	12/20/2023	26.50	0.0%	0.0
4,876	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	71	12/5/2023	11.50	0.0%	0.0
4,877	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	144	12/5/2023	11.50	0.0%	0.0
4,878	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Work)	374	12/6/2023	12.50	0.0%	0.0
4,879	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Work)	683	12/20/2023	26.50	0.0%	0.0
4,880	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	9,748	12/20/2023	26.50	0.0%	0.0
4,881	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	150	12/20/2023	26.50	0.0%	0.0
4,882	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	28	1/31/2024	68.50	0.0%	0.0
4,883	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	35	12/15/2023	21.50	0.0%	0.0
4,884	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	221	12/20/2023	26.50	0.0%	0.0
4,885	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	State Withholding (Work)	249	12/20/2023	26.50	0.0%	0.0
4,886	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Work)	1,565	12/6/2023	12.50	0.0%	0.0
4,887	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	75	1/31/2024	68.50	0.0%	0.0
4,888	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	SUI (ER)	82	1/31/2024	68.50	0.0%	0.0
4,889	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	State Withholding (Resident)	5,407	12/20/2023	26.50	0.0%	0.0
4,890	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	State Withholding (Work)	88,494	12/20/2023	26.50	0.0%	0.0
4,891	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	259	12/20/2023	26.50	0.0%	0.0
4,892	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	100	12/20/2023	26.50	0.0%	0.0
4,893	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	98	12/20/2023	26.50	0.0%	0.0
4,894	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	1,135	12/20/2023	26.50	0.0%	0.0
4,895	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local County Withholding (Work)	420	1/31/2024	68.50	0.0%	0.0
4,896	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/8/2023	State Withholding (Work)	19,972	12/11/2023	15.50	0.0%	0.0
4,897	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/8/2023	State Withholding (Resident)	27,832	12/11/2023	15.50	0.0%	0.0
4,898	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Work)	371	12/20/2023	26.50	0.0%	0.0
4,899	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	1,664	12/20/2023	26.50	0.0%	0.0
4,900	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	422	12/20/2023	26.50	0.0%	0.0
4,901	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	20	1/31/2024	68.50	0.0%	0.0
4,902	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/29/2023	State Withholding (Work)	134	1/2/2024	36.50	0.0%	0.0
4,903	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	5	12/5/2023	11.50	0.0%	0.0
4,904	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	45	12/5/2023	11.50	0.0%	0.0
4,905	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	MA: Massachusetts Paid Family Leave	4	1/31/2024	68.50	0.0%	0.0
4,906	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	MA: Massachusetts Paid Medical Leave	7	1/31/2024	68.50	0.0%	0.0
4,907	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	23	1/31/2024	68.50	0.0%	0.0
4,908	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	49	1/31/2024	68.50	0.0%	0.0
4,909	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	470	12/20/2023	26.50	0.0%	0.0
4,910	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	35	12/15/2023	21.50	0.0%	0.0
4,911	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	9	1/31/2024	68.50	0.0%	0.0
4,912	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	4,490	12/20/2023	26.50	0.0%	0.0
4,913	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	State Withholding (Resident)	212	12/5/2023	11.50	0.0%	0.0
4,914	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	State Withholding (Work)	379	12/5/2023	11.50	0.0%	0.0
4,915	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local City Withholding (Work)	47	12/15/2023	21.50	0.0%	0.0
4,916	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local City Withholding (Resident)	52	12/15/2023	21.50	0.0%	0.0
4,917	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	State Withholding (Work)	146	12/5/2023	11.50	0.0%	0.0
4,918	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	21	1/31/2024	68.50	0.0%	0.0
4,919	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	State Withholding (Resident)	161	12/20/2023	26.50	0.0%	0.0
4,920	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	State Withholding (Work)	373	12/20/2023	26.50	0.0%	0.0
4,921	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local City Withholding (Resident)	9	12/15/2023	21.50	0.0%	0.0
4,922	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local City Withholding (Work)	56	12/15/2023	21.50	0.0%	0.0
4,923	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Work)	272	12/6/2023	12.50	0.0%	0.0
4,924	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	State Withholding (Work)	240	12/5/2023	11.50	0.0%	0.0
4,925	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	703	12/20/2023	26.50	0.0%	0.0
4,926	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	0	12/5/2023	11.50	0.0%	0.0
4,927	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	443	12/5/2023	11.50	0.0%	0.0
4,928	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	237	12/20/2023	26.50	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,929	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	43	12/5/2023	11.50	0.0%	0.0
4,930	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	3,398	12/20/2023	26.50	0.0%	0.0
4,931	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	24	12/5/2023	11.50	0.0%	0.0
4,932	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	67	12/5/2023	11.50	0.0%	0.0
4,933	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	65	1/31/2024	68.50	0.0%	0.0
4,934	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Resident)	16	12/6/2023	12.50	0.0%	0.0
4,935	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/29/2024	SUI	22	1/30/2024	67.50	0.0%	0.0
4,936	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/29/2024	SUI (ER)	198	1/30/2024	67.50	0.0%	0.0
4,937	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Work)	756	12/6/2023	12.50	0.0%	0.0
4,938	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/29/2024	New Jersey Family Leave Insurance (FLI) - Mandatory	10	1/30/2024	67.50	0.0%	0.0
4,939	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/29/2024	NJ: Workforce Development Fund	2	1/30/2024	67.50	0.0%	0.0
4,940	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/29/2024	NJ: Workforce Development Fund - Employer Paid	7	1/30/2024	67.50	0.0%	0.0
4,941	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	36	12/15/2023	21.50	0.0%	0.0
4,942	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	State Withholding (Resident)	69	12/5/2023	11.50	0.0%	0.0
4,943	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	State Withholding (Work)	999	12/5/2023	11.50	0.0%	0.0
4,944	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	167	12/5/2023	11.50	0.0%	0.0
4,945	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	2/28/2024	SUI (ER)	298	2/29/2024	97.50	0.0%	0.0
4,946	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Resident)	513	12/6/2023	12.50	0.0%	0.0
4,947	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Work)	654,808	12/6/2023	12.50	0.3%	0.0
4,948	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	4	1/31/2024	68.50	0.0%	0.0
4,949	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	316	1/31/2024	68.50	0.0%	0.0
4,950	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	State Withholding (Resident)	1,787	12/1/2023	7.50	0.0%	0.0
4,951	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	State Withholding (Work)	55,978	12/1/2023	7.50	0.0%	0.0
4,952	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	146	12/20/2023	26.50	0.0%	0.0
4,953	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	State Withholding (Work)	136	12/1/2023	7.50	0.0%	0.0
4,954	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	132	12/20/2023	26.50	0.0%	0.0
4,955	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	361	12/20/2023	26.50	0.0%	0.0
4,956	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	86	1/31/2024	68.50	0.0%	0.0
4,957	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	2,200	12/20/2023	26.50	0.0%	0.0
4,958	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	323	12/20/2023	26.50	0.0%	0.0
4,959	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	142	12/20/2023	26.50	0.0%	0.0
4,960	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	273	12/15/2023	21.50	0.0%	0.0
4,961	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	1,567	12/20/2023	26.50	0.0%	0.0
4,962	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	7	1/31/2024	68.50	0.0%	0.0
4,963	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	92	1/31/2024	68.50	0.0%	0.0
4,964	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	290	12/20/2023	26.50	0.0%	0.0
4,965	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	297	12/15/2023	21.50	0.0%	0.0
4,966	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	13	1/31/2024	68.50	0.0%	0.0
4,967	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local City Withholding (Work)	60	12/15/2023	21.50	0.0%	0.0
4,968	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	110	12/20/2023	26.50	0.0%	0.0
4,969	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Work)	126	12/20/2023	26.50	0.0%	0.0
4,970	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	51	12/5/2023	11.50	0.0%	0.0
4,971	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	SUI (ER)	54	1/31/2024	68.50	0.0%	0.0
4,972	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	State Withholding (Resident)	463	12/1/2023	7.50	0.0%	0.0
4,973	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	State Withholding (Work)	76,091	12/1/2023	7.50	0.0%	0.0
4,974	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	10	1/31/2024	68.50	0.0%	0.0
4,975	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	31	1/31/2024	68.50	0.0%	0.0
4,976	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	562	12/15/2023	21.50	0.0%	0.0
4,977	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	30	12/20/2023	26.50	0.0%	0.0
4,978	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	2/28/2024	Local City Withholding (Work)	93	2/29/2024	97.50	0.0%	0.0
4,979	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	2/28/2024	Local City Withholding (Resident)	174	2/29/2024	97.50	0.0%	0.0
4,980	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	469	12/5/2023	11.50	0.0%	0.0
4,981	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	66	12/20/2023	26.50	0.0%	0.0
4,982	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Work)	50	12/20/2023	26.50	0.0%	0.0
4,983	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	1,717	12/20/2023	26.50	0.0%	0.0
4,984	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	161	12/20/2023	26.50	0.0%	0.0
4,985	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	85	1/31/2024	68.50	0.0%	0.0
4,986	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	200	12/20/2023	26.50	0.0%	0.0
4,987	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	112	12/20/2023	26.50	0.0%	0.0
4,988	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	6	1/31/2024	68.50	0.0%	0.0
4,989	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	911	12/20/2023	26.50	0.0%	0.0
4,990	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Work)	200	12/20/2023	26.50	0.0%	0.0
4,991	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	809	12/20/2023	26.50	0.0%	0.0
4,992	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/22/2023	State Withholding (Work)	543	12/26/2023	29.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
4,993	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	1,907	12/20/2023	26.50	0.0%	0.0
4,994	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	36	1/31/2024	68.50	0.0%	0.0
4,995	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Work)	520	12/6/2023	12.50	0.0%	0.0
4,996	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/5/2023	State Withholding (Resident)	4,399	12/6/2023	12.50	0.0%	0.0
4,997	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	115	12/20/2023	26.50	0.0%	0.0
4,998	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	314	12/20/2023	26.50	0.0%	0.0
4,999	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/19/2023	Local County Withholding (Resident)	50	12/20/2023	26.50	0.0%	0.0
5,000	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	State Withholding (Work)	210	12/15/2023	21.50	0.0%	0.0
5,001	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Resident)	29	12/5/2023	11.50	0.0%	0.0
5,002	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Work)	7	1/31/2024	68.50	0.0%	0.0
5,003	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	1/30/2024	Local City Withholding (Resident)	305	1/31/2024	68.50	0.0%	0.0
5,004	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	242	12/15/2023	21.50	0.0%	0.0
5,005	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/14/2023	Local School District Withholding (Resident)	52	12/15/2023	21.50	0.0%	0.0
5,006	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	12/4/2023	Local City Withholding (Work)	17	12/5/2023	11.50	0.0%	0.0
5,007	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	State Withholding (Resident)	196	1/31/2024	53.50	0.0%	0.0
5,008	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	State Withholding (Work)	684	1/31/2024	53.50	0.0%	0.0
5,009	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	86	1/31/2024	53.50	0.0%	0.0
5,010	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	50	1/22/2024	42.50	0.0%	0.0
5,011	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	28	1/31/2024	53.50	0.0%	0.0
5,012	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	34	1/31/2024	53.50	0.0%	0.0
5,013	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	State Withholding (Work)	473	1/16/2024	35.50	0.0%	0.0
5,014	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	61	1/31/2024	53.50	0.0%	0.0
5,015	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	266	1/22/2024	42.50	0.0%	0.0
5,016	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	29	12/20/2023	11.50	0.0%	0.0
5,017	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	227	12/20/2023	11.50	0.0%	0.0
5,018	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	96	1/22/2024	42.50	0.0%	0.0
5,019	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	7	1/31/2024	53.50	0.0%	0.0
5,020	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	899	1/22/2024	42.50	0.0%	0.0
5,021	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local School District Withholding (Resident)	410	1/31/2024	53.50	0.0%	0.0
5,022	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	392	1/31/2024	53.50	0.0%	0.0
5,023	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	9	1/31/2024	53.50	0.0%	0.0
5,024	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	31	1/31/2024	53.50	0.0%	0.0
5,025	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Resident)	79	12/18/2023	7.50	0.0%	0.0
5,026	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Work)	1,145	12/18/2023	7.50	0.0%	0.0
5,027	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	CA: State Disability Insurance (SDI) - Mandatory	154	12/18/2023	7.50	0.0%	0.0
5,028	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	82	1/31/2024	53.50	0.0%	0.0
5,029	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/11/2024	Local City Withholding (Resident)	12	1/12/2024	34.50	0.0%	0.0
5,030	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/11/2024	Local City Withholding (Work)	214	1/12/2024	34.50	0.0%	0.0
5,031	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	373	12/20/2023	11.50	0.0%	0.0
5,032	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	29,921	12/20/2023	11.50	0.0%	0.0
5,033	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	163	1/22/2024	42.50	0.0%	0.0
5,034	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	282	1/22/2024	42.50	0.0%	0.0
5,035	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	932	1/22/2024	42.50	0.0%	0.0
5,036	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	158	1/16/2024	35.50	0.0%	0.0
5,037	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	103	1/22/2024	42.50	0.0%	0.0
5,038	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	20	1/16/2024	35.50	0.0%	0.0
5,039	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	1/31/2024	53.50	0.0%	0.0
5,040	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	1/31/2024	53.50	0.0%	0.0
5,041	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	50	1/31/2024	53.50	0.0%	0.0
5,042	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Resident)	192	12/20/2023	11.50	0.0%	0.0
5,043	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Work)	378	12/20/2023	11.50	0.0%	0.0
5,044	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	907	12/20/2023	11.50	0.0%	0.0
5,045	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Work)	311	12/20/2023	11.50	0.0%	0.0
5,046	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local City Withholding (Work)	620	1/16/2024	35.50	0.0%	0.0
5,047	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	39	1/31/2024	53.50	0.0%	0.0
5,048	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	CT: Family and Medical Leave	9	1/31/2024	53.50	0.0%	0.0
5,049	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	238	1/22/2024	42.50	0.0%	0.0
5,050	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/29/2024	Local City Withholding (Work)	32	1/30/2024	52.50	0.0%	0.0
5,051	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	19	1/22/2024	42.50	0.0%	0.0
5,052	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	2,197	1/22/2024	42.50	0.0%	0.0
5,053	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	350	1/22/2024	42.50	0.0%	0.0
5,054	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	39	1/22/2024	42.50	0.0%	0.0
5,055	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	State Withholding (Work)	5,756	1/22/2024	42.50	0.0%	0.0
5,056	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Paid	411	1/31/2024	53.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
5,057	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	257	1/22/2024	42.50	0.0%	0.0
5,058	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	59	1/31/2024	53.50	0.0%	0.0
5,059	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	21	1/31/2024	53.50	0.0%	0.0
5,060	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	334	1/31/2024	53.50	0.0%	0.0
5,061	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	72	1/31/2024	53.50	0.0%	0.0
5,062	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	94	12/20/2023	11.50	0.0%	0.0
5,063	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	108	12/20/2023	11.50	0.0%	0.0
5,064	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	365	1/22/2024	42.50	0.0%	0.0
5,065	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	FUI (ER)	444	1/31/2024	53.50	0.0%	0.0
5,066	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	Additional Medicare Tax	40,002	12/18/2023	7.50	0.0%	0.0
5,067	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	Medicare (ER)	405,235	12/18/2023	7.50	0.2%	0.0
5,068	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	Medicare	405,235	12/18/2023	7.50	0.2%	0.0
5,069	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	OASDI (ER)	1,255,442	12/18/2023	7.50	0.5%	0.0
5,070	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	OASDI	1,255,442	12/18/2023	7.50	0.5%	0.0
5,071	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	Federal Withholding	3,535,915	12/18/2023	7.50	1.4%	0.1
5,072	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	143	1/31/2024	53.50	0.0%	0.0
5,073	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	SUI (ER)	9	1/31/2024	53.50	0.0%	0.0
5,074	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	185	1/22/2024	42.50	0.0%	0.0
5,075	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	183	1/31/2024	53.50	0.0%	0.0
5,076	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	8	1/31/2024	53.50	0.0%	0.0
5,077	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	68	1/31/2024	53.50	0.0%	0.0
5,078	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	294	1/22/2024	42.50	0.0%	0.0
5,079	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	59	1/31/2024	53.50	0.0%	0.0
5,080	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	431	1/22/2024	42.50	0.0%	0.0
5,081	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	30	1/31/2024	53.50	0.0%	0.0
5,082	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	State Withholding (Resident)	228	1/16/2024	35.50	0.0%	0.0
5,083	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	State Withholding (Work)	1,348	1/16/2024	35.50	0.0%	0.0
5,084	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	941	1/22/2024	42.50	0.0%	0.0
5,085	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,583	1/22/2024	42.50	0.0%	0.0
5,086	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	74	1/22/2024	42.50	0.0%	0.0
5,087	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	692	1/22/2024	42.50	0.0%	0.0
5,088	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	38	1/16/2024	35.50	0.0%	0.0
5,089	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	81	12/20/2023	11.50	0.0%	0.0
5,090	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	52	1/22/2024	42.50	0.0%	0.0
5,091	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,900	1/22/2024	42.50	0.0%	0.0
5,092	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	28	12/20/2023	11.50	0.0%	0.0
5,093	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	191	12/20/2023	11.50	0.0%	0.0
5,094	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	405	1/22/2024	42.50	0.0%	0.0
5,095	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	122	1/22/2024	42.50	0.0%	0.0
5,096	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	40	12/20/2023	11.50	0.0%	0.0
5,097	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	144	12/20/2023	11.50	0.0%	0.0
5,098	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	673	1/22/2024	42.50	0.0%	0.0
5,099	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	9,797	1/22/2024	42.50	0.0%	0.0
5,100	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	150	1/22/2024	42.50	0.0%	0.0
5,101	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	22	1/31/2024	53.50	0.0%	0.0
5,102	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	39	1/16/2024	35.50	0.0%	0.0
5,103	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	181	1/22/2024	42.50	0.0%	0.0
5,104	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	State Withholding (Work)	249	1/22/2024	42.50	0.0%	0.0
5,105	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Work)	1,486	12/20/2023	11.50	0.0%	0.0
5,106	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	52	1/31/2024	53.50	0.0%	0.0
5,107	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	SUI (ER)	132	1/31/2024	53.50	0.0%	0.0
5,108	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	State Withholding (Resident)	5,626	1/22/2024	42.50	0.0%	0.0
5,109	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	State Withholding (Work)	88,365	1/22/2024	42.50	0.0%	0.0
5,110	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	261	1/22/2024	42.50	0.0%	0.0
5,111	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	100	1/22/2024	42.50	0.0%	0.0
5,112	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	99	1/22/2024	42.50	0.0%	0.0
5,113	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,138	1/22/2024	42.50	0.0%	0.0
5,114	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local County Withholding (Work)	328	1/31/2024	53.50	0.0%	0.0
5,115	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	SUI (ER)	5	1/31/2024	53.50	0.0%	0.0
5,116	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Work)	18,394	12/18/2023	7.50	0.0%	0.0
5,117	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Resident)	28,926	12/18/2023	7.50	0.0%	0.0
5,118	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	391	1/22/2024	42.50	0.0%	0.0
5,119	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,695	1/22/2024	42.50	0.0%	0.0
5,120	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	446	1/22/2024	42.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
5,121	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	20	1/31/2024	53.50	0.0%	0.0
5,122	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	State Withholding (Work)	134	1/31/2024	53.50	0.0%	0.0
5,123	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	3	12/20/2023	11.50	0.0%	0.0
5,124	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	45	12/20/2023	11.50	0.0%	0.0
5,125	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	MA: Massachusetts Paid Family Leave	4	1/31/2024	53.50	0.0%	0.0
5,126	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	MA: Massachusetts Paid Medical Leave	7	1/31/2024	53.50	0.0%	0.0
5,127	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	24	1/31/2024	53.50	0.0%	0.0
5,128	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	50	1/31/2024	53.50	0.0%	0.0
5,129	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	461	1/22/2024	42.50	0.0%	0.0
5,130	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	35	1/16/2024	35.50	0.0%	0.0
5,131	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	9	1/31/2024	53.50	0.0%	0.0
5,132	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	4,634	1/22/2024	42.50	0.0%	0.0
5,133	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Resident)	306	12/20/2023	11.50	0.0%	0.0
5,134	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Work)	379	12/20/2023	11.50	0.0%	0.0
5,135	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/11/2024	Local City Withholding (Work)	38	1/12/2024	34.50	0.0%	0.0
5,136	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/11/2024	Local City Withholding (Resident)	52	1/12/2024	34.50	0.0%	0.0
5,137	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Work)	146	12/20/2023	11.50	0.0%	0.0
5,138	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	21	1/31/2024	53.50	0.0%	0.0
5,139	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/18/2024	State Withholding (Resident)	161	1/19/2024	41.50	0.0%	0.0
5,140	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/18/2024	State Withholding (Work)	381	1/19/2024	41.50	0.0%	0.0
5,141	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/11/2024	Local City Withholding (Resident)	18	1/12/2024	34.50	0.0%	0.0
5,142	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/11/2024	Local City Withholding (Work)	42	1/12/2024	34.50	0.0%	0.0
5,143	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Work)	272	12/20/2023	11.50	0.0%	0.0
5,144	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Resident)	286	12/20/2023	11.50	0.0%	0.0
5,145	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	682	1/22/2024	42.50	0.0%	0.0
5,146	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	1	12/20/2023	11.50	0.0%	0.0
5,147	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	379	12/20/2023	11.50	0.0%	0.0
5,148	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	237	1/22/2024	42.50	0.0%	0.0
5,149	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	43	12/20/2023	11.50	0.0%	0.0
5,150	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	3,389	1/22/2024	42.50	0.0%	0.0
5,151	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	26	12/20/2023	11.50	0.0%	0.0
5,152	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	60	12/20/2023	11.50	0.0%	0.0
5,153	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	65	1/31/2024	53.50	0.0%	0.0
5,154	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Resident)	22	12/20/2023	11.50	0.0%	0.0
5,155	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/29/2024	SUI	22	1/30/2024	52.50	0.0%	0.0
5,156	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/29/2024	SUI (ER)	198	1/30/2024	52.50	0.0%	0.0
5,157	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Work)	674	12/20/2023	11.50	0.0%	0.0
5,158	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/29/2024	New Jersey Family Leave Insurance (FLI) - Mandatory	8	1/30/2024	52.50	0.0%	0.0
5,159	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/29/2024	NJ: Workforce Development Fund	2	1/30/2024	52.50	0.0%	0.0
5,160	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/29/2024	NJ: Workforce Development Fund - Employer Paid	7	1/30/2024	52.50	0.0%	0.0
5,161	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	36	1/16/2024	35.50	0.0%	0.0
5,162	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Resident)	69	12/20/2023	11.50	0.0%	0.0
5,163	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Work)	5,668	12/20/2023	11.50	0.0%	0.0
5,164	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	167	12/20/2023	11.50	0.0%	0.0
5,165	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	2/28/2024	SUI (ER)	337	2/29/2024	82.50	0.0%	0.0
5,166	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Resident)	483	12/20/2023	11.50	0.0%	0.0
5,167	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Work)	694,484	12/20/2023	11.50	0.3%	0.0
5,168	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	6	1/31/2024	53.50	0.0%	0.0
5,169	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	323	1/31/2024	53.50	0.0%	0.0
5,170	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Resident)	1,760	12/18/2023	7.50	0.0%	0.0
5,171	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Work)	55,968	12/18/2023	7.50	0.0%	0.0
5,172	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	146	1/22/2024	42.50	0.0%	0.0
5,173	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Work)	128	12/18/2023	7.50	0.0%	0.0
5,174	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	132	1/22/2024	42.50	0.0%	0.0
5,175	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	438	1/22/2024	42.50	0.0%	0.0
5,176	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	5	12/20/2023	11.50	0.0%	0.0
5,177	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	79	1/31/2024	53.50	0.0%	0.0
5,178	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	2,255	1/22/2024	42.50	0.0%	0.0
5,179	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	291	1/22/2024	42.50	0.0%	0.0
5,180	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	151	1/22/2024	42.50	0.0%	0.0
5,181	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	298	1/16/2024	35.50	0.0%	0.0
5,182	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,560	1/22/2024	42.50	0.0%	0.0
5,183	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	12	1/31/2024	53.50	0.0%	0.0
5,184	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	41	1/31/2024	53.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
5,185	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	290	1/22/2024	42.50	0.0%	0.0
5,186	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	298	1/16/2024	35.50	0.0%	0.0
5,187	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	13	1/31/2024	53.50	0.0%	0.0
5,188	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/11/2024	Local City Withholding (Work)	48	1/12/2024	34.50	0.0%	0.0
5,189	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	65	1/22/2024	42.50	0.0%	0.0
5,190	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	110	1/22/2024	42.50	0.0%	0.0
5,191	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	51	12/20/2023	11.50	0.0%	0.0
5,192	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	SUI (ER)	39	1/31/2024	53.50	0.0%	0.0
5,193	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Resident)	463	12/18/2023	7.50	0.0%	0.0
5,194	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	State Withholding (Work)	69,351	12/18/2023	7.50	0.0%	0.0
5,195	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	17	1/31/2024	53.50	0.0%	0.0
5,196	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	17	1/31/2024	53.50	0.0%	0.0
5,197	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	570	1/16/2024	35.50	0.0%	0.0
5,198	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	30	1/22/2024	42.50	0.0%	0.0
5,199	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	2/28/2024	Local City Withholding (Work)	93	2/29/2024	82.50	0.0%	0.0
5,200	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	2/28/2024	Local City Withholding (Resident)	178	2/29/2024	82.50	0.0%	0.0
5,201	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	435	12/20/2023	11.50	0.0%	0.0
5,202	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	66	1/22/2024	42.50	0.0%	0.0
5,203	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	61	1/22/2024	42.50	0.0%	0.0
5,204	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,665	1/22/2024	42.50	0.0%	0.0
5,205	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	166	1/22/2024	42.50	0.0%	0.0
5,206	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	53	1/31/2024	53.50	0.0%	0.0
5,207	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	214	1/22/2024	42.50	0.0%	0.0
5,208	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	112	1/22/2024	42.50	0.0%	0.0
5,209	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	4	1/31/2024	53.50	0.0%	0.0
5,210	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	861	1/22/2024	42.50	0.0%	0.0
5,211	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Work)	200	1/22/2024	42.50	0.0%	0.0
5,212	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	815	1/22/2024	42.50	0.0%	0.0
5,213	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/24/2024	State Withholding (Work)	543	1/25/2024	47.50	0.0%	0.0
5,214	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	1,907	1/22/2024	42.50	0.0%	0.0
5,215	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	24	1/31/2024	53.50	0.0%	0.0
5,216	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Work)	330	12/20/2023	11.50	0.0%	0.0
5,217	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	State Withholding (Resident)	4,503	12/20/2023	11.50	0.0%	0.0
5,218	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	115	1/22/2024	42.50	0.0%	0.0
5,219	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	296	1/22/2024	42.50	0.0%	0.0
5,220	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/19/2024	Local County Withholding (Resident)	50	1/22/2024	42.50	0.0%	0.0
5,221	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/29/2023	State Withholding (Work)	210	1/2/2024	21.50	0.0%	0.0
5,222	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Resident)	29	12/20/2023	11.50	0.0%	0.0
5,223	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Work)	4	1/31/2024	53.50	0.0%	0.0
5,224	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/30/2024	Local City Withholding (Resident)	306	1/31/2024	53.50	0.0%	0.0
5,225	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	239	1/16/2024	35.50	0.0%	0.0
5,226	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	1/12/2024	Local School District Withholding (Resident)	45	1/16/2024	35.50	0.0%	0.0
5,227	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/19/2023	Local City Withholding (Work)	17	12/20/2023	11.50	0.0%	0.0
5,228	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	State Withholding (Resident)	207	1/31/2024	38.00	0.0%	0.0
5,229	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	State Withholding (Work)	738	1/31/2024	38.00	0.0%	0.0
5,230	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	109	1/31/2024	38.00	0.0%	0.0
5,231	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	50	1/22/2024	27.00	0.0%	0.0
5,232	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	38	1/31/2024	38.00	0.0%	0.0
5,233	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	46	1/31/2024	38.00	0.0%	0.0
5,234	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	State Withholding (Work)	473	1/16/2024	20.00	0.0%	0.0
5,235	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	73	1/31/2024	38.00	0.0%	0.0
5,236	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	266	1/22/2024	27.00	0.0%	0.0
5,237	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	48	1/4/2024	11.00	0.0%	0.0
5,238	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	131	1/4/2024	11.00	0.0%	0.0
5,239	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	96	1/22/2024	27.00	0.0%	0.0
5,240	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	933	1/22/2024	27.00	0.0%	0.0
5,241	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local School District Withholding (Resident)	465	1/31/2024	38.00	0.0%	0.0
5,242	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	289	1/31/2024	38.00	0.0%	0.0
5,243	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	KY: Boone County Senior Citizen and Mental Health Tax	5	1/31/2024	38.00	0.0%	0.0
5,244	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	36	1/31/2024	38.00	0.0%	0.0
5,245	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	State Withholding (Work)	1,408	1/2/2024	6.00	0.0%	0.0
5,246	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	CA: State Disability Insurance (SDI) - Mandatory	148	1/2/2024	6.00	0.0%	0.0
5,247	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	88	1/31/2024	38.00	0.0%	0.0
5,248	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/11/2024	Local City Withholding (Resident)	18	1/12/2024	19.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
5,249	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/11/2024	Local City Withholding (Work)	212	1/12/2024	19.00	0.0%	0.0
5,250	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	334	1/4/2024	11.00	0.0%	0.0
5,251	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	28,752	1/4/2024	11.00	0.0%	0.0
5,252	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	201	1/22/2024	27.00	0.0%	0.0
5,253	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	282	1/22/2024	27.00	0.0%	0.0
5,254	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	962	1/22/2024	27.00	0.0%	0.0
5,255	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	158	1/16/2024	20.00	0.0%	0.0
5,256	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	103	1/22/2024	27.00	0.0%	0.0
5,257	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	20	1/16/2024	20.00	0.0%	0.0
5,258	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance - Employer Paid (State Pla	66	1/31/2024	38.00	0.0%	0.0
5,259	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	CO: Colorado Paid Family and Medical Leave Insurance (State Plan)	66	1/31/2024	38.00	0.0%	0.0
5,260	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	73	1/31/2024	38.00	0.0%	0.0
5,261	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	State Withholding (Resident)	218	1/4/2024	11.00	0.0%	0.0
5,262	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	State Withholding (Work)	379	1/4/2024	11.00	0.0%	0.0
5,263	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	819	1/4/2024	11.00	0.0%	0.0
5,264	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/2/2024	State Withholding (Work)	311	1/3/2024	10.00	0.0%	0.0
5,265	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local City Withholding (Work)	625	1/16/2024	20.00	0.0%	0.0
5,266	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	34	1/31/2024	38.00	0.0%	0.0
5,267	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	238	1/22/2024	27.00	0.0%	0.0
5,268	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/29/2024	Local City Withholding (Work)	46	1/30/2024	37.00	0.0%	0.0
5,269	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	5	1/22/2024	27.00	0.0%	0.0
5,270	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	2,188	1/22/2024	27.00	0.0%	0.0
5,271	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	351	1/22/2024	27.00	0.0%	0.0
5,272	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	39	1/22/2024	27.00	0.0%	0.0
5,273	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	State Withholding (Work)	7,406	1/22/2024	27.00	0.0%	0.0
5,274	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	DC: District of Columbia Paid Family Leave - Employer Paid	1,344	1/31/2024	38.00	0.0%	0.0
5,275	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	256	1/22/2024	27.00	0.0%	0.0
5,276	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	77	1/31/2024	38.00	0.0%	0.0
5,277	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	19	1/31/2024	38.00	0.0%	0.0
5,278	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	436	1/31/2024	38.00	0.0%	0.0
5,279	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	72	1/31/2024	38.00	0.0%	0.0
5,280	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	115	1/4/2024	11.00	0.0%	0.0
5,281	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	120	1/4/2024	11.00	0.0%	0.0
5,282	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	340	1/22/2024	27.00	0.0%	0.0
5,283	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	FUI (ER)	268	1/31/2024	38.00	0.0%	0.0
5,284	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	Additional Medicare Tax	45,887	1/2/2024	6.00	0.0%	0.0
5,285	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	Medicare	412,266	1/2/2024	6.00	0.2%	0.0
5,286	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	Medicare (ER)	412,266	1/2/2024	6.00	0.2%	0.0
5,287	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	OASDI	1,203,696	1/2/2024	6.00	0.5%	0.0
5,288	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	OASDI (ER)	1,203,696	1/2/2024	6.00	0.5%	0.0
5,289	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	Federal Withholding	3,683,083	1/2/2024	6.00	1.5%	0.1
5,290	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	124	1/31/2024	38.00	0.0%	0.0
5,291	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	SUI (ER)	10	1/31/2024	38.00	0.0%	0.0
5,292	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	185	1/22/2024	27.00	0.0%	0.0
5,293	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	183	1/31/2024	38.00	0.0%	0.0
5,294	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	51	1/31/2024	38.00	0.0%	0.0
5,295	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	84	1/31/2024	38.00	0.0%	0.0
5,296	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	285	1/22/2024	27.00	0.0%	0.0
5,297	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	68	1/31/2024	38.00	0.0%	0.0
5,298	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	431	1/22/2024	27.00	0.0%	0.0
5,299	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	35	1/31/2024	38.00	0.0%	0.0
5,300	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	State Withholding (Resident)	228	1/16/2024	20.00	0.0%	0.0
5,301	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	State Withholding (Work)	1,452	1/16/2024	20.00	0.0%	0.0
5,302	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	907	1/22/2024	27.00	0.0%	0.0
5,303	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,587	1/22/2024	27.00	0.0%	0.0
5,304	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	69	1/22/2024	27.00	0.0%	0.0
5,305	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	724	1/22/2024	27.00	0.0%	0.0
5,306	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	38	1/16/2024	20.00	0.0%	0.0
5,307	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	124	1/4/2024	11.00	0.0%	0.0
5,308	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	52	1/22/2024	27.00	0.0%	0.0
5,309	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,930	1/22/2024	27.00	0.0%	0.0
5,310	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	46	1/4/2024	11.00	0.0%	0.0
5,311	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	191	1/4/2024	11.00	0.0%	0.0
5,312	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	419	1/22/2024	27.00	0.0%	0.0

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(L)
5,313	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	138	1/22/2024	27.00	0.0%	0.0
5,314	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	43	1/4/2024	11.00	0.0%	0.0
5,315	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	154	1/4/2024	11.00	0.0%	0.0
5,316	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	648	1/22/2024	27.00	0.0%	0.0
5,317	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	9,965	1/22/2024	27.00	0.0%	0.0
5,318	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	150	1/22/2024	27.00	0.0%	0.0
5,319	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	27	1/31/2024	38.00	0.0%	0.0
5,320	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	35	1/16/2024	20.00	0.0%	0.0
5,321	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	181	1/22/2024	27.00	0.0%	0.0
5,322	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	State Withholding (Work)	249	1/22/2024	27.00	0.0%	0.0
5,323	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	State Withholding (Work)	1,518	1/4/2024	11.00	0.0%	0.0
5,324	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	66	1/31/2024	38.00	0.0%	0.0
5,325	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	SUI (ER)	69	1/31/2024	38.00	0.0%	0.0
5,326	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	State Withholding (Resident)	5,411	1/22/2024	27.00	0.0%	0.0
5,327	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	State Withholding (Work)	89,575	1/22/2024	27.00	0.0%	0.0
5,328	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	257	1/22/2024	27.00	0.0%	0.0
5,329	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	100	1/22/2024	27.00	0.0%	0.0
5,330	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	98	1/22/2024	27.00	0.0%	0.0
5,331	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,187	1/22/2024	27.00	0.0%	0.0
5,332	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local County Withholding (Work)	434	1/31/2024	38.00	0.0%	0.0
5,333	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	State Withholding (Work)	20,304	1/31/2024	38.00	0.0%	0.0
5,334	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	State Withholding (Resident)	27,949	1/31/2024	38.00	0.0%	0.0
5,335	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	389	1/22/2024	27.00	0.0%	0.0
5,336	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,713	1/22/2024	27.00	0.0%	0.0
5,337	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	422	1/22/2024	27.00	0.0%	0.0
5,338	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	10	1/31/2024	38.00	0.0%	0.0
5,339	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	20	1/31/2024	38.00	0.0%	0.0
5,340	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	State Withholding (Work)	134	1/31/2024	38.00	0.0%	0.0
5,341	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	3	1/4/2024	11.00	0.0%	0.0
5,342	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	45	1/4/2024	11.00	0.0%	0.0
5,343	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	MA: Massachusetts Paid Family Leave	4	1/31/2024	38.00	0.0%	0.0
5,344	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	MA: Massachusetts Paid Medical Leave	7	1/31/2024	38.00	0.0%	0.0
5,345	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	32	1/31/2024	38.00	0.0%	0.0
5,346	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	49	1/31/2024	38.00	0.0%	0.0
5,347	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	476	1/22/2024	27.00	0.0%	0.0
5,348	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	35	1/16/2024	20.00	0.0%	0.0
5,349	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	9	1/31/2024	38.00	0.0%	0.0
5,350	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	4,706	1/22/2024	27.00	0.0%	0.0
5,351	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	State Withholding (Resident)	212	1/4/2024	11.00	0.0%	0.0
5,352	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	State Withholding (Work)	379	1/4/2024	11.00	0.0%	0.0
5,353	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/11/2024	Local City Withholding (Work)	47	1/12/2024	19.00	0.0%	0.0
5,354	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/11/2024	Local City Withholding (Resident)	59	1/12/2024	19.00	0.0%	0.0
5,355	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	State Withholding (Work)	146	1/4/2024	11.00	0.0%	0.0
5,356	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	21	1/31/2024	38.00	0.0%	0.0
5,357	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/18/2024	State Withholding (Resident)	161	1/19/2024	26.00	0.0%	0.0
5,358	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/18/2024	State Withholding (Work)	381	1/19/2024	26.00	0.0%	0.0
5,359	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/11/2024	Local City Withholding (Work)	63	1/12/2024	19.00	0.0%	0.0
5,360	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/2/2024	State Withholding (Work)	272	1/3/2024	10.00	0.0%	0.0
5,361	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	State Withholding (Work)	365	1/4/2024	11.00	0.0%	0.0
5,362	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	682	1/22/2024	27.00	0.0%	0.0
5,363	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	470	1/4/2024	11.00	0.0%	0.0
5,364	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	237	1/22/2024	27.00	0.0%	0.0
5,365	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	43	1/4/2024	11.00	0.0%	0.0
5,366	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	3,370	1/22/2024	27.00	0.0%	0.0
5,367	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	27	1/4/2024	11.00	0.0%	0.0
5,368	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	54	1/4/2024	11.00	0.0%	0.0
5,369	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	65	1/31/2024	38.00	0.0%	0.0
5,370	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/2/2024	State Withholding (Resident)	16	1/3/2024	10.00	0.0%	0.0
5,371	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/29/2024	SUI	19	1/30/2024	37.00	0.0%	0.0
5,372	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/29/2024	SUI (ER)	165	1/30/2024	37.00	0.0%	0.0
5,373	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/2/2024	State Withholding (Work)	623	1/3/2024	10.00	0.0%	0.0
5,374	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/29/2024	New Jersey Family Leave Insurance (FLI) - Mandatory	4	1/30/2024	37.00	0.0%	0.0
5,375	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/29/2024	NJ: Workforce Development Fund	2	1/30/2024	37.00	0.0%	0.0
5,376	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/29/2024	NJ: Workforce Development Fund - Employer Paid	6	1/30/2024	37.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
5,377	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	36	1/16/2024	20.00	0.0%	0.0
5,378	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	State Withholding (Work)	1,522	1/4/2024	11.00	0.0%	0.0
5,379	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	167	1/4/2024	11.00	0.0%	0.0
5,380	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	2/28/2024	SUI (ER)	277	2/29/2024	67.00	0.0%	0.0
5,381	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/2/2024	State Withholding (Resident)	610	1/3/2024	10.00	0.0%	0.0
5,382	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/2/2024	State Withholding (Work)	693,628	1/3/2024	10.00	0.3%	0.0
5,383	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	6	1/31/2024	38.00	0.0%	0.0
5,384	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	313	1/31/2024	38.00	0.0%	0.0
5,385	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	NY: Metropolitan Commuter Transportation Mobility Tax Zone 1 - Employer Paid	12	1/31/2024	38.00	0.0%	0.0
5,386	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	State Withholding (Resident)	1,741	1/2/2024	6.00	0.0%	0.0
5,387	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	State Withholding (Work)	57,726	1/2/2024	6.00	0.0%	0.0
5,388	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	146	1/22/2024	27.00	0.0%	0.0
5,389	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	State Withholding (Work)	136	1/2/2024	6.00	0.0%	0.0
5,390	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	132	1/22/2024	27.00	0.0%	0.0
5,391	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	440	1/22/2024	27.00	0.0%	0.0
5,392	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	100	1/31/2024	38.00	0.0%	0.0
5,393	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	2,083	1/22/2024	27.00	0.0%	0.0
5,394	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	319	1/22/2024	27.00	0.0%	0.0
5,395	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	132	1/22/2024	27.00	0.0%	0.0
5,396	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	313	1/16/2024	20.00	0.0%	0.0
5,397	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,576	1/22/2024	27.00	0.0%	0.0
5,398	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	8	1/31/2024	38.00	0.0%	0.0
5,399	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	83	1/31/2024	38.00	0.0%	0.0
5,400	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	290	1/22/2024	27.00	0.0%	0.0
5,401	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	297	1/16/2024	20.00	0.0%	0.0
5,402	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	13	1/31/2024	38.00	0.0%	0.0
5,403	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/11/2024	Local City Withholding (Work)	62	1/12/2024	19.00	0.0%	0.0
5,404	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	110	1/22/2024	27.00	0.0%	0.0
5,405	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	122	1/22/2024	27.00	0.0%	0.0
5,406	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	84	1/4/2024	11.00	0.0%	0.0
5,407	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	SUI (ER)	23	1/31/2024	38.00	0.0%	0.0
5,408	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	State Withholding (Resident)	463	1/2/2024	6.00	0.0%	0.0
5,409	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	State Withholding (Work)	77,691	1/2/2024	6.00	0.0%	0.0
5,410	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	13	1/31/2024	38.00	0.0%	0.0
5,411	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	26	1/31/2024	38.00	0.0%	0.0
5,412	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	579	1/16/2024	20.00	0.0%	0.0
5,413	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	30	1/22/2024	27.00	0.0%	0.0
5,414	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	2/28/2024	Local City Withholding (Work)	93	2/29/2024	67.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-2 - PAYROLL TAXES DEBS Semi-Monthly

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Liability Date	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
5,415	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	2/28/2024	Local City Withholding (Resident)	168	2/29/2024	67.00	0.0%	0.0
5,416	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	454	1/4/2024	11.00	0.0%	0.0
5,417	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	66	1/22/2024	27.00	0.0%	0.0
5,418	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	61	1/22/2024	27.00	0.0%	0.0
5,419	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,833	1/22/2024	27.00	0.0%	0.0
5,420	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	182	1/22/2024	27.00	0.0%	0.0
5,421	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	50	1/31/2024	38.00	0.0%	0.0
5,422	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	216	1/22/2024	27.00	0.0%	0.0
5,423	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	116	1/22/2024	27.00	0.0%	0.0
5,424	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	924	1/22/2024	27.00	0.0%	0.0
5,425	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Work)	228	1/22/2024	27.00	0.0%	0.0
5,426	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	780	1/22/2024	27.00	0.0%	0.0
5,427	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/24/2024	State Withholding (Work)	732	1/25/2024	32.00	0.0%	0.0
5,428	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	1,950	1/22/2024	27.00	0.0%	0.0
5,429	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	36	1/31/2024	38.00	0.0%	0.0
5,430	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	State Withholding (Work)	463	1/4/2024	11.00	0.0%	0.0
5,431	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	State Withholding (Resident)	24,054	1/4/2024	11.00	0.0%	0.0
5,432	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	115	1/22/2024	27.00	0.0%	0.0
5,433	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	316	1/22/2024	27.00	0.0%	0.0
5,434	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/19/2024	Local County Withholding (Resident)	50	1/22/2024	27.00	0.0%	0.0
5,435	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	State Withholding (Work)	210	1/16/2024	20.00	0.0%	0.0
5,436	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Resident)	29	1/4/2024	11.00	0.0%	0.0
5,437	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Work)	4	1/31/2024	38.00	0.0%	0.0
5,438	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/30/2024	Local City Withholding (Resident)	332	1/31/2024	38.00	0.0%	0.0
5,439	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	259	1/16/2024	20.00	0.0%	0.0
5,440	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/12/2024	Local School District Withholding (Resident)	45	1/16/2024	20.00	0.0%	0.0
5,441	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	1/3/2024	Local City Withholding (Work)	6	1/4/2024	11.00	0.0%	0.0
5,442								\$ 245,881,319			100.0%	8.3

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1											
2	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	401DEDP-401k Union Supplemental PreTa	\$ 789	12.00	0.0%	0.0
3	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	401ER - ER RSP Contribution	12,711.59	12.00	0.3%	0.0
4	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	401KAFT-RSP Contribution AfterTax	554.33	12.00	0.0%	0.0
5	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	401KMAT-RSP Contribution Match	37,483.60	12.00	0.8%	0.1
6	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	401KPRE-RSP Contribution PreTax	62,141.75	12.00	1.3%	0.2
7	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	401LN-401k Loan	3,451.19	12.00	0.1%	0.0
8	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	401LN-401k Loan	7,598.44	12.00	0.2%	0.0
9	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	401RS-RSP Roth Union Supplemental	243.89	12.00	0.0%	0.0
10	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	401RTH-RSP Roth	13,226.30	12.00	0.3%	0.0
11	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	A12049-USW 12049 Addl Dues	78.12	12.00	0.0%	0.0
12	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	ARMED-AR - Medical Insurance	278.77	12.00	0.0%	0.0
13	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/30/2023	AVIS-Vision Plan	721.51	29.00	0.0%	0.0
14	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/19/2023	CLDADD-Child AD/D	27.88	18.00	0.0%	0.0
15	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	D12049-USW 12049 Union Dues	2,119.85	12.00	0.0%	0.0
16	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	DCSA-Dependent Care Spending	576.94	12.00	0.0%	0.0
17	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	DENPRE-Dental Insurance	2,125.27	12.00	0.0%	0.0
18	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/19/2023	DLIFE-Dependent Life	40.66	18.00	0.0%	0.0
19	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/13/2023	GIVING - Charitable Contributions	557.17	43.00	0.0%	0.0
20	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	HSA-Health Savings Contribution	13,122.07	12.00	0.3%	0.0
21	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	HSAS - HSA Company Seed Contribution	165,750.00	12.00	3.6%	0.4
22	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/31/2023	LAUNDRY-Laundry	171.14	30.00	0.0%	0.0
23	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	2/22/2023	LTD - Long Term Disability	1,153.61	52.00	0.0%	0.0
24	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	MED-Medical Deduction	11,060.59	12.00	0.2%	0.0
25	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	MSA-Health Care Spending	221.18	12.00	0.0%	0.0
26	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/19/2023	SLIFE-Supplemental Life	2,251.23	18.00	0.0%	0.0
27	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/19/2023	SPAD&D-Supplemental AD/D	411.27	18.00	0.0%	0.0
28	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/19/2023	SPLIFE - Dependent Life - Spouse	356.22	18.00	0.0%	0.0
29	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/19/2023	SPSADD-Spouse AD/D	121.85	18.00	0.0%	0.0
30	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	TRADMAT	776.21	12.00	0.0%	0.0
31	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	TRADPRE	1,409.31	12.00	0.0%	0.0
32	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	TRADRTH	548.60	12.00	0.0%	0.0
33	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	UD1347-IBEW 1347 Union Dues	4,731.22	12.00	0.1%	0.0
34	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	UD347A-IBEW 1347 Union Dues	2,949.30	12.00	0.1%	0.0
35	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/13/2023	UDIUU-UWUA Union Dues	363.16	12.00	0.0%	0.0
36	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/31/2023	UNPAC - Union PAC	49.00	30.00	0.0%	0.0
37	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/12/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
38	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/12/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
39	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/12/2023	Withholding Order (Support)	269.09	11.00	0.0%	0.0
40	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/12/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
41	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/12/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
42	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/12/2023	Withholding Order (Support)	371.61	11.00	0.0%	0.0
43	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	1/12/2023	Withholding Order (Creditor)	442.43	11.00	0.0%	0.0
44	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	401DEDP-401k Union Supplemental PreTa	332.62	12.00	0.0%	0.0
45	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	401ER - ER RSP Contribution	10,866.01	12.00	0.2%	0.0
46	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	401KAFT-RSP Contribution AfterTax	416.91	12.00	0.0%	0.0
47	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	401KMAT-RSP Contribution Match	33,276.26	12.00	0.7%	0.1
48	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	401KPRE-RSP Contribution PreTax	55,154.78	12.00	1.2%	0.1
49	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	401LN-401k Loan	3,451.19	12.00	0.1%	0.0
50	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	401LN-401k Loan	7,566.97	12.00	0.2%	0.0
51	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	401RS-RSP Roth Union Supplemental	96.59	12.00	0.0%	0.0
52	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	401RTH-RSP Roth	13,381.68	12.00	0.3%	0.0
53	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/30/2023	A12049-USW 12049 Addl Dues	69.33	15.00	0.0%	0.0
54	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/30/2023	AVIS-Vision Plan	695.81	15.00	0.0%	0.0
55	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/19/2023	CLDADD-Child AD/D	27.88	4.00	0.0%	0.0
56	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/30/2023	D12049-USW 12049 Union Dues	1,843.97	15.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
57	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	DCSA-Dependent Care Spending	576.94	12.00	0.0%	0.0
58	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	DENPRE-Dental Insurance	2,063.43	12.00	0.0%	0.0
59	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/19/2023	DLIFE-Dependent Life	39.91	4.00	0.0%	0.0
60	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/13/2023	GIVING - Charitable Contributions	247.17	29.00	0.0%	0.0
61	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	HSA-Health Savings Contribution	13,065.74	12.00	0.3%	0.0
62	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/31/2023	LAUNDRY-Laundry	171.14	16.00	0.0%	0.0
63	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	2/22/2023	LTD - Long Term Disability	1,132.55	38.00	0.0%	0.0
64	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	MED-Medical Deduction	10,793.13	12.00	0.2%	0.0
65	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	MSA-Health Care Spending	221.19	12.00	0.0%	0.0
66	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/19/2023	SLIFE-Supplemental Life	2,253.27	4.00	0.0%	0.0
67	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/19/2023	SPAD&D-Supplemental AD/D	409.87	4.00	0.0%	0.0
68	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/19/2023	SPLIFE - Dependent Life - Spouse	355.44	4.00	0.0%	0.0
69	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/19/2023	SPSADD-Spouse AD/D	121.65	4.00	0.0%	0.0
70	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	TRADMAT	776.21	12.00	0.0%	0.0
71	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	TRADPRE	1,409.32	12.00	0.0%	0.0
72	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	TRADRTH	548.61	12.00	0.0%	0.0
73	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/30/2023	UDIUU-UWUA Union Dues	389.10	15.00	0.0%	0.0
74	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Withholding Order (Support)	23.54	12.00	0.0%	0.0
75	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Withholding Order (Support)	67.20	12.00	0.0%	0.0
76	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Withholding Order (Support)	226.27	12.00	0.0%	0.0
77	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Withholding Order (Support)	269.09	12.00	0.0%	0.0
78	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Withholding Order (Support)	276.92	12.00	0.0%	0.0
79	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Withholding Order (Support)	329.54	12.00	0.0%	0.0
80	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Withholding Order (Support)	371.61	12.00	0.0%	0.0
81	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	1/27/2023	Withholding Order (Creditor)	164.75	12.00	0.0%	0.0
82	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	401DEDP-401k Union Supplemental PreTa	227.55	12.00	0.0%	0.0
83	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	401ER - ER RSP Contribution	10,650.07	12.00	0.2%	0.0
84	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	401KAFT-RSP Contribution AfterTax	496.16	12.00	0.0%	0.0
85	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	401KMAT-RSP Contribution Match	33,417.58	12.00	0.7%	0.1
86	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	401KPRE-RSP Contribution PreTax	56,041.42	12.00	1.2%	0.1
87	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	401LN-401k Loan	3,451.19	12.00	0.1%	0.0
88	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	401LN-401k Loan	7,924.47	12.00	0.2%	0.0
89	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	401RS-RSP Roth Union Supplemental	43.97	12.00	0.0%	0.0
90	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	401RTH-RSP Roth	11,090.88	12.00	0.2%	0.0
91	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	A12049-USW 12049 Addl Dues	70.02	12.00	0.0%	0.0
92	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/27/2023	AVIS-Vision Plan	698.89	29.00	0.0%	0.0
93	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/28/2023	CLDADD-Child AD/D	27.88	30.00	0.0%	0.0
94	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	D12049-USW 12049 Union Dues	1,878.61	12.00	0.0%	0.0
95	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	DCSA-Dependent Care Spending	576.94	12.00	0.0%	0.0
96	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	DENPRE-Dental Insurance	2,069.43	12.00	0.0%	0.0
97	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/28/2023	DLIFE-Dependent Life	39.91	30.00	0.0%	0.0
98	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/10/2023	GIVING - Charitable Contributions	247.17	40.00	0.0%	0.0
99	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	HSA-Health Savings Contribution	13,181.14	12.00	0.3%	0.0
100	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/1/2023	LAUNDRY-Laundry	171.14	31.00	0.0%	0.0
101	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/15/2023	LTD - Long Term Disability	1,109.28	45.00	0.0%	0.0
102	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	MED-Medical Deduction	10,713.59	12.00	0.2%	0.0
103	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	MSA-Health Care Spending	221.20	12.00	0.0%	0.0
104	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/28/2023	SLIFE-Supplemental Life	2,204.95	30.00	0.0%	0.0
105	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/28/2023	SPAD&D-Supplemental AD/D	403.93	30.00	0.0%	0.0
106	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/28/2023	SPLIFE - Dependent Life - Spouse	351.20	30.00	0.0%	0.0
107	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/28/2023	SPSADD-Spouse AD/D	118.51	30.00	0.0%	0.0
108	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	TRADMAT	682.65	12.00	0.0%	0.0
109	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	TRADPRE	1,315.76	12.00	0.0%	0.0
110	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	TRADRTH	548.61	12.00	0.0%	0.0
111	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	UD1347-IBEW 1347 Union Dues	4,731.22	12.00	0.1%	0.0
112	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	UD347A-IBEW 1347 Union Dues	3,145.92	12.00	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
113	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/10/2023	UDIUU-UWUA Union Dues	389.10	12.00	0.0%	0.0
114	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/1/2023	UNPAC - Union PAC	1.00	31.00	0.0%	0.0
115	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	3/1/2023	UNPAC - Union PAC	49.00	31.00	0.0%	0.0
116	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/9/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
117	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/9/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
118	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/9/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
119	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/9/2023	Withholding Order (Support)	269.09	11.00	0.0%	0.0
120	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/9/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
121	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/9/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
122	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/9/2023	Withholding Order (Support)	371.61	11.00	0.0%	0.0
123	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	2/9/2023	Withholding Order (Creditor)	191.82	11.00	0.0%	0.0
124	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	401DEDP-401k Union Supplemental PreTa	35.37	12.00	0.0%	0.0
125	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	401ER - ER RSP Contribution	10,856.12	12.00	0.2%	0.0
126	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	401KAFT-RSP Contribution AfterTax	426.94	12.00	0.0%	0.0
127	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	401KMAT-RSP Contribution Match	33,288.90	12.00	0.7%	0.1
128	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	401KPRE-RSP Contribution PreTax	55,361.58	12.00	1.2%	0.1
129	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	401LN-401k Loan	3,451.19	12.00	0.1%	0.0
130	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	401LN-401k Loan	7,835.04	12.00	0.2%	0.0
131	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	401RTH-RSP Roth	10,410.59	12.00	0.2%	0.0
132	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	A12049-USW 12049 Addl Dues	71.52	12.00	0.0%	0.0
133	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/27/2023	AVIS-Vision Plan	718.43	15.00	0.0%	0.0
134	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	CLDADD-Child AD/D	27.88	16.00	0.0%	0.0
135	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	D12049-USW 12049 Union Dues	1,914.29	12.00	0.0%	0.0
136	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	DCSA-Dependent Care Spending	576.94	12.00	0.0%	0.0
137	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	DENPRE-Dental Insurance	2,119.27	12.00	0.0%	0.0
138	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	DLIFE-Dependent Life	39.91	16.00	0.0%	0.0
139	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/10/2023	GIVING - Charitable Contributions	247.17	26.00	0.0%	0.0
140	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	HSA-Health Savings Contribution	13,565.79	12.00	0.3%	0.0
141	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/1/2023	LAUNDRY-Laundry	171.14	17.00	0.0%	0.0
142	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/15/2023	LTD - Long Term Disability	1,129.40	31.00	0.0%	0.0
143	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	MED-Medical Deduction	11,124.81	12.00	0.2%	0.0
144	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	MSA-Health Care Spending	221.19	12.00	0.0%	0.0
145	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	SLIFE-Supplemental Life	2,204.95	16.00	0.0%	0.0
146	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	SPAD&D-Supplemental AD/D	406.73	16.00	0.0%	0.0
147	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	SPLIFE - Dependent Life - Spouse	351.20	16.00	0.0%	0.0
148	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/28/2023	SPSADD-Spouse AD/D	118.91	16.00	0.0%	0.0
149	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	TRADMAT	657.23	12.00	0.0%	0.0
150	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	TRADPRE	1,289.19	12.00	0.0%	0.0
151	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	TRADRTH	544.09	12.00	0.0%	0.0
152	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/24/2023	UDIUU-UWUA Union Dues	389.10	12.00	0.0%	0.0
153	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	3/1/2023	UNPAC - Union PAC	1.00	17.00	0.0%	0.0
154	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/23/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
155	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/23/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
156	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/23/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
157	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/23/2023	Withholding Order (Support)	269.09	11.00	0.0%	0.0
158	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/23/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
159	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/23/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
160	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/23/2023	Withholding Order (Support)	371.61	11.00	0.0%	0.0
161	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	2/23/2023	Withholding Order (Creditor)	164.75	11.00	0.0%	0.0
162	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	UD347A Initiation Fee	32.00	12.00	0.0%	0.0
163	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	401DEDP-401k Union Supplemental PreTa	1,110.16	12.00	0.0%	0.0
164	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	401ER - ER RSP Contribution	23,284.60	12.00	0.5%	0.1
165	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	401KAFT-RSP Contribution AfterTax	927.92	12.00	0.0%	0.0
166	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	401KMAT-RSP Contribution Match	72,654.09	12.00	1.6%	0.2
167	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	401KPRE-RSP Contribution PreTax	130,361.85	12.00	2.8%	0.3
168	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	401LN-401k Loan	3,519.07	12.00	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
169	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	401LN-401k Loan	8,038.66	12.00	0.2%	0.0
170	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	401RS-RSP Roth Union Supplemental	412.73	12.00	0.0%	0.0
171	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	401RTH-RSP Roth	29,978.23	12.00	0.6%	0.1
172	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	A12049-USW 12049 Addl Dues	72.64	12.00	0.0%	0.0
173	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/29/2023	AVIS-Vision Plan	698.89	31.00	0.0%	0.0
174	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/30/2023	CLDADD-Child AD/D	27.10	32.00	0.0%	0.0
175	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	D12049-USW 12049 Union Dues	1,884.84	12.00	0.0%	0.0
176	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	DCSA-Dependent Care Spending	576.94	12.00	0.0%	0.0
177	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	DENPRE-Dental Insurance	2,054.66	12.00	0.0%	0.0
178	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/30/2023	DLIFE-Dependent Life	38.97	32.00	0.0%	0.0
179	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/13/2023	GIVING - Charitable Contributions	247.17	46.00	0.0%	0.0
180	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	HSA-Health Savings Contribution	13,375.12	12.00	0.3%	0.0
181	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/31/2023	LAUNDRY-Laundry	171.14	33.00	0.0%	0.0
182	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	4/14/2023	LTD - Long Term Disability	1,094.18	47.00	0.0%	0.0
183	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	MED-Medical Deduction	10,864.49	12.00	0.2%	0.0
184	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	MSA-Health Care Spending	221.20	12.00	0.0%	0.0
185	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/30/2023	SLIFE-Supplemental Life	2,142.32	32.00	0.0%	0.0
186	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/30/2023	SPAD&D-Supplemental AD/D	405.33	32.00	0.0%	0.0
187	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/30/2023	SPLIFE - Dependent Life - Spouse	351.20	32.00	0.0%	0.0
188	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/30/2023	SPSADD-Spouse AD/D	118.71	32.00	0.0%	0.0
189	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	TRADMAT	659.25	12.00	0.0%	0.0
190	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	TRADPRE	1,292.36	12.00	0.0%	0.0
191	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	TRADRTH	548.61	12.00	0.0%	0.0
192	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	UD1347-IBEW 1347 Union Dues	4,578.60	12.00	0.1%	0.0
193	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	UD347A-IBEW 1347 Union Dues	3,145.92	12.00	0.1%	0.0
194	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/10/2023	UDIUU-UWUA Union Dues	389.10	12.00	0.0%	0.0
195	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/31/2023	UNPAC - Union PAC	1.00	33.00	0.0%	0.0
196	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/31/2023	UNPAC - Union PAC	51.00	33.00	0.0%	0.0
197	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/9/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
198	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/9/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
199	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/9/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
200	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/9/2023	Withholding Order (Support)	269.09	11.00	0.0%	0.0
201	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/9/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
202	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/9/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
203	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/9/2023	Withholding Order (Support)	371.61	11.00	0.0%	0.0
204	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	3/9/2023	Withholding Order (Creditor)	792.18	11.00	0.0%	0.0
205	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	401DEDP-401k Union Supplemental PreTa	778.97	12.00	0.0%	0.0
206	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	401ER - ER RSP Contribution	11,290.56	12.00	0.2%	0.0
207	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	401KAFT-RSP Contribution AfterTax	446.14	12.00	0.0%	0.0
208	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	401KMAT-RSP Contribution Match	34,799.25	12.00	0.7%	0.1
209	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	401KPRE-RSP Contribution PreTax	58,264.26	12.00	1.3%	0.2
210	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	401LN-401k Loan	3,485.16	12.00	0.1%	0.0
211	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	401LN-401k Loan	8,268.40	12.00	0.2%	0.0
212	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	401RS-RSP Roth Union Supplemental	310.94	12.00	0.0%	0.0
213	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	401RTH-RSP Roth	14,362.68	12.00	0.3%	0.0
214	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/27/2023	A12049-USW 12049 Addl Dues	67.84	15.00	0.0%	0.0
215	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/29/2023	AVIS-Vision Plan	695.81	17.00	0.0%	0.0
216	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/30/2023	CLDADD-Child AD/D	25.54	18.00	0.0%	0.0
217	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/27/2023	D12049-USW 12049 Union Dues	1,770.65	15.00	0.0%	0.0
218	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	DCSA-Dependent Care Spending	576.95	12.00	0.0%	0.0
219	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	DENPRE-Dental Insurance	2,039.89	12.00	0.0%	0.0
220	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/30/2023	DLIFE-Dependent Life	37.66	18.00	0.0%	0.0
221	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/13/2023	GIVING - Charitable Contributions	247.17	32.00	0.0%	0.0
222	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	HSA-Health Savings Contribution	13,282.03	12.00	0.3%	0.0
223	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	HSAS - HSA Company Seed Contribution	779.17	12.00	0.0%	0.0
224	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/31/2023	LAUNDRY-Laundry	171.14	19.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
225	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	4/14/2023	LTD - Long Term Disability	1,076.88	33.00	0.0%	0.0
226	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	MED-Medical Deduction	10,769.42	12.00	0.2%	0.0
227	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	MSA-Health Care Spending	221.20	12.00	0.0%	0.0
228	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/30/2023	SLIFE-Supplemental Life	2,126.49	18.00	0.0%	0.0
229	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/30/2023	SPAD&D-Supplemental AD/D	400.31	18.00	0.0%	0.0
230	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/30/2023	SPLIFE - Dependent Life - Spouse	349.58	18.00	0.0%	0.0
231	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/30/2023	SPSADD-Spouse AD/D	116.36	18.00	0.0%	0.0
232	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	TRADMAT	659.25	12.00	0.0%	0.0
233	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	TRADPRE	1,292.35	12.00	0.0%	0.0
234	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	TRADRTH	548.60	12.00	0.0%	0.0
235	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/27/2023	UDIUU-UWUA Union Dues	389.10	15.00	0.0%	0.0
236	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/31/2023	UNPAC - Union PAC	1.00	19.00	0.0%	0.0
237	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Withholding Order (Support)	23.54	12.00	0.0%	0.0
238	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Withholding Order (Support)	67.20	12.00	0.0%	0.0
239	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Withholding Order (Support)	226.27	12.00	0.0%	0.0
240	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Withholding Order (Support)	269.09	12.00	0.0%	0.0
241	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Withholding Order (Support)	276.92	12.00	0.0%	0.0
242	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	3/24/2023	Withholding Order (Support)	329.54	12.00	0.0%	0.0
243	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	401DEDP-401k Union Supplemental PreTa	921.01	12.00	0.0%	0.0
244	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	401ER - ER RSP Contribution	12,368.07	12.00	0.3%	0.0
245	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	401KAFT-RSP Contribution AfterTax	531.07	12.00	0.0%	0.0
246	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	401KMAT-RSP Contribution Match	36,893.98	12.00	0.8%	0.1
247	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	401KPRE-RSP Contribution PreTax	61,961.15	12.00	1.3%	0.2
248	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	401LN-401k Loan	3,573.66	12.00	0.1%	0.0
249	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	401LN-401k Loan	8,093.09	12.00	0.2%	0.0
250	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	401RS-RSP Roth Union Supplemental	299.50	12.00	0.0%	0.0
251	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	401RTH-RSP Roth	12,305.76	12.00	0.3%	0.0
252	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/11/2023	A12049-USW 12049 Addl Dues	70.05	16.00	0.0%	0.0
253	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/24/2023	AVIS-Vision Plan	676.28	29.00	0.0%	0.0
254	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/28/2023	CLDADD-Child AD/D	24.45	33.00	0.0%	0.0
255	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/11/2023	D12049-USW 12049 Union Dues	1,885.20	16.00	0.0%	0.0
256	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	DCSA-Dependent Care Spending	384.62	12.00	0.0%	0.0
257	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	DENPRE-Dental Insurance	1,960.98	12.00	0.0%	0.0
258	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/28/2023	DLIFE-Dependent Life	37.46	33.00	0.0%	0.0
259	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/10/2023	GIVING - Charitable Contributions	247.17	45.00	0.0%	0.0
260	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	HSA-Health Savings Contribution	12,920.12	12.00	0.3%	0.0
261	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/4/2023	LAUNDRY-Laundry	171.14	39.00	0.0%	0.0
262	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/15/2023	LTD - Long Term Disability	1,065.37	50.00	0.0%	0.0
263	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	MED-Medical Deduction	10,481.66	12.00	0.2%	0.0
264	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
265	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/28/2023	SLIFE-Supplemental Life	2,046.15	33.00	0.0%	0.0
266	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/28/2023	SPAD&D-Supplemental AD/D	394.21	33.00	0.0%	0.0
267	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/28/2023	SPLIFE - Dependent Life - Spouse	325.20	33.00	0.0%	0.0
268	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/28/2023	SPSADD-Spouse AD/D	115.78	33.00	0.0%	0.0
269	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	TRADMAT	659.25	12.00	0.0%	0.0
270	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	TRADPRE	1,292.35	12.00	0.0%	0.0
271	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/7/2023	TRADRTH	548.60	12.00	0.0%	0.0
272	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/11/2023	UD1347-IBEW 1347 Union Dues	4,960.15	16.00	0.1%	0.0
273	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/11/2023	UD347A-IBEW 1347 Union Dues	2,654.37	16.00	0.1%	0.0
274	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/11/2023	UDIUU-UWUA Union Dues	389.10	16.00	0.0%	0.0
275	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/4/2023	UNPAC - Union PAC	1.00	39.00	0.0%	0.0
276	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	5/4/2023	UNPAC - Union PAC	50.00	39.00	0.0%	0.0
277	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/6/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
278	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/6/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
279	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/6/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
280	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/6/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
281	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/6/2023	Withholding Order (Support)	269.09	11.00	0.0%	0.0
282	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/6/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
283	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	4/6/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
284	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	401DEDP-401k Union Supplemental PreTa	1,125.90	12.00	0.0%	0.0
285	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	401ER - ER RSP Contribution	11,416.76	12.00	0.2%	0.0
286	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	401KAFT-RSP Contribution AfterTax	494.52	12.00	0.0%	0.0
287	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	401KMAT-RSP Contribution Match	34,210.26	12.00	0.7%	0.1
288	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	401KPRE-RSP Contribution PreTax	59,208.08	12.00	1.3%	0.2
289	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	401LN-401k Loan	3,573.66	12.00	0.1%	0.0
290	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	401LN-401k Loan	8,093.09	12.00	0.2%	0.0
291	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	401RS-RSP Roth Union Supplemental	355.42	12.00	0.0%	0.0
292	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	401RTH-RSP Roth	11,418.04	12.00	0.2%	0.0
293	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/24/2023	A12049-USW 12049 Addl Dues	66.37	15.00	0.0%	0.0
294	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/24/2023	AVIS-Vision Plan	666.51	15.00	0.0%	0.0
295	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/28/2023	CLDADD-Child AD/D	24.45	19.00	0.0%	0.0
296	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/24/2023	D12049-USW 12049 Union Dues	1,822.24	15.00	0.0%	0.0
297	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	DCSA-Dependent Care Spending	384.62	12.00	0.0%	0.0
298	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	DENPRE-Dental Insurance	1,930.06	12.00	0.0%	0.0
299	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/28/2023	DLIFE-Dependent Life	37.46	19.00	0.0%	0.0
300	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/10/2023	GIVING - Charitable Contributions	247.17	31.00	0.0%	0.0
301	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	HSA-Health Savings Contribution	12,761.06	12.00	0.3%	0.0
302	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/4/2023	LAUNDRY-Laundry	171.14	25.00	0.0%	0.0
303	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/15/2023	LTD - Long Term Disability	1,040.14	36.00	0.0%	0.0
304	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	MED-Medical Deduction	10,216.97	12.00	0.2%	0.0
305	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
306	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/28/2023	SLIFE-Supplemental Life	2,046.15	19.00	0.0%	0.0
307	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/28/2023	SPAD&D-Supplemental AD/D	392.81	19.00	0.0%	0.0
308	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/28/2023	SPLIFE - Dependent Life - Spouse	325.20	19.00	0.0%	0.0
309	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/28/2023	SPSADD-Spouse AD/D	115.58	19.00	0.0%	0.0
310	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	TRADMAT	668.44	12.00	0.0%	0.0
311	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	TRADPRE	1,325.04	12.00	0.0%	0.0
312	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/21/2023	TRADRTH	570.69	12.00	0.0%	0.0
313	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/24/2023	UDIUU-UWUA Union Dues	389.10	15.00	0.0%	0.0
314	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	5/4/2023	UNPAC - Union PAC	1.00	25.00	0.0%	0.0
315	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/20/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
316	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/20/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
317	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/20/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
318	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/20/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
319	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/20/2023	Withholding Order (Support)	269.09	11.00	0.0%	0.0
320	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/20/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
321	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	4/20/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
322	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	401DEDP-401k Union Supplemental PreTa	983.81	12.00	0.0%	0.0
323	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	401ER - ER RSP Contribution	12,185.20	12.00	0.3%	0.0
324	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	401KAFT-RSP Contribution AfterTax	414.48	12.00	0.0%	0.0
325	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	401KMAT-RSP Contribution Match	36,280.42	12.00	0.8%	0.1
326	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	401KPRE-RSP Contribution PreTax	60,927.75	12.00	1.3%	0.2
327	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	401LN-401k Loan	3,573.66	12.00	0.1%	0.0
328	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	401LN-401k Loan	8,038.41	12.00	0.2%	0.0
329	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	401RS-RSP Roth Union Supplemental	295.37	12.00	0.0%	0.0
330	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	401RTH-RSP Roth	12,432.89	12.00	0.3%	0.0
331	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	A12049-USW 12049 Addl Dues	65.99	12.00	0.0%	0.0
332	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/19/2023	AVIS-Vision Plan	666.51	26.00	0.0%	0.0
333	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/25/2023	CLDADD-Child AD/D	24.45	32.00	0.0%	0.0
334	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	D12049-USW 12049 Union Dues	1,790.42	12.00	0.0%	0.0
335	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	DCSA-Dependent Care Spending	384.62	12.00	0.0%	0.0
336	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	DENPRE-Dental Insurance	1,930.06	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
337	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/25/2023	DLIFE-Dependent Life	37.46	32.00	0.0%	0.0
338	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/8/2023	GIVING - Charitable Contributions	247.17	46.00	0.0%	0.0
339	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	HSA-Health Savings Contribution	12,761.03	12.00	0.3%	0.0
340	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/1/2023	LAUNDRY-Laundry	196.23	39.00	0.0%	0.0
341	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/15/2023	LTD - Long Term Disability	1,040.14	53.00	0.0%	0.0
342	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	MED-Medical Deduction	10,216.97	12.00	0.2%	0.0
343	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
344	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/25/2023	SLIFE-Supplemental Life	2,046.15	32.00	0.0%	0.0
345	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/25/2023	SPAD&D-Supplemental AD/D	392.81	32.00	0.0%	0.0
346	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/25/2023	SPLIFE - Dependent Life - Spouse	325.20	32.00	0.0%	0.0
347	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/25/2023	SPSADD-Spouse AD/D	115.58	32.00	0.0%	0.0
348	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	TRADMAT	684.92	12.00	0.0%	0.0
349	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	TRADPRE	1,343.34	12.00	0.0%	0.0
350	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	TRADRTH	570.69	12.00	0.0%	0.0
351	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	UD1347-IBEW 1347 Union Dues	4,997.12	12.00	0.1%	0.0
352	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	UD347A-IBEW 1347 Union Dues	2,675.16	12.00	0.1%	0.0
353	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/5/2023	UDIUU-UWUA Union Dues	389.10	12.00	0.0%	0.0
354	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/1/2023	UNPAC - Union PAC	1.00	39.00	0.0%	0.0
355	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	6/1/2023	UNPAC - Union PAC	49.00	39.00	0.0%	0.0
356	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/4/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
357	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/4/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
358	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/4/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
359	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/4/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
360	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/4/2023	Withholding Order (Support)	269.09	11.00	0.0%	0.0
361	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/4/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
362	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	5/4/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
363	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	401DEDP-401k Union Supplemental PreTa	572.46	12.00	0.0%	0.0
364	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	401ER - ER RSP Contribution	11,924.27	12.00	0.3%	0.0
365	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	401KAFT-RSP Contribution AfterTax	458.20	12.00	0.0%	0.0
366	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	401KMAT-RSP Contribution Match	35,231.70	12.00	0.8%	0.1
367	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	401KPRE-RSP Contribution PreTax	60,670.10	12.00	1.3%	0.2
368	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	401LN-401k Loan	3,569.69	12.00	0.1%	0.0
369	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	401LN-401k Loan	7,865.85	12.00	0.2%	0.0
370	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	401RS-RSP Roth Union Supplemental	171.31	12.00	0.0%	0.0
371	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	401RTH-RSP Roth	11,347.17	12.00	0.2%	0.0
372	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	A12049-USW 12049 Addl Dues	67.34	12.00	0.0%	0.0
373	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	AVIS-Vision Plan	672.15	12.00	0.0%	0.0
374	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/25/2023	CLDADD-Child AD/D	24.45	18.00	0.0%	0.0
375	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	D12049-USW 12049 Union Dues	1,798.56	12.00	0.0%	0.0
376	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	DCSA-Dependent Care Spending	384.62	12.00	0.0%	0.0
377	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	DENPRE-Dental Insurance	1,936.99	12.00	0.0%	0.0
378	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/25/2023	DLIFE-Dependent Life	37.46	18.00	0.0%	0.0
379	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/8/2023	GIVING - Charitable Contributions	247.17	32.00	0.0%	0.0
380	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	HSA-Health Savings Contribution	12,942.15	12.00	0.3%	0.0
381	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	HSAS - HSA Company Seed Contribution	1,558.34	12.00	0.0%	0.0
382	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/1/2023	LAUNDRY-Laundry	196.23	25.00	0.0%	0.0
383	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/15/2023	LTD - Long Term Disability	1,042.88	39.00	0.0%	0.0
384	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	MED-Medical Deduction	10,294.52	12.00	0.2%	0.0
385	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
386	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/25/2023	SLIFE-Supplemental Life	2,050.34	18.00	0.0%	0.0
387	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/25/2023	SPAD&D-Supplemental AD/D	399.01	18.00	0.0%	0.0
388	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/25/2023	SPLIFE - Dependent Life - Spouse	325.20	18.00	0.0%	0.0
389	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/25/2023	SPSADD-Spouse AD/D	115.58	18.00	0.0%	0.0
390	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	TRADMAT	684.92	12.00	0.0%	0.0
391	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	TRADPRE	1,343.33	12.00	0.0%	0.0
392	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	TRADRTH	570.68	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
393	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/19/2023	UDIUU-UWUA Union Dues	389.10	12.00	0.0%	0.0
394	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	6/1/2023	UNPAC - Union PAC	1.00	25.00	0.0%	0.0
395	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/18/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
396	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/18/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
397	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/18/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
398	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/18/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
399	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/18/2023	Withholding Order (Support)	269.09	11.00	0.0%	0.0
400	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/18/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
401	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	5/18/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
402	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	401DEDP-401k Union Supplemental PreTa	571.73	12.00	0.0%	0.0
403	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	401ER - ER RSP Contribution	12,393.26	12.00	0.3%	0.0
404	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	401KAFT-RSP Contribution AfterTax	465.16	12.00	0.0%	0.0
405	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	401KMAT-RSP Contribution Match	34,229.16	12.00	0.7%	0.1
406	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	401KPRE-RSP Contribution PreTax	58,456.42	12.00	1.3%	0.2
407	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	401LN-401k Loan	3,596.17	12.00	0.1%	0.0
408	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	401LN-401k Loan	8,238.49	12.00	0.2%	0.0
409	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	401RS-RSP Roth Union Supplemental	189.60	12.00	0.0%	0.0
410	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	401RTH-RSP Roth	10,179.22	12.00	0.2%	0.0
411	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	A12049-USW 12049 Addl Dues	64.41	12.00	0.0%	0.0
412	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/29/2023	AVIS-Vision Plan	672.15	39.00	0.0%	0.0
413	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/27/2023	CLDADD-Child AD/D	23.67	37.00	0.0%	0.0
414	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	D12049-USW 12049 Union Dues	1,860.01	12.00	0.0%	0.0
415	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	DCSA-Dependent Care Spending	384.62	12.00	0.0%	0.0
416	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	DENPRE-Dental Insurance	1,912.07	12.00	0.0%	0.0
417	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/27/2023	DLIFE-Dependent Life	36.71	37.00	0.0%	0.0
418	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/12/2023	GIVING - Charitable Contributions	247.17	52.00	0.0%	0.0
419	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	HSA-Health Savings Contribution	12,895.98	12.00	0.3%	0.0
420	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/5/2023	LAUNDRY-Laundry	196.23	45.00	0.0%	0.0
421	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/18/2023	LTD - Long Term Disability	1,032.82	58.00	0.0%	0.0
422	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	MED-Medical Deduction	10,235.44	12.00	0.2%	0.0
423	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
424	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/27/2023	SLIFE-Supplemental Life	2,036.52	37.00	0.0%	0.0
425	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/27/2023	SPAD&D-Supplemental AD/D	392.00	37.00	0.0%	0.0
426	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	323.42	37.00	0.0%	0.0
427	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/27/2023	SPSADD-Spouse AD/D	110.87	37.00	0.0%	0.0
428	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	TRADMAT	676.47	12.00	0.0%	0.0
429	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	TRADPRE	1,330.20	12.00	0.0%	0.0
430	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	TRADRTH	551.90	12.00	0.0%	0.0
431	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	UD1347-IBEW 1347 Union Dues	5,075.20	12.00	0.1%	0.0
432	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/7/2023	UD347A-IBEW 1347 Union Dues	2,774.24	17.00	0.1%	0.0
433	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	UDIUU-UWUA Union Dues	389.10	12.00	0.0%	0.0
434	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/5/2023	UNPAC - Union PAC	1.00	45.00	0.0%	0.0
435	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	7/5/2023	UNPAC - Union PAC	49.00	45.00	0.0%	0.0
436	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Withholding Order (Support)	23.54	12.00	0.0%	0.0
437	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Withholding Order (Support)	67.20	12.00	0.0%	0.0
438	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Withholding Order (Support)	197.08	12.00	0.0%	0.0
439	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Withholding Order (Support)	226.27	12.00	0.0%	0.0
440	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Withholding Order (Support)	269.09	12.00	0.0%	0.0
441	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Withholding Order (Support)	276.92	12.00	0.0%	0.0
442	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	6/2/2023	Withholding Order (Support)	329.54	12.00	0.0%	0.0
443	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	401DEDP-401k Union Supplemental PreTa	54.87	12.00	0.0%	0.0
444	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	401ER - ER RSP Contribution	12,363.27	12.00	0.3%	0.0
445	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	401KAFT-RSP Contribution AfterTax	421.18	12.00	0.0%	0.0
446	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	401KMAT-RSP Contribution Match	34,318.92	12.00	0.7%	0.1
447	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	401KPRE-RSP Contribution PreTax	59,431.65	12.00	1.3%	0.2
448	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	401LN-401k Loan	3,596.17	12.00	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
449	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	401LN-401k Loan	8,447.77	12.00	0.2%	0.0
450	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	401RS-RSP Roth Union Supplemental	18.29	12.00	0.0%	0.0
451	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	401RTH-RSP Roth	9,927.57	12.00	0.2%	0.0
452	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/20/2023	A12049-USW 12049 Addl Dues	63.24	16.00	0.0%	0.0
453	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/29/2023	AVIS-Vision Plan	675.76	25.00	0.0%	0.0
454	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/27/2023	CLDADD-Child AD/D	23.67	23.00	0.0%	0.0
455	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/20/2023	D12049-USW 12049 Union Dues	1,819.13	16.00	0.0%	0.0
456	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	DCSA-Dependent Care Spending	384.62	12.00	0.0%	0.0
457	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	DENPRE-Dental Insurance	1,924.99	12.00	0.0%	0.0
458	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/27/2023	DLIFE-Dependent Life	37.65	23.00	0.0%	0.0
459	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/12/2023	GIVING - Charitable Contributions	247.17	38.00	0.0%	0.0
460	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	HSA-Health Savings Contribution	13,026.89	12.00	0.0%	0.0
461	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	LAUNDRY-Laundry	196.23	31.00	0.0%	0.0
462	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/18/2023	LTD - Long Term Disability	1,031.40	44.00	0.0%	0.0
463	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	MED-Medical Deduction	10,468.07	12.00	0.2%	0.0
464	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	MEMO - 401k Catchup Amount	1,754.22	12.00	0.0%	0.0
465	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
466	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/27/2023	SLIFE-Supplemental Life	2,038.53	23.00	0.0%	0.0
467	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/27/2023	SPAD&D-Supplemental AD/D	396.33	23.00	0.0%	0.0
468	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	331.29	23.00	0.0%	0.0
469	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/27/2023	SPSADD-Spouse AD/D	115.58	23.00	0.0%	0.0
470	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	TRADMAT	532.81	12.00	0.0%	0.0
471	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	TRADPRE	1,106.71	12.00	0.0%	0.0
472	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/16/2023	TRADRTH	232.64	12.00	0.0%	0.0
473	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/20/2023	UDIUU-UUWUA Union Dues	363.16	16.00	0.0%	0.0
474	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	7/5/2023	UNPAC - Union PAC	1.00	31.00	0.0%	0.0
475	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/15/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
476	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/15/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
477	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/15/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
478	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/15/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
479	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/15/2023	Withholding Order (Support)	269.09	11.00	0.0%	0.0
480	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/15/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
481	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	6/15/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
482	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	401DEDP-401k Union Supplemental PreTa	122.91	12.00	0.0%	0.0
483	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	401ER - ER RSP Contribution	11,667.25	12.00	0.3%	0.0
484	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	401KAFT-RSP Contribution AfterTax	323.73	12.00	0.0%	0.0
485	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	401KMAT-RSP Contribution Match	32,818.49	12.00	0.7%	0.1
486	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	401KPRE-RSP Contribution PreTax	58,311.77	12.00	1.3%	0.2
487	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	401LN-401k Loan	3,486.30	12.00	0.1%	0.0
488	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	401LN-401k Loan	8,329.07	12.00	0.2%	0.0
489	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	401RS-RSP Roth Union Supplemental	21.95	12.00	0.0%	0.0
490	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	401RTH-RSP Roth	9,351.09	12.00	0.2%	0.0
491	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	A12049-USW 12049 Addl Dues	61.65	17.00	0.0%	0.0
492	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/29/2023	AVIS-Vision Plan	662.91	11.00	0.0%	0.0
493	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/27/2023	CLDADD-Child AD/D	23.28	9.00	0.0%	0.0
494	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	D12049-USW 12049 Union Dues	1,831.15	17.00	0.0%	0.0
495	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	DCSA-Dependent Care Spending	384.62	12.00	0.0%	0.0
496	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	DENPRE-Dental Insurance	1,875.15	12.00	0.0%	0.0
497	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/27/2023	DLIFE-Dependent Life	36.90	9.00	0.0%	0.0
498	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	8/10/2023	GIVING - Charitable Contributions	247.17	53.00	0.0%	0.0
499	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	HSA-Health Savings Contribution	12,770.90	12.00	0.3%	0.0
500	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	HSAS - HSA Company Seed Contribution	566.67	12.00	0.0%	0.0
501	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	LAUNDRY-Laundry	196.23	17.00	0.0%	0.0
502	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/18/2023	LTD - Long Term Disability	1,004.83	30.00	0.0%	0.0
503	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	MED-Medical Deduction	10,209.84	12.00	0.2%	0.0
504	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	MEMO - 401k Catchup Amount	1,870.37	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
505	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
506	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/27/2023	SLIFE-Supplemental Life	2,010.14	9.00	0.0%	0.0
507	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/27/2023	SPAD&D-Supplemental AD/D	392.66	9.00	0.0%	0.0
508	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	331.29	9.00	0.0%	0.0
509	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/27/2023	SPSADD-Spouse AD/D	115.58	9.00	0.0%	0.0
510	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	TRADMAT	515.90	12.00	0.0%	0.0
511	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	TRADPRE	1,275.50	12.00	0.0%	0.0
512	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/30/2023	TRADRTH	195.08	12.00	0.0%	0.0
513	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	7/5/2023	UNPAC - Union PAC	1.00	17.00	0.0%	0.0
514	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/29/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
515	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/29/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
516	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/29/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
517	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/29/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
518	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/29/2023	Withholding Order (Support)	269.09	11.00	0.0%	0.0
519	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/29/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
520	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	6/29/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
521	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	401DEDP-401k Union Supplemental PreTa	800.83	12.00	0.0%	0.0
522	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	401ER - ER RSP Contribution	12,777.97	12.00	0.3%	0.0
523	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	401KAFT-RSP Contribution AfterTax	345.64	12.00	0.0%	0.0
524	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	401KMAT-RSP Contribution Match	35,327.75	12.00	0.8%	0.1
525	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	401KPRES-RSP Contribution PreTax	62,747.06	12.00	1.3%	0.2
526	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	401LN-401k Loan	3,486.30	12.00	0.1%	0.0
527	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	401LN-401k Loan	8,040.11	12.00	0.2%	0.0
528	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	401RS-RSP Roth Union Supplemental	186.55	12.00	0.0%	0.0
529	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	401RTH-RSP Roth	11,088.83	12.00	0.2%	0.0
530	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	A12049-USW 12049 Addl Dues	64.18	16.00	0.0%	0.0
531	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/27/2023	AVIS-Vision Plan	666.00	25.00	0.0%	0.0
532	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/26/2023	CLDADD-Child AD/D	23.28	24.00	0.0%	0.0
533	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	D12049-USW 12049 Union Dues	1,882.66	16.00	0.0%	0.0
534	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	DCSA-Dependent Care Spending	384.62	12.00	0.0%	0.0
535	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	DENPRE-Dental Insurance	1,895.00	12.00	0.0%	0.0
536	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/26/2023	DLIFE-Dependent Life	36.90	24.00	0.0%	0.0
537	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/10/2023	GIVING - Charitable Contributions	247.17	39.00	0.0%	0.0
538	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	HSA-Health Savings Contribution	12,779.68	12.00	0.3%	0.0
539	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	HSAS - HSA Company Seed Contribution	425.00	12.00	0.0%	0.0
540	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/29/2023	LAUNDRY-Laundry	196.23	58.00	0.0%	0.0
541	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	8/15/2023	LTD - Long Term Disability	1,004.83	44.00	0.0%	0.0
542	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	MED-Medical Deduction	10,380.23	12.00	0.2%	0.0
543	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	MEMO - 401k Catchup Amount	2,447.07	12.00	0.1%	0.0
544	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
545	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/26/2023	SLIFE-Supplemental Life	2,010.14	24.00	0.0%	0.0
546	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/26/2023	SPAD&D-Supplemental AD/D	392.66	24.00	0.0%	0.0
547	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/26/2023	SPLIFE - Dependent Life - Spouse	331.29	24.00	0.0%	0.0
548	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/26/2023	SPSADD-Spouse AD/D	115.58	24.00	0.0%	0.0
549	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	TRADMAT	520.29	12.00	0.0%	0.0
550	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	TRADPRE	1,295.00	12.00	0.0%	0.0
551	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/14/2023	TRADRTH	199.96	12.00	0.0%	0.0
552	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	UD1347-IBEW 1347 Union Dues	5,075.20	16.00	0.1%	0.0
553	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	UD347A-IBEW 1347 Union Dues	2,675.16	16.00	0.1%	0.0
554	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/18/2023	UDIUA-UWUA Union Dues	337.22	16.00	0.0%	0.0
555	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	1/4/2024	UNPAC - Union PAC	1.00	186.00	0.0%	0.0
556	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	1/4/2024	UNPAC - Union PAC	48.00	186.00	0.0%	0.0
557	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/13/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
558	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/13/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
559	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/13/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
560	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/13/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
561	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/13/2023	Withholding Order (Support)	249.09	11.00	0.0%	0.0
562	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/13/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
563	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	7/13/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
564	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	401DEDP-401k Union Supplemental PreTa	89.26	12.00	0.0%	0.0
565	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	401ER - ER RSP Contribution	11,373.10	12.00	0.2%	0.0
566	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	401KAFT-RSP Contribution AfterTax	264.17	12.00	0.0%	0.0
567	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	401KMAT-RSP Contribution Match	32,577.88	12.00	0.7%	0.1
568	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	401KPRE-RSP Contribution PreTax	57,059.33	12.00	1.2%	0.1
569	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	401LN-401k Loan	3,570.70	12.00	0.1%	0.0
570	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	401LN-401k Loan	8,189.31	12.00	0.2%	0.0
571	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	401RTH-RSP Roth	8,942.48	12.00	0.2%	0.0
572	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	A12049-USW 12049 Addl Dues	65.62	17.00	0.0%	0.0
573	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/27/2023	AVIS-Vision Plan	666.00	11.00	0.0%	0.0
574	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/26/2023	CLDADD-Child AD/D	23.28	10.00	0.0%	0.0
575	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	D12049-USW 12049 Union Dues	1,881.18	17.00	0.0%	0.0
576	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	DCSA-Dependent Care Spending	384.62	12.00	0.0%	0.0
577	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	DENPRE-Dental Insurance	1,895.00	12.00	0.0%	0.0
578	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/26/2023	DLIFE-Dependent Life	36.90	10.00	0.0%	0.0
579	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/10/2023	GIVING - Charitable Contributions	247.17	25.00	0.0%	0.0
580	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	HSA-Health Savings Contribution	12,779.54	12.00	0.3%	0.0
581	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/29/2023	LAUNDRY-Laundry	196.23	44.00	0.0%	0.0
582	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/15/2023	LTD - Long Term Disability	1,004.83	30.00	0.0%	0.0
583	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	MED-Medical Deduction	10,380.23	12.00	0.2%	0.0
584	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	MEMO - 401k Catchup Amount	1,379.73	12.00	0.0%	0.0
585	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
586	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/26/2023	SLIFE-Supplemental Life	2,010.14	10.00	0.0%	0.0
587	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/26/2023	SPAD&D-Supplemental AD/D	392.66	10.00	0.0%	0.0
588	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/26/2023	SPLIFE - Dependent Life - Spouse	331.29	10.00	0.0%	0.0
589	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/26/2023	SPSADD-Spouse AD/D	115.58	10.00	0.0%	0.0
590	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	TRADMAT	515.90	12.00	0.0%	0.0
591	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	TRADPRE	1,275.49	12.00	0.0%	0.0
592	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/28/2023	TRADRTH	195.08	12.00	0.0%	0.0
593	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	UDIUU-UWUA Union Dues	337.22	17.00	0.0%	0.0
594	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	1/4/2024	UNPAC - Union PAC	1.00	172.00	0.0%	0.0
595	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	8/2/2023	USWAIN-USWA Initiation Fee	20.00	17.00	0.0%	0.0
596	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/27/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
597	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/27/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
598	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/27/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
599	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/27/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
600	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/27/2023	Withholding Order (Support)	249.09	11.00	0.0%	0.0
601	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/27/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
602	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	7/27/2023	Withholding Order (Support)	329.54	11.00	0.0%	0.0
603	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	401DEDP-401k Union Supplemental PreTa	774.01	12.00	0.0%	0.0
604	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	401ER - ER RSP Contribution	11,712.88	12.00	0.3%	0.0
605	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	401KAFT-RSP Contribution AfterTax	56.54	12.00	0.0%	0.0
606	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	401KMAT-RSP Contribution Match	32,986.85	12.00	0.7%	0.1
607	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	401KPRE-RSP Contribution PreTax	57,095.49	12.00	1.2%	0.1
608	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	401LN-401k Loan	3,544.22	12.00	0.1%	0.0
609	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	401LN-401k Loan	8,252.43	12.00	0.2%	0.0
610	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	401RS-RSP Roth Union Supplemental	181.07	12.00	0.0%	0.0
611	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	401RTH-RSP Roth	8,952.10	12.00	0.2%	0.0
612	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	A12049-USW 12049 Addl Dues	67.74	12.00	0.0%	0.0
613	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/31/2023	AVIS-Vision Plan	653.15	32.00	0.0%	0.0
614	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/28/2023	CLDADD-Child AD/D	22.88	29.00	0.0%	0.0
615	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	D12049-USW 12049 Union Dues	1,932.37	12.00	0.0%	0.0
616	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	DCSA-Dependent Care Spending	192.31	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
617	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	DENPRE-Dental Insurance	1,864.08	12.00	0.0%	0.0
618	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/28/2023	DLIFE-Dependent Life	36.71	29.00	0.0%	0.0
619	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/11/2023	GIVING - Charitable Contributions	233.67	43.00	0.0%	0.0
620	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	HSA-Health Savings Contribution	12,673.28	12.00	0.3%	0.0
621	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/11/2023	LAUNDRY-Laundry	196.23	43.00	0.0%	0.0
622	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/15/2023	LTD - Long Term Disability	993.45	47.00	0.0%	0.0
623	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	MED-Medical Deduction	10,336.92	12.00	0.2%	0.0
624	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	MEMO - 401k Catchup Amount	2,175.79	12.00	0.0%	0.0
625	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
626	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/28/2023	SLIFE-Supplemental Life	1,998.96	29.00	0.0%	0.0
627	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/28/2023	SPAD&D-Supplemental AD/D	380.71	29.00	0.0%	0.0
628	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/28/2023	SPLIFE - Dependent Life - Spouse	318.00	29.00	0.0%	0.0
629	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/28/2023	SPSADD-Spouse AD/D	113.23	29.00	0.0%	0.0
630	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	TRADMAT	340.32	12.00	0.0%	0.0
631	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	TRADPRE	1,275.49	12.00	0.0%	0.0
632	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	TRADRT	195.08	12.00	0.0%	0.0
633	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	UD1347-IBEW 1347 Union Dues	5,068.84	12.00	0.1%	0.0
634	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	UD347A-IBEW 1347 Union Dues	2,675.16	12.00	0.1%	0.0
635	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	UDIUU-UWUA Union Dues	311.28	12.00	0.0%	0.0
636	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	9/11/2023	UNPAC - Union PAC	47.00	43.00	0.0%	0.0
637	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	1/5/2024	UNPAC - Union PAC	1.00	159.00	0.0%	0.0
638	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Withholding Order (Support)	23.54	12.00	0.0%	0.0
639	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Withholding Order (Support)	67.20	12.00	0.0%	0.0
640	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Withholding Order (Support)	107.58	12.00	0.0%	0.0
641	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Withholding Order (Support)	197.08	12.00	0.0%	0.0
642	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Withholding Order (Support)	226.27	12.00	0.0%	0.0
643	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Withholding Order (Support)	249.09	12.00	0.0%	0.0
644	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	8/11/2023	Withholding Order (Support)	276.92	12.00	0.0%	0.0
645	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	401DEDP-401k Union Supplemental PreTa	8.78	12.00	0.0%	0.0
646	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	401ER - ER RSP Contribution	11,738.54	12.00	0.3%	0.0
647	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	401KAFT-RSP Contribution AfterTax	48.70	12.00	0.0%	0.0
648	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	401KMAT-RSP Contribution Match	32,737.74	12.00	0.7%	0.1
649	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	401KPRE-RSP Contribution PreTax	55,680.39	12.00	1.2%	0.1
650	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	401LN-401k Loan	3,360.05	12.00	0.1%	0.0
651	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	401LN-401k Loan	8,252.43	12.00	0.2%	0.0
652	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	401RTH-RSP Roth	8,150.48	12.00	0.2%	0.0
653	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/28/2023	A12049-USW 12049 Addl Dues	67.52	15.00	0.0%	0.0
654	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/31/2023	AVIS-Vision Plan	659.62	18.00	0.0%	0.0
655	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/28/2023	CLDADD-Child AD/D	22.68	15.00	0.0%	0.0
656	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/28/2023	D12049-USW 12049 Union Dues	1,905.58	15.00	0.0%	0.0
657	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	DCSA-Dependent Care Spending	192.31	12.00	0.0%	0.0
658	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	DENPRE-Dental Insurance	1,853.93	12.00	0.0%	0.0
659	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/28/2023	DLIFE-Dependent Life	35.96	15.00	0.0%	0.0
660	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/11/2023	GIVING - Charitable Contributions	233.67	29.00	0.0%	0.0
661	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	HSA-Health Savings Contribution	12,440.64	12.00	0.3%	0.0
662	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/11/2023	LAUNDRY-Laundry	177.39	29.00	0.0%	0.0
663	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	9/15/2023	LTD - Long Term Disability	983.27	33.00	0.0%	0.0
664	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	MED-Medical Deduction	10,526.23	12.00	0.2%	0.0
665	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	MEMO - 401k Catchup Amount	1,510.27	12.00	0.0%	0.0
666	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
667	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/28/2023	SLIFE-Supplemental Life	1,976.57	15.00	0.0%	0.0
668	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/28/2023	SPAD&D-Supplemental AD/D	375.74	15.00	0.0%	0.0
669	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/28/2023	SPLIFE - Dependent Life - Spouse	309.12	15.00	0.0%	0.0
670	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/28/2023	SPSADD-Spouse AD/D	108.52	15.00	0.0%	0.0
671	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	TRADMAT	340.32	12.00	0.0%	0.0
672	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	TRADPRE	1,275.50	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
673	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/25/2023	TRADRTH	195.08	12.00	0.0%	0.0
674	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/28/2023	UDIUU-UWUA Union Dues	311.28	15.00	0.0%	0.0
675	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	1/5/2024	UNPAC - Union PAC	1.00	145.00	0.0%	0.0
676	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/24/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
677	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/24/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
678	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/24/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
679	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/24/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
680	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	8/24/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
681	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	401DEDP-401k Union Supplemental PreTa	138.28	12.00	0.0%	0.0
682	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	401ER - ER RSP Contribution	12,437.45	12.00	0.3%	0.0
683	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	401KAFT-RSP Contribution AfterTax	48.05	12.00	0.0%	0.0
684	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	401KMAT-RSP Contribution Match	34,793.05	12.00	0.7%	0.1
685	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	401KPRE-RSP Contribution PreTax	58,175.80	12.00	1.2%	0.1
686	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	401LN-401k Loan	3,544.22	12.00	0.1%	0.0
687	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	401LN-401k Loan	8,252.43	12.00	0.2%	0.0
688	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	401RS-RSP Roth Union Supplemental	19.21	12.00	0.0%	0.0
689	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	401RTH-RSP Roth	9,237.01	12.00	0.2%	0.0
690	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/11/2023	A12049-USW 12049 Addl Dues	66.97	15.00	0.0%	0.0
691	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/27/2023	AVIS-Vision Plan	669.39	31.00	0.0%	0.0
692	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/26/2023	CLDADD-Child AD/D	22.88	30.00	0.0%	0.0
693	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/11/2023	D12049-USW 12049 Union Dues	1,922.17	15.00	0.0%	0.0
694	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	DCSA-Dependent Care Spending	192.31	12.00	0.0%	0.0
695	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	DENPRE-Dental Insurance	1,903.77	12.00	0.0%	0.0
696	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/26/2023	DLIFE-Dependent Life	37.46	30.00	0.0%	0.0
697	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	10/12/2023	GIVING - Charitable Contributions	233.67	46.00	0.0%	0.0
698	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	HSA-Health Savings Contribution	12,642.61	12.00	0.0%	0.0
699	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/29/2023	LAUNDRY-Laundry	196.23	33.00	0.0%	0.0
700	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/20/2023	LTD - Long Term Disability	999.86	24.00	0.0%	0.0
701	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	MED-Medical Deduction	10,775.70	12.00	0.2%	0.0
702	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	MEMO - 401k Catchup Amount	1,983.90	12.00	0.0%	0.0
703	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
704	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/26/2023	SLIFE-Supplemental Life	2,009.45	30.00	0.0%	0.0
705	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/26/2023	SPAD&D-Supplemental AD/D	380.71	30.00	0.0%	0.0
706	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/26/2023	SPLIFE - Dependent Life - Spouse	321.92	30.00	0.0%	0.0
707	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/26/2023	SPSADD-Spouse AD/D	113.23	30.00	0.0%	0.0
708	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	TRADMAT	340.32	12.00	0.0%	0.0
709	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	TRADPRE	1,197.46	12.00	0.0%	0.0
710	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/8/2023	TRADRTH	175.58	12.00	0.0%	0.0
711	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/11/2023	UD1347-IBEW 1347 Union Dues	4,997.12	15.00	0.1%	0.0
712	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/11/2023	UD347A-IBEW 1347 Union Dues	2,774.24	15.00	0.1%	0.0
713	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/11/2023	UDIUU-UWUA Union Dues	311.28	15.00	0.0%	0.0
714	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	1/5/2024	UNPAC - Union PAC	47.00	131.00	0.0%	0.0
715	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	1/8/2024	UNPAC - Union PAC	1.00	134.00	0.0%	0.0
716	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/11/2023	Withholding Order (Support)	23.54	15.00	0.0%	0.0
717	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/11/2023	Withholding Order (Support)	67.20	15.00	0.0%	0.0
718	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/11/2023	Withholding Order (Support)	197.08	15.00	0.0%	0.0
719	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/11/2023	Withholding Order (Support)	226.27	15.00	0.0%	0.0
720	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	9/11/2023	Withholding Order (Support)	276.92	15.00	0.0%	0.0
721	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	401ER - ER RSP Contribution	13,075.32	12.00	0.3%	0.0
722	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	401KAFT-RSP Contribution AfterTax	54.93	12.00	0.0%	0.0
723	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	401KMAT-RSP Contribution Match	35,493.89	12.00	0.8%	0.1
724	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	401KPRE-RSP Contribution PreTax	60,497.73	12.00	1.3%	0.2
725	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	401LN-401k Loan	3,360.37	12.00	0.1%	0.0
726	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	401LN-401k Loan	8,252.43	12.00	0.2%	0.0
727	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	401RTH-RSP Roth	8,898.88	12.00	0.2%	0.0
728	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/25/2023	A12049-USW 12049 Addl Dues	69.97	15.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
729	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/27/2023	AVIS-Vision Plan	679.16	17.00	0.0%	0.0
730	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/26/2023	CLDADD-Child AD/D	22.49	16.00	0.0%	0.0
731	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/25/2023	D12049-USW 12049 Union Dues	2,028.98	15.00	0.0%	0.0
732	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	DCSA-Dependent Care Spending	192.31	12.00	0.0%	0.0
733	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	DENPRE-Dental Insurance	1,903.77	12.00	0.0%	0.0
734	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/26/2023	DLIFE-Dependent Life	37.09	16.00	0.0%	0.0
735	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	10/12/2023	GIVING - Charitable Contributions	238.67	32.00	0.0%	0.0
736	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	HSA-Health Savings Contribution	12,177.28	12.00	0.3%	0.0
737	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/29/2023	LAUNDRY-Laundry	177.39	19.00	0.0%	0.0
738	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/20/2023	LTD - Long Term Disability	999.86	10.00	0.0%	0.0
739	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	MED-Medical Deduction	10,840.54	12.00	0.2%	0.0
740	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	MEMO - 401k Catchup Amount	1,302.83	12.00	0.0%	0.0
741	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
742	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/26/2023	SLIFE-Supplemental Life	1,973.20	16.00	0.0%	0.0
743	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/26/2023	SPAD&D-Supplemental AD/D	378.42	16.00	0.0%	0.0
744	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/26/2023	SPLIFE - Dependent Life - Spouse	308.61	16.00	0.0%	0.0
745	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/26/2023	SPSADD-Spouse AD/D	112.84	16.00	0.0%	0.0
746	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	TRADMAT	340.32	12.00	0.0%	0.0
747	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/22/2023	TRADPRE	495.17	12.00	0.0%	0.0
748	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/25/2023	UDIUU-UWUA Union Dues	311.28	15.00	0.0%	0.0
749	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/21/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
750	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/21/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
751	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/21/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
752	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/21/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
753	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/21/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
754	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	9/21/2023	Withholding Order (Creditor)	713.86	11.00	0.0%	0.0
755	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	401DEDP-401k Union Supplemental PreTa	8.78	12.00	0.0%	0.0
756	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	401ER - ER RSP Contribution	12,082.77	12.00	0.3%	0.0
757	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	401KAFT-RSP Contribution AfterTax	65.24	12.00	0.0%	0.0
758	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	401KMAT-RSP Contribution Match	32,794.88	12.00	0.7%	0.1
759	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	401KPRE-RSP Contribution PreTax	56,421.97	12.00	1.2%	0.1
760	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	401LN-401k Loan	3,544.22	12.00	0.1%	0.0
761	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	401LN-401k Loan	8,252.43	12.00	0.2%	0.0
762	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	401RTH-RSP Roth	7,365.90	12.00	0.2%	0.0
763	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	A12049-USW 12049 Addl Dues	67.96	12.00	0.0%	0.0
764	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/25/2023	AVIS-Vision Plan	679.16	31.00	0.0%	0.0
765	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/30/2023	CLDADD-Child AD/D	22.49	36.00	0.0%	0.0
766	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	D12049-USW 12049 Union Dues	1,956.98	12.00	0.0%	0.0
767	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	DCSA-Dependent Care Spending	192.31	12.00	0.0%	0.0
768	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	DENPRE-Dental Insurance	1,903.77	12.00	0.0%	0.0
769	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/30/2023	DLIFE-Dependent Life	37.09	36.00	0.0%	0.0
770	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/13/2023	GIVING - Charitable Contributions	408.67	50.00	0.0%	0.0
771	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	HSA-Health Savings Contribution	11,905.73	12.00	0.3%	0.0
772	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/3/2023	LAUNDRY-Laundry	196.23	40.00	0.0%	0.0
773	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/16/2023	LTD - Long Term Disability	999.86	22.00	0.0%	0.0
774	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	MED-Medical Deduction	10,840.54	12.00	0.2%	0.0
775	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	MEMO - 401k Catchup Amount	1,509.02	12.00	0.0%	0.0
776	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
777	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/30/2023	SLIFE-Supplemental Life	2,017.98	36.00	0.0%	0.0
778	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/30/2023	SPAD&D-Supplemental AD/D	378.42	36.00	0.0%	0.0
779	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/30/2023	SPLIFE - Dependent Life - Spouse	326.37	36.00	0.0%	0.0
780	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/30/2023	SPSADD-Spouse AD/D	112.84	36.00	0.0%	0.0
781	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	TRADMAT	340.32	12.00	0.0%	0.0
782	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	TRADPRE	495.17	12.00	0.0%	0.0
783	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	UD1347-IBEW 1347 Union Dues	4,919.04	12.00	0.1%	0.0
784	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	UD347A-IBEW 1347 Union Dues	2,774.24	12.00	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
785	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/6/2023	UDIUU-UWUA Union Dues	311.28	12.00	0.0%	0.0
786	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	11/3/2023	UNPAC - Union PAC	47.00	40.00	0.0%	0.0
787	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/5/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
788	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/5/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
789	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/5/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
790	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/5/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
791	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/5/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
792	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	10/5/2023	Withholding Order (Creditor)	371.80	11.00	0.0%	0.0
793	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	401DEDP-401k Union Supplemental PreTa	23.42	12.00	0.0%	0.0
794	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	401ER - ER RSP Contribution	12,633.85	12.00	0.3%	0.0
795	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	401KAFT-RSP Contribution AfterTax	65.42	12.00	0.0%	0.0
796	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	401KMAT-RSP Contribution Match	33,535.77	12.00	0.7%	0.1
797	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	401KPRE-RSP Contribution PreTax	57,772.00	12.00	1.2%	0.1
798	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	401LN-401k Loan	3,656.11	12.00	0.1%	0.0
799	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	401LN-401k Loan	8,048.81	12.00	0.2%	0.0
800	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	401RTH-RSP Roth	8,005.42	12.00	0.2%	0.0
801	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	A12049-USW 12049 Addl Dues	67.78	12.00	0.0%	0.0
802	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/25/2023	AVIS-Vision Plan	669.39	17.00	0.0%	0.0
803	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/30/2023	CLDADD-Child AD/D	22.49	22.00	0.0%	0.0
804	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	D12049-USW 12049 Union Dues	1,972.54	12.00	0.0%	0.0
805	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	DCSA-Dependent Care Spending	192.31	12.00	0.0%	0.0
806	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	DENPRE-Dental Insurance	1,878.85	12.00	0.0%	0.0
807	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/30/2023	DLIFE-Dependent Life	37.09	22.00	0.0%	0.0
808	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/13/2023	GIVING - Charitable Contributions	238.67	36.00	0.0%	0.0
809	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	HSA-Health Savings Contribution	11,626.89	12.00	0.2%	0.0
810	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	11/3/2023	LAUNDRY-Laundry	196.23	26.00	0.0%	0.0
811	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/16/2023	LTD - Long Term Disability	999.86	8.00	0.0%	0.0
812	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	MED-Medical Deduction	10,764.15	12.00	0.2%	0.0
813	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	MEMO - 401k Catchup Amount	2,362.35	12.00	0.1%	0.0
814	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
815	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/30/2023	SLIFE-Supplemental Life	1,995.59	22.00	0.0%	0.0
816	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/30/2023	SPAD&D-Supplemental AD/D	376.49	22.00	0.0%	0.0
817	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/30/2023	SPLIFE - Dependent Life - Spouse	317.49	22.00	0.0%	0.0
818	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/30/2023	SPSADD-Spouse AD/D	112.06	22.00	0.0%	0.0
819	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	TRADMAT	340.32	12.00	0.0%	0.0
820	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	TRADPRE	495.18	12.00	0.0%	0.0
821	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/20/2023	UDIUU-UWUA Union Dues	311.28	12.00	0.0%	0.0
822	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/19/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
823	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/19/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
824	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/19/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
825	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/19/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
826	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	10/19/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
827	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	401DEDP-401k Union Supplemental PreTa	38.05	12.00	0.0%	0.0
828	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	401ER - ER RSP Contribution	13,000.46	12.00	0.3%	0.0
829	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	401KAFT-RSP Contribution AfterTax	114.89	12.00	0.0%	0.0
830	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	401KMAT-RSP Contribution Match	34,202.15	12.00	0.7%	0.1
831	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	401KPRE-RSP Contribution PreTax	60,368.23	12.00	1.3%	0.2
832	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	401LN-401k Loan	3,656.11	12.00	0.1%	0.0
833	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	401LN-401k Loan	8,048.81	12.00	0.2%	0.0
834	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	401RTH-RSP Roth	7,241.11	12.00	0.2%	0.0
835	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	A12049-USW 12049 Addl Dues	69.97	12.00	0.0%	0.0
836	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/17/2023	AVIS-Vision Plan	669.39	26.00	0.0%	0.0
837	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/30/2023	CLDADD-Child AD/D	22.49	39.00	0.0%	0.0
838	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	D12049-USW 12049 Union Dues	2,024.03	12.00	0.0%	0.0
839	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	DCSA-Dependent Care Spending	192.31	12.00	0.0%	0.0
840	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	DENPRE-Dental Insurance	1,878.85	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
841	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/30/2023	DLIFE-Dependent Life	37.09	39.00	0.0%	0.0
842	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	12/12/2023	GIVING - Charitable Contributions	238.67	51.00	0.0%	0.0
843	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	HSA-Health Savings Contribution	11,626.92	12.00	0.2%	0.0
844	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/30/2023	LAUNDRY-Laundry	196.23	39.00	0.0%	0.0
845	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/21/2023	LTD - Long Term Disability	999.86	30.00	0.0%	0.0
846	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	MED-Medical Deduction	10,764.15	12.00	0.2%	0.0
847	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	MEMO - 401k Catchup Amount	1,950.71	12.00	0.0%	0.0
848	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
849	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/30/2023	SLIFE-Supplemental Life	1,995.59	39.00	0.0%	0.0
850	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/30/2023	SPAD&D-Supplemental AD/D	376.49	39.00	0.0%	0.0
851	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/30/2023	SPLIFE - Dependent Life - Spouse	317.49	39.00	0.0%	0.0
852	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/30/2023	SPSADD-Spouse AD/D	112.06	39.00	0.0%	0.0
853	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	TRADMAT	340.32	12.00	0.0%	0.0
854	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	TRADPRE	495.17	12.00	0.0%	0.0
855	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	UD1347-IBEW 1347 Union Dues	4,919.04	12.00	0.1%	0.0
856	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	UD347A-IBEW 1347 Union Dues	2,774.24	12.00	0.1%	0.0
857	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/3/2023	UDIUU-UWUA Union Dues	311.28	12.00	0.0%	0.0
858	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/30/2023	UNPAC - Union PAC	47.00	39.00	0.0%	0.0
859	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/2/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
860	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/2/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
861	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/2/2023	Withholding Order (Support)	197.08	11.00	0.0%	0.0
862	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/2/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
863	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	11/2/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
864	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	401DEDP-401k Union Supplemental PreTa	68.36	12.00	0.0%	0.0
865	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	401ER - ER RSP Contribution	13,489.98	12.00	0.3%	0.0
866	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	401KAFT-RSP Contribution AfterTax	129.76	12.00	0.0%	0.0
867	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	401KMAT-RSP Contribution Match	34,749.26	12.00	0.7%	0.1
868	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	401KPRE-RSP Contribution PreTax	60,484.20	12.00	1.3%	0.2
869	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	401LN-401k Loan	3,821.83	12.00	0.1%	0.0
870	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	401LN-401k Loan	8,048.81	12.00	0.2%	0.0
871	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	401RTH-RSP Roth	8,339.16	12.00	0.2%	0.0
872	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/20/2023	A12049-USW 12049 Addl Dues	76.67	15.00	0.0%	0.0
873	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	AVIS-Vision Plan	659.62	12.00	0.0%	0.0
874	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/30/2023	CLDADD-Child AD/D	21.63	25.00	0.0%	0.0
875	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/20/2023	D12049-USW 12049 Union Dues	2,153.59	15.00	0.0%	0.0
876	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	DCSA-Dependent Care Spending	192.31	12.00	0.0%	0.0
877	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	DENPRE-Dental Insurance	1,853.01	12.00	0.0%	0.0
878	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/30/2023	DLIFE-Dependent Life	36.72	25.00	0.0%	0.0
879	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	12/12/2023	GIVING - Charitable Contributions	158.67	37.00	0.0%	0.0
880	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	HSA-Health Savings Contribution	11,278.81	12.00	0.2%	0.0
881	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/30/2023	LAUNDRY-Laundry	196.23	25.00	0.0%	0.0
882	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/21/2023	LTD - Long Term Disability	985.44	16.00	0.0%	0.0
883	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	MED-Medical Deduction	10,673.67	12.00	0.2%	0.0
884	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	MEMO - 401k Catchup Amount	2,493.42	12.00	0.1%	0.0
885	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
886	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/30/2023	SLIFE-Supplemental Life	1,990.65	25.00	0.0%	0.0
887	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/30/2023	SPAD&D-Supplemental AD/D	365.68	25.00	0.0%	0.0
888	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/30/2023	SPLIFE - Dependent Life - Spouse	315.14	25.00	0.0%	0.0
889	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/30/2023	SPSADD-Spouse AD/D	110.29	25.00	0.0%	0.0
890	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	TRADMAT	199.86	12.00	0.0%	0.0
891	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/17/2023	TRADPRE	245.47	12.00	0.0%	0.0
892	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/20/2023	UDIUU-UWUA Union Dues	311.28	15.00	0.0%	0.0
893	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/16/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
894	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/16/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
895	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/16/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
896	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	11/16/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
897	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	401DEDP-401k Union Supplemental PreTa	54.92	12.00	0.0%	0.0
898	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	401ER - ER RSP Contribution	11,603.65	12.00	0.2%	0.0
899	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	401KAFT-RSP Contribution AfterTax	156.65	12.00	0.0%	0.0
900	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	401KMAT-RSP Contribution Match	30,221.43	12.00	0.6%	0.1
901	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	401KPRE-RSP Contribution PreTax	55,422.21	12.00	1.2%	0.1
902	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	401LN-401k Loan	3,525.98	12.00	0.1%	0.0
903	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	401LN-401k Loan	8,011.01	12.00	0.2%	0.0
904	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	401RTH-RSP Roth	7,137.32	12.00	0.2%	0.0
905	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/5/2023	A12049-USW 12049 Addl Dues	68.23	16.00	0.0%	0.0
906	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/21/2023	AVIS-Vision Plan	647.29	32.00	0.0%	0.0
907	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/28/2023	CLDADD-Child AD/D	20.85	39.00	0.0%	0.0
908	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/5/2023	D12049-USW 12049 Union Dues	1,956.83	16.00	0.0%	0.0
909	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	DCSA-Dependent Care Spending	192.31	12.00	0.0%	0.0
910	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	DENPRE-Dental Insurance	1,808.24	12.00	0.0%	0.0
911	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/28/2023	DLIFE-Dependent Life	35.22	39.00	0.0%	0.0
912	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	1/11/2024	GIVING - Charitable Contributions	158.67	53.00	0.0%	0.0
913	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	HSA-Health Savings Contribution	11,043.42	12.00	0.2%	0.0
914	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	11/30/2023	LAUNDRY-Laundry	196.23	11.00	0.0%	0.0
915	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/15/2023	LTD - Long Term Disability	936.05	26.00	0.0%	0.0
916	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	MED-Medical Deduction	10,480.28	12.00	0.2%	0.0
917	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	MEMO - 401k Catchup Amount	4,900.16	12.00	0.1%	0.0
918	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
919	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/28/2023	SLIFE-Supplemental Life	1,874.63	39.00	0.0%	0.0
920	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/28/2023	SPAD&D-Supplemental AD/D	358.05	39.00	0.0%	0.0
921	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	300.04	39.00	0.0%	0.0
922	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/28/2023	SPSADD-Spouse AD/D	108.72	39.00	0.0%	0.0
923	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	TRADMAT	164.74	12.00	0.0%	0.0
924	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/1/2023	TRADPRE	183.04	12.00	0.0%	0.0
925	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/5/2023	UD1347-IBEW 1347 Union Dues	4,684.80	16.00	0.1%	0.0
926	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/5/2023	UD347A-IBEW 1347 Union Dues	2,675.16	16.00	0.1%	0.0
927	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	12/5/2023	UDIUU-UWUA Union Dues	311.28	16.00	0.0%	0.0
928	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	11/30/2023	UNPAC - Union PAC	42.00	11.00	0.0%	0.0
929	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	11/30/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
930	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	11/30/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
931	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	11/30/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
932	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	11/30/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
933	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	401ER - ER RSP Contribution	11,090.17	12.00	0.2%	0.0
934	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	401KAFT-RSP Contribution AfterTax	169.83	12.00	0.0%	0.0
935	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	401KMAT-RSP Contribution Match	28,776.78	12.00	0.6%	0.1
936	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	401KPRE-RSP Contribution PreTax	53,450.80	12.00	1.1%	0.1
937	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	401LN-401k Loan	3,775.70	12.00	0.1%	0.0
938	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	401LN-401k Loan	8,122.95	12.00	0.2%	0.0
939	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	401RTH-RSP Roth	6,755.39	12.00	0.1%	0.0
940	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	A12049-USW 12049 Addl Dues	69.22	12.00	0.0%	0.0
941	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/21/2023	AVIS-Vision Plan	657.06	18.00	0.0%	0.0
942	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/28/2023	CLDADD-Child AD/D	20.85	25.00	0.0%	0.0
943	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	D12049-USW 12049 Union Dues	1,968.78	12.00	0.0%	0.0
944	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	DCSA-Dependent Care Spending	192.31	12.00	0.0%	0.0
945	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	DENPRE-Dental Insurance	1,833.16	12.00	0.0%	0.0
946	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/28/2023	DLIFE-Dependent Life	35.22	25.00	0.0%	0.0
947	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/11/2024	GIVING - Charitable Contributions	158.67	39.00	0.0%	0.0
948	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	HSA-Health Savings Contribution	11,120.30	12.00	0.2%	0.0
949	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	1/2/2024	LAUNDRY-Laundry	196.23	30.00	0.0%	0.0
950	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	LTD - Long Term Disability	945.72	12.00	0.0%	0.0
951	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	MED-Medical Deduction	10,556.67	12.00	0.2%	0.0
952	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	MEMO - 401k Catchup Amount	6,757.15	12.00	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
953	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	MSA-Health Care Spending	109.62	12.00	0.0%	0.0
954	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/28/2023	SLIFE-Supplemental Life	1,882.61	25.00	0.0%	0.0
955	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/28/2023	SPAD&D-Supplemental AD/D	358.05	25.00	0.0%	0.0
956	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	300.04	25.00	0.0%	0.0
957	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/28/2023	SPSADD-Spouse AD/D	108.72	25.00	0.0%	0.0
958	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	TRADMAT	164.74	12.00	0.0%	0.0
959	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	TRADPRE	183.04	12.00	0.0%	0.0
960	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/15/2023	UDIUU-UWUA Union Dues	311.28	12.00	0.0%	0.0
961	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/14/2023	Withholding Order (Support)	23.54	11.00	0.0%	0.0
962	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/14/2023	Withholding Order (Support)	67.20	11.00	0.0%	0.0
963	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/14/2023	Withholding Order (Support)	226.27	11.00	0.0%	0.0
964	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	12/14/2023	Withholding Order (Support)	276.92	11.00	0.0%	0.0
965	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	401ER - ER RSP Contribution	11,753.83	12.00	0.3%	0.0
966	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	401KAFT-RSP Contribution AfterTax	148.91	12.00	0.0%	0.0
967	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	401KMAT-RSP Contribution Match	29,109.20	12.00	0.6%	0.1
968	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	401KPRE-RSP Contribution PreTax	52,874.74	12.00	1.1%	0.1
969	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	401LN-401k Loan	4,087.12	12.00	0.1%	0.0
970	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	401LN-401k Loan	8,370.89	12.00	0.2%	0.0
971	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	401RTH-RSP Roth	6,475.57	12.00	0.1%	0.0
972	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	A12049-USW 12049 Addl Dues	69.90	12.00	0.0%	0.0
973	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/21/2023	AVIS-Vision Plan	657.06	4.00	0.0%	0.0
974	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/28/2023	CLDADD-Child AD/D	20.85	11.00	0.0%	0.0
975	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	D12049-USW 12049 Union Dues	2,000.12	12.00	0.0%	0.0
976	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	DCSA-Dependent Care Spending	192.25	12.00	0.0%	0.0
977	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	DENPRE-Dental Insurance	1,858.08	12.00	0.0%	0.0
978	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/28/2023	DLIFE-Dependent Life	35.22	11.00	0.0%	0.0
979	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/11/2024	GIVING - Charitable Contributions	158.67	25.00	0.0%	0.0
980	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	HSA-Health Savings Contribution	11,144.93	12.00	0.2%	0.0
981	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	1/2/2024	LAUNDRY-Laundry	196.23	16.00	0.0%	0.0
982	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/15/2023	LTD - Long Term Disability	945.72	(2.00)	0.0%	(0.0)
983	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	MED-Medical Deduction	10,617.68	12.00	0.2%	0.0
984	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	MEMO - 401k Catchup Amount	5,139.78	12.00	0.1%	0.0
985	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	MSA-Health Care Spending	109.50	12.00	0.0%	0.0
986	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/28/2023	SLIFE-Supplemental Life	1,882.61	11.00	0.0%	0.0
987	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/28/2023	SPAD&D-Supplemental AD/D	358.05	11.00	0.0%	0.0
988	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	300.04	11.00	0.0%	0.0
989	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/28/2023	SPSADD-Spouse AD/D	108.72	11.00	0.0%	0.0
990	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	TRADMAT	181.21	12.00	0.0%	0.0
991	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	TRADPRE	201.35	12.00	0.0%	0.0
992	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Withholding Order (Support)	23.54	12.00	0.0%	0.0
993	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Withholding Order (Support)	67.20	12.00	0.0%	0.0
994	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Withholding Order (Support)	226.27	12.00	0.0%	0.0
995	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	12/29/2023	Withholding Order (Support)	276.92	12.00	0.0%	0.0
996								\$ 4,658,710		100.0%	12.5
997											
998	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	401KAFT-RSP Contribution AfterTax	1,183.76	5.50	0.6%	0.0
999	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	401KMAT-RSP Contribution Match	1,259.88	5.50	0.6%	0.0
1,000	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	401KPRE-RSP Contribution PreTax	1,953.44	5.50	0.9%	0.1
1,001	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	401LN-401k Loan	474.95	5.50	0.2%	0.0
1,002	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	401LN-401k Loan	485.63	5.50	0.2%	0.0
1,003	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/30/2023	AVIS-Vision Plan	17.03	22.50	0.0%	0.0
1,004	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/19/2023	CLDADD-Child AD/D	1.49	11.50	0.0%	0.0
1,005	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	DENPRE-Dental Insurance	42.00	5.50	0.0%	0.0
1,006	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/19/2023	DLIFE-Dependent Life	2.03	11.50	0.0%	0.0
1,007	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/13/2023	GIVING - Charitable Contributions	110.00	36.50	0.1%	0.0
1,008	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	HSA-Health Savings Contribution	450.03	5.50	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,009	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	HSAS - HSA Company Seed Contribution	5,950.00	5.50	2.9%	0.2
1,010	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	2/22/2023	LTD - Long Term Disability	62.53	45.50	0.0%	0.0
1,011	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/13/2023	MED-Medical Deduction	526.00	5.50	0.3%	0.0
1,012	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/19/2023	SLIFE-Supplemental Life	124.48	11.50	0.1%	0.0
1,013	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/19/2023	SPAD&D-Supplemental AD/D	25.41	11.50	0.0%	0.0
1,014	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/19/2023	SPLIFE - Dependent Life - Spouse	1.70	11.50	0.0%	0.0
1,015	Semi-Monthly Payroll Deduction	1/1/2023	1/15/2023	1/8/2023	1/13/2023	1/19/2023	SPSADD-Spouse AD/D	0.94	11.50	0.0%	0.0
1,016	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	401KAFT-RSP Contribution AfterTax	1,183.76	8.00	0.6%	0.0
1,017	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	401KMAT-RSP Contribution Match	1,237.75	8.00	0.6%	0.0
1,018	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	401KPRE-RSP Contribution PreTax	1,974.25	8.00	1.0%	0.1
1,019	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	401LN-401k Loan	474.95	8.00	0.2%	0.0
1,020	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	401LN-401k Loan	485.63	8.00	0.2%	0.0
1,021	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/30/2023	AVIS-Vision Plan	17.03	7.00	0.0%	0.0
1,022	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/19/2023	CLDADD-Child AD/D	1.49	(4.00)	0.0%	(0.0)
1,023	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	DENPRE-Dental Insurance	42.00	8.00	0.0%	0.0
1,024	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/19/2023	DLIFE-Dependent Life	2.03	(4.00)	0.0%	(0.0)
1,025	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	3/10/2023	GIVING - Charitable Contributions	10.00	46.00	0.0%	0.0
1,026	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	HSA-Health Savings Contribution	450.03	8.00	0.2%	0.0
1,027	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	2/22/2023	LTD - Long Term Disability	62.53	30.00	0.0%	0.0
1,028	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/31/2023	MED-Medical Deduction	526.00	8.00	0.3%	0.0
1,029	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/19/2023	SLIFE-Supplemental Life	124.48	(4.00)	0.1%	(0.0)
1,030	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/19/2023	SPAD&D-Supplemental AD/D	25.41	(4.00)	0.0%	(0.0)
1,031	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/19/2023	SPLIFE - Dependent Life - Spouse	1.70	(4.00)	0.0%	(0.0)
1,032	Semi-Monthly Payroll Deduction	1/16/2023	1/31/2023	1/23/2023	1/31/2023	1/19/2023	SPSADD-Spouse AD/D	0.94	(4.00)	0.0%	(0.0)
1,033	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	401KAFT-RSP Contribution AfterTax	1,183.76	7.50	0.6%	0.0
1,034	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	401KMAT-RSP Contribution Match	1,234.33	7.50	0.6%	0.0
1,035	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	401KPRE-RSP Contribution PreTax	1,947.54	7.50	0.9%	0.1
1,036	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	401LN-401k Loan	474.95	7.50	0.2%	0.0
1,037	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	401LN-401k Loan	485.63	7.50	0.2%	0.0
1,038	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/27/2023	AVIS-Vision Plan	17.03	19.50	0.0%	0.0
1,039	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/28/2023	CLDADD-Child AD/D	1.49	20.50	0.0%	0.0
1,040	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	DENPRE-Dental Insurance	42.00	7.50	0.0%	0.0
1,041	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/28/2023	DLIFE-Dependent Life	2.03	20.50	0.0%	0.0
1,042	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	4/13/2023	GIVING - Charitable Contributions	10.00	64.50	0.0%	0.0
1,043	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	HSA-Health Savings Contribution	450.04	7.50	0.2%	0.0
1,044	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	3/15/2023	LTD - Long Term Disability	62.53	35.50	0.0%	0.0
1,045	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/15/2023	MED-Medical Deduction	526.00	7.50	0.3%	0.0
1,046	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/28/2023	SLIFE-Supplemental Life	124.48	20.50	0.1%	0.0
1,047	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/28/2023	SPAD&D-Supplemental AD/D	25.41	20.50	0.0%	0.0
1,048	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/28/2023	SPLIFE - Dependent Life - Spouse	1.70	20.50	0.0%	0.0
1,049	Semi-Monthly Payroll Deduction	2/1/2023	2/15/2023	2/8/2023	2/15/2023	2/28/2023	SPSADD-Spouse AD/D	0.94	20.50	0.0%	0.0
1,050	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	401KAFT-RSP Contribution AfterTax	1,279.38	6.50	0.6%	0.0
1,051	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	401KMAT-RSP Contribution Match	1,275.56	6.50	0.6%	0.0
1,052	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	401KPRE-RSP Contribution PreTax	2,014.79	6.50	1.0%	0.1
1,053	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	401LN-401k Loan	474.95	6.50	0.2%	0.0
1,054	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	401LN-401k Loan	485.63	6.50	0.2%	0.0
1,055	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/27/2023	AVIS-Vision Plan	17.03	5.50	0.0%	0.0
1,056	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	CLDADD-Child AD/D	1.49	6.50	0.0%	0.0
1,057	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	DENPRE-Dental Insurance	42.00	6.50	0.0%	0.0
1,058	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	DLIFE-Dependent Life	2.03	6.50	0.0%	0.0
1,059	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	4/13/2023	GIVING - Charitable Contributions	10.00	50.50	0.0%	0.0
1,060	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	HSA-Health Savings Contribution	450.03	6.50	0.2%	0.0
1,061	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	3/15/2023	LTD - Long Term Disability	62.53	21.50	0.0%	0.0
1,062	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	MED-Medical Deduction	526.00	6.50	0.3%	0.0
1,063	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	SLIFE-Supplemental Life	124.48	6.50	0.1%	0.0
1,064	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	SPAD&D-Supplemental AD/D	25.41	6.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1,065	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	SPLIFE - Dependent Life - Spouse	1.70	6.50	0.0%	0.0
1,066	Semi-Monthly Payroll Deduction	2/16/2023	2/28/2023	2/22/2023	2/28/2023	2/28/2023	SPSADD-Spouse AD/D	0.94	6.50	0.0%	0.0
1,067	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	401KAFT-RSP Contribution AfterTax	4,798.59	7.50	2.3%	0.2
1,068	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	401KMAT-RSP Contribution Match	4,671.17	7.50	2.3%	0.2
1,069	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	401KPRE-RSP Contribution PreTax	7,564.08	7.50	3.7%	0.3
1,070	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	401LN-401k Loan	474.95	7.50	0.2%	0.0
1,071	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	401LN-401k Loan	485.63	7.50	0.2%	0.0
1,072	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/29/2023	AVIS-Vision Plan	17.03	21.50	0.0%	0.0
1,073	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/30/2023	CLDADD-Child AD/D	1.49	22.50	0.0%	0.0
1,074	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	DENPRE-Dental Insurance	42.00	7.50	0.0%	0.0
1,075	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/30/2023	DLIFE-Dependent Life	2.03	22.50	0.0%	0.0
1,076	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/13/2023	GIVING - Charitable Contributions	10.00	36.50	0.0%	0.0
1,077	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	HSA-Health Savings Contribution	450.03	7.50	0.2%	0.0
1,078	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	4/14/2023	LTD - Long Term Disability	62.53	37.50	0.0%	0.0
1,079	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/15/2023	MED-Medical Deduction	526.00	7.50	0.3%	0.0
1,080	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/30/2023	SLIFE-Supplemental Life	124.48	22.50	0.1%	0.0
1,081	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/30/2023	SPAD&D-Supplemental AD/D	25.41	22.50	0.0%	0.0
1,082	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/30/2023	SPLIFE - Dependent Life - Spouse	1.70	22.50	0.0%	0.0
1,083	Semi-Monthly Payroll Deduction	3/1/2023	3/15/2023	3/8/2023	3/15/2023	3/30/2023	SPSADD-Spouse AD/D	0.94	22.50	0.0%	0.0
1,084	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	401KAFT-RSP Contribution AfterTax	1,219.27	8.00	0.6%	0.0
1,085	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	401KMAT-RSP Contribution Match	1,365.20	8.00	0.7%	0.1
1,086	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	401KPRE-RSP Contribution PreTax	2,113.56	8.00	1.0%	0.1
1,087	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	401LN-401k Loan	474.95	8.00	0.2%	0.0
1,088	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	401LN-401k Loan	485.63	8.00	0.2%	0.0
1,089	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/29/2023	AVIS-Vision Plan	17.03	6.00	0.0%	0.0
1,090	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/30/2023	CLDADD-Child AD/D	1.49	7.00	0.0%	0.0
1,091	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	DENPRE-Dental Insurance	42.00	8.00	0.0%	0.0
1,092	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/30/2023	DLIFE-Dependent Life	2.03	7.00	0.0%	0.0
1,093	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	5/10/2023	GIVING - Charitable Contributions	10.00	48.00	0.0%	0.0
1,094	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	HSA-Health Savings Contribution	450.03	8.00	0.2%	0.0
1,095	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	4/14/2023	LTD - Long Term Disability	62.53	22.00	0.0%	0.0
1,096	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/31/2023	MED-Medical Deduction	526.00	8.00	0.3%	0.0
1,097	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/30/2023	SLIFE-Supplemental Life	124.48	7.00	0.1%	0.0
1,098	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/30/2023	SPAD&D-Supplemental AD/D	25.41	7.00	0.0%	0.0
1,099	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/30/2023	SPLIFE - Dependent Life - Spouse	1.70	7.00	0.0%	0.0
1,100	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/30/2023	SPSADD-Spouse AD/D	0.94	7.00	0.0%	0.0
1,101	Semi-Monthly Payroll Deduction	3/16/2023	3/31/2023	3/23/2023	3/31/2023	3/29/2023	Withholding Order (Creditor)	917.25	6.00	0.4%	0.0
1,102	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	401KAFT-RSP Contribution AfterTax	504.60	6.50	0.2%	0.0
1,103	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	401KMAT-RSP Contribution Match	1,336.12	6.50	0.6%	0.0
1,104	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	401KPRE-RSP Contribution PreTax	2,961.46	6.50	1.4%	0.1
1,105	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	401LN-401k Loan	474.95	6.50	0.2%	0.0
1,106	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	401LN-401k Loan	485.63	6.50	0.2%	0.0
1,107	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/24/2023	AVIS-Vision Plan	17.03	16.50	0.0%	0.0
1,108	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/28/2023	CLDADD-Child AD/D	1.49	20.50	0.0%	0.0
1,109	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	DENPRE-Dental Insurance	42.00	6.50	0.0%	0.0
1,110	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/28/2023	DLIFE-Dependent Life	2.03	20.50	0.0%	0.0
1,111	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/10/2023	GIVING - Charitable Contributions	10.00	32.50	0.0%	0.0
1,112	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	HSA-Health Savings Contribution	450.03	6.50	0.2%	0.0
1,113	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	5/15/2023	LTD - Long Term Disability	62.53	37.50	0.0%	0.0
1,114	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/14/2023	MED-Medical Deduction	526.00	6.50	0.3%	0.0
1,115	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/28/2023	SLIFE-Supplemental Life	124.48	20.50	0.1%	0.0
1,116	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/28/2023	SPAD&D-Supplemental AD/D	25.41	20.50	0.0%	0.0
1,117	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/28/2023	SPLIFE - Dependent Life - Spouse	1.70	20.50	0.0%	0.0
1,118	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/28/2023	SPSADD-Spouse AD/D	0.94	20.50	0.0%	0.0
1,119	Semi-Monthly Payroll Deduction	4/1/2023	4/15/2023	4/8/2023	4/14/2023	4/13/2023	Withholding Order (Creditor)	917.25	5.50	0.4%	0.0
1,120	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	401KAFT-RSP Contribution AfterTax	535.55	5.50	0.3%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1,121	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	401KMAT-RSP Contribution Match	1,396.21	5.50	0.7%	0.0
1,122	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	401KPRE-RSP Contribution PreTax	3,071.65	5.50	1.5%	0.1
1,123	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	401LN-401k Loan	474.95	5.50	0.2%	0.0
1,124	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	401LN-401k Loan	485.63	5.50	0.2%	0.0
1,125	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/24/2023	AVIS-Vision Plan	17.03	1.50	0.0%	0.0
1,126	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	CLDADD-Child AD/D	1.49	5.50	0.0%	0.0
1,127	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	DENPRE-Dental Insurance	42.00	5.50	0.0%	0.0
1,128	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	DLIFE-Dependent Life	2.03	5.50	0.0%	0.0
1,129	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/10/2023	GIVING - Charitable Contributions	10.00	17.50	0.0%	0.0
1,130	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	HSA-Health Savings Contribution	450.02	5.50	0.2%	0.0
1,131	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	5/15/2023	LTD - Long Term Disability	62.53	22.50	0.0%	0.0
1,132	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	MED-Medical Deduction	526.00	5.50	0.3%	0.0
1,133	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	SLIFE-Supplemental Life	124.48	5.50	0.1%	0.0
1,134	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	SPAD&D-Supplemental AD/D	25.41	5.50	0.0%	0.0
1,135	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	SPLIFE - Dependent Life - Spouse	1.70	5.50	0.0%	0.0
1,136	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/28/2023	SPSADD-Spouse AD/D	0.94	5.50	0.0%	0.0
1,137	Semi-Monthly Payroll Deduction	4/16/2023	4/30/2023	4/23/2023	4/28/2023	4/26/2023	Withholding Order (Creditor)	500.49	3.50	0.2%	0.0
1,138	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	401KAFT-RSP Contribution AfterTax	487.71	7.50	0.2%	0.0
1,139	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	401KMAT-RSP Contribution Match	1,305.80	7.50	0.6%	0.0
1,140	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	401KPRE-RSP Contribution PreTax	2,901.34	7.50	1.4%	0.1
1,141	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	401LN-401k Loan	474.95	7.50	0.2%	0.0
1,142	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	401LN-401k Loan	485.63	7.50	0.2%	0.0
1,143	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/19/2023	AVIS-Vision Plan	17.03	11.50	0.0%	0.0
1,144	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/25/2023	CLDADD-Child AD/D	1.49	17.50	0.0%	0.0
1,145	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	DENPRE-Dental Insurance	42.00	7.50	0.0%	0.0
1,146	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/25/2023	DLIFE-Dependent Life	2.03	17.50	0.0%	0.0
1,147	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/8/2023	GIVING - Charitable Contributions	10.00	31.50	0.0%	0.0
1,148	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	HSA-Health Savings Contribution	450.02	7.50	0.2%	0.0
1,149	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	6/15/2023	LTD - Long Term Disability	62.53	38.50	0.0%	0.0
1,150	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/15/2023	MED-Medical Deduction	526.00	7.50	0.3%	0.0
1,151	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/25/2023	SLIFE-Supplemental Life	124.48	17.50	0.1%	0.0
1,152	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/25/2023	SPAD&D-Supplemental AD/D	25.41	17.50	0.0%	0.0
1,153	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/25/2023	SPLIFE - Dependent Life - Spouse	1.70	17.50	0.0%	0.0
1,154	Semi-Monthly Payroll Deduction	5/1/2023	5/15/2023	5/8/2023	5/15/2023	5/25/2023	SPSADD-Spouse AD/D	0.94	17.50	0.0%	0.0
1,155	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	401KAFT-RSP Contribution AfterTax	487.71	8.00	0.2%	0.0
1,156	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	401KMAT-RSP Contribution Match	1,263.97	8.00	0.6%	0.0
1,157	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	401KPRE-RSP Contribution PreTax	2,829.39	8.00	1.4%	0.1
1,158	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	401LN-401k Loan	474.95	8.00	0.2%	0.0
1,159	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	401LN-401k Loan	485.63	8.00	0.2%	0.0
1,160	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/19/2023	AVIS-Vision Plan	17.03	(4.00)	0.0%	(0.0)
1,161	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/25/2023	CLDADD-Child AD/D	1.49	2.00	0.0%	0.0
1,162	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	DENPRE-Dental Insurance	42.00	8.00	0.0%	0.0
1,163	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/25/2023	DLIFE-Dependent Life	2.03	2.00	0.0%	0.0
1,164	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	7/12/2023	GIVING - Charitable Contributions	10.00	50.00	0.0%	0.0
1,165	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	HSA-Health Savings Contribution	450.03	8.00	0.2%	0.0
1,166	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	6/15/2023	LTD - Long Term Disability	62.53	23.00	0.0%	0.0
1,167	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/31/2023	MED-Medical Deduction	526.00	8.00	0.3%	0.0
1,168	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/25/2023	SLIFE-Supplemental Life	124.48	2.00	0.1%	0.0
1,169	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/25/2023	SPAD&D-Supplemental AD/D	25.41	2.00	0.0%	0.0
1,170	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/25/2023	SPLIFE - Dependent Life - Spouse	1.70	2.00	0.0%	0.0
1,171	Semi-Monthly Payroll Deduction	5/16/2023	5/31/2023	5/23/2023	5/31/2023	5/25/2023	SPSADD-Spouse AD/D	0.94	2.00	0.0%	0.0
1,172	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	401KAFT-RSP Contribution AfterTax	487.71	7.50	0.2%	0.0
1,173	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	401KMAT-RSP Contribution Match	1,261.23	7.50	0.6%	0.0
1,174	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	401KPRE-RSP Contribution PreTax	2,832.66	7.50	1.4%	0.1
1,175	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	401LN-401k Loan	474.95	7.50	0.2%	0.0
1,176	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	401LN-401k Loan	485.63	7.50	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1,177	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/29/2023	AVIS-Vision Plan	17.03	21.50	0.0%	0.0
1,178	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/27/2023	CLDADD-Child AD/D	1.49	19.50	0.0%	0.0
1,179	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	DENPRE-Dental Insurance	42.00	7.50	0.0%	0.0
1,180	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/27/2023	DLIFE-Dependent Life	2.03	19.50	0.0%	0.0
1,181	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/12/2023	GIVING - Charitable Contributions	10.00	34.50	0.0%	0.0
1,182	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	HSA-Health Savings Contribution	450.04	7.50	0.2%	0.0
1,183	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	7/18/2023	LTD - Long Term Disability	62.53	40.50	0.0%	0.0
1,184	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/15/2023	MED-Medical Deduction	526.00	7.50	0.3%	0.0
1,185	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/27/2023	SLIFE-Supplemental Life	124.48	19.50	0.1%	0.0
1,186	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/27/2023	SPAD&D-Supplemental AD/D	25.41	19.50	0.0%	0.0
1,187	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	1.70	19.50	0.0%	0.0
1,188	Semi-Monthly Payroll Deduction	6/1/2023	6/15/2023	6/8/2023	6/15/2023	6/27/2023	SPSADD-Spouse AD/D	0.94	19.50	0.0%	0.0
1,189	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	401KAFT-RSP Contribution AfterTax	487.71	7.50	0.2%	0.0
1,190	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	401KMAT-RSP Contribution Match	1,279.31	7.50	0.6%	0.0
1,191	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	401KPRE-RSP Contribution PreTax	2,868.82	7.50	1.4%	0.1
1,192	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	401LN-401k Loan	474.95	7.50	0.2%	0.0
1,193	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	401LN-401k Loan	485.63	7.50	0.2%	0.0
1,194	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/29/2023	AVIS-Vision Plan	17.03	6.50	0.0%	0.0
1,195	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/27/2023	CLDADD-Child AD/D	1.49	4.50	0.0%	0.0
1,196	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	DENPRE-Dental Insurance	42.00	7.50	0.0%	0.0
1,197	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/27/2023	DLIFE-Dependent Life	2.03	4.50	0.0%	0.0
1,198	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	8/10/2023	GIVING - Charitable Contributions	10.00	48.50	0.0%	0.0
1,199	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	HSA-Health Savings Contribution	450.03	7.50	0.2%	0.0
1,200	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	7/18/2023	LTD - Long Term Disability	62.53	25.50	0.0%	0.0
1,201	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/30/2023	MED-Medical Deduction	526.00	7.50	0.3%	0.0
1,202	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/27/2023	SLIFE-Supplemental Life	124.48	4.50	0.1%	0.0
1,203	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/27/2023	SPAD&D-Supplemental AD/D	25.41	4.50	0.0%	0.0
1,204	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	1.70	4.50	0.0%	0.0
1,205	Semi-Monthly Payroll Deduction	6/16/2023	6/30/2023	6/23/2023	6/30/2023	6/27/2023	SPSADD-Spouse AD/D	0.94	4.50	0.0%	0.0
1,206	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	401KAFT-RSP Contribution AfterTax	487.71	6.50	0.2%	0.0
1,207	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	401KMAT-RSP Contribution Match	1,255.20	6.50	0.6%	0.0
1,208	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	401KPRE-RSP Contribution PreTax	2,820.61	6.50	1.4%	0.1
1,209	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	401LN-401k Loan	474.95	6.50	0.2%	0.0
1,210	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	401LN-401k Loan	485.63	6.50	0.2%	0.0
1,211	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/27/2023	AVIS-Vision Plan	17.03	19.50	0.0%	0.0
1,212	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/26/2023	CLDADD-Child AD/D	1.49	18.50	0.0%	0.0
1,213	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	DENPRE-Dental Insurance	42.00	6.50	0.0%	0.0
1,214	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/26/2023	DLIFE-Dependent Life	2.03	18.50	0.0%	0.0
1,215	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	HSA-Health Savings Contribution	450.03	6.50	0.2%	0.0
1,216	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	8/15/2023	LTD - Long Term Disability	62.53	38.50	0.0%	0.0
1,217	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/14/2023	MED-Medical Deduction	526.00	6.50	0.3%	0.0
1,218	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/26/2023	SLIFE-Supplemental Life	124.48	18.50	0.1%	0.0
1,219	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/26/2023	SPAD&D-Supplemental AD/D	25.41	18.50	0.0%	0.0
1,220	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/26/2023	SPLIFE - Dependent Life - Spouse	1.70	18.50	0.0%	0.0
1,221	Semi-Monthly Payroll Deduction	7/1/2023	7/15/2023	7/8/2023	7/14/2023	7/26/2023	SPSADD-Spouse AD/D	0.94	18.50	0.0%	0.0
1,222	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	401KAFT-RSP Contribution AfterTax	487.71	8.00	0.2%	0.0
1,223	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	401KMAT-RSP Contribution Match	1,473.03	8.00	0.7%	0.1
1,224	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	401KPRE-RSP Contribution PreTax	3,135.97	8.00	1.5%	0.1
1,225	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	401LN-401k Loan	474.95	8.00	0.2%	0.0
1,226	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	401LN-401k Loan	485.63	8.00	0.2%	0.0
1,227	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/27/2023	AVIS-Vision Plan	17.03	4.00	0.0%	0.0
1,228	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/26/2023	CLDADD-Child AD/D	1.49	3.00	0.0%	0.0
1,229	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	DENPRE-Dental Insurance	42.00	8.00	0.0%	0.0
1,230	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/26/2023	DLIFE-Dependent Life	2.03	3.00	0.0%	0.0
1,231	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	HSA-Health Savings Contribution	450.04	8.00	0.2%	0.0
1,232	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	8/15/2023	LTD - Long Term Disability	62.53	23.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1,233	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/31/2023	MED-Medical Deduction	526.00	8.00	0.3%	0.0
1,234	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/26/2023	SLIFE-Supplemental Life	124.48	3.00	0.1%	0.0
1,235	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/26/2023	SPAD&D-Supplemental AD/D	25.41	3.00	0.0%	0.0
1,236	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/26/2023	SPLIFE - Dependent Life - Spouse	1.70	3.00	0.0%	0.0
1,237	Semi-Monthly Payroll Deduction	7/16/2023	7/31/2023	7/23/2023	7/31/2023	7/26/2023	SPSADD-Spouse AD/D	0.94	3.00	0.0%	0.0
1,238	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	401KAFT-RSP Contribution AfterTax	487.71	7.50	0.2%	0.0
1,239	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	401KMAT-RSP Contribution Match	1,615.18	7.50	0.8%	0.1
1,240	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	401KPRE-RSP Contribution PreTax	2,918.13	7.50	1.4%	0.1
1,241	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	401LN-401k Loan	474.95	7.50	0.2%	0.0
1,242	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	401LN-401k Loan	485.63	7.50	0.2%	0.0
1,243	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	401RTH-RSP Roth	359.98	7.50	0.2%	0.0
1,244	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/31/2023	AVIS-Vision Plan	27.62	23.50	0.0%	0.0
1,245	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/28/2023	CLDADD-Child AD/D	2.34	20.50	0.0%	0.0
1,246	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	DENPRE-Dental Insurance	69.00	7.50	0.0%	0.0
1,247	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/28/2023	DLIFE-Dependent Life	2.84	20.50	0.0%	0.0
1,248	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	HSA-Health Savings Contribution	702.11	7.50	0.3%	0.0
1,249	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	9/15/2023	LTD - Long Term Disability	83.88	38.50	0.0%	0.0
1,250	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/15/2023	MED-Medical Deduction	596.25	7.50	0.3%	0.0
1,251	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/28/2023	SLIFE-Supplemental Life	182.12	20.50	0.1%	0.0
1,252	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/28/2023	SPAD&D-Supplemental AD/D	33.91	20.50	0.0%	0.0
1,253	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/28/2023	SPLIFE - Dependent Life - Spouse	11.00	20.50	0.0%	0.0
1,254	Semi-Monthly Payroll Deduction	8/1/2023	8/15/2023	8/8/2023	8/15/2023	8/28/2023	SPSADD-Spouse AD/D	6.04	20.50	0.0%	0.0
1,255	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	401KAFT-RSP Contribution AfterTax	487.71	8.00	0.2%	0.0
1,256	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	401KMAT-RSP Contribution Match	1,661.57	8.00	0.8%	0.1
1,257	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	401KPRE-RSP Contribution PreTax	3,000.68	8.00	1.5%	0.1
1,258	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	401LN-401k Loan	133.62	8.00	0.1%	0.0
1,259	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	401LN-401k Loan	474.95	8.00	0.2%	0.0
1,260	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	401RTH-RSP Roth	359.98	8.00	0.2%	0.0
1,261	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	AVIS-Vision Plan	27.62	8.00	0.0%	0.0
1,262	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/28/2023	CLDADD-Child AD/D	2.34	5.00	0.0%	0.0
1,263	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	DENPRE-Dental Insurance	69.00	8.00	0.0%	0.0
1,264	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/28/2023	DLIFE-Dependent Life	2.84	5.00	0.0%	0.0
1,265	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	HSA-Health Savings Contribution	702.11	8.00	0.3%	0.0
1,266	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	9/15/2023	LTD - Long Term Disability	83.88	23.00	0.0%	0.0
1,267	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/31/2023	MED-Medical Deduction	596.25	8.00	0.3%	0.0
1,268	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/28/2023	SLIFE-Supplemental Life	182.12	5.00	0.1%	0.0
1,269	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/28/2023	SPAD&D-Supplemental AD/D	33.91	5.00	0.0%	0.0
1,270	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/28/2023	SPLIFE - Dependent Life - Spouse	11.00	5.00	0.0%	0.0
1,271	Semi-Monthly Payroll Deduction	8/16/2023	8/31/2023	8/23/2023	8/31/2023	8/28/2023	SPSADD-Spouse AD/D	6.04	5.00	0.0%	0.0
1,272	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	401KAFT-RSP Contribution AfterTax	487.71	7.50	0.2%	0.0
1,273	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	401KMAT-RSP Contribution Match	1,625.41	7.50	0.8%	0.1
1,274	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	401KPRE-RSP Contribution PreTax	2,928.37	7.50	1.4%	0.1
1,275	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	401LN-401k Loan	133.62	7.50	0.1%	0.0
1,276	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	401LN-401k Loan	474.95	7.50	0.2%	0.0
1,277	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	401RTH-RSP Roth	359.98	7.50	0.2%	0.0
1,278	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/27/2023	AVIS-Vision Plan	27.62	19.50	0.0%	0.0
1,279	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/26/2023	CLDADD-Child AD/D	2.34	18.50	0.0%	0.0
1,280	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	DENPRE-Dental Insurance	69.00	7.50	0.0%	0.0
1,281	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/26/2023	DLIFE-Dependent Life	2.84	18.50	0.0%	0.0
1,282	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	HSA-Health Savings Contribution	702.11	7.50	0.3%	0.0
1,283	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/20/2023	LTD - Long Term Disability	83.88	12.50	0.0%	0.0
1,284	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/15/2023	MED-Medical Deduction	596.25	7.50	0.3%	0.0
1,285	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/26/2023	SLIFE-Supplemental Life	182.12	18.50	0.1%	0.0
1,286	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/26/2023	SPAD&D-Supplemental AD/D	33.91	18.50	0.0%	0.0
1,287	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/26/2023	SPLIFE - Dependent Life - Spouse	11.00	18.50	0.0%	0.0
1,288	Semi-Monthly Payroll Deduction	9/1/2023	9/15/2023	9/8/2023	9/15/2023	9/26/2023	SPSADD-Spouse AD/D	6.04	18.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1,289	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	401KAFT-RSP Contribution AfterTax	487.71	6.50	0.2%	0.0
1,290	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	401KMAT-RSP Contribution Match	2,195.97	6.50	1.1%	0.1
1,291	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	401KPRE-RSP Contribution PreTax	3,718.11	6.50	1.8%	0.1
1,292	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	401LN-401k Loan	348.98	6.50	0.2%	0.0
1,293	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	401LN-401k Loan	474.95	6.50	0.2%	0.0
1,294	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	401RTH-RSP Roth	372.44	6.50	0.2%	0.0
1,295	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/27/2023	AVIS-Vision Plan	27.62	4.50	0.0%	0.0
1,296	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/26/2023	CLDADD-Child AD/D	2.34	3.50	0.0%	0.0
1,297	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	DENPRE-Dental Insurance	69.00	6.50	0.0%	0.0
1,298	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/26/2023	DLIFE-Dependent Life	2.84	3.50	0.0%	0.0
1,299	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	HSA-Health Savings Contribution	702.11	6.50	0.3%	0.0
1,300	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/20/2023	LTD - Long Term Disability	83.88	(2.50)	0.0%	(0.0)
1,301	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	MED-Medical Deduction	596.25	6.50	0.3%	0.0
1,302	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/29/2023	MEMO - 401k Catchup Amount	355.06	6.50	0.2%	0.0
1,303	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/26/2023	SLIFE-Supplemental Life	182.12	3.50	0.1%	0.0
1,304	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/26/2023	SPAD&D-Supplemental AD/D	33.91	3.50	0.0%	0.0
1,305	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/26/2023	SPLIFE - Dependent Life - Spouse	11.00	3.50	0.0%	0.0
1,306	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/26/2023	SPSADD-Spouse AD/D	6.04	3.50	0.0%	0.0
1,307	Semi-Monthly Payroll Deduction	9/16/2023	9/30/2023	9/23/2023	9/29/2023	9/28/2023	Withholding Order (Creditor)	926.78	5.50	0.4%	0.0
1,308	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	401KAFT-RSP Contribution AfterTax	487.71	5.50	0.2%	0.0
1,309	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	401KMAT-RSP Contribution Match	1,361.86	5.50	0.7%	0.0
1,310	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	401KPRE-RSP Contribution PreTax	2,928.36	5.50	1.4%	0.1
1,311	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	401LN-401k Loan	348.98	5.50	0.2%	0.0
1,312	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	401LN-401k Loan	474.95	5.50	0.2%	0.0
1,313	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	401RTH-RSP Roth	389.06	5.50	0.2%	0.0
1,314	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/25/2023	AVIS-Vision Plan	27.62	17.50	0.0%	0.0
1,315	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/30/2023	CLDADD-Child AD/D	2.34	22.50	0.0%	0.0
1,316	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	DENPRE-Dental Insurance	69.00	5.50	0.0%	0.0
1,317	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/30/2023	DLIFE-Dependent Life	2.84	22.50	0.0%	0.0
1,318	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	11/13/2023	GIVING - Charitable Contributions	25.00	36.50	0.0%	0.0
1,319	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	HSA-Health Savings Contribution	702.11	5.50	0.3%	0.0
1,320	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/16/2023	LTD - Long Term Disability	83.88	8.50	0.0%	0.0
1,321	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	MED-Medical Deduction	596.25	5.50	0.3%	0.0
1,322	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/13/2023	MEMO - 401k Catchup Amount	1,511.89	5.50	0.7%	0.0
1,323	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/30/2023	SLIFE-Supplemental Life	182.12	22.50	0.1%	0.0
1,324	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/30/2023	SPAD&D-Supplemental AD/D	33.91	22.50	0.0%	0.0
1,325	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/30/2023	SPLIFE - Dependent Life - Spouse	11.00	22.50	0.0%	0.0
1,326	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/30/2023	SPSADD-Spouse AD/D	6.04	22.50	0.0%	0.0
1,327	Semi-Monthly Payroll Deduction	10/1/2023	10/15/2023	10/8/2023	10/13/2023	10/12/2023	Withholding Order (Creditor)	926.78	4.50	0.4%	0.0
1,328	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	401KAFT-RSP Contribution AfterTax	487.71	8.00	0.2%	0.0
1,329	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	401KMAT-RSP Contribution Match	1,338.81	8.00	0.6%	0.1
1,330	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	401KPRE-RSP Contribution PreTax	2,940.42	8.00	1.4%	0.1
1,331	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	401LN-401k Loan	348.98	8.00	0.2%	0.0
1,332	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	401LN-401k Loan	474.95	8.00	0.2%	0.0
1,333	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	401RTH-RSP Roth	359.98	8.00	0.2%	0.0
1,334	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/25/2023	AVIS-Vision Plan	27.62	2.00	0.0%	0.0
1,335	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/30/2023	CLDADD-Child AD/D	2.34	7.00	0.0%	0.0
1,336	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	DENPRE-Dental Insurance	69.00	8.00	0.0%	0.0
1,337	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/30/2023	DLIFE-Dependent Life	2.84	7.00	0.0%	0.0
1,338	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	HSA-Health Savings Contribution	702.12	8.00	0.3%	0.0
1,339	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/16/2023	LTD - Long Term Disability	83.88	(7.00)	0.0%	(0.0)
1,340	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	MED-Medical Deduction	596.25	8.00	0.3%	0.0
1,341	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/31/2023	MEMO - 401k Catchup Amount	1,511.89	8.00	0.7%	0.1
1,342	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/30/2023	SLIFE-Supplemental Life	182.12	7.00	0.1%	0.0
1,343	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/30/2023	SPAD&D-Supplemental AD/D	33.91	7.00	0.0%	0.0
1,344	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/30/2023	SPLIFE - Dependent Life - Spouse	11.00	7.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,345	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/30/2023	SPSADD-Spouse AD/D	6.04	7.00	0.0%	0.0
1,346	Semi-Monthly Payroll Deduction	10/16/2023	10/31/2023	10/23/2023	10/31/2023	10/30/2023	Withholding Order (Creditor)	926.77	7.00	0.4%	0.0
1,347	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	401KAFT-RSP Contribution AfterTax	487.71	7.50	0.2%	0.0
1,348	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	401KMAT-RSP Contribution Match	1,332.78	7.50	0.6%	0.0
1,349	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	401KPRE-RSP Contribution PreTax	2,928.38	7.50	1.4%	0.1
1,350	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	401LN-401k Loan	348.98	7.50	0.2%	0.0
1,351	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	401LN-401k Loan	474.95	7.50	0.2%	0.0
1,352	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	401RTH-RSP Roth	359.98	7.50	0.2%	0.0
1,353	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/17/2023	AVIS-Vision Plan	27.62	9.50	0.0%	0.0
1,354	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/30/2023	CLDADD-Child AD/D	2.34	22.50	0.0%	0.0
1,355	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	DENPRE-Dental Insurance	69.00	7.50	0.0%	0.0
1,356	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/30/2023	DLIFE-Dependent Life	2.84	22.50	0.0%	0.0
1,357	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	HSA-Health Savings Contribution	702.12	7.50	0.3%	0.0
1,358	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/21/2023	LTD - Long Term Disability	83.88	13.50	0.0%	0.0
1,359	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	MED-Medical Deduction	596.25	7.50	0.3%	0.0
1,360	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/15/2023	MEMO - 401k Catchup Amount	1,511.90	7.50	0.7%	0.1
1,361	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/30/2023	SLIFE-Supplemental Life	182.12	22.50	0.1%	0.0
1,362	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/30/2023	SPAD&D-Supplemental AD/D	33.91	22.50	0.0%	0.0
1,363	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/30/2023	SPLIFE - Dependent Life - Spouse	11.00	22.50	0.0%	0.0
1,364	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/30/2023	SPSADD-Spouse AD/D	6.04	22.50	0.0%	0.0
1,365	Semi-Monthly Payroll Deduction	11/1/2023	11/15/2023	11/8/2023	11/15/2023	11/13/2023	Withholding Order (Creditor)	1,029.23	5.50	0.5%	0.0
1,366	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	401KAFT-RSP Contribution AfterTax	487.71	7.50	0.2%	0.0
1,367	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	401KMAT-RSP Contribution Match	1,392.78	7.50	0.7%	0.1
1,368	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	401KPRE-RSP Contribution PreTax	2,988.37	7.50	1.4%	0.1
1,369	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	401LN-401k Loan	348.98	7.50	0.2%	0.0
1,370	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	401LN-401k Loan	474.95	7.50	0.2%	0.0
1,371	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	401RTH-RSP Roth	359.98	7.50	0.2%	0.0
1,372	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/17/2023	AVIS-Vision Plan	27.62	(5.50)	0.0%	(0.0)
1,373	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	CLDADD-Child AD/D	2.34	7.50	0.0%	0.0
1,374	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	DENPRE-Dental Insurance	69.00	7.50	0.0%	0.0
1,375	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	DLIFE-Dependent Life	2.84	7.50	0.0%	0.0
1,376	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	HSA-Health Savings Contribution	702.12	7.50	0.3%	0.0
1,377	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/21/2023	LTD - Long Term Disability	83.88	(1.50)	0.0%	(0.0)
1,378	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	MED-Medical Deduction	596.25	7.50	0.3%	0.0
1,379	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	MEMO - 401k Catchup Amount	1,511.90	7.50	0.7%	0.1
1,380	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	SLIFE-Supplemental Life	182.12	7.50	0.1%	0.0
1,381	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	SPAD&D-Supplemental AD/D	33.91	7.50	0.0%	0.0
1,382	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	SPLIFE - Dependent Life - Spouse	11.00	7.50	0.0%	0.0
1,383	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	SPSADD-Spouse AD/D	6.04	7.50	0.0%	0.0
1,384	Semi-Monthly Payroll Deduction	11/16/2023	11/30/2023	11/23/2023	11/30/2023	11/30/2023	Withholding Order (Creditor)	931.59	7.50	0.5%	0.0
1,385	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	401KAFT-RSP Contribution AfterTax	487.71	7.50	0.2%	0.0
1,386	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	401KMAT-RSP Contribution Match	1,356.89	7.50	0.7%	0.0
1,387	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	401KPRE-RSP Contribution PreTax	2,562.06	7.50	1.2%	0.1
1,388	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	401LN-401k Loan	348.98	7.50	0.2%	0.0
1,389	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	401LN-401k Loan	474.95	7.50	0.2%	0.0
1,390	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	401RTH-RSP Roth	359.98	7.50	0.2%	0.0
1,391	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/21/2023	AVIS-Vision Plan	27.62	13.50	0.0%	0.0
1,392	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/28/2023	CLDADD-Child AD/D	2.34	20.50	0.0%	0.0
1,393	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	DENPRE-Dental Insurance	69.00	7.50	0.0%	0.0
1,394	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/28/2023	DLIFE-Dependent Life	2.84	20.50	0.0%	0.0
1,395	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	HSA-Health Savings Contribution	702.14	7.50	0.3%	0.0
1,396	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	LTD - Long Term Disability	83.88	7.50	0.0%	0.0
1,397	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	MED-Medical Deduction	596.25	7.50	0.3%	0.0
1,398	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/15/2023	MEMO - 401k Catchup Amount	1,097.36	7.50	0.5%	0.0
1,399	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/28/2023	SLIFE-Supplemental Life	182.12	20.50	0.1%	0.0
1,400	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/28/2023	SPAD&D-Supplemental AD/D	33.91	20.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEK

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Remittance Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,401	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	11.00	20.50	0.0%	0.0
1,402	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/28/2023	SPSADD-Spouse AD/D	6.04	20.50	0.0%	0.0
1,403	Semi-Monthly Payroll Deduction	12/1/2023	12/15/2023	12/8/2023	12/15/2023	12/13/2023	Withholding Order (Creditor)	133.73	5.50	0.1%	0.0
1,404	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	401KAFT-RSP Contribution AfterTax	487.71	6.00	0.2%	0.0
1,405	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	401KMAT-RSP Contribution Match	1,332.78	6.00	0.6%	0.0
1,406	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	401KPRE-RSP Contribution PreTax	1,416.47	6.00	0.7%	0.0
1,407	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	401LN-401k Loan	348.98	6.00	0.2%	0.0
1,408	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	401LN-401k Loan	474.95	6.00	0.2%	0.0
1,409	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	401RTH-RSP Roth	359.98	6.00	0.2%	0.0
1,410	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/21/2023	AVIS-Vision Plan	27.62	(2.00)	0.0%	(0.0)
1,411	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/28/2023	CLDADD-Child AD/D	2.34	5.00	0.0%	0.0
1,412	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	DENPRE-Dental Insurance	69.00	6.00	0.0%	0.0
1,413	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/28/2023	DLIFE-Dependent Life	2.84	5.00	0.0%	0.0
1,414	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	HSA-Health Savings Contribution	701.26	6.00	0.3%	0.0
1,415	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/15/2023	LTD - Long Term Disability	83.88	(8.00)	0.0%	(0.0)
1,416	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/29/2023	MED-Medical Deduction	596.25	6.00	0.3%	0.0
1,417	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/28/2023	SLIFE-Supplemental Life	182.12	5.00	0.1%	0.0
1,418	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/28/2023	SPAD&D-Supplemental AD/D	33.91	5.00	0.0%	0.0
1,419	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	11.00	5.00	0.0%	0.0
1,420	Semi-Monthly Payroll Deduction	12/16/2023	12/31/2023	12/23/2023	12/29/2023	12/28/2023	SPSADD-Spouse AD/D	6.04	5.00	0.0%	0.0
								\$ 206,501		100.0%	7.3

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1										
2	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	401DEDA-401k Union Supplemental AfterTax	\$ 9.95	12.00	0.0%	0.0
3	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	401DEDA-401k Union Supplemental AfterTax	28	13.00	0.0%	0.0
4	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	401DEDP-401k Union Supplemental PreTax	76	13.00	0.0%	0.0
5	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	401DEDP-401k Union Supplemental PreTax	658	12.00	0.0%	0.0
6	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	401ER - ER RSP Contribution	9,930	13.00	0.0%	0.0
7	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	401ER - ER RSP Contribution	96,243	12.00	0.2%	0.0
8	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	401KAFT-RSP Contribution AfterTax	66	13.00	0.0%	0.0
9	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	401KAFT-RSP Contribution AfterTax	9,009	12.00	0.0%	0.0
10	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	401KMAT-RSP Contribution Match	32,424	13.00	0.1%	0.0
11	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	401KMAT-RSP Contribution Match	261,834	12.00	0.7%	0.1
12	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	401KPPE-RSP Contribution PreTax	46,890	13.00	0.1%	0.0
13	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	401KPPE-RSP Contribution PreTax	397,761	12.00	1.0%	0.1
14	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	401LN-401k Loan	2,451	13.00	0.0%	0.0
15	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	401LN-401k Loan	5,439	13.00	0.0%	0.0
16	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	401LN-401k Loan	37,732	12.00	0.1%	0.0
17	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	401LN-401k Loan	62,566	12.00	0.2%	0.0
18	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	401RS-RSP Roth Union Supplemental	27	12.00	0.0%	0.0
19	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	401RS-RSP Roth Union Supplemental	66	13.00	0.0%	0.0
20	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	401RTH-RSP Roth	5,174	13.00	0.0%	0.0
21	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	401RTH-RSP Roth	59,237	12.00	0.2%	0.0
22	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	A12049-USW 12049 Addl Dues	148	12.00	0.0%	0.0
23	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	A14214-USW 5541 Addl Dues	24	12.00	0.0%	0.0
24	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/30/2023	AVIS-Vision Plan	707	30.00	0.0%	0.0
25	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/30/2023	AVIS-Vision Plan	7,110	29.00	0.0%	0.0
26	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/19/2023	CLDADD-Child AD/D	25	19.00	0.0%	0.0
27	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/19/2023	CLDADD-Child AD/D	211	18.00	0.0%	0.0
28	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	D12049-USW 12049 Union Dues	4,280	12.00	0.0%	0.0
29	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	D14214-USW 5541 Union Dues	650	12.00	0.0%	0.0
30	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	DCSA-Dependent Care Spending	1,316	12.00	0.0%	0.0
31	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	DENPRE-Dental Insurance	1,782	13.00	0.0%	0.0
32	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	DENPRE-Dental Insurance	17,445	12.00	0.0%	0.0
33	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/19/2023	DLIFE-Dependent Life	31	19.00	0.0%	0.0
34	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/19/2023	DLIFE-Dependent Life	330	18.00	0.0%	0.0
35	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	2/13/2023	GIVING - Charitable Contributions	10,041	43.00	0.0%	0.0
36	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	2/10/2023	GIVING - Charitable Contributions	173	40.00	0.0%	0.0
37	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	2/13/2023	GIVING - Charitable Contributions	551	44.00	0.0%	0.0
38	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	HSA-Health Savings Contribution	11,251	13.00	0.0%	0.0
39	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	HSA-Health Savings Contribution	97,555	12.00	0.3%	0.0
40	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	HSAM-Health Savings Match	3,648	12.00	0.0%	0.0
41	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	HSAS - HSA Company Seed Contribution	140,250	13.00	0.4%	0.0
42	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	HSAS - HSA Company Seed Contribution	1,364,500	12.00	3.5%	0.4
43	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	2/10/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	40.00	0.0%	0.0
44	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/31/2023	IBWCOP-IBEW C.O.P.E	3	31.00	0.0%	0.0
45	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/31/2023	LAUNDRY-Laundry	40	30.00	0.0%	0.0
46	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/31/2023	LAUNDRY-Laundry	37	30.00	0.0%	0.0
47	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	2/23/2023	LTD - Long Term Disability	1,133	54.00	0.0%	0.0
48	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	2/23/2023	LTD - Long Term Disability	10,407	53.00	0.0%	0.0
49	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	MED-Medical Deduction	10,135	13.00	0.0%	0.0
50	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	MED-Medical Deduction	120,445	12.00	0.3%	0.0
51	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
52	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	MSA-Health Care Spending	3,707	12.00	0.0%	0.0
53	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	12/20/2022	PREPRK-Parking Pre-Tax	4,101	(12.00)	0.0%	(0.0)
54	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/19/2023	SLIFE-Supplemental Life	2,213	19.00	0.0%	0.0
55	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/19/2023	SLIFE-Supplemental Life	19,719	18.00	0.1%	0.0
56	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/19/2023	SPAD&D-Supplemental AD/D	342	19.00	0.0%	0.0

DUKE ENERGY KENTUCKY
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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
57	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/19/2023	SPAD&D-Supplemental AD/D	2,613	18.00	0.0%	0.0
58	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/19/2023	SPLIFE - Dependent Life - Spouse	424	19.00	0.0%	0.0
59	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/19/2023	SPLIFE - Dependent Life - Spouse	4,349	18.00	0.0%	0.0
60	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/19/2023	SPSADD-Spouse AD/D	112	19.00	0.0%	0.0
61	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/19/2023	SPSADD-Spouse AD/D	780	18.00	0.0%	0.0
62	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	TRADAFI	51	12.00	0.0%	0.0
63	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	TRADAFI	603	13.00	0.0%	0.0
64	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	TRADMAT	1,311	13.00	0.0%	0.0
65	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	TRADMAT	1,644	12.00	0.0%	0.0
66	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	TRADPRE	2,252	13.00	0.0%	0.0
67	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	TRADPRE	3,720	12.00	0.0%	0.0
68	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	TRADRTH	1,690	12.00	0.0%	0.0
69	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	TRADRTH	1,935	13.00	0.0%	0.0
70	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	U1412A-Union Dues 1412-A	422	17.00	0.0%	0.0
71	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	U1412B-Union Dues 1412-BA	592	17.00	0.0%	0.0
72	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	U1491B-Union Dues 1491-BA	175	17.00	0.0%	0.0
73	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	12.00	0.0%	0.0
74	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	UD1347-IBEW 1347 Union Dues	10,226	12.00	0.0%	0.0
75	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/13/2023	UD1393-IBEW 1393 Union Dues	10,654	13.00	0.0%	0.0
76	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	UD347A-IBEW 1347 Union Dues	6,978	12.00	0.0%	0.0
77	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	UD433B-Union Dues 433-BA	86	17.00	0.0%	0.0
78	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	UD626A-Union Dues 626-A	530	17.00	0.0%	0.0
79	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	UD626B-Union Dues 626-BA	255	17.00	0.0%	0.0
80	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	UD682A-Union Dues 682-A	723	17.00	0.0%	0.0
81	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	UD682B-Union Dues 682-BA	1,153	17.00	0.0%	0.0
82	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	UD962A-Union Dues 962-A	126	17.00	0.0%	0.0
83	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	UD962B-Union Dues 962-BA	1,008	17.00	0.0%	0.0
84	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/13/2023	UDIUU-UWUA Union Dues	5,084	12.00	0.0%	0.0
85	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/31/2023	UNPAC - Union PAC	5	30.00	0.0%	0.0
86	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/31/2023	UNPAC - Union PAC	84	30.00	0.0%	0.0
87	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/31/2023	UNPAC - Union PAC	1	31.00	0.0%	0.0
88	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	USAADD - USW 7202 Addl Union Dues	5	17.00	0.0%	0.0
89	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/18/2023	USADUE-USW Union Dues	124	17.00	0.0%	0.0
90	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/12/2023	Withholding Order (Bankruptcy)	1,209	11.00	0.0%	0.0
91	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/12/2023	Withholding Order (Bankruptcy)	339	12.00	0.0%	0.0
92	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/12/2023	Withholding Order (Support)	13,461	11.00	0.0%	0.0
93	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/12/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
94	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/12/2023	Withholding Order (Creditor)	1,033	11.00	0.0%	0.0
95	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/12/2023	Withholding Order (Creditor)	1,053	12.00	0.0%	0.0
96	Bi-Weekly Payroll Deductions	12/26/2022	1/8/2023	1/1/2023	1/12/2023	Withholding Order (State Tax Levy)	593	11.00	0.0%	0.0
97	Bi-Weekly Payroll Deductions	12/25/2022	1/7/2023	12/31/2022	1/12/2023	Withholding Order (State Tax Levy)	(582)	12.00	0.0%	(0.0)
98	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	401DEDA-401k Union Supplemental AfterTax	14	12.00	0.0%	0.0
99	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	401DEDA-401k Union Supplemental AfterTax	88	13.00	0.0%	0.0
100	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	401DEDP-401k Union Supplemental PreTax	197	13.00	0.0%	0.0
101	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	401DEDP-401k Union Supplemental PreTax	1,359	12.00	0.0%	0.0
102	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	401ER - ER RSP Contribution	7,362	13.00	0.0%	0.0
103	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	401ER - ER RSP Contribution	101,570	12.00	0.3%	0.0
104	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	401KAFT-RSP Contribution AfterTax	44	13.00	0.0%	0.0
105	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	401KAFT-RSP Contribution AfterTax	8,268	12.00	0.0%	0.0
106	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	401KMAT-RSP Contribution Match	22,884	13.00	0.1%	0.0
107	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	401KMAT-RSP Contribution Match	263,791	12.00	0.7%	0.1
108	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	401KPPE-RSP Contribution PreTax	32,246	13.00	0.1%	0.0
109	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	401KPPE-RSP Contribution PreTax	399,808	12.00	1.0%	0.1
110	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	401LN-401k Loan	2,451	13.00	0.0%	0.0
111	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	401LN-401k Loan	5,439	13.00	0.0%	0.0
112	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	401LN-401k Loan	36,623	12.00	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
113	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	401LN-401k Loan	62,269	12.00	0.2%	0.0
114	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	401RS-RSP Roth Union Supplemental	61	12.00	0.0%	0.0
115	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	401RS-RSP Roth Union Supplemental	154	13.00	0.0%	0.0
116	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	401RTH-RSP Roth	3,902	13.00	0.0%	0.0
117	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	401RTH-RSP Roth	58,747	12.00	0.2%	0.0
118	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/30/2023	A12049-USW 12049 Addl Dues	159	15.00	0.0%	0.0
119	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/30/2023	A14214-USW 5541 Addl Dues	26	15.00	0.0%	0.0
120	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/30/2023	AVIS-Vision Plan	717	16.00	0.0%	0.0
121	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/30/2023	AVIS-Vision Plan	7,175	15.00	0.0%	0.0
122	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/19/2023	CLDADD-Child AD/D	25	5.00	0.0%	0.0
123	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/19/2023	CLDADD-Child AD/D	211	4.00	0.0%	0.0
124	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/31/2023	CLUB-Club Dues	30	16.00	0.0%	0.0
125	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/30/2023	D12049-USW 12049 Union Dues	4,588	15.00	0.0%	0.0
126	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/30/2023	D14214-USW 5541 Union Dues	694	15.00	0.0%	0.0
127	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	DCSA-Dependent Care Spending	1,316	12.00	0.0%	0.0
128	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	DENPRE-Dental Insurance	1,782	13.00	0.0%	0.0
129	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	DENPRE-Dental Insurance	17,577	12.00	0.0%	0.0
130	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/19/2023	DLIFE-Dependent Life	31	5.00	0.0%	0.0
131	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/19/2023	DLIFE-Dependent Life	331	4.00	0.0%	0.0
132	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	2/13/2023	GIVING - Charitable Contributions	3,798	29.00	0.0%	0.0
133	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	2/10/2023	GIVING - Charitable Contributions	168	26.00	0.0%	0.0
134	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	2/13/2023	GIVING - Charitable Contributions	251	30.00	0.0%	0.0
135	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	HSA-Health Savings Contribution	11,365	13.00	0.0%	0.0
136	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	HSA-Health Savings Contribution	98,382	12.00	0.3%	0.0
137	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	HSAM-Health Savings Match	3,648	12.00	0.0%	0.0
138	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	HSAS - HSA Company Seed Contribution	13,246	12.00	0.0%	0.0
139	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/31/2023	IBWCOP-IBEW C.O.P.E	2	17.00	0.0%	0.0
140	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/31/2023	LAUNDRY-Laundry	40	16.00	0.0%	0.0
141	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/31/2023	LAUNDRY-Laundry	37	16.00	0.0%	0.0
142	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	2/23/2023	LTD - Long Term Disability	1,133	40.00	0.0%	0.0
143	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	2/23/2023	LTD - Long Term Disability	10,393	39.00	0.0%	0.0
144	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	MED-Medical Deduction	10,196	13.00	0.0%	0.0
145	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	MED-Medical Deduction	119,202	12.00	0.3%	0.0
146	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
147	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	MSA-Health Care Spending	3,669	12.00	0.0%	0.0
148	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/19/2023	SLIFE-Supplemental Life	2,213	5.00	0.0%	0.0
149	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/19/2023	SLIFE-Supplemental Life	19,662	4.00	0.1%	0.0
150	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/19/2023	SPAD&D-Supplemental AD/D	342	5.00	0.0%	0.0
151	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/19/2023	SPAD&D-Supplemental AD/D	2,609	4.00	0.0%	0.0
152	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/19/2023	SPLIFE - Dependent Life - Spouse	424	5.00	0.0%	0.0
153	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/19/2023	SPLIFE - Dependent Life - Spouse	4,311	4.00	0.0%	0.0
154	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/19/2023	SPSADD-Spouse AD/D	112	5.00	0.0%	0.0
155	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/19/2023	SPSADD-Spouse AD/D	785	4.00	0.0%	0.0
156	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	TRADAFT	51	12.00	0.0%	0.0
157	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	TRADAFT	335	13.00	0.0%	0.0
158	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	TRADMAT	833	13.00	0.0%	0.0
159	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	TRADMAT	1,637	12.00	0.0%	0.0
160	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	TRADPRE	1,529	13.00	0.0%	0.0
161	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	TRADPRE	3,704	12.00	0.0%	0.0
162	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	TRADRTH	1,116	13.00	0.0%	0.0
163	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	TRADRTH	1,693	12.00	0.0%	0.0
164	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/30/2023	UDIUU-UWUA Union Dues	5,058	15.00	0.0%	0.0
165	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/31/2023	UNPAC - Union PAC	17	16.00	0.0%	0.0
166	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	Withholding Order (Bankruptcy)	1,209	12.00	0.0%	0.0
167	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	Withholding Order (Bankruptcy)	339	13.00	0.0%	0.0
168	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	Withholding Order (Support)	13,461	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
169	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	Withholding Order (Support)	1,124	13.00	0.0%	0.0
170	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	Withholding Order (Creditor)	937	12.00	0.0%	0.0
171	Bi-Weekly Payroll Deductions	1/8/2023	1/21/2023	1/14/2023	1/27/2023	Withholding Order (Creditor)	1,044	13.00	0.0%	0.0
172	Bi-Weekly Payroll Deductions	1/9/2023	1/22/2023	1/15/2023	1/27/2023	Withholding Order (State Tax Levy)	393	12.00	0.0%	0.0
173	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	UD1347 Initiation Fee	120	12.00	0.0%	0.0
174	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	401DEDA-401k Union Supplemental AfterTax	9	12.00	0.0%	0.0
175	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	401DEDP-401k Union Supplemental PreTax	106	13.00	0.0%	0.0
176	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	401DEDP-401k Union Supplemental PreTax	191	12.00	0.0%	0.0
177	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	401ER - ER RSP Contribution	7,224	13.00	0.0%	0.0
178	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	401ER - ER RSP Contribution	102,051	12.00	0.3%	0.0
179	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	401KAFT-RSP Contribution AfterTax	42	13.00	0.0%	0.0
180	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	401KAFT-RSP Contribution AfterTax	7,835	12.00	0.0%	0.0
181	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	401KMAT-RSP Contribution Match	22,954	13.00	0.1%	0.0
182	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	401KMAT-RSP Contribution Match	265,512	12.00	0.7%	0.1
183	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	401KPRE-RSP Contribution PreTax	32,418	13.00	0.1%	0.0
184	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	401KPRE-RSP Contribution PreTax	403,116	12.00	1.0%	0.1
185	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	401LN-401k Loan	2,528	13.00	0.0%	0.0
186	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	401LN-401k Loan	5,439	13.00	0.0%	0.0
187	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	401LN-401k Loan	36,952	12.00	0.1%	0.0
188	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	401LN-401k Loan	61,834	12.00	0.2%	0.0
189	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	401RS-RSP Roth Union Supplemental	54	12.00	0.0%	0.0
190	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	401RS-RSP Roth Union Supplemental	335	13.00	0.0%	0.0
191	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	401RTH-RSP Roth	3,832	13.00	0.0%	0.0
192	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	401RTH-RSP Roth	59,693	12.00	0.2%	0.0
193	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	A12049-USW 12049 Addl Dues	162	12.00	0.0%	0.0
194	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	A14214-USW 5541 Addl Dues	26	12.00	0.0%	0.0
195	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/27/2023	AVIS-Vision Plan	717	30.00	0.0%	0.0
196	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/27/2023	AVIS-Vision Plan	7,215	29.00	0.0%	0.0
197	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/28/2023	CLDADD-Child AD/D	25	31.00	0.0%	0.0
198	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/28/2023	CLDADD-Child AD/D	212	30.00	0.0%	0.0
199	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	D12049-USW 12049 Union Dues	4,683	12.00	0.0%	0.0
200	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	D14214-USW 5541 Union Dues	695	12.00	0.0%	0.0
201	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	DCSA-Dependent Care Spending	1,326	12.00	0.0%	0.0
202	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	DENPRE-Dental Insurance	1,782	13.00	0.0%	0.0
203	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	DENPRE-Dental Insurance	17,639	12.00	0.0%	0.0
204	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/28/2023	DLIFE-Dependent Life	31	31.00	0.0%	0.0
205	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/28/2023	DLIFE-Dependent Life	331	30.00	0.0%	0.0
206	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	3/10/2023	GIVING - Charitable Contributions	3,798	40.00	0.0%	0.0
207	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	3/10/2023	GIVING - Charitable Contributions	148	40.00	0.0%	0.0
208	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	3/10/2023	GIVING - Charitable Contributions	251	41.00	0.0%	0.0
209	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	HSA-Health Savings Contribution	11,419	13.00	0.0%	0.0
210	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	HSA-Health Savings Contribution	99,680	12.00	0.3%	0.0
211	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	HSAM-Health Savings Match	3,562	12.00	0.0%	0.0
212	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	HSAS - HSA Company Seed Contribution	1,700	12.00	0.0%	0.0
213	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	12.00	0.0%	0.0
214	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	3/1/2023	IBWCOP-IBEW C.O.P.E	2	32.00	0.0%	0.0
215	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	3/1/2023	LAUNDRY-Laundry	40	31.00	0.0%	0.0
216	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	3/1/2023	LAUNDRY-Laundry	37	31.00	0.0%	0.0
217	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	3/15/2023	LTD - Long Term Disability	1,133	46.00	0.0%	0.0
218	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	3/15/2023	LTD - Long Term Disability	10,368	45.00	0.0%	0.0
219	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	MED-Medical Deduction	10,214	13.00	0.0%	0.0
220	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	MED-Medical Deduction	120,282	12.00	0.3%	0.0
221	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
222	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	MSA-Health Care Spending	3,616	12.00	0.0%	0.0
223	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	1/18/2023	PREPRK-Parking Pre-Tax	3,716	(11.00)	0.0%	(0.0)
224	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/28/2023	SLIFE-Supplemental Life	2,213	31.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
225	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/28/2023	SLIFE-Supplemental Life	19,617	30.00	0.1%	0.0
226	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/28/2023	SPAD&D-Supplemental AD/D	342	31.00	0.0%	0.0
227	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/28/2023	SPAD&D-Supplemental AD/D	2,607	30.00	0.0%	0.0
228	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/28/2023	SPLIFE - Dependent Life - Spouse	424	31.00	0.0%	0.0
229	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/28/2023	SPLIFE - Dependent Life - Spouse	4,242	30.00	0.0%	0.0
230	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/28/2023	SPSADD-Spouse AD/D	112	31.00	0.0%	0.0
231	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/28/2023	SPSADD-Spouse AD/D	782	30.00	0.0%	0.0
232	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	TRADAF	51	12.00	0.0%	0.0
233	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	TRADAF	335	13.00	0.0%	0.0
234	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	TRADMAT	800	13.00	0.0%	0.0
235	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	TRADMAT	1,637	12.00	0.0%	0.0
236	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	TRADPRE	1,547	13.00	0.0%	0.0
237	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	TRADPRE	3,762	12.00	0.0%	0.0
238	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	TRADRTH	1,637	13.00	0.0%	0.0
239	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	TRADRTH	1,693	12.00	0.0%	0.0
240	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	U1412A-Union Dues 1412-A	317	15.00	0.0%	0.0
241	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	U1412B-Union Dues 1412-BA	592	15.00	0.0%	0.0
242	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	U1491B-Union Dues 1491-BA	175	15.00	0.0%	0.0
243	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	12.00	0.0%	0.0
244	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	UD1347-IBEW 1347 Union Dues	10,378	12.00	0.0%	0.0
245	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/10/2023	UD1393-IBEW 1393 Union Dues	10,754	13.00	0.0%	0.0
246	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	UD347A-IBEW 1347 Union Dues	7,570	12.00	0.0%	0.0
247	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	UD433B-Union Dues 433-BA	86	15.00	0.0%	0.0
248	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	UD626A-Union Dues 626-A	530	15.00	0.0%	0.0
249	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	UD626B-Union Dues 626-BA	255	15.00	0.0%	0.0
250	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	UD682A-Union Dues 682-A	930	15.00	0.0%	0.0
251	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	UD682B-Union Dues 682-BA	1,153	15.00	0.0%	0.0
252	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	UD962A-Union Dues 962-A	126	15.00	0.0%	0.0
253	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	UD962B-Union Dues 962-BA	1,008	15.00	0.0%	0.0
254	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/10/2023	UDIUU-UWUA Union Dues	5,088	12.00	0.0%	0.0
255	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	3/1/2023	UNPAC - Union PAC	10	31.00	0.0%	0.0
256	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	3/1/2023	UNPAC - Union PAC	93	31.00	0.0%	0.0
257	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	3/1/2023	UNPAC - Union PAC	1	32.00	0.0%	0.0
258	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	USAADD - USW 7202 Addl Union Dues	11	15.00	0.0%	0.0
259	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/13/2023	USADUE-USW Union Dues	316	15.00	0.0%	0.0
260	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/9/2023	Withholding Order (Bankruptcy)	1,209	11.00	0.0%	0.0
261	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/9/2023	Withholding Order (Bankruptcy)	339	12.00	0.0%	0.0
262	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/9/2023	Withholding Order (Support)	13,516	11.00	0.0%	0.0
263	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/9/2023	Withholding Order (Support)	1,124	12.00	0.0%	0.0
264	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/9/2023	Withholding Order (Creditor)	984	11.00	0.0%	0.0
265	Bi-Weekly Payroll Deductions	1/22/2023	2/4/2023	1/28/2023	2/9/2023	Withholding Order (Creditor)	322	12.00	0.0%	0.0
266	Bi-Weekly Payroll Deductions	1/23/2023	2/5/2023	1/29/2023	2/9/2023	Withholding Order (State Tax Levy)	1,325	11.00	0.0%	0.0
267	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	401DEDA-401k Union Supplemental AfterTax	9	12.00	0.0%	0.0
268	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	401DEDP-401k Union Supplemental PreTax	24	13.00	0.0%	0.0
269	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	401DEDP-401k Union Supplemental PreTax	278	12.00	0.0%	0.0
270	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	401ER - ER RSP Contribution	7,139	13.00	0.0%	0.0
271	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	401ER - ER RSP Contribution	115,076	12.00	0.3%	0.0
272	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	401KAFT-RSP Contribution AfterTax	44	13.00	0.0%	0.0
273	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	401KAFT-RSP Contribution AfterTax	19,125	12.00	0.0%	0.0
274	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	401KMAT-RSP Contribution Match	22,696	13.00	0.1%	0.0
275	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	401KMAT-RSP Contribution Match	284,091	12.00	0.7%	0.1
276	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	401KPRE-RSP Contribution PreTax	32,248	13.00	0.1%	0.0
277	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	401KPRE-RSP Contribution PreTax	425,099	12.00	1.1%	0.1
278	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	401LN-401k Loan	2,769	13.00	0.0%	0.0
279	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	401LN-401k Loan	5,535	13.00	0.0%	0.0
280	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	401LN-401k Loan	36,420	12.00	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
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WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
281	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	401LN-401K Loan	60,983	12.00	0.2%	0.0
282	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	401RS-RSP Roth Union Supplemental	61	12.00	0.0%	0.0
283	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	401RTH-RSP Roth	3,640	13.00	0.0%	0.0
284	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	401RTH-RSP Roth	60,836	12.00	0.2%	0.0
285	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	A12049-USW 12049 Addl Dues	165	12.00	0.0%	0.0
286	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	A14214-USW 5541 Addl Dues	26	12.00	0.0%	0.0
287	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/27/2023	AVIS-Vision Plan	717	16.00	0.0%	0.0
288	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/27/2023	AVIS-Vision Plan	7,197	15.00	0.0%	0.0
289	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/28/2023	CLDADD-Child AD/D	25	17.00	0.0%	0.0
290	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/28/2023	CLDADD-Child AD/D	211	16.00	0.0%	0.0
291	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	3/1/2023	CLUB-Club Dues	30	17.00	0.0%	0.0
292	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	D12049-USW 12049 Union Dues	4,728	12.00	0.0%	0.0
293	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	D14214-USW 5541 Union Dues	689	12.00	0.0%	0.0
294	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	DCSA-Dependent Care Spending	1,326	12.00	0.0%	0.0
295	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	DENPRE-Dental Insurance	1,782	13.00	0.0%	0.0
296	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	DENPRE-Dental Insurance	17,608	12.00	0.0%	0.0
297	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/28/2023	DLIFE-Dependent Life	31	17.00	0.0%	0.0
298	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/28/2023	DLIFE-Dependent Life	330	16.00	0.0%	0.0
299	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	ESPI-ER ESP Contrib FICA	7,267	12.00	0.0%	0.0
300	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	3/10/2023	GIVING - Charitable Contributions	3,738	26.00	0.0%	0.0
301	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	3/10/2023	GIVING - Charitable Contributions	201	26.00	0.0%	0.0
302	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	3/10/2023	GIVING - Charitable Contributions	251	27.00	0.0%	0.0
303	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	3/10/2023	GIVING - Charitable Contributions	10	27.00	0.0%	0.0
304	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	HSA-Health Savings Contribution	11,524	13.00	0.0%	0.0
305	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	HSA-Health Savings Contribution	99,594	12.00	0.3%	0.0
306	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	HSAM-Health Savings Match	3,629	12.00	0.0%	0.0
307	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	HSAS - HSA Company Seed Contribution	1,558	13.00	0.0%	0.0
308	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	HSAS - HSA Company Seed Contribution	2,975	12.00	0.0%	0.0
309	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	3/1/2023	IBWCOP-IBEW C.O.P.E	2	18.00	0.0%	0.0
310	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	3/1/2023	LAUNDRY-Laundry	40	17.00	0.0%	0.0
311	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	3/1/2023	LAUNDRY-Laundry	37	17.00	0.0%	0.0
312	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	3/15/2023	LTD - Long Term Disability	1,133	32.00	0.0%	0.0
313	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	3/15/2023	LTD - Long Term Disability	10,375	31.00	0.0%	0.0
314	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	MED-Medical Deduction	10,214	13.00	0.0%	0.0
315	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	MED-Medical Deduction	120,837	12.00	0.3%	0.0
316	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
317	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	MSA-Health Care Spending	3,636	12.00	0.0%	0.0
318	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/28/2023	SLIFE-Supplemental Life	2,213	17.00	0.0%	0.0
319	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/28/2023	SLIFE-Supplemental Life	19,571	16.00	0.1%	0.0
320	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/28/2023	SPAD&D-Supplemental AD/D	342	17.00	0.0%	0.0
321	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/28/2023	SPAD&D-Supplemental AD/D	2,606	16.00	0.0%	0.0
322	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/28/2023	SPLIFE - Dependent Life - Spouse	424	17.00	0.0%	0.0
323	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/28/2023	SPLIFE - Dependent Life - Spouse	4,237	16.00	0.0%	0.0
324	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/28/2023	SPSADD-Spouse AD/D	112	17.00	0.0%	0.0
325	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/28/2023	SPSADD-Spouse AD/D	778	16.00	0.0%	0.0
326	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	TRADAFT	51	12.00	0.0%	0.0
327	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	TRADAFT	335	13.00	0.0%	0.0
328	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	TRADMAT	788	13.00	0.0%	0.0
329	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	TRADMAT	1,656	12.00	0.0%	0.0
330	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	TRADPRE	1,547	13.00	0.0%	0.0
331	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	TRADPRE	3,792	12.00	0.0%	0.0
332	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/24/2023	TRADRTH	447	13.00	0.0%	0.0
333	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	TRADRTH	1,693	12.00	0.0%	0.0
334	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/24/2023	UDIUU-UWUA Union Dues	5,084	12.00	0.0%	0.0
335	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	3/1/2023	UNPAC - Union PAC	10	17.00	0.0%	0.0
336	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/23/2023	Withholding Order (Bankruptcy)	1,209	11.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
337	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/23/2023	Withholding Order (Bankruptcy)	339	12.00	0.0%	0.0
338	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/23/2023	Withholding Order (Support)	14,333	11.00	0.0%	0.0
339	Bi-Weekly Payroll Deductions	2/5/2023	2/18/2023	2/11/2023	2/23/2023	Withholding Order (Support)	1,124	12.00	0.0%	0.0
340	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/23/2023	Withholding Order (Creditor)	1,372	11.00	0.0%	0.0
341	Bi-Weekly Payroll Deductions	2/6/2023	2/19/2023	2/12/2023	2/23/2023	Withholding Order (State Tax Levy)	1,631	11.00	0.0%	0.0
342	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	UD1347 Initiation Fee	30	12.00	0.0%	0.0
343	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	UD347A Initiation Fee	192	12.00	0.0%	0.0
344	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	401DEDA-401k Union Supplemental AfterTax	0	12.00	0.0%	0.0
345	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	401DEDA-401k Union Supplemental AfterTax	101	13.00	0.0%	0.0
346	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	401DEDP-401k Union Supplemental PreTax	170	13.00	0.0%	0.0
347	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	401DEDP-401k Union Supplemental PreTax	2,323	12.00	0.0%	0.0
348	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	401ER - ER RSP Contribution	9,252	13.00	0.0%	0.0
349	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	401ER - ER RSP Contribution	215,359	12.00	0.6%	0.1
350	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	401KAFT-RSP Contribution AfterTax	54	13.00	0.0%	0.0
351	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	401KAFT-RSP Contribution AfterTax	17,712	12.00	0.0%	0.0
352	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	401KMAT-RSP Contribution Match	28,198	13.00	0.1%	0.0
353	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	401KMAT-RSP Contribution Match	561,210	12.00	1.5%	0.2
354	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	401KPRE-RSP Contribution PreTax	39,347	13.00	0.1%	0.0
355	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	401KPRE-RSP Contribution PreTax	884,795	12.00	2.3%	0.3
356	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	401LN-401k Loan	2,769	13.00	0.0%	0.0
357	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	401LN-401k Loan	5,384	13.00	0.0%	0.0
358	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	401LN-401k Loan	35,834	12.00	0.1%	0.0
359	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	401LN-401k Loan	60,405	12.00	0.2%	0.0
360	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	401RS-RSP Roth Union Supplemental	174	12.00	0.0%	0.0
361	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	401RTH-RSP Roth	5,102	13.00	0.0%	0.0
362	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	401RTH-RSP Roth	127,107	12.00	0.3%	0.0
363	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	A12049-USW 12049 Addl Dues	159	12.00	0.0%	0.0
364	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	A14214-USW 5541 Addl Dues	22	12.00	0.0%	0.0
365	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/29/2023	AVIS-Vision Plan	711	32.00	0.0%	0.0
366	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/29/2023	AVIS-Vision Plan	7,093	31.00	0.0%	0.0
367	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/30/2023	CLDADD-Child AD/D	25	33.00	0.0%	0.0
368	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/30/2023	CLDADD-Child AD/D	207	32.00	0.0%	0.0
369	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	D12049-USW 12049 Union Dues	4,636	12.00	0.0%	0.0
370	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	D14214-USW 5541 Union Dues	650	12.00	0.0%	0.0
371	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	DCSA-Dependent Care Spending	1,326	12.00	0.0%	0.0
372	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	DENPRE-Dental Insurance	1,774	13.00	0.0%	0.0
373	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	DENPRE-Dental Insurance	17,285	12.00	0.0%	0.0
374	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/30/2023	DLIFE-Dependent Life	29	33.00	0.0%	0.0
375	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/30/2023	DLIFE-Dependent Life	325	32.00	0.0%	0.0
376	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	4/13/2023	GIVING - Charitable Contributions	3,730	46.00	0.0%	0.0
377	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	4/10/2023	GIVING - Charitable Contributions	201	43.00	0.0%	0.0
378	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	4/13/2023	GIVING - Charitable Contributions	247	47.00	0.0%	0.0
379	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	4/10/2023	GIVING - Charitable Contributions	10	44.00	0.0%	0.0
380	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	HSA-Health Savings Contribution	11,782	13.00	0.0%	0.0
381	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	HSA-Health Savings Contribution	98,304	12.00	0.3%	0.0
382	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	HSAM-Health Savings Match	3,102	12.00	0.0%	0.0
383	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	HSAS - HSA Company Seed Contribution	1,417	13.00	0.0%	0.0
384	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	HSAS - HSA Company Seed Contribution	2,833	12.00	0.0%	0.0
385	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	12.00	0.0%	0.0
386	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/31/2023	IBWCOP-IBEW C.O.P.E	2	34.00	0.0%	0.0
387	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/31/2023	LAUNDRY-Laundry	40	33.00	0.0%	0.0
388	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/31/2023	LAUNDRY-Laundry	37	33.00	0.0%	0.0
389	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	4/14/2023	LTD - Long Term Disability	1,124	48.00	0.0%	0.0
390	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	4/14/2023	LTD - Long Term Disability	10,293	47.00	0.0%	0.0
391	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	MED-Medical Deduction	10,231	13.00	0.0%	0.0
392	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	MED-Medical Deduction	118,387	12.00	0.3%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
393	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	MEMO - 401k Catchup Amount	1,831	12.00	0.0%	0.0
394	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
395	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	MSA-Health Care Spending	3,636	12.00	0.0%	0.0
396	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	2/15/2023	PREPRK-Parking Pre-Tax	3,475	(11.00)	0.0%	(0.0)
397	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/30/2023	SLIFE-Supplemental Life	2,209	33.00	0.0%	0.0
398	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/30/2023	SLIFE-Supplemental Life	19,350	32.00	0.1%	0.0
399	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/30/2023	SPAD&D-Supplemental AD/D	346	33.00	0.0%	0.0
400	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/30/2023	SPAD&D-Supplemental AD/D	2,590	32.00	0.0%	0.0
401	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/30/2023	SPLIFE - Dependent Life - Spouse	424	33.00	0.0%	0.0
402	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/30/2023	SPLIFE - Dependent Life - Spouse	4,154	32.00	0.0%	0.0
403	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/30/2023	SPSADD-Spouse AD/D	112	33.00	0.0%	0.0
404	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/30/2023	SPSADD-Spouse AD/D	771	32.00	0.0%	0.0
405	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	TRADAFT	51	12.00	0.0%	0.0
406	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	TRADAFT	335	13.00	0.0%	0.0
407	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	TRADMAT	743	13.00	0.0%	0.0
408	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	TRADMAT	1,657	12.00	0.0%	0.0
409	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	TRADPRE	1,495	13.00	0.0%	0.0
410	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	TRADPRE	3,792	12.00	0.0%	0.0
411	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	TRADRTH	447	13.00	0.0%	0.0
412	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	TRADRTH	1,694	12.00	0.0%	0.0
413	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	U1412A-Union Dues 1412-A	422	12.00	0.0%	0.0
414	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	U1412B-Union Dues 1412-BA	592	12.00	0.0%	0.0
415	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	U1491B-Union Dues 1491-BA	175	12.00	0.0%	0.0
416	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	12.00	0.0%	0.0
417	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	UD1347-IBEW 1347 Union Dues	10,378	12.00	0.0%	0.0
418	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/10/2023	UD1393-IBEW 1393 Union Dues	10,597	13.00	0.0%	0.0
419	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	UD347A-IBEW 1347 Union Dues	7,275	12.00	0.0%	0.0
420	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/14/2023	UD433B-Union Dues 433-BA	86	16.00	0.0%	0.0
421	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/14/2023	UD626A-Union Dues 626-A	530	16.00	0.0%	0.0
422	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/14/2023	UD626B-Union Dues 626-BA	255	16.00	0.0%	0.0
423	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/14/2023	UD682A-Union Dues 682-A	827	16.00	0.0%	0.0
424	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/14/2023	UD682B-Union Dues 682-BA	1,071	16.00	0.0%	0.0
425	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/14/2023	UD962A-Union Dues 962-A	126	16.00	0.0%	0.0
426	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/14/2023	UD962B-Union Dues 962-BA	1,050	16.00	0.0%	0.0
427	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	UDIUIU-UWUA Union Dues	5,032	12.00	0.0%	0.0
428	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/10/2023	UDIUIU-UWUA Initiation Fee	30	12.00	0.0%	0.0
429	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/31/2023	UNPAC - Union PAC	10	33.00	0.0%	0.0
430	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/31/2023	UNPAC - Union PAC	103	33.00	0.0%	0.0
431	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/31/2023	UNPAC - Union PAC	1	34.00	0.0%	0.0
432	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/14/2023	USAAADD - USW 7202 Addl Union Dues	10	16.00	0.0%	0.0
433	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/14/2023	USADUE-USW Union Dues	284	16.00	0.0%	0.0
434	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/9/2023	Withholding Order (Support)	13,784	11.00	0.0%	0.0
435	Bi-Weekly Payroll Deductions	2/19/2023	3/4/2023	2/25/2023	3/9/2023	Withholding Order (Support)	1,124	12.00	0.0%	0.0
436	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/9/2023	Withholding Order (Creditor)	3,435	11.00	0.0%	0.0
437	Bi-Weekly Payroll Deductions	2/20/2023	3/5/2023	2/26/2023	3/9/2023	Withholding Order (State Tax Levy)	1,905	11.00	0.0%	0.0
438	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	401DEDA-401k Union Supplemental AfterTax	3	12.00	0.0%	0.0
439	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	401DEDA-401k Union Supplemental AfterTax	57	13.00	0.0%	0.0
440	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	401DEDP-401k Union Supplemental PreTax	89	12.00	0.0%	0.0
441	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	401DEDP-401k Union Supplemental PreTax	132	13.00	0.0%	0.0
442	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	401ER - ER RSP Contribution	7,683	13.00	0.0%	0.0
443	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	401ER - ER RSP Contribution	101,109	12.00	0.3%	0.0
444	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	401KAFT-RSP Contribution AfterTax	44	13.00	0.0%	0.0
445	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	401KAFT-RSP Contribution AfterTax	8,504	12.00	0.0%	0.0
446	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	401KMAT-RSP Contribution Match	23,418	13.00	0.1%	0.0
447	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	401KMAT-RSP Contribution Match	259,295	12.00	0.7%	0.1
448	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	401KPRE-RSP Contribution PreTax	32,325	13.00	0.1%	0.0

**DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS**

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
449	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	401KPRE-RSP Contribution PreTax	400,135	12.00	1.0%	0.1
450	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	401LN-401k Loan	2,769	13.00	0.0%	0.0
451	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	401LN-401k Loan	5,558	13.00	0.0%	0.0
452	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	401LN-401k Loan	35,393	12.00	0.1%	0.0
453	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	401LN-401k Loan	61,259	12.00	0.2%	0.0
454	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	401RS-RSP Roth Union Supplemental	3	13.00	0.0%	0.0
455	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	401RS-RSP Roth Union Supplemental	80	12.00	0.0%	0.0
456	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	401RTH-RSP Roth	4,440	13.00	0.0%	0.0
457	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	401RTH-RSP Roth	58,872	12.00	0.2%	0.0
458	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/27/2023	A12049-USW 12049 Addl Dues	160	15.00	0.0%	0.0
459	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/27/2023	A14214-USW 5541 Addl Dues	21	15.00	0.0%	0.0
460	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/29/2023	AVIS-Vision Plan	708	18.00	0.0%	0.0
461	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/29/2023	AVIS-Vision Plan	7,122	17.00	0.0%	0.0
462	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/30/2023	CLDADD-Child AD/D	25	19.00	0.0%	0.0
463	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/30/2023	CLDADD-Child AD/D	209	18.00	0.0%	0.0
464	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/31/2023	CLUB-Club Dues	30	19.00	0.0%	0.0
465	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/27/2023	D12049-USW 12049 Union Dues	4,665	15.00	0.0%	0.0
466	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/27/2023	D14214-USW 5541 Union Dues	610	15.00	0.0%	0.0
467	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	DCSA-Dependent Care Spending	1,326	12.00	0.0%	0.0
468	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	DENPRE-Dental Insurance	1,771	13.00	0.0%	0.0
469	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	DENPRE-Dental Insurance	17,363	12.00	0.0%	0.0
470	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/30/2023	DLIFE-Dependent Life	29	19.00	0.0%	0.0
471	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/30/2023	DLIFE-Dependent Life	325	18.00	0.0%	0.0
472	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	4/13/2023	GIVING - Charitable Contributions	3,730	32.00	0.0%	0.0
473	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	4/10/2023	GIVING - Charitable Contributions	201	29.00	0.0%	0.0
474	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	4/13/2023	GIVING - Charitable Contributions	247	33.00	0.0%	0.0
475	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	4/10/2023	GIVING - Charitable Contributions	10	30.00	0.0%	0.0
476	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	HSA-Health Savings Contribution	11,620	13.00	0.0%	0.0
477	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	HSA-Health Savings Contribution	98,696	12.00	0.3%	0.0
478	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	HSAM-Health Savings Match	2,133	12.00	0.0%	0.0
479	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	HSAS - HSA Company Seed Contribution	708	13.00	0.0%	0.0
480	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	HSAS - HSA Company Seed Contribution	9,279	12.00	0.0%	0.0
481	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/31/2023	IBWCOP-IBEW C.O.P.E	2	20.00	0.0%	0.0
482	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/31/2023	LAUNDRY-Laundry	40	19.00	0.0%	0.0
483	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/31/2023	LAUNDRY-Laundry	37	19.00	0.0%	0.0
484	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	4/14/2023	LTD - Long Term Disability	1,095	34.00	0.0%	0.0
485	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	4/14/2023	LTD - Long Term Disability	10,263	33.00	0.0%	0.0
486	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	MED-Medical Deduction	10,069	13.00	0.0%	0.0
487	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	MED-Medical Deduction	118,550	12.00	0.3%	0.0
488	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	MEMO - 401k Catchup Amount	3,803	12.00	0.0%	0.0
489	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
490	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	MSA-Health Care Spending	3,636	12.00	0.0%	0.0
491	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/30/2023	SLIFE-Supplemental Life	2,209	19.00	0.0%	0.0
492	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/30/2023	SLIFE-Supplemental Life	19,224	18.00	0.0%	0.0
493	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/30/2023	SPAD&D-Supplemental AD/D	339	19.00	0.0%	0.0
494	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/30/2023	SPAD&D-Supplemental AD/D	2,588	18.00	0.0%	0.0
495	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/30/2023	SPLIFE - Dependent Life - Spouse	424	19.00	0.0%	0.0
496	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/30/2023	SPLIFE - Dependent Life - Spouse	4,158	18.00	0.0%	0.0
497	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/30/2023	SPSADD-Spouse AD/D	112	19.00	0.0%	0.0
498	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/30/2023	SPSADD-Spouse AD/D	775	18.00	0.0%	0.0
499	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	TRADAFT	51	12.00	0.0%	0.0
500	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	TRADAFT	335	13.00	0.0%	0.0
501	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	TRADMAT	718	13.00	0.0%	0.0
502	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	TRADMAT	1,655	12.00	0.0%	0.0
503	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	TRADPRE	1,616	13.00	0.0%	0.0
504	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	TRADPRE	3,789	12.00	0.0%	0.0

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Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
505	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	TRADRTH	298	13.00	0.0%	0.0
506	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	TRADRTH	1,693	12.00	0.0%	0.0
507	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/27/2023	UDIUU-UWUA Union Dues	5,007	15.00	0.0%	0.0
508	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/31/2023	UNPAC - Union PAC	10	19.00	0.0%	0.0
509	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	Withholding Order (Bankruptcy)	1,209	12.00	0.0%	0.0
510	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	Withholding Order (Bankruptcy)	339	13.00	0.0%	0.0
511	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	Withholding Order (Support)	14,028	12.00	0.0%	0.0
512	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	Withholding Order (Support)	1,124	13.00	0.0%	0.0
513	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	Withholding Order (Creditor)	2,844	12.00	0.0%	0.0
514	Bi-Weekly Payroll Deductions	3/5/2023	3/18/2023	3/11/2023	3/24/2023	Withholding Order (Creditor)	85	13.00	0.0%	0.0
515	Bi-Weekly Payroll Deductions	3/6/2023	3/19/2023	3/12/2023	3/24/2023	Withholding Order (State Tax Levy)	363	12.00	0.0%	0.0
516	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	401DEDA-401k Union Supplemental AfterTax	0	12.00	0.0%	0.0
517	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	401DEDA-401k Union Supplemental AfterTax	69	13.00	0.0%	0.0
518	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	401DEDP-401k Union Supplemental PreTax	337	13.00	0.0%	0.0
519	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	401DEDP-401k Union Supplemental PreTax	632	12.00	0.0%	0.0
520	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	401ER - ER RSP Contribution	8,789	13.00	0.0%	0.0
521	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	401ER - ER RSP Contribution	103,581	12.00	0.3%	0.0
522	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	401KAFT-RSP Contribution AfterTax	49	13.00	0.0%	0.0
523	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	401KAFT-RSP Contribution AfterTax	8,912	12.00	0.0%	0.0
524	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	401KMAT-RSP Contribution Match	26,238	13.00	0.1%	0.0
525	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	401KMAT-RSP Contribution Match	266,663	12.00	0.7%	0.1
526	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	401KPPE-RSP Contribution PreTax	36,303	13.00	0.1%	0.0
527	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	401KPPE-RSP Contribution PreTax	407,872	12.00	1.1%	0.1
528	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	401LN-401k Loan	2,593	13.00	0.0%	0.0
529	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	401LN-401k Loan	5,544	13.00	0.0%	0.0
530	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	401LN-401k Loan	35,148	12.00	0.1%	0.0
531	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	401LN-401k Loan	61,923	12.00	0.2%	0.0
532	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	401RS-RSP Roth Union Supplemental	71	12.00	0.0%	0.0
533	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	401RTH-RSP Roth	4,787	13.00	0.0%	0.0
534	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	401RTH-RSP Roth	62,376	12.00	0.2%	0.0
535	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	A12049-USW 12049 Addl Dues	157	16.00	0.0%	0.0
536	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	A14214-USW 5541 Addl Dues	21	16.00	0.0%	0.0
537	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/24/2023	AVIS-Vision Plan	701	30.00	0.0%	0.0
538	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/24/2023	AVIS-Vision Plan	7,128	29.00	0.0%	0.0
539	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/28/2023	CLDADD-Child AD/D	25	34.00	0.0%	0.0
540	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/28/2023	CLDADD-Child AD/D	208	33.00	0.0%	0.0
541	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	D12049-USW 12049 Union Dues	4,664	16.00	0.0%	0.0
542	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	D14214-USW 5541 Union Dues	606	16.00	0.0%	0.0
543	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	DCSA-Dependent Care Spending	1,518	12.00	0.0%	0.0
544	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	DENPRE-Dental Insurance	1,746	13.00	0.0%	0.0
545	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	DENPRE-Dental Insurance	17,394	12.00	0.0%	0.0
546	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/28/2023	DLIFE-Dependent Life	29	34.00	0.0%	0.0
547	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/28/2023	DLIFE-Dependent Life	324	33.00	0.0%	0.0
548	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	5/10/2023	GIVING - Charitable Contributions	3,660	45.00	0.0%	0.0
549	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	5/10/2023	GIVING - Charitable Contributions	191	45.00	0.0%	0.0
550	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	5/10/2023	GIVING - Charitable Contributions	247	46.00	0.0%	0.0
551	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	5/10/2023	GIVING - Charitable Contributions	10	46.00	0.0%	0.0
552	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	HSA-Health Savings Contribution	11,884	13.00	0.0%	0.0
553	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	HSA-Health Savings Contribution	99,340	12.00	0.3%	0.0
554	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	HSAM-Health Savings Match	1,912	12.00	0.0%	0.0
555	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	HSAS - HSA Company Seed Contribution	1,417	13.00	0.0%	0.0
556	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	HSAS - HSA Company Seed Contribution	3,542	12.00	0.0%	0.0
557	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	117	16.00	0.0%	0.0
558	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	5/4/2023	IBWCOP-IBEW C.O.P.E	2	40.00	0.0%	0.0
559	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	5/4/2023	LAUNDRY-Laundry	40	39.00	0.0%	0.0
560	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	5/4/2023	LAUNDRY-Laundry	37	39.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
561	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	5/15/2023	LTD - Long Term Disability	1,079	51.00	0.0%	0.0
562	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	5/15/2023	LTD - Long Term Disability	10,259	50.00	0.0%	0.0
563	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	MED-Medical Deduction	10,024	13.00	0.0%	0.0
564	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	MED-Medical Deduction	119,013	12.00	0.3%	0.0
565	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	MEMO - 401k Catchup Amount	1,866	12.00	0.0%	0.0
566	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
567	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	MSA-Health Care Spending	3,636	12.00	0.0%	0.0
568	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	3/17/2023	PREPRK-Parking Pre-Tax	3,619	(9.00)	0.0%	(0.0)
569	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/28/2023	SLIFE-Supplemental Life	2,216	34.00	0.0%	0.0
570	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/28/2023	SLIFE-Supplemental Life	19,203	33.00	0.0%	0.0
571	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/28/2023	SPAD&D-Supplemental AD/D	344	34.00	0.0%	0.0
572	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/28/2023	SPAD&D-Supplemental AD/D	2,581	33.00	0.0%	0.0
573	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/28/2023	SPLIFE - Dependent Life - Spouse	425	34.00	0.0%	0.0
574	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/28/2023	SPLIFE - Dependent Life - Spouse	4,167	33.00	0.0%	0.0
575	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/28/2023	SPSADD-Spouse AD/D	115	34.00	0.0%	0.0
576	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/28/2023	SPSADD-Spouse AD/D	777	33.00	0.0%	0.0
577	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	TRADAFT	51	12.00	0.0%	0.0
578	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	TRADAFT	335	13.00	0.0%	0.0
579	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	TRADMAT	672	13.00	0.0%	0.0
580	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	TRADMAT	1,657	12.00	0.0%	0.0
581	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	TRADPRE	1,412	13.00	0.0%	0.0
582	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	TRADPRE	3,794	12.00	0.0%	0.0
583	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/7/2023	TRADRTH	1,042	13.00	0.0%	0.0
584	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/7/2023	TRADRTH	1,693	12.00	0.0%	0.0
585	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	U1412A-Union Dues 1412-A	422	16.00	0.0%	0.0
586	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	U1412B-Union Dues 1412-BA	592	16.00	0.0%	0.0
587	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	U1491B-Union Dues 1491-BA	175	16.00	0.0%	0.0
588	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	16.00	0.0%	0.0
589	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UD1347-IBEW 1347 Union Dues	10,149	16.00	0.0%	0.0
590	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/11/2023	UD1393-IBEW 1393 Union Dues	10,318	17.00	0.0%	0.0
591	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UD347A-IBEW 1347 Union Dues	7,373	16.00	0.0%	0.0
592	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UD433B-Union Dues 433-BA	86	16.00	0.0%	0.0
593	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UD626A-Union Dues 626-A	530	16.00	0.0%	0.0
594	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UD626B-Union Dues 626-BA	255	16.00	0.0%	0.0
595	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UD682A-Union Dues 682-A	827	16.00	0.0%	0.0
596	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UD682B-Union Dues 682-BA	1,071	16.00	0.0%	0.0
597	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UD962A-Union Dues 962-A	189	16.00	0.0%	0.0
598	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UD962B-Union Dues 962-BA	1,176	16.00	0.0%	0.0
599	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UDIUU-UWUA Union Dues	5,006	16.00	0.0%	0.0
600	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	UDIUI-UWUA Initiation Fee	60	16.00	0.0%	0.0
601	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	5/4/2023	UNPAC - Union PAC	10	39.00	0.0%	0.0
602	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	5/4/2023	UNPAC - Union PAC	105	39.00	0.0%	0.0
603	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	5/4/2023	UNPAC - Union PAC	1	40.00	0.0%	0.0
604	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	USAADD - USW 7202 Addl Union Dues	12	16.00	0.0%	0.0
605	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/11/2023	USADUE-USW Union Dues	343	16.00	0.0%	0.0
606	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/6/2023	Withholding Order (Bankruptcy)	1,209	11.00	0.0%	0.0
607	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/6/2023	Withholding Order (Bankruptcy)	339	12.00	0.0%	0.0
608	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/6/2023	Withholding Order (Support)	14,523	11.00	0.0%	0.0
609	Bi-Weekly Payroll Deductions	3/19/2023	4/1/2023	3/25/2023	4/6/2023	Withholding Order (Support)	1,124	12.00	0.0%	0.0
610	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/6/2023	Withholding Order (Creditor)	2,501	11.00	0.0%	0.0
611	Bi-Weekly Payroll Deductions	3/20/2023	4/2/2023	3/26/2023	4/6/2023	Withholding Order (State Tax Levy)	637	11.00	0.0%	0.0
612	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	401DEDA-401k Union Supplemental AfterTax	69	13.00	0.0%	0.0
613	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	401DEDP-401k Union Supplemental PreTax	436	13.00	0.0%	0.0
614	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	401DEDP-401k Union Supplemental PreTax	455	12.00	0.0%	0.0
615	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	401ER - ER RSP Contribution	8,533	13.00	0.0%	0.0
616	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	401ER - ER RSP Contribution	101,020	12.00	0.3%	0.0

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617	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	401KAFT-RSP Contribution AfterTax	41	13.00	0.0%	0.0
618	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	401KAFT-RSP Contribution AfterTax	8,737	12.00	0.0%	0.0
619	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	401KMAT-RSP Contribution Match	25,616	13.00	0.1%	0.0
620	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	401KMAT-RSP Contribution Match	264,075	12.00	0.7%	0.1
621	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	401KPRE-RSP Contribution PreTax	35,239	13.00	0.1%	0.0
622	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	401KPRE-RSP Contribution PreTax	402,906	12.00	1.0%	0.1
623	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	401LN-401k Loan	2,593	13.00	0.0%	0.0
624	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	401LN-401k Loan	5,792	13.00	0.0%	0.0
625	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	401LN-401k Loan	35,658	12.00	0.1%	0.0
626	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	401LN-401k Loan	61,901	12.00	0.2%	0.0
627	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	401RS-RSP Roth Union Supplemental	261	13.00	0.0%	0.0
628	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	401RTH-RSP Roth	4,763	13.00	0.0%	0.0
629	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	401RTH-RSP Roth	60,652	12.00	0.2%	0.0
630	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/24/2023	A12049-USW 12049 Addl Dues	162	15.00	0.0%	0.0
631	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/24/2023	A14214-USW 5541 Addl Dues	21	15.00	0.0%	0.0
632	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/24/2023	AVIS-Vision Plan	741	16.00	0.0%	0.0
633	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/24/2023	AVIS-Vision Plan	7,072	15.00	0.0%	0.0
634	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/28/2023	CLDADD-Child AD/D	26	20.00	0.0%	0.0
635	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/28/2023	CLDADD-Child AD/D	209	19.00	0.0%	0.0
636	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	5/4/2023	CLUB-Club Dues	30	25.00	0.0%	0.0
637	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/24/2023	D12049-USW 12049 Union Dues	4,748	15.00	0.0%	0.0
638	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/24/2023	D14214-USW 5541 Union Dues	611	15.00	0.0%	0.0
639	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	DCSA-Dependent Care Spending	1,518	12.00	0.0%	0.0
640	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	DENPRE-Dental Insurance	1,854	13.00	0.0%	0.0
641	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	DENPRE-Dental Insurance	17,165	12.00	0.0%	0.0
642	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/28/2023	DLIFE-Dependent Life	30	20.00	0.0%	0.0
643	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/28/2023	DLIFE-Dependent Life	324	19.00	0.0%	0.0
644	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	5/10/2023	GIVING - Charitable Contributions	3,652	31.00	0.0%	0.0
645	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	5/10/2023	GIVING - Charitable Contributions	201	31.00	0.0%	0.0
646	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	5/10/2023	GIVING - Charitable Contributions	247	32.00	0.0%	0.0
647	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	5/10/2023	GIVING - Charitable Contributions	10	32.00	0.0%	0.0
648	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	HSA-Health Savings Contribution	12,005	13.00	0.0%	0.0
649	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	HSA-Health Savings Contribution	98,920	12.00	0.3%	0.0
650	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	HSAM-Health Savings Match	1,412	12.00	0.0%	0.0
651	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	HSAS - HSA Company Seed Contribution	1,133	13.00	0.0%	0.0
652	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	HSAS - HSA Company Seed Contribution	4,463	12.00	0.0%	0.0
653	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	5/4/2023	IBWCOP-IBEW C.O.P.E	2	26.00	0.0%	0.0
654	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	5/4/2023	LAUNDRY-Laundry	40	25.00	0.0%	0.0
655	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	5/4/2023	LAUNDRY-Laundry	37	25.00	0.0%	0.0
656	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	5/15/2023	LTD - Long Term Disability	1,084	37.00	0.0%	0.0
657	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	5/15/2023	LTD - Long Term Disability	10,256	36.00	0.0%	0.0
658	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	MED-Medical Deduction	10,389	13.00	0.0%	0.0
659	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	MED-Medical Deduction	117,793	12.00	0.3%	0.0
660	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
661	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	MSA-Health Care Spending	3,617	12.00	0.0%	0.0
662	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/28/2023	SLIFE-Supplemental Life	2,227	20.00	0.0%	0.0
663	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/28/2023	SLIFE-Supplemental Life	18,952	19.00	0.0%	0.0
664	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/28/2023	SPAD&D-Supplemental AD/D	348	20.00	0.0%	0.0
665	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/28/2023	SPAD&D-Supplemental AD/D	2,562	19.00	0.0%	0.0
666	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/28/2023	SPLIFE - Dependent Life - Spouse	427	20.00	0.0%	0.0
667	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/28/2023	SPLIFE - Dependent Life - Spouse	4,106	19.00	0.0%	0.0
668	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/28/2023	SPSADD-Spouse AD/D	115	20.00	0.0%	0.0
669	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/28/2023	SPSADD-Spouse AD/D	775	19.00	0.0%	0.0
670	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	TRADAFT	51	12.00	0.0%	0.0
671	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	TRADAFT	335	13.00	0.0%	0.0
672	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	TRADMAT	674	13.00	0.0%	0.0

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673	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	TRADMAT	1,683	12.00	0.0%	0.0
674	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	TRADPRE	1,417	13.00	0.0%	0.0
675	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	TRADPRE	3,886	12.00	0.0%	0.0
676	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/21/2023	TRADRTH	1,072	13.00	0.0%	0.0
677	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/21/2023	TRADRTH	1,701	12.00	0.0%	0.0
678	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/24/2023	UDIUU-UWUA Union Dues	4,991	15.00	0.0%	0.0
679	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	5/4/2023	UNPAC - Union PAC	10	25.00	0.0%	0.0
680	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/20/2023	Withholding Order (Bankruptcy)	1,209	11.00	0.0%	0.0
681	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/20/2023	Withholding Order (Bankruptcy)	339	12.00	0.0%	0.0
682	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/20/2023	Withholding Order (Support)	14,793	11.00	0.0%	0.0
683	Bi-Weekly Payroll Deductions	4/2/2023	4/15/2023	4/8/2023	4/20/2023	Withholding Order (Support)	1,124	12.00	0.0%	0.0
684	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/20/2023	Withholding Order (Creditor)	2,271	11.00	0.0%	0.0
685	Bi-Weekly Payroll Deductions	4/3/2023	4/16/2023	4/9/2023	4/20/2023	Withholding Order (State Tax Levy)	434	11.00	0.0%	0.0
686	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	UD1347 Initiation Fee	60	12.00	0.0%	0.0
687	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	UD347A Initiation Fee	352	12.00	0.0%	0.0
688	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	401DEDA-401k Union Supplemental AfterTax	8	12.00	0.0%	0.0
689	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	401DEDA-401k Union Supplemental AfterTax	123	13.00	0.0%	0.0
690	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	401DEDP-401k Union Supplemental PreTax	122	12.00	0.0%	0.0
691	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	401DEDP-401k Union Supplemental PreTax	305	13.00	0.0%	0.0
692	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	401ER - ER RSP Contribution	8,672	13.00	0.0%	0.0
693	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	401ER - ER RSP Contribution	101,234	12.00	0.3%	0.0
694	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	401KAFT-RSP Contribution AfterTax	50	13.00	0.0%	0.0
695	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	401KAFT-RSP Contribution AfterTax	9,800	12.00	0.0%	0.0
696	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	401KMAT-RSP Contribution Match	25,205	13.00	0.1%	0.0
697	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	401KMAT-RSP Contribution Match	266,429	12.00	0.7%	0.1
698	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	401KPPE-RSP Contribution PreTax	34,402	13.00	0.1%	0.0
699	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	401KPPE-RSP Contribution PreTax	402,598	12.00	1.0%	0.1
700	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	401LN-401k Loan	2,593	13.00	0.0%	0.0
701	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	401LN-401k Loan	5,873	13.00	0.0%	0.0
702	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	401LN-401k Loan	35,433	12.00	0.1%	0.0
703	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	401LN-401k Loan	61,051	12.00	0.2%	0.0
704	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	401RTH-RSP Roth	4,449	13.00	0.0%	0.0
705	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	401RTH-RSP Roth	62,133	12.00	0.2%	0.0
706	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	A12049-USW 12049 Addl Dues	162	12.00	0.0%	0.0
707	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	A14214-USW 5541 Addl Dues	21	12.00	0.0%	0.0
708	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/19/2023	AVIS-Vision Plan	728	27.00	0.0%	0.0
709	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/19/2023	AVIS-Vision Plan	6,975	26.00	0.0%	0.0
710	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/25/2023	CLDADD-Child AD/D	26	33.00	0.0%	0.0
711	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/25/2023	CLDADD-Child AD/D	206	32.00	0.0%	0.0
712	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	D12049-USW 12049 Union Dues	4,791	12.00	0.0%	0.0
713	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	D14214-USW 5541 Union Dues	627	12.00	0.0%	0.0
714	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	DCSA-Dependent Care Spending	1,364	12.00	0.0%	0.0
715	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	DENPRE-Dental Insurance	1,815	13.00	0.0%	0.0
716	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	DENPRE-Dental Insurance	17,019	12.00	0.0%	0.0
717	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/25/2023	DLIFE-Dependent Life	30	33.00	0.0%	0.0
718	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/25/2023	DLIFE-Dependent Life	318	32.00	0.0%	0.0
719	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	6/8/2023	GIVING - Charitable Contributions	3,580	46.00	0.0%	0.0
720	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	6/10/2023	GIVING - Charitable Contributions	200	48.00	0.0%	0.0
721	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	6/8/2023	GIVING - Charitable Contributions	247	47.00	0.0%	0.0
722	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	6/10/2023	GIVING - Charitable Contributions	10	49.00	0.0%	0.0
723	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	HSA-Health Savings Contribution	12,100	13.00	0.0%	0.0
724	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	HSA-Health Savings Contribution	98,499	12.00	0.3%	0.0
725	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	HSAM-Health Savings Match	1,103	12.00	0.0%	0.0
726	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	HSAS - HSA Company Seed Contribution	1,133	13.00	0.0%	0.0
727	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	HSAS - HSA Company Seed Contribution	2,338	12.00	0.0%	0.0
728	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	6/1/2023	IBWCOP-IBEW C.O.P.E	2	40.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
729	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	6/1/2023	LAUNDRY-Laundry	40	39.00	0.0%	0.0
730	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	6/1/2023	LAUNDRY-Laundry	37	39.00	0.0%	0.0
731	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	6/15/2023	LTD - Long Term Disability	1,084	54.00	0.0%	0.0
732	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	6/15/2023	LTD - Long Term Disability	10,152	53.00	0.0%	0.0
733	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	MED-Medical Deduction	10,293	13.00	0.0%	0.0
734	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	MED-Medical Deduction	116,159	12.00	0.3%	0.0
735	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
736	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	MSA-Health Care Spending	3,617	12.00	0.0%	0.0
737	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	4/18/2023	PREPRK-Parking Pre-Tax	4,720	(5.00)	0.0%	(0.0)
738	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/25/2023	SLIFE-Supplemental Life	2,227	33.00	0.0%	0.0
739	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/25/2023	SLIFE-Supplemental Life	18,799	32.00	0.0%	0.0
740	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/25/2023	SPAD&D-Supplemental AD/D	348	33.00	0.0%	0.0
741	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/25/2023	SPAD&D-Supplemental AD/D	2,538	32.00	0.0%	0.0
742	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/25/2023	SPLIFE - Dependent Life - Spouse	427	33.00	0.0%	0.0
743	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/25/2023	SPLIFE - Dependent Life - Spouse	4,078	32.00	0.0%	0.0
744	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/25/2023	SPSADD-Spouse AD/D	115	33.00	0.0%	0.0
745	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/25/2023	SPSADD-Spouse AD/D	768	32.00	0.0%	0.0
746	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	TRADAFT	51	12.00	0.0%	0.0
747	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	TRADAFT	335	13.00	0.0%	0.0
748	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	TRADMAT	674	13.00	0.0%	0.0
749	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	TRADMAT	1,686	12.00	0.0%	0.0
750	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	TRADPRE	1,417	13.00	0.0%	0.0
751	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	TRADPRE	3,902	12.00	0.0%	0.0
752	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	TRADRTH	1,072	13.00	0.0%	0.0
753	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	TRADRTH	1,700	12.00	0.0%	0.0
754	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/9/2023	U1412A-Union Dues 1412-A	106	16.00	0.0%	0.0
755	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/9/2023	U1412B-Union Dues 1412-BA	592	16.00	0.0%	0.0
756	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/9/2023	U1491B-Union Dues 1491-BA	175	16.00	0.0%	0.0
757	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	UD1347-IBEW 1347 Union Dues	10,541	12.00	0.0%	0.0
758	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/5/2023	UD1393-IBEW 1393 Union Dues	10,525	13.00	0.0%	0.0
759	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	UD347A-IBEW 1347 Union Dues	8,422	12.00	0.0%	0.0
760	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/9/2023	UD433B-Union Dues 433-BA	86	16.00	0.0%	0.0
761	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/9/2023	UD626A-Union Dues 626-A	106	16.00	0.0%	0.0
762	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/9/2023	UD626B-Union Dues 626-BA	170	16.00	0.0%	0.0
763	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/9/2023	UD682A-Union Dues 682-A	620	16.00	0.0%	0.0
764	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/9/2023	UD682B-Union Dues 682-BA	988	16.00	0.0%	0.0
765	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/19/2023	UD962A-Union Dues 962-A	189	26.00	0.0%	0.0
766	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/19/2023	UD962B-Union Dues 962-BA	1,218	26.00	0.0%	0.0
767	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	UDIUU-UWUA Union Dues	4,980	12.00	0.0%	0.0
768	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/5/2023	UDIUIU-UWUA Initiation Fee	30	12.00	0.0%	0.0
769	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	6/1/2023	UNPAC - Union PAC	10	39.00	0.0%	0.0
770	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	6/1/2023	UNPAC - Union PAC	108	39.00	0.0%	0.0
771	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	6/1/2023	UNPAC - Union PAC	1	40.00	0.0%	0.0
772	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/9/2023	USAADD - USW 7202 Addl Union Dues	11	16.00	0.0%	0.0
773	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/9/2023	USADUE-USW Union Dues	316	16.00	0.0%	0.0
774	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/4/2023	Withholding Order (Bankruptcy)	1,209	11.00	0.0%	0.0
775	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/4/2023	Withholding Order (Bankruptcy)	339	12.00	0.0%	0.0
776	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/4/2023	Withholding Order (Support)	14,003	11.00	0.0%	0.0
777	Bi-Weekly Payroll Deductions	4/16/2023	4/29/2023	4/22/2023	5/4/2023	Withholding Order (Support)	1,124	12.00	0.0%	0.0
778	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/4/2023	Withholding Order (Creditor)	2,394	11.00	0.0%	0.0
779	Bi-Weekly Payroll Deductions	4/17/2023	4/30/2023	4/23/2023	5/4/2023	Withholding Order (State Tax Levy)	308	11.00	0.0%	0.0
780	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	401DEDA-401k Union Supplemental AfterTax	39	13.00	0.0%	0.0
781	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	401DEDP-401k Union Supplemental PreTax	180	13.00	0.0%	0.0
782	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	401DEDP-401k Union Supplemental PreTax	505	12.00	0.0%	0.0
783	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	401ER - ER RSP Contribution	8,603	13.00	0.0%	0.0
784	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	401ER - ER RSP Contribution	97,138	12.00	0.3%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
785	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	401KAFT-RSP Contribution AfterTax	45	13.00	0.0%	0.0
786	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	401KAFT-RSP Contribution AfterTax	10,201	12.00	0.0%	0.0
787	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	401KMAT-RSP Contribution Match	25,388	13.00	0.1%	0.0
788	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	401KMAT-RSP Contribution Match	257,952	12.00	0.7%	0.1
789	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	401KPRE-RSP Contribution PreTax	35,406	13.00	0.1%	0.0
790	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	401KPRE-RSP Contribution PreTax	393,868	12.00	1.0%	0.1
791	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	401LN-401k Loan	2,593	13.00	0.0%	0.0
792	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	401LN-401k Loan	5,484	13.00	0.0%	0.0
793	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	401LN-401k Loan	35,630	12.00	0.1%	0.0
794	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	401LN-401k Loan	60,743	12.00	0.2%	0.0
795	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	401RS-RSP Roth Union Supplemental	58	12.00	0.0%	0.0
796	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	401RS-RSP Roth Union Supplemental	109	13.00	0.0%	0.0
797	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	401RTH-RSP Roth	4,453	13.00	0.0%	0.0
798	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	401RTH-RSP Roth	61,132	12.00	0.2%	0.0
799	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	A12049-USW 12049 Addl Dues	157	12.00	0.0%	0.0
800	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	A14214-USW 5541 Addl Dues	21	12.00	0.0%	0.0
801	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	AVIS-Vision Plan	728	13.00	0.0%	0.0
802	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	AVIS-Vision Plan	6,998	12.00	0.0%	0.0
803	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/25/2023	CLDADD-Child AD/D	26	19.00	0.0%	0.0
804	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/25/2023	CLDADD-Child AD/D	206	18.00	0.0%	0.0
805	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	6/1/2023	CLUB-Club Dues	30	25.00	0.0%	0.0
806	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	D12049-USW 12049 Union Dues	4,686	12.00	0.0%	0.0
807	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	D14214-USW 5541 Union Dues	617	12.00	0.0%	0.0
808	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	DCSA-Dependent Care Spending	1,364	12.00	0.0%	0.0
809	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	DENPRE-Dental Insurance	1,815	13.00	0.0%	0.0
810	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	DENPRE-Dental Insurance	17,008	12.00	0.0%	0.0
811	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/25/2023	DLIFE-Dependent Life	30	19.00	0.0%	0.0
812	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/25/2023	DLIFE-Dependent Life	320	18.00	0.0%	0.0
813	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	6/8/2023	GIVING - Charitable Contributions	3,572	32.00	0.0%	0.0
814	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	6/10/2023	GIVING - Charitable Contributions	200	34.00	0.0%	0.0
815	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	6/8/2023	GIVING - Charitable Contributions	247	33.00	0.0%	0.0
816	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	6/10/2023	GIVING - Charitable Contributions	10	35.00	0.0%	0.0
817	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	HSA-Health Savings Contribution	12,171	13.00	0.0%	0.0
818	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	HSA-Health Savings Contribution	98,152	12.00	0.3%	0.0
819	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	HSAM-Health Savings Match	783	12.00	0.0%	0.0
820	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	HSAS - HSA Company Seed Contribution	1,558	13.00	0.0%	0.0
821	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	12.00	0.0%	0.0
822	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	6/1/2023	IBWCOP-IBEW C.O.P.E	2	26.00	0.0%	0.0
823	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	6/1/2023	LAUNDRY-Laundry	40	25.00	0.0%	0.0
824	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	6/1/2023	LAUNDRY-Laundry	37	25.00	0.0%	0.0
825	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	6/15/2023	LTD - Long Term Disability	1,084	40.00	0.0%	0.0
826	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	6/15/2023	LTD - Long Term Disability	10,145	39.00	0.0%	0.0
827	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	MED-Medical Deduction	10,293	13.00	0.0%	0.0
828	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	MED-Medical Deduction	116,543	12.00	0.3%	0.0
829	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
830	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	MSA-Health Care Spending	3,622	12.00	0.0%	0.0
831	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/25/2023	SLIFE-Supplemental Life	2,227	19.00	0.0%	0.0
832	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/25/2023	SLIFE-Supplemental Life	18,860	18.00	0.0%	0.0
833	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/25/2023	SPAD&D-Supplemental AD/D	348	19.00	0.0%	0.0
834	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/25/2023	SPAD&D-Supplemental AD/D	2,545	18.00	0.0%	0.0
835	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/25/2023	SPLIFE - Dependent Life - Spouse	427	19.00	0.0%	0.0
836	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/25/2023	SPLIFE - Dependent Life - Spouse	4,052	18.00	0.0%	0.0
837	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/25/2023	SPSADD-Spouse AD/D	115	19.00	0.0%	0.0
838	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/25/2023	SPSADD-Spouse AD/D	764	18.00	0.0%	0.0
839	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	TRADAFT	51	12.00	0.0%	0.0
840	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	TRADAFT	345	13.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
841	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	TRADMAT	695	13.00	0.0%	0.0
842	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	TRADMAT	1,678	12.00	0.0%	0.0
843	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	TRADPRE	1,490	13.00	0.0%	0.0
844	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	TRADPRE	3,849	12.00	0.0%	0.0
845	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/19/2023	TRADRTH	1,104	13.00	0.0%	0.0
846	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	TRADRTH	1,701	12.00	0.0%	0.0
847	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	12.00	0.0%	0.0
848	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	UDIUU-UWUA Union Dues	4,980	12.00	0.0%	0.0
849	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/19/2023	UDIUIU-UWUA Initiation Fee	30	12.00	0.0%	0.0
850	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	6/1/2023	UNPAC - Union PAC	10	25.00	0.0%	0.0
851	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/18/2023	Withholding Order (Bankruptcy)	1,601	11.00	0.0%	0.0
852	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/18/2023	Withholding Order (Bankruptcy)	339	12.00	0.0%	0.0
853	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/18/2023	Withholding Order (Support)	13,910	11.00	0.0%	0.0
854	Bi-Weekly Payroll Deductions	4/30/2023	5/13/2023	5/6/2023	5/18/2023	Withholding Order (Support)	1,124	12.00	0.0%	0.0
855	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/18/2023	Withholding Order (Creditor)	1,689	11.00	0.0%	0.0
856	Bi-Weekly Payroll Deductions	5/1/2023	5/14/2023	5/7/2023	5/18/2023	Withholding Order (State Tax Levy)	211	11.00	0.0%	0.0
857	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/7/2023	UD347A Initiation Fee	32	17.00	0.0%	0.0
858	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	401DEDA-401k Union Supplemental AfterTax	65	13.00	0.0%	0.0
859	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	401DEDP-401k Union Supplemental PreTax	152	13.00	0.0%	0.0
860	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	401DEDP-401k Union Supplemental PreTax	216	12.00	0.0%	0.0
861	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	401ER - ER RSP Contribution	8,249	13.00	0.0%	0.0
862	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	401ER - ER RSP Contribution	102,138	12.00	0.3%	0.0
863	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	401KAFT-RSP Contribution AfterTax	61	13.00	0.0%	0.0
864	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	401KAFT-RSP Contribution AfterTax	9,684	12.00	0.0%	0.0
865	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	401KMAT-RSP Contribution Match	25,176	13.00	0.1%	0.0
866	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	401KMAT-RSP Contribution Match	258,083	12.00	0.7%	0.1
867	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	401KPRE-RSP Contribution PreTax	35,442	13.00	0.1%	0.0
868	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	401KPRE-RSP Contribution PreTax	394,323	12.00	1.0%	0.1
869	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	401LN-401k Loan	2,724	13.00	0.0%	0.0
870	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	401LN-401k Loan	5,340	13.00	0.0%	0.0
871	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	401LN-401k Loan	36,109	12.00	0.1%	0.0
872	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	401LN-401k Loan	61,028	12.00	0.2%	0.0
873	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	401RS-RSP Roth Union Supplemental	35	12.00	0.0%	0.0
874	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	401RS-RSP Roth Union Supplemental	57	13.00	0.0%	0.0
875	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	401RTH-RSP Roth	4,113	13.00	0.0%	0.0
876	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	401RTH-RSP Roth	61,071	12.00	0.2%	0.0
877	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	A12049-USW 12049 Addl Dues	158	12.00	0.0%	0.0
878	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	A14214-USW 5541 Addl Dues	22	12.00	0.0%	0.0
879	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/29/2023	AVIS-Vision Plan	695	40.00	0.0%	0.0
880	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/29/2023	AVIS-Vision Plan	7,027	39.00	0.0%	0.0
881	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/27/2023	CLDADD-Child AD/D	25	38.00	0.0%	0.0
882	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/27/2023	CLDADD-Child AD/D	206	37.00	0.0%	0.0
883	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	D12049-USW 12049 Union Dues	4,887	12.00	0.0%	0.0
884	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	D14214-USW 5541 Union Dues	637	12.00	0.0%	0.0
885	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	DCSA-Dependent Care Spending	1,364	12.00	0.0%	0.0
886	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	DENPRE-Dental Insurance	1,728	13.00	0.0%	0.0
887	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	DENPRE-Dental Insurance	17,090	12.00	0.0%	0.0
888	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/27/2023	DLIFE-Dependent Life	29	38.00	0.0%	0.0
889	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/27/2023	DLIFE-Dependent Life	321	37.00	0.0%	0.0
890	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	7/12/2023	GIVING - Charitable Contributions	3,554	52.00	0.0%	0.0
891	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	7/10/2023	GIVING - Charitable Contributions	195	50.00	0.0%	0.0
892	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	7/12/2023	GIVING - Charitable Contributions	247	53.00	0.0%	0.0
893	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	7/10/2023	GIVING - Charitable Contributions	10	51.00	0.0%	0.0
894	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	HSA-Health Savings Contribution	11,635	13.00	0.0%	0.0
895	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	HSA-Health Savings Contribution	98,435	12.00	0.3%	0.0
896	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	HSAM-Health Savings Match	670	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
897	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	HSAS - HSA Company Seed Contribution	2,479	12.00	0.0%	0.0
898	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	7/5/2023	IBWCOP-IBEW C.O.P.E	2	46.00	0.0%	0.0
899	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	7/5/2023	LAUNDRY-Laundry	40	45.00	0.0%	0.0
900	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	7/5/2023	LAUNDRY-Laundry	37	45.00	0.0%	0.0
901	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	7/18/2023	LTD - Long Term Disability	1,078	59.00	0.0%	0.0
902	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	7/18/2023	LTD - Long Term Disability	10,184	58.00	0.0%	0.0
903	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	MED-Medical Deduction	9,812	13.00	0.0%	0.0
904	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	MED-Medical Deduction	116,668	12.00	0.3%	0.0
905	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
906	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	MSA-Health Care Spending	3,622	12.00	0.0%	0.0
907	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	5/17/2023	PREPRK-Parking Pre-Tax	4,494	(4.00)	0.0%	(0.0)
908	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/27/2023	SLIFE-Supplemental Life	2,211	38.00	0.0%	0.0
909	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/27/2023	SLIFE-Supplemental Life	18,910	37.00	0.0%	0.0
910	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/27/2023	SPAD&D-Supplemental AD/D	338	38.00	0.0%	0.0
911	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/27/2023	SPAD&D-Supplemental AD/D	2,556	37.00	0.0%	0.0
912	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	424	38.00	0.0%	0.0
913	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	4,053	37.00	0.0%	0.0
914	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/27/2023	SPSADD-Spouse AD/D	110	38.00	0.0%	0.0
915	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/27/2023	SPSADD-Spouse AD/D	767	37.00	0.0%	0.0
916	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	TRADAFT	51	12.00	0.0%	0.0
917	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	TRADAFT	345	13.00	0.0%	0.0
918	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	TRADMAT	688	13.00	0.0%	0.0
919	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	TRADMAT	1,673	12.00	0.0%	0.0
920	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	TRADPRE	1,479	13.00	0.0%	0.0
921	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	TRADPRE	3,884	12.00	0.0%	0.0
922	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	TRADRTTH	1,533	13.00	0.0%	0.0
923	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	TRADRTTH	1,697	12.00	0.0%	0.0
924	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	U1412A-Union Dues 1412-A	106	30.00	0.0%	0.0
925	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	U1412B-Union Dues 1412-BA	338	30.00	0.0%	0.0
926	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	U1491B-Union Dues 1491-BA	175	30.00	0.0%	0.0
927	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	UD1347-IBEW 1347 Union Dues	10,463	12.00	0.0%	0.0
928	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/7/2023	UD1393-IBEW 1393 Union Dues	10,713	18.00	0.0%	0.0
929	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/7/2023	UD347A-IBEW 1347 Union Dues	7,530	17.00	0.0%	0.0
930	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	UD433B-Union Dues 433-BA	86	30.00	0.0%	0.0
931	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	UD626A-Union Dues 626-A	106	30.00	0.0%	0.0
932	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	UD626B-Union Dues 626-BA	170	30.00	0.0%	0.0
933	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	UD682A-Union Dues 682-A	517	30.00	0.0%	0.0
934	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	UD682B-Union Dues 682-BA	988	30.00	0.0%	0.0
935	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	UD962A-Union Dues 962-A	189	30.00	0.0%	0.0
936	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	UD962B-Union Dues 962-BA	1,218	30.00	0.0%	0.0
937	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	UDIUU-UWUUA Union Dues	5,110	12.00	0.0%	0.0
938	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	7/5/2023	UNPAC - Union PAC	10	45.00	0.0%	0.0
939	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	7/5/2023	UNPAC - Union PAC	102	45.00	0.0%	0.0
940	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	7/5/2023	UNPAC - Union PAC	1	46.00	0.0%	0.0
941	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	USAADD - USW 7202 Addl Union Dues	9	30.00	0.0%	0.0
942	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/20/2023	USADUE-USW Union Dues	266	30.00	0.0%	0.0
943	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	Withholding Order (Bankruptcy)	1,601	12.00	0.0%	0.0
944	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	Withholding Order (Support)	14,233	12.00	0.0%	0.0
945	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/2/2023	Withholding Order (Support)	520	13.00	0.0%	0.0
946	Bi-Weekly Payroll Deductions	5/14/2023	5/27/2023	5/20/2023	6/15/2023	Withholding Order (Support)	440	26.00	0.0%	0.0
947	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	Withholding Order (Creditor)	1,705	12.00	0.0%	0.0
948	Bi-Weekly Payroll Deductions	5/15/2023	5/28/2023	5/21/2023	6/2/2023	Withholding Order (State Tax Levy)	1,196	12.00	0.0%	0.0
949	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	401DEDP-401k Union Supplemental PreTax	126	13.00	0.0%	0.0
950	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	401DEDP-401k Union Supplemental PreTax	380	12.00	0.0%	0.0
951	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	401ER - ER RSP Contribution	8,245	13.00	0.0%	0.0
952	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	401ER - ER RSP Contribution	106,673	12.00	0.3%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
953	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	401KAFT-RSP Contribution AfterTax	46	13.00	0.0%	0.0
954	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	401KAFT-RSP Contribution AfterTax	10,265	12.00	0.0%	0.0
955	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	401KMAT-RSP Contribution Match	24,657	13.00	0.1%	0.0
956	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	401KMAT-RSP Contribution Match	260,343	12.00	0.7%	0.1
957	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	401KPRE-RSP Contribution PreTax	34,620	13.00	0.1%	0.0
958	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	401KPRE-RSP Contribution PreTax	397,750	12.00	1.0%	0.1
959	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	401LN-401k Loan	2,808	13.00	0.0%	0.0
960	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	401LN-401k Loan	5,439	13.00	0.0%	0.0
961	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	401LN-401k Loan	36,085	12.00	0.1%	0.0
962	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	401LN-401k Loan	61,124	12.00	0.2%	0.0
963	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	401RS-RSP Roth Union Supplemental	42	12.00	0.0%	0.0
964	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	401RTH-RSP Roth	4,269	13.00	0.0%	0.0
965	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	401RTH-RSP Roth	61,396	12.00	0.2%	0.0
966	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/20/2023	A12049-USW 12049 Addl Dues	156	16.00	0.0%	0.0
967	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/20/2023	A14214-USW 5541 Addl Dues	22	16.00	0.0%	0.0
968	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/29/2023	AVIS-Vision Plan	698	26.00	0.0%	0.0
969	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/29/2023	AVIS-Vision Plan	6,981	25.00	0.0%	0.0
970	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/27/2023	CLDADD-Child AD/D	26	24.00	0.0%	0.0
971	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/27/2023	CLDADD-Child AD/D	204	23.00	0.0%	0.0
972	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	7/6/2023	CLUB-Club Dues	30	32.00	0.0%	0.0
973	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/20/2023	D12049-USW 12049 Union Dues	4,785	16.00	0.0%	0.0
974	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/20/2023	D14214-USW 5541 Union Dues	642	16.00	0.0%	0.0
975	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	DCSA-Dependent Care Spending	1,364	12.00	0.0%	0.0
976	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	DENPRE-Dental Insurance	1,745	13.00	0.0%	0.0
977	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	DENPRE-Dental Insurance	16,896	12.00	0.0%	0.0
978	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/27/2023	DLIFE-Dependent Life	29	24.00	0.0%	0.0
979	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/27/2023	DLIFE-Dependent Life	317	23.00	0.0%	0.0
980	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	7/12/2023	GIVING - Charitable Contributions	3,560	38.00	0.0%	0.0
981	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	7/10/2023	GIVING - Charitable Contributions	195	36.00	0.0%	0.0
982	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	7/12/2023	GIVING - Charitable Contributions	247	39.00	0.0%	0.0
983	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	7/10/2023	GIVING - Charitable Contributions	10	37.00	0.0%	0.0
984	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	HSA-Health Savings Contribution	11,642	13.00	0.0%	0.0
985	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	HSA-Health Savings Contribution	96,979	12.00	0.3%	0.0
986	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	HSAM-Health Savings Match	581	12.00	0.0%	0.0
987	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	HSAS - HSA Company Seed Contribution	496	13.00	0.0%	0.0
988	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	HSAS - HSA Company Seed Contribution	1,558	12.00	0.0%	0.0
989	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/20/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	16.00	0.0%	0.0
990	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	7/5/2023	IBWCOP-IBEW C.O.P.E	2	32.00	0.0%	0.0
991	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	7/5/2023	LAUNDRY-Laundry	40	31.00	0.0%	0.0
992	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	7/5/2023	LAUNDRY-Laundry	37	31.00	0.0%	0.0
993	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	7/18/2023	LTD - Long Term Disability	1,084	45.00	0.0%	0.0
994	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	7/18/2023	LTD - Long Term Disability	10,182	44.00	0.0%	0.0
995	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	MED-Medical Deduction	9,890	13.00	0.0%	0.0
996	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	MED-Medical Deduction	115,863	12.00	0.3%	0.0
997	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	MEMO - 401k Catchup Amount	3,282	12.00	0.0%	0.0
998	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
999	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	MSA-Health Care Spending	3,525	12.00	0.0%	0.0
1,000	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/27/2023	SLIFE-Supplemental Life	2,217	24.00	0.0%	0.0
1,001	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/27/2023	SLIFE-Supplemental Life	18,806	23.00	0.0%	0.0
1,002	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/27/2023	SPAD&D-Supplemental AD/D	345	24.00	0.0%	0.0
1,003	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/27/2023	SPAD&D-Supplemental AD/D	2,541	23.00	0.0%	0.0
1,004	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	423	24.00	0.0%	0.0
1,005	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	4,041	23.00	0.0%	0.0
1,006	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/27/2023	SPSADD-Spouse AD/D	115	24.00	0.0%	0.0
1,007	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/27/2023	SPSADD-Spouse AD/D	765	23.00	0.0%	0.0
1,008	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	TRADAFIT	51	12.00	0.0%	0.0

**DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS**

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,009	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	TRADAFT	380	13.00	0.0%	0.0
1,010	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	TRADMAT	710	13.00	0.0%	0.0
1,011	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	TRADMAT	1,686	12.00	0.0%	0.0
1,012	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	TRADPRE	1,532	13.00	0.0%	0.0
1,013	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	TRADPRE	3,905	12.00	0.0%	0.0
1,014	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/16/2023	TRADRTH	1,226	13.00	0.0%	0.0
1,015	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/16/2023	TRADRTH	1,699	12.00	0.0%	0.0
1,016	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/20/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	16.00	0.0%	0.0
1,017	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/20/2023	UDIUU-UWUA Union Dues	5,136	16.00	0.0%	0.0
1,018	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/20/2023	UDIUII-UWUA Initiation Fee	90	16.00	0.0%	0.0
1,019	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	7/5/2023	UNPAC - Union PAC	10	31.00	0.0%	0.0
1,020	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/15/2023	Withholding Order (Bankruptcy)	1,601	11.00	0.0%	0.0
1,021	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/15/2023	Withholding Order (Support)	13,652	11.00	0.0%	0.0
1,022	Bi-Weekly Payroll Deductions	5/28/2023	6/10/2023	6/3/2023	6/15/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
1,023	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/15/2023	Withholding Order (Creditor)	1,271	11.00	0.0%	0.0
1,024	Bi-Weekly Payroll Deductions	5/29/2023	6/11/2023	6/4/2023	6/15/2023	Withholding Order (State Tax Levy)	730	11.00	0.0%	0.0
1,025	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	401DEDA-401k Union Supplemental AfterTax	0	12.00	0.0%	0.0
1,026	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	401DEDA-401k Union Supplemental AfterTax	134	13.00	0.0%	0.0
1,027	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	401DEDP-401k Union Supplemental PreTax	108	12.00	0.0%	0.0
1,028	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	401DEDP-401k Union Supplemental PreTax	134	13.00	0.0%	0.0
1,029	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	401ER - ER RSP Contribution	7,900	13.00	0.0%	0.0
1,030	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	401ER - ER RSP Contribution	108,126	12.00	0.3%	0.0
1,031	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	401KAFT-RSP Contribution AfterTax	68	13.00	0.0%	0.0
1,032	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	401KAFT-RSP Contribution AfterTax	10,478	12.00	0.0%	0.0
1,033	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	401KMAT-RSP Contribution Match	23,688	13.00	0.1%	0.0
1,034	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	401KMAT-RSP Contribution Match	265,301	12.00	0.7%	0.1
1,035	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	401KPPE-RSP Contribution PreTax	33,560	13.00	0.1%	0.0
1,036	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	401KPPE-RSP Contribution PreTax	404,462	12.00	1.0%	0.1
1,037	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	401LN-401k Loan	2,626	13.00	0.0%	0.0
1,038	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	401LN-401k Loan	5,379	13.00	0.0%	0.0
1,039	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	401LN-401k Loan	35,840	12.00	0.1%	0.0
1,040	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	401LN-401k Loan	59,929	12.00	0.2%	0.0
1,041	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	401RS-RSP Roth Union Supplemental	35	12.00	0.0%	0.0
1,042	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	401RTH-RSP Roth	4,368	13.00	0.0%	0.0
1,043	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	401RTH-RSP Roth	63,488	12.00	0.2%	0.0
1,044	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	7/5/2023	A12049-USW 12049 Addl Dues	155	17.00	0.0%	0.0
1,045	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	7/5/2023	A14214-USW 5541 Addl Dues	22	17.00	0.0%	0.0
1,046	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/29/2023	AVIS-Vision Plan	692	12.00	0.0%	0.0
1,047	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/29/2023	AVIS-Vision Plan	6,926	11.00	0.0%	0.0
1,048	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/27/2023	CLDADD-Child AD/D	25	10.00	0.0%	0.0
1,049	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/27/2023	CLDADD-Child AD/D	202	9.00	0.0%	0.0
1,050	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	7/5/2023	D12049-USW 12049 Union Dues	4,753	17.00	0.0%	0.0
1,051	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	7/5/2023	D14214-USW 5541 Union Dues	644	17.00	0.0%	0.0
1,052	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	DCSA-Dependent Care Spending	1,436	12.00	0.0%	0.0
1,053	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	DENPRE-Dental Insurance	1,731	13.00	0.0%	0.0
1,054	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	DENPRE-Dental Insurance	16,776	12.00	0.0%	0.0
1,055	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/27/2023	DLIFE-Dependent Life	28	10.00	0.0%	0.0
1,056	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/27/2023	DLIFE-Dependent Life	316	9.00	0.0%	0.0
1,057	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	8/10/2023	GIVING - Charitable Contributions	3,519	53.00	0.0%	0.0
1,058	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	7/10/2023	GIVING - Charitable Contributions	193	22.00	0.0%	0.0
1,059	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	8/10/2023	GIVING - Charitable Contributions	247	54.00	0.0%	0.0
1,060	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	8/10/2023	GIVING - Charitable Contributions	10	54.00	0.0%	0.0
1,061	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	HSA-Health Savings Contribution	11,646	13.00	0.0%	0.0
1,062	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	HSA-Health Savings Contribution	96,395	12.00	0.2%	0.0
1,063	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	HSAM-Health Savings Match	581	12.00	0.0%	0.0
1,064	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	HSAS - HSA Company Seed Contribution	850	13.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,065	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	HSAS - HSA Company Seed Contribution	9,208	12.00	0.0%	0.0
1,066	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	7/5/2023	IBWCOP-IBEW C.O.P.E	2	18.00	0.0%	0.0
1,067	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	7/5/2023	LAUNDRY-Laundry	40	17.00	0.0%	0.0
1,068	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	7/5/2023	LAUNDRY-Laundry	37	17.00	0.0%	0.0
1,069	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	7/18/2023	LTD - Long Term Disability	1,054	31.00	0.0%	0.0
1,070	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	7/18/2023	LTD - Long Term Disability	10,081	30.00	0.0%	0.0
1,071	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	MED-Medical Deduction	9,610	13.00	0.0%	0.0
1,072	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	MED-Medical Deduction	114,212	12.00	0.3%	0.0
1,073	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	MEMO - 401k Catchup Amount	7,400	12.00	0.0%	0.0
1,074	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
1,075	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	MSA-Health Care Spending	3,179	12.00	0.0%	0.0
1,076	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/27/2023	SLIFE-Supplemental Life	2,130	10.00	0.0%	0.0
1,077	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/27/2023	SLIFE-Supplemental Life	18,668	9.00	0.0%	0.0
1,078	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/27/2023	SPAD&D-Supplemental AD/D	336	10.00	0.0%	0.0
1,079	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/27/2023	SPAD&D-Supplemental AD/D	2,525	9.00	0.0%	0.0
1,080	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	401	10.00	0.0%	0.0
1,081	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	4,034	9.00	0.0%	0.0
1,082	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/27/2023	SPSADD-Spouse AD/D	110	10.00	0.0%	0.0
1,083	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/27/2023	SPSADD-Spouse AD/D	761	9.00	0.0%	0.0
1,084	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	TRADAFT	61	12.00	0.0%	0.0
1,085	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	TRADAFT	422	13.00	0.0%	0.0
1,086	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	TRADMAT	692	13.00	0.0%	0.0
1,087	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	TRADMAT	1,831	12.00	0.0%	0.0
1,088	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	TRADPRE	1,485	13.00	0.0%	0.0
1,089	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	TRADPRE	4,240	12.00	0.0%	0.0
1,090	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/30/2023	TRADRTH	460	13.00	0.0%	0.0
1,091	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/30/2023	TRADRTH	2,015	12.00	0.0%	0.0
1,092	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	7/5/2023	UNPAC - Union PAC	10	17.00	0.0%	0.0
1,093	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/29/2023	Withholding Order (Bankruptcy)	392	11.00	0.0%	0.0
1,094	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/29/2023	Withholding Order (Support)	12,765	11.00	0.0%	0.0
1,095	Bi-Weekly Payroll Deductions	6/11/2023	6/24/2023	6/17/2023	6/29/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
1,096	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/29/2023	Withholding Order (Creditor)	1,206	11.00	0.0%	0.0
1,097	Bi-Weekly Payroll Deductions	6/12/2023	6/25/2023	6/18/2023	6/29/2023	Withholding Order (State Tax Levy)	39	11.00	0.0%	0.0
1,098	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UD347A Initiation Fee	64	16.00	0.0%	0.0
1,099	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	401DEDA-401k Union Supplemental AfterTax	1	12.00	0.0%	0.0
1,100	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	401DEDA-401k Union Supplemental AfterTax	55	13.00	0.0%	0.0
1,101	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	401DEDP-401k Union Supplemental PreTax	169	12.00	0.0%	0.0
1,102	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	401DEDP-401k Union Supplemental PreTax	496	13.00	0.0%	0.0
1,103	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	401ER - ER RSP Contribution	9,531	13.00	0.0%	0.0
1,104	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	401ER - ER RSP Contribution	107,995	12.00	0.3%	0.0
1,105	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	401KAFT-RSP Contribution AfterTax	52	13.00	0.0%	0.0
1,106	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	401KAFT-RSP Contribution AfterTax	10,679	12.00	0.0%	0.0
1,107	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	401KMAT-RSP Contribution Match	27,906	13.00	0.1%	0.0
1,108	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	401KMAT-RSP Contribution Match	262,842	12.00	0.7%	0.1
1,109	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	401KPRES-RSP Contribution PreTax	38,609	13.00	0.1%	0.0
1,110	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	401KPRES-RSP Contribution PreTax	400,119	12.00	1.0%	0.1
1,111	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	401LN-401k Loan	2,536	13.00	0.0%	0.0
1,112	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	401LN-401k Loan	5,411	13.00	0.0%	0.0
1,113	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	401LN-401k Loan	35,359	12.00	0.1%	0.0
1,114	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	401LN-401k Loan	60,913	12.00	0.2%	0.0
1,115	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	401RS-RSP Roth Union Supplemental	28	12.00	0.0%	0.0
1,116	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	401RS-RSP Roth Union Supplemental	225	13.00	0.0%	0.0
1,117	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	401RTH-RSP Roth	5,119	13.00	0.0%	0.0
1,118	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	401RTH-RSP Roth	64,008	12.00	0.2%	0.0
1,119	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	A12049-USW 12049 Addl Dues	152	16.00	0.0%	0.0
1,120	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	A14214-USW 5541 Addl Dues	20	16.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,121	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/27/2023	AVIS-Vision Plan	701	26.00	0.0%	0.0
1,122	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/27/2023	AVIS-Vision Plan	6,846	25.00	0.0%	0.0
1,123	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/26/2023	CLDADD-Child AD/D	24	25.00	0.0%	0.0
1,124	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/26/2023	CLDADD-Child AD/D	203	24.00	0.0%	0.0
1,125	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	D12049-USW 12049 Union Dues	4,701	16.00	0.0%	0.0
1,126	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	D14214-USW 5541 Union Dues	611	16.00	0.0%	0.0
1,127	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	DCSA-Dependent Care Spending	1,436	12.00	0.0%	0.0
1,128	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	DENPRE-Dental Insurance	1,731	13.00	0.0%	0.0
1,129	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	DENPRE-Dental Insurance	16,626	12.00	0.0%	0.0
1,130	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/26/2023	DLIFE-Dependent Life	27	25.00	0.0%	0.0
1,131	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/26/2023	DLIFE-Dependent Life	314	24.00	0.0%	0.0
1,132	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	8/10/2023	GIVING - Charitable Contributions	3,498	39.00	0.0%	0.0
1,133	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	8/10/2023	GIVING - Charitable Contributions	193	39.00	0.0%	0.0
1,134	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	8/10/2023	GIVING - Charitable Contributions	247	40.00	0.0%	0.0
1,135	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	8/10/2023	GIVING - Charitable Contributions	10	40.00	0.0%	0.0
1,136	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	HSA-Health Savings Contribution	11,709	13.00	0.0%	0.0
1,137	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	HSA-Health Savings Contribution	96,256	12.00	0.2%	0.0
1,138	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	HSAM-Health Savings Match	466	12.00	0.0%	0.0
1,139	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	HSAS - HSA Company Seed Contribution	850	13.00	0.0%	0.0
1,140	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	HSAS - HSA Company Seed Contribution	4,108	12.00	0.0%	0.0
1,141	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	16.00	0.0%	0.0
1,142	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	1/4/2024	IBWCOP-IBEW C.O.P.E	2	187.00	0.0%	0.0
1,143	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	8/29/2023	LAUNDRY-Laundry	40	58.00	0.0%	0.0
1,144	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	8/29/2023	LAUNDRY-Laundry	37	58.00	0.0%	0.0
1,145	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	8/15/2023	LTD - Long Term Disability	1,044	45.00	0.0%	0.0
1,146	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	8/15/2023	LTD - Long Term Disability	10,024	44.00	0.0%	0.0
1,147	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	MED-Medical Deduction	9,869	13.00	0.0%	0.0
1,148	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	MED-Medical Deduction	113,589	12.00	0.3%	0.0
1,149	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	MEMO - 401k Catchup Amount	8,847	12.00	0.0%	0.0
1,150	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
1,151	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	MSA-Health Care Spending	3,191	12.00	0.0%	0.0
1,152	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	6/19/2023	PREPRK-Parking Pre-Tax	4,855	(13.00)	0.0%	(0.0)
1,153	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/26/2023	SLIFE-Supplemental Life	2,121	25.00	0.0%	0.0
1,154	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/26/2023	SLIFE-Supplemental Life	18,581	24.00	0.0%	0.0
1,155	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/26/2023	SPAD&D-Supplemental AD/D	329	25.00	0.0%	0.0
1,156	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/26/2023	SPAD&D-Supplemental AD/D	2,512	24.00	0.0%	0.0
1,157	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/26/2023	SPLIFE - Dependent Life - Spouse	397	25.00	0.0%	0.0
1,158	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/26/2023	SPLIFE - Dependent Life - Spouse	4,032	24.00	0.0%	0.0
1,159	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/26/2023	SPSADD-Spouse AD/D	105	25.00	0.0%	0.0
1,160	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/26/2023	SPSADD-Spouse AD/D	765	24.00	0.0%	0.0
1,161	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	TRADAFT	52	12.00	0.0%	0.0
1,162	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	TRADAFT	422	13.00	0.0%	0.0
1,163	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	TRADMAT	693	13.00	0.0%	0.0
1,164	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	TRADMAT	1,642	12.00	0.0%	0.0
1,165	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	TRADPRE	1,487	13.00	0.0%	0.0
1,166	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	TRADPRE	3,866	12.00	0.0%	0.0
1,167	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/14/2023	TRADRTH	460	13.00	0.0%	0.0
1,168	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/14/2023	TRADRTH	1,742	12.00	0.0%	0.0
1,169	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	U1412A-Union Dues 1412-A	106	16.00	0.0%	0.0
1,170	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	U1412B-Union Dues 1412-BA	254	16.00	0.0%	0.0
1,171	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	U1491B-Union Dues 1491-BA	175	16.00	0.0%	0.0
1,172	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UAJA-I-UAJA-I Initiation Fee	80	16.00	0.0%	0.0
1,173	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	16.00	0.0%	0.0
1,174	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UD1347-IBEW 1347 Union Dues	10,307	16.00	0.0%	0.0
1,175	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/18/2023	UD1393-IBEW 1393 Union Dues	10,689	17.00	0.0%	0.0
1,176	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UD347A-IBEW 1347 Union Dues	7,728	16.00	0.0%	0.0

**DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS**

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,177	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UD433B-Union Dues 433-BA	86	16.00	0.0%	0.0
1,178	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UD626A-Union Dues 626-A	106	16.00	0.0%	0.0
1,179	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UD626B-Union Dues 626-BA	170	16.00	0.0%	0.0
1,180	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UD682A-Union Dues 682-A	620	16.00	0.0%	0.0
1,181	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UD682B-Union Dues 682-BA	988	16.00	0.0%	0.0
1,182	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UD962A-Union Dues 962-A	126	16.00	0.0%	0.0
1,183	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UD962B-Union Dues 962-BA	1,176	16.00	0.0%	0.0
1,184	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UDIUU-UWUA Union Dues	5,188	16.00	0.0%	0.0
1,185	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	UDIUUI-UWUA Initiation Fee	30	16.00	0.0%	0.0
1,186	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	1/4/2024	UNPAC - Union PAC	9	186.00	0.0%	0.0
1,187	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	1/4/2024	UNPAC - Union PAC	104	186.00	0.0%	0.0
1,188	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	USAADD - USW 7202 Addl Union Dues	16	16.00	0.0%	0.0
1,189	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/18/2023	USADUE-USW Union Dues	340	16.00	0.0%	0.0
1,190	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/13/2023	Withholding Order (Bankruptcy)	392	11.00	0.0%	0.0
1,191	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/13/2023	Withholding Order (Support)	12,193	11.00	0.0%	0.0
1,192	Bi-Weekly Payroll Deductions	6/25/2023	7/8/2023	7/1/2023	7/13/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
1,193	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/13/2023	Withholding Order (Creditor)	1,402	11.00	0.0%	0.0
1,194	Bi-Weekly Payroll Deductions	6/26/2023	7/9/2023	7/2/2023	7/13/2023	Withholding Order (State Tax Levy)	229	11.00	0.0%	0.0
1,195	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	401DEDA-401k Union Supplemental AfterTax	109	13.00	0.0%	0.0
1,196	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	401DEDP-401k Union Supplemental PreTax	55	12.00	0.0%	0.0
1,197	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	401DEDP-401k Union Supplemental PreTax	173	13.00	0.0%	0.0
1,198	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	401ER - ER RSP Contribution	8,026	13.00	0.0%	0.0
1,199	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	401ER - ER RSP Contribution	106,391	12.00	0.3%	0.0
1,200	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	401KAFT-RSP Contribution AfterTax	44	13.00	0.0%	0.0
1,201	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	401KAFT-RSP Contribution AfterTax	10,333	12.00	0.0%	0.0
1,202	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	401KMAT-RSP Contribution Match	23,736	13.00	0.1%	0.0
1,203	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	401KMAT-RSP Contribution Match	265,387	12.00	0.7%	0.1
1,204	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	401KPRE-RSP Contribution PreTax	32,954	13.00	0.1%	0.0
1,205	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	401KPRE-RSP Contribution PreTax	400,823	12.00	1.0%	0.1
1,206	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	401LN-401k Loan	2,321	13.00	0.0%	0.0
1,207	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	401LN-401k Loan	5,949	13.00	0.0%	0.0
1,208	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	401LN-401k Loan	35,371	12.00	0.1%	0.0
1,209	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	401LN-401k Loan	61,764	12.00	0.2%	0.0
1,210	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	401RS-RSP Roth Union Supplemental	39	13.00	0.0%	0.0
1,211	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	401RS-RSP Roth Union Supplemental	51	12.00	0.0%	0.0
1,212	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	401RTH-RSP Roth	4,579	13.00	0.0%	0.0
1,213	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	401RTH-RSP Roth	63,453	12.00	0.2%	0.0
1,214	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/2/2023	A12049-USW 12049 Addl Dues	172	17.00	0.0%	0.0
1,215	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/2/2023	A14214-USW 5541 Addl Dues	21	17.00	0.0%	0.0
1,216	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/27/2023	AVIS-Vision Plan	698	12.00	0.0%	0.0
1,217	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/27/2023	AVIS-Vision Plan	6,834	11.00	0.0%	0.0
1,218	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/26/2023	CLDADD-Child AD/D	24	11.00	0.0%	0.0
1,219	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/26/2023	CLDADD-Child AD/D	203	10.00	0.0%	0.0
1,220	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/2/2023	CLUB-Club Dues	30	17.00	0.0%	0.0
1,221	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/2/2023	D12049-USW 12049 Union Dues	5,026	17.00	0.0%	0.0
1,222	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/2/2023	D14214-USW 5541 Union Dues	630	17.00	0.0%	0.0
1,223	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	DCSA-Dependent Care Spending	1,436	12.00	0.0%	0.0
1,224	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	DENPRE-Dental Insurance	1,736	13.00	0.0%	0.0
1,225	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	DENPRE-Dental Insurance	16,577	12.00	0.0%	0.0
1,226	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/26/2023	DLIFE-Dependent Life	27	11.00	0.0%	0.0
1,227	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/26/2023	DLIFE-Dependent Life	313	10.00	0.0%	0.0
1,228	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/10/2023	GIVING - Charitable Contributions	3,497	25.00	0.0%	0.0
1,229	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/10/2023	GIVING - Charitable Contributions	193	25.00	0.0%	0.0
1,230	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	8/10/2023	GIVING - Charitable Contributions	247	26.00	0.0%	0.0
1,231	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	8/10/2023	GIVING - Charitable Contributions	10	26.00	0.0%	0.0
1,232	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	HSA-Health Savings Contribution	11,708	13.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,233	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	HSA-Health Savings Contribution	95,566	12.00	0.2%	0.0
1,234	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	HSAM-Health Savings Match	466	12.00	0.0%	0.0
1,235	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	HSAS - HSA Company Seed Contribution	425	13.00	0.0%	0.0
1,236	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	HSAS - HSA Company Seed Contribution	1,417	12.00	0.0%	0.0
1,237	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	1/4/2024	IBWCOP-IBEW C.O.P.E	2	173.00	0.0%	0.0
1,238	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/29/2023	LAUNDRY-Laundry	40	44.00	0.0%	0.0
1,239	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/29/2023	LAUNDRY-Laundry	37	44.00	0.0%	0.0
1,240	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	8/15/2023	LTD - Long Term Disability	1,044	31.00	0.0%	0.0
1,241	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/15/2023	LTD - Long Term Disability	9,950	30.00	0.0%	0.0
1,242	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	MED-Medical Deduction	9,989	13.00	0.0%	0.0
1,243	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	MED-Medical Deduction	111,090	12.00	0.3%	0.0
1,244	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	MEMO - 401k Catchup Amount	8,838	12.00	0.0%	0.0
1,245	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
1,246	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	MSA-Health Care Spending	3,191	12.00	0.0%	0.0
1,247	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/26/2023	SLIFE-Supplemental Life	2,121	11.00	0.0%	0.0
1,248	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/26/2023	SLIFE-Supplemental Life	18,484	10.00	0.0%	0.0
1,249	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/26/2023	SPAD&D-Supplemental AD/D	329	11.00	0.0%	0.0
1,250	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/26/2023	SPAD&D-Supplemental AD/D	2,516	10.00	0.0%	0.0
1,251	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/26/2023	SPLIFE - Dependent Life - Spouse	398	11.00	0.0%	0.0
1,252	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/26/2023	SPLIFE - Dependent Life - Spouse	4,029	10.00	0.0%	0.0
1,253	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/26/2023	SPSADD-Spouse AD/D	105	11.00	0.0%	0.0
1,254	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/26/2023	SPSADD-Spouse AD/D	762	10.00	0.0%	0.0
1,255	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	TRADAFT	52	12.00	0.0%	0.0
1,256	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	TRADAFT	460	13.00	0.0%	0.0
1,257	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	TRADMAT	695	13.00	0.0%	0.0
1,258	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	TRADMAT	1,573	12.00	0.0%	0.0
1,259	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	TRADPRE	1,528	13.00	0.0%	0.0
1,260	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	TRADPRE	3,489	12.00	0.0%	0.0
1,261	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/28/2023	TRADRTH	460	13.00	0.0%	0.0
1,262	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/28/2023	TRADRTH	1,745	12.00	0.0%	0.0
1,263	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/2/2023	UDIUU-UWUA Union Dues	5,162	17.00	0.0%	0.0
1,264	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	1/4/2024	UNPAC - Union PAC	10	172.00	0.0%	0.0
1,265	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	8/2/2023	USWAIN-USWA Initiation Fee	80	17.00	0.0%	0.0
1,266	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/27/2023	Withholding Order (Bankruptcy)	392	11.00	0.0%	0.0
1,267	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/27/2023	Withholding Order (Support)	12,634	11.00	0.0%	0.0
1,268	Bi-Weekly Payroll Deductions	7/9/2023	7/22/2023	7/15/2023	7/27/2023	Withholding Order (Support)	1,070	12.00	0.0%	0.0
1,269	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/27/2023	Withholding Order (Creditor)	2,230	11.00	0.0%	0.0
1,270	Bi-Weekly Payroll Deductions	7/10/2023	7/23/2023	7/16/2023	7/27/2023	Withholding Order (State Tax Levy)	651	11.00	0.0%	0.0
1,271	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	401DEDA-401k Union Supplemental AfterTax	2	12.00	0.0%	0.0
1,272	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	401DEDA-401k Union Supplemental AfterTax	285	13.00	0.0%	0.0
1,273	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	401DEDP-401k Union Supplemental PreTax	100	12.00	0.0%	0.0
1,274	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	401DEDP-401k Union Supplemental PreTax	438	13.00	0.0%	0.0
1,275	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	401ER - ER RSP Contribution	7,816	13.00	0.0%	0.0
1,276	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	401ER - ER RSP Contribution	108,912	12.00	0.3%	0.0
1,277	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	401KAFT-RSP Contribution AfterTax	47	13.00	0.0%	0.0
1,278	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	401KAFT-RSP Contribution AfterTax	10,654	12.00	0.0%	0.0
1,279	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	401KMAT-RSP Contribution Match	22,726	13.00	0.1%	0.0
1,280	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	401KMAT-RSP Contribution Match	267,853	12.00	0.7%	0.1
1,281	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	401KPRE-RSP Contribution PreTax	31,744	13.00	0.1%	0.0
1,282	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	401KPRE-RSP Contribution PreTax	401,573	12.00	1.0%	0.1
1,283	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	401LN-401k Loan	2,442	13.00	0.0%	0.0
1,284	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	401LN-401k Loan	6,045	13.00	0.0%	0.0
1,285	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	401LN-401k Loan	35,272	12.00	0.1%	0.0
1,286	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	401LN-401k Loan	61,925	12.00	0.2%	0.0
1,287	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	401RTH-RSP Roth	4,002	13.00	0.0%	0.0
1,288	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	401RTH-RSP Roth	63,842	12.00	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1,289	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	A12049-USW 12049 Addl Dues	167	12.00	0.0%	0.0
1,290	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	A14214-USW 5541 Addl Dues	19	12.00	0.0%	0.0
1,291	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/31/2023	AVIS-Vision Plan	692	33.00	0.0%	0.0
1,292	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/31/2023	AVIS-Vision Plan	6,890	32.00	0.0%	0.0
1,293	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/28/2023	CLDADD-Child AD/D	23	30.00	0.0%	0.0
1,294	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/28/2023	CLDADD-Child AD/D	205	29.00	0.0%	0.0
1,295	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	D12049-USW 12049 Union Dues	4,882	12.00	0.0%	0.0
1,296	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	D14214-USW 5541 Union Dues	588	12.00	0.0%	0.0
1,297	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	DCSA-Dependent Care Spending	1,436	12.00	0.0%	0.0
1,298	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	DENPRE-Dental Insurance	1,720	13.00	0.0%	0.0
1,299	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	DENPRE-Dental Insurance	16,669	12.00	0.0%	0.0
1,300	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/28/2023	DLIFE-Dependent Life	27	30.00	0.0%	0.0
1,301	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/28/2023	DLIFE-Dependent Life	313	29.00	0.0%	0.0
1,302	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	9/11/2023	GIVING - Charitable Contributions	3,475	43.00	0.0%	0.0
1,303	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	9/10/2023	GIVING - Charitable Contributions	193	42.00	0.0%	0.0
1,304	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	9/11/2023	GIVING - Charitable Contributions	247	44.00	0.0%	0.0
1,305	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	9/10/2023	GIVING - Charitable Contributions	10	43.00	0.0%	0.0
1,306	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	HSA-Health Savings Contribution	11,756	13.00	0.0%	0.0
1,307	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	HSA-Health Savings Contribution	95,586	12.00	0.2%	0.0
1,308	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	HSAM-Health Savings Match	618	12.00	0.0%	0.0
1,309	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	HSAS - HSA Company Seed Contribution	354	13.00	0.0%	0.0
1,310	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	HSAS - HSA Company Seed Contribution	4,817	12.00	0.0%	0.0
1,311	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	12.00	0.0%	0.0
1,312	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	1/5/2024	IBWCOP-IBEW C.O.P.E	2	160.00	0.0%	0.0
1,313	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	9/11/2023	LAUNDRY-Laundry	40	43.00	0.0%	0.0
1,314	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	9/11/2023	LAUNDRY-Laundry	37	43.00	0.0%	0.0
1,315	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	9/15/2023	LTD - Long Term Disability	1,030	48.00	0.0%	0.0
1,316	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	9/15/2023	LTD - Long Term Disability	9,921	47.00	0.0%	0.0
1,317	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	MED-Medical Deduction	9,745	13.00	0.0%	0.0
1,318	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	MED-Medical Deduction	112,633	12.00	0.3%	0.0
1,319	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	MEMO - 401k Catchup Amount	7,816	12.00	0.0%	0.0
1,320	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
1,321	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	MSA-Health Care Spending	3,204	12.00	0.0%	0.0
1,322	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	7/19/2023	PREPRK-Parking Pre-Tax	4,684	(11.00)	0.0%	(0.0)
1,323	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/28/2023	SLIFE-Supplemental Life	2,084	30.00	0.0%	0.0
1,324	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/28/2023	SLIFE-Supplemental Life	18,557	29.00	0.0%	0.0
1,325	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/28/2023	SPAD&D-Supplemental AD/D	322	30.00	0.0%	0.0
1,326	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/28/2023	SPAD&D-Supplemental AD/D	2,524	29.00	0.0%	0.0
1,327	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/28/2023	SPLIFE - Dependent Life - Spouse	398	30.00	0.0%	0.0
1,328	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/28/2023	SPLIFE - Dependent Life - Spouse	4,027	29.00	0.0%	0.0
1,329	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/28/2023	SPSADD-Spouse AD/D	105	30.00	0.0%	0.0
1,330	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/28/2023	SPSADD-Spouse AD/D	770	29.00	0.0%	0.0
1,331	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	TRADAFT	52	12.00	0.0%	0.0
1,332	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	TRADAFT	460	13.00	0.0%	0.0
1,333	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	TRADMAT	695	13.00	0.0%	0.0
1,334	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	TRADMAT	1,507	12.00	0.0%	0.0
1,335	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	TRADPRE	1,528	13.00	0.0%	0.0
1,336	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	TRADPRE	3,315	12.00	0.0%	0.0
1,337	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	TRADRTH	460	13.00	0.0%	0.0
1,338	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	TRADRTH	1,746	12.00	0.0%	0.0
1,339	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	U1412A-Union Dues 1412-A	106	18.00	0.0%	0.0
1,340	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	U1412B-Union Dues 1412-BA	254	18.00	0.0%	0.0
1,341	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	U1491B-Union Dues 1491-BA	175	18.00	0.0%	0.0
1,342	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	UAJA-I-UAJA-I Initiation Fee	(40)	12.00	0.0%	(0.0)
1,343	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	12.00	0.0%	0.0
1,344	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	UD1347-IBEW 1347 Union Dues	10,307	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
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WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,345	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	UD1393-IBEW 1393 Union Dues	10,696	13.00	0.0%	0.0
1,346	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	UD347A-IBEW 1347 Union Dues	7,530	12.00	0.0%	0.0
1,347	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	UD433B-Union Dues 433-BA	86	18.00	0.0%	0.0
1,348	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	UD626A-Union Dues 626-A	106	18.00	0.0%	0.0
1,349	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	UD626B-Union Dues 626-BA	170	18.00	0.0%	0.0
1,350	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	UD682A-Union Dues 682-A	620	18.00	0.0%	0.0
1,351	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	UD682B-Union Dues 682-BA	988	18.00	0.0%	0.0
1,352	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	UD962A-Union Dues 962-A	126	18.00	0.0%	0.0
1,353	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	UD962B-Union Dues 962-BA	1,344	18.00	0.0%	0.0
1,354	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	UDIUU-UWUA Union Dues	5,110	12.00	0.0%	0.0
1,355	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	1/5/2024	UNPAC - Union PAC	10	159.00	0.0%	0.0
1,356	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	9/11/2023	UNPAC - Union PAC	102	43.00	0.0%	0.0
1,357	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	USAADD - USW 7202 Addl Union Dues	6	18.00	0.0%	0.0
1,358	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/17/2023	USADUE-USW Union Dues	205	18.00	0.0%	0.0
1,359	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	Withholding Order (Bankruptcy)	392	12.00	0.0%	0.0
1,360	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	Withholding Order (Support)	12,863	12.00	0.0%	0.0
1,361	Bi-Weekly Payroll Deductions	7/23/2023	8/5/2023	7/29/2023	8/11/2023	Withholding Order (Support)	960	13.00	0.0%	0.0
1,362	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	Withholding Order (Creditor)	2,254	12.00	0.0%	0.0
1,363	Bi-Weekly Payroll Deductions	7/24/2023	8/6/2023	7/30/2023	8/11/2023	Withholding Order (State Tax Levy)	711	12.00	0.0%	0.0
1,364	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	401DEDA-401k Union Supplemental AfterTax	2	12.00	0.0%	0.0
1,365	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	401DEDA-401k Union Supplemental AfterTax	190	13.00	0.0%	0.0
1,366	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	401DEDP-401k Union Supplemental PreTax	212	13.00	0.0%	0.0
1,367	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	401DEDP-401k Union Supplemental PreTax	243	12.00	0.0%	0.0
1,368	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	401ER - ER RSP Contribution	7,732	13.00	0.0%	0.0
1,369	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	401ER - ER RSP Contribution	105,163	12.00	0.3%	0.0
1,370	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	401KAFT-RSP Contribution AfterTax	47	13.00	0.0%	0.0
1,371	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	401KAFT-RSP Contribution AfterTax	9,612	12.00	0.0%	0.0
1,372	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	401KMAT-RSP Contribution Match	22,057	13.00	0.1%	0.0
1,373	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	401KMAT-RSP Contribution Match	261,621	12.00	0.7%	0.1
1,374	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	401KPPE-RSP Contribution PreTax	30,690	13.00	0.1%	0.0
1,375	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	401KPPE-RSP Contribution PreTax	394,824	12.00	1.0%	0.1
1,376	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	401LN-401k Loan	2,442	13.00	0.0%	0.0
1,377	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	401LN-401k Loan	5,896	13.00	0.0%	0.0
1,378	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	401LN-401k Loan	35,390	12.00	0.1%	0.0
1,379	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	401LN-401k Loan	61,109	12.00	0.2%	0.0
1,380	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	401RTH-RSP Roth	3,985	13.00	0.0%	0.0
1,381	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	401RTH-RSP Roth	62,434	12.00	0.2%	0.0
1,382	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	A12049-USW 12049 Addl Dues	166	15.00	0.0%	0.0
1,383	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	A14214-USW 5541 Addl Dues	21	15.00	0.0%	0.0
1,384	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/31/2023	AVIS-Vision Plan	685	19.00	0.0%	0.0
1,385	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/31/2023	AVIS-Vision Plan	6,855	18.00	0.0%	0.0
1,386	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/28/2023	CLDADD-Child AD/D	23	16.00	0.0%	0.0
1,387	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	CLDADD-Child AD/D	204	15.00	0.0%	0.0
1,388	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	9/11/2023	CLUB-Club Dues	30	29.00	0.0%	0.0
1,389	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	D12049-USW 12049 Union Dues	4,884	15.00	0.0%	0.0
1,390	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	D14214-USW 5541 Union Dues	644	15.00	0.0%	0.0
1,391	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	DCSA-Dependent Care Spending	1,436	12.00	0.0%	0.0
1,392	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	DENPRE-Dental Insurance	1,695	13.00	0.0%	0.0
1,393	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	DENPRE-Dental Insurance	16,441	12.00	0.0%	0.0
1,394	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/28/2023	DLIFE-Dependent Life	27	16.00	0.0%	0.0
1,395	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	DLIFE-Dependent Life	310	15.00	0.0%	0.0
1,396	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	9/11/2023	GIVING - Charitable Contributions	3,450	29.00	0.0%	0.0
1,397	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	9/10/2023	GIVING - Charitable Contributions	193	28.00	0.0%	0.0
1,398	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	9/11/2023	GIVING - Charitable Contributions	247	30.00	0.0%	0.0
1,399	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	9/10/2023	GIVING - Charitable Contributions	10	29.00	0.0%	0.0
1,400	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	HSA-Health Savings Contribution	11,339	13.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,401	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	HSA-Health Savings Contribution	94,967	12.00	0.2%	0.0
1,402	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	HSAM-Health Savings Match	572	12.00	0.0%	0.0
1,403	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	HSAS - HSA Company Seed Contribution	1,346	12.00	0.0%	0.0
1,404	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	1/5/2024	IBWCOP-IBEW C.O.P.E	2	146.00	0.0%	0.0
1,405	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	9/11/2023	LAUNDRY-Laundry	40	29.00	0.0%	0.0
1,406	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	9/11/2023	LAUNDRY-Laundry	37	29.00	0.0%	0.0
1,407	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	9/15/2023	LTD - Long Term Disability	1,023	34.00	0.0%	0.0
1,408	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	9/15/2023	LTD - Long Term Disability	9,778	33.00	0.0%	0.0
1,409	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	MED-Medical Deduction	9,691	13.00	0.0%	0.0
1,410	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	MED-Medical Deduction	112,621	12.00	0.3%	0.0
1,411	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	MEMO - 401k Catchup Amount	11,239	12.00	0.0%	0.0
1,412	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
1,413	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	MSA-Health Care Spending	3,254	12.00	0.0%	0.0
1,414	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/28/2023	SLIFE-Supplemental Life	2,075	16.00	0.0%	0.0
1,415	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	SLIFE-Supplemental Life	18,385	15.00	0.0%	0.0
1,416	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/28/2023	SPAD&D-Supplemental AD/D	319	16.00	0.0%	0.0
1,417	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	SPAD&D-Supplemental AD/D	2,506	15.00	0.0%	0.0
1,418	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/28/2023	SPLIFE - Dependent Life - Spouse	397	16.00	0.0%	0.0
1,419	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	SPLIFE - Dependent Life - Spouse	3,978	15.00	0.0%	0.0
1,420	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/28/2023	SPSADD-Spouse AD/D	105	16.00	0.0%	0.0
1,421	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	SPSADD-Spouse AD/D	764	15.00	0.0%	0.0
1,422	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	TRADAFT	52	12.00	0.0%	0.0
1,423	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	TRADAFT	460	13.00	0.0%	0.0
1,424	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	TRADMAT	695	13.00	0.0%	0.0
1,425	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	TRADMAT	1,461	12.00	0.0%	0.0
1,426	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	TRADPRE	1,528	13.00	0.0%	0.0
1,427	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	TRADPRE	3,272	12.00	0.0%	0.0
1,428	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/25/2023	TRADRTH	184	13.00	0.0%	0.0
1,429	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/25/2023	TRADRTH	1,742	12.00	0.0%	0.0
1,430	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/28/2023	UDIUU-UWUA Union Dues	5,110	15.00	0.0%	0.0
1,431	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	1/5/2024	UNPAC - Union PAC	10	145.00	0.0%	0.0
1,432	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/24/2023	Withholding Order (Bankruptcy)	392	11.00	0.0%	0.0
1,433	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/24/2023	Withholding Order (Support)	12,897	11.00	0.0%	0.0
1,434	Bi-Weekly Payroll Deductions	8/6/2023	8/19/2023	8/12/2023	8/24/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
1,435	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/24/2023	Withholding Order (Creditor)	2,769	11.00	0.0%	0.0
1,436	Bi-Weekly Payroll Deductions	8/7/2023	8/20/2023	8/13/2023	8/24/2023	Withholding Order (State Tax Levy)	703	11.00	0.0%	0.0
1,437	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	401DEDP-401k Union Supplemental PreTax	248	12.00	0.0%	0.0
1,438	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	401ER - ER RSP Contribution	8,349	13.00	0.0%	0.0
1,439	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	401ER - ER RSP Contribution	104,258	12.00	0.3%	0.0
1,440	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	401KAFT-RSP Contribution AfterTax	64	13.00	0.0%	0.0
1,441	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	401KAFT-RSP Contribution AfterTax	8,723	12.00	0.0%	0.0
1,442	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	401KMAT-RSP Contribution Match	22,704	13.00	0.1%	0.0
1,443	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	401KMAT-RSP Contribution Match	256,809	12.00	0.7%	0.1
1,444	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	401KPRE-RSP Contribution PreTax	31,742	13.00	0.1%	0.0
1,445	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	401KPRE-RSP Contribution PreTax	388,838	12.00	1.0%	0.1
1,446	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	401LN-401k Loan	2,653	13.00	0.0%	0.0
1,447	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	401LN-401k Loan	6,037	13.00	0.0%	0.0
1,448	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	401LN-401k Loan	35,173	12.00	0.1%	0.0
1,449	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	401LN-401k Loan	62,358	12.00	0.2%	0.0
1,450	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	401RTH-RSP Roth	3,721	13.00	0.0%	0.0
1,451	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	401RTH-RSP Roth	61,515	12.00	0.2%	0.0
1,452	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	A12049-USW 12049 Addl Dues	162	15.00	0.0%	0.0
1,453	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	A14214-USW 5541 Addl Dues	21	15.00	0.0%	0.0
1,454	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/27/2023	AVIS-Vision Plan	731	32.00	0.0%	0.0
1,455	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/27/2023	AVIS-Vision Plan	6,949	31.00	0.0%	0.0
1,456	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/26/2023	CLDADD-Child AD/D	23	31.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,457	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/26/2023	CLDADD-Child AD/D	205	30.00	0.0%	0.0
1,458	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	D12049-USW 12049 Union Dues	4,796	15.00	0.0%	0.0
1,459	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	D14214-USW 5541 Union Dues	626	15.00	0.0%	0.0
1,460	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	DCSA-Dependent Care Spending	1,436	12.00	0.0%	0.0
1,461	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	DENPRE-Dental Insurance	1,823	13.00	0.0%	0.0
1,462	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	DENPRE-Dental Insurance	16,501	12.00	0.0%	0.0
1,463	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/26/2023	DLIFE-Dependent Life	28	31.00	0.0%	0.0
1,464	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/26/2023	DLIFE-Dependent Life	313	30.00	0.0%	0.0
1,465	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	10/12/2023	GIVING - Charitable Contributions	3,450	46.00	0.0%	0.0
1,466	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	10/10/2023	GIVING - Charitable Contributions	193	44.00	0.0%	0.0
1,467	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	10/12/2023	GIVING - Charitable Contributions	187	47.00	0.0%	0.0
1,468	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	10/10/2023	GIVING - Charitable Contributions	10	45.00	0.0%	0.0
1,469	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	HSA-Health Savings Contribution	11,409	13.00	0.0%	0.0
1,470	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	HSA-Health Savings Contribution	94,783	12.00	0.2%	0.0
1,471	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	HSAM-Health Savings Match	479	12.00	0.0%	0.0
1,472	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	HSAS - HSA Company Seed Contribution	2,550	12.00	0.0%	0.0
1,473	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	15.00	0.0%	0.0
1,474	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	1/8/2024	IBWCOP-IBEW C.O.P.E	2	135.00	0.0%	0.0
1,475	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/29/2023	LAUNDRY-Laundry	40	33.00	0.0%	0.0
1,476	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/29/2023	LAUNDRY-Laundry	37	33.00	0.0%	0.0
1,477	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/20/2023	LTD - Long Term Disability	1,023	25.00	0.0%	0.0
1,478	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/20/2023	LTD - Long Term Disability	9,779	24.00	0.0%	0.0
1,479	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	MED-Medical Deduction	10,072	13.00	0.0%	0.0
1,480	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	MED-Medical Deduction	114,271	12.00	0.3%	0.0
1,481	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	MEMO - 401k Catchup Amount	19,742	12.00	0.1%	0.0
1,482	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
1,483	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	MSA-Health Care Spending	3,254	12.00	0.0%	0.0
1,484	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	8/18/2023	PREPRK-Parking Pre-Tax	5,023	(9.00)	0.0%	(0.0)
1,485	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/26/2023	SLIFE-Supplemental Life	2,075	31.00	0.0%	0.0
1,486	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/26/2023	SLIFE-Supplemental Life	18,349	30.00	0.0%	0.0
1,487	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/26/2023	SPAD&D-Supplemental AD/D	319	31.00	0.0%	0.0
1,488	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/26/2023	SPAD&D-Supplemental AD/D	2,501	30.00	0.0%	0.0
1,489	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/26/2023	SPLIFE - Dependent Life - Spouse	397	31.00	0.0%	0.0
1,490	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/26/2023	SPLIFE - Dependent Life - Spouse	3,927	30.00	0.0%	0.0
1,491	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/26/2023	SPSADD-Spouse AD/D	105	31.00	0.0%	0.0
1,492	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/26/2023	SPSADD-Spouse AD/D	759	30.00	0.0%	0.0
1,493	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	TRADAFT	52	12.00	0.0%	0.0
1,494	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	TRADAFT	460	13.00	0.0%	0.0
1,495	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	TRADMAT	690	13.00	0.0%	0.0
1,496	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	TRADMAT	1,301	12.00	0.0%	0.0
1,497	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	TRADPRE	1,521	13.00	0.0%	0.0
1,498	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	TRADPRE	3,289	12.00	0.0%	0.0
1,499	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/8/2023	TRADRTH	184	13.00	0.0%	0.0
1,500	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/8/2023	TRADRTH	1,746	12.00	0.0%	0.0
1,501	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	U1412A-Union Dues 1412-A	211	15.00	0.0%	0.0
1,502	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	U1412B-Union Dues 1412-BA	254	15.00	0.0%	0.0
1,503	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	U1491B-Union Dues 1491-BA	175	15.00	0.0%	0.0
1,504	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	15.00	0.0%	0.0
1,505	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UD1347-IBEW 1347 Union Dues	10,150	15.00	0.0%	0.0
1,506	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/11/2023	UD1393-IBEW 1393 Union Dues	10,616	16.00	0.0%	0.0
1,507	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UD347A-IBEW 1347 Union Dues	7,332	15.00	0.0%	0.0
1,508	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UD433B-Union Dues 433-BA	86	15.00	0.0%	0.0
1,509	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UD626A-Union Dues 626-A	106	15.00	0.0%	0.0
1,510	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UD626B-Union Dues 626-BA	170	15.00	0.0%	0.0
1,511	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UD682A-Union Dues 682-A	620	15.00	0.0%	0.0
1,512	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UD682B-Union Dues 682-BA	1,071	15.00	0.0%	0.0

**DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS**

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,513	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UD962A-Union Dues 962-A	126	15.00	0.0%	0.0
1,514	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UD962B-Union Dues 962-BA	1,176	15.00	0.0%	0.0
1,515	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UDIUU-UWUA Union Dues	5,084	15.00	0.0%	0.0
1,516	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	UDIUU-UWUA Initiation Fee	300	15.00	0.0%	0.0
1,517	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	1/8/2024	UNPAC - Union PAC	10	134.00	0.0%	0.0
1,518	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	1/5/2024	UNPAC - Union PAC	101	131.00	0.0%	0.0
1,519	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	USAADD - USW 7202 Addl Union Dues	7	15.00	0.0%	0.0
1,520	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	USADUE-USW Union Dues	222	15.00	0.0%	0.0
1,521	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	Withholding Order (Bankruptcy)	392	15.00	0.0%	0.0
1,522	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	Withholding Order (Support)	12,550	15.00	0.0%	0.0
1,523	Bi-Weekly Payroll Deductions	8/20/2023	9/2/2023	8/26/2023	9/11/2023	Withholding Order (Support)	960	16.00	0.0%	0.0
1,524	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	Withholding Order (Creditor)	3,265	15.00	0.0%	0.0
1,525	Bi-Weekly Payroll Deductions	8/21/2023	9/3/2023	8/27/2023	9/11/2023	Withholding Order (State Tax Levy)	940	15.00	0.0%	0.0
1,526	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	401DEDA-401k Union Supplemental AfterTax	78	13.00	0.0%	0.0
1,527	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	401DEDP-401k Union Supplemental PreTax	100	12.00	0.0%	0.0
1,528	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	401DEDP-401k Union Supplemental PreTax	115	13.00	0.0%	0.0
1,529	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	401ER - ER RSP Contribution	8,803	13.00	0.0%	0.0
1,530	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	401ER - ER RSP Contribution	103,916	12.00	0.3%	0.0
1,531	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	401KAFT-RSP Contribution AfterTax	49	13.00	0.0%	0.0
1,532	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	401KAFT-RSP Contribution AfterTax	8,970	12.00	0.0%	0.0
1,533	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	401KMAT-RSP Contribution Match	23,705	13.00	0.1%	0.0
1,534	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	401KMAT-RSP Contribution Match	254,721	12.00	0.7%	0.1
1,535	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	401KPRE-RSP Contribution PreTax	33,134	13.00	0.1%	0.0
1,536	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	401KPRE-RSP Contribution PreTax	388,496	12.00	1.0%	0.1
1,537	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	401LN-401k Loan	2,653	13.00	0.0%	0.0
1,538	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	401LN-401k Loan	6,037	13.00	0.0%	0.0
1,539	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	401LN-401k Loan	35,471	12.00	0.1%	0.0
1,540	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	401LN-401k Loan	63,059	12.00	0.2%	0.0
1,541	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	401RTH-RSP Roth	3,958	13.00	0.0%	0.0
1,542	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	401RTH-RSP Roth	60,407	12.00	0.2%	0.0
1,543	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/25/2023	A12049-USW 12049 Addl Dues	167	15.00	0.0%	0.0
1,544	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/25/2023	A14214-USW 5541 Addl Dues	21	15.00	0.0%	0.0
1,545	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/27/2023	AVIS-Vision Plan	708	18.00	0.0%	0.0
1,546	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/27/2023	AVIS-Vision Plan	6,833	17.00	0.0%	0.0
1,547	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/26/2023	CLDADD-Child AD/D	24	17.00	0.0%	0.0
1,548	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/26/2023	CLDADD-Child AD/D	203	16.00	0.0%	0.0
1,549	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/29/2023	CLUB-Club Dues	30	19.00	0.0%	0.0
1,550	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/25/2023	D12049-USW 12049 Union Dues	4,905	15.00	0.0%	0.0
1,551	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/25/2023	D14214-USW 5541 Union Dues	647	15.00	0.0%	0.0
1,552	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	DCSA-Dependent Care Spending	1,436	12.00	0.0%	0.0
1,553	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	DENPRE-Dental Insurance	1,753	13.00	0.0%	0.0
1,554	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	DENPRE-Dental Insurance	16,409	12.00	0.0%	0.0
1,555	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/26/2023	DLIFE-Dependent Life	29	17.00	0.0%	0.0
1,556	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/26/2023	DLIFE-Dependent Life	309	16.00	0.0%	0.0
1,557	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	10/12/2023	GIVING - Charitable Contributions	4,043	32.00	0.0%	0.0
1,558	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	10/10/2023	GIVING - Charitable Contributions	193	30.00	0.0%	0.0
1,559	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	10/12/2023	GIVING - Charitable Contributions	187	33.00	0.0%	0.0
1,560	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	10/10/2023	GIVING - Charitable Contributions	10	31.00	0.0%	0.0
1,561	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	HSA-Health Savings Contribution	11,596	13.00	0.0%	0.0
1,562	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	HSA-Health Savings Contribution	94,641	12.00	0.2%	0.0
1,563	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	HSAM-Health Savings Match	332	12.00	0.0%	0.0
1,564	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	HSAS - HSA Company Seed Contribution	850	12.00	0.0%	0.0
1,565	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	HSAS - HSA Company Seed Contribution	1,133	13.00	0.0%	0.0
1,566	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	1/8/2024	IBWCOP-IBEW C.O.P.E	2	121.00	0.0%	0.0
1,567	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/29/2023	LAUNDRY-Laundry	40	19.00	0.0%	0.0
1,568	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/29/2023	LAUNDRY-Laundry	37	19.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,569	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/20/2023	LTD - Long Term Disability	1,031	11.00	0.0%	0.0
1,570	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/20/2023	LTD - Long Term Disability	9,669	10.00	0.0%	0.0
1,571	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	MED-Medical Deduction	9,873	13.00	0.0%	0.0
1,572	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	MED-Medical Deduction	113,091	12.00	0.3%	0.0
1,573	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	MEMO - 401k Catchup Amount	22,539	12.00	0.1%	0.0
1,574	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
1,575	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	MSA-Health Care Spending	3,241	12.00	0.0%	0.0
1,576	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/26/2023	SLIFE-Supplemental Life	2,085	17.00	0.0%	0.0
1,577	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/26/2023	SLIFE-Supplemental Life	18,036	16.00	0.0%	0.0
1,578	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/26/2023	SPAD&D-Supplemental AD/D	326	17.00	0.0%	0.0
1,579	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/26/2023	SPAD&D-Supplemental AD/D	2,473	16.00	0.0%	0.0
1,580	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/26/2023	SPLIFE - Dependent Life - Spouse	398	17.00	0.0%	0.0
1,581	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/26/2023	SPLIFE - Dependent Life - Spouse	3,863	16.00	0.0%	0.0
1,582	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/26/2023	SPSADD-Spouse AD/D	109	17.00	0.0%	0.0
1,583	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/26/2023	SPSADD-Spouse AD/D	749	16.00	0.0%	0.0
1,584	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	TRADAFT	52	12.00	0.0%	0.0
1,585	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	TRADAFT	506	13.00	0.0%	0.0
1,586	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	TRADMAT	710	13.00	0.0%	0.0
1,587	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	TRADMAT	1,308	12.00	0.0%	0.0
1,588	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	TRADPRE	1,574	13.00	0.0%	0.0
1,589	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	TRADPRE	3,274	12.00	0.0%	0.0
1,590	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/22/2023	TRADRTH	184	13.00	0.0%	0.0
1,591	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/22/2023	TRADRTH	1,764	12.00	0.0%	0.0
1,592	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/25/2023	UDIUU-UWUA Union Dues	5,240	15.00	0.0%	0.0
1,593	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/21/2023	Withholding Order (Bankruptcy)	392	11.00	0.0%	0.0
1,594	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/21/2023	Withholding Order (Support)	12,023	11.00	0.0%	0.0
1,595	Bi-Weekly Payroll Deductions	9/3/2023	9/16/2023	9/9/2023	9/21/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
1,596	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/21/2023	Withholding Order (Creditor)	4,252	11.00	0.0%	0.0
1,597	Bi-Weekly Payroll Deductions	9/4/2023	9/17/2023	9/10/2023	9/21/2023	Withholding Order (State Tax Levy)	1,181	11.00	0.0%	0.0
1,598	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	401DEDA-401k Union Supplemental AfterTax	86	13.00	0.0%	0.0
1,599	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	401DEDP-401k Union Supplemental PreTax	86	13.00	0.0%	0.0
1,600	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	401DEDP-401k Union Supplemental PreTax	197	12.00	0.0%	0.0
1,601	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	401ER - ER RSP Contribution	8,248	13.00	0.0%	0.0
1,602	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	401ER - ER RSP Contribution	104,816	12.00	0.3%	0.0
1,603	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	401KAFT-RSP Contribution AfterTax	43	13.00	0.0%	0.0
1,604	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	401KAFT-RSP Contribution AfterTax	8,930	12.00	0.0%	0.0
1,605	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	401KMAT-RSP Contribution Match	22,613	13.00	0.1%	0.0
1,606	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	401KMAT-RSP Contribution Match	256,405	12.00	0.7%	0.1
1,607	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	401KPRE-RSP Contribution PreTax	31,355	13.00	0.1%	0.0
1,608	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	401KPRE-RSP Contribution PreTax	395,188	12.00	1.0%	0.1
1,609	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	401LN-401k Loan	2,653	13.00	0.0%	0.0
1,610	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	401LN-401k Loan	6,037	13.00	0.0%	0.0
1,611	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	401LN-401k Loan	36,192	12.00	0.1%	0.0
1,612	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	401LN-401k Loan	62,983	12.00	0.2%	0.0
1,613	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	401RTH-RSP Roth	3,694	13.00	0.0%	0.0
1,614	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	401RTH-RSP Roth	60,247	12.00	0.2%	0.0
1,615	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	A12049-USW 12049 Addl Dues	167	12.00	0.0%	0.0
1,616	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	A14214-USW 5541 Addl Dues	20	12.00	0.0%	0.0
1,617	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/25/2023	AVIS-Vision Plan	708	32.00	0.0%	0.0
1,618	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/25/2023	AVIS-Vision Plan	6,826	31.00	0.0%	0.0
1,619	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/30/2023	CLDADD-Child AD/D	24	37.00	0.0%	0.0
1,620	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/30/2023	CLDADD-Child AD/D	203	36.00	0.0%	0.0
1,621	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	D12049-USW 12049 Union Dues	4,898	12.00	0.0%	0.0
1,622	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	D14214-USW 5541 Union Dues	619	12.00	0.0%	0.0
1,623	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	DCSA-Dependent Care Spending	1,320	12.00	0.0%	0.0
1,624	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	DENPRE-Dental Insurance	1,753	13.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,625	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	DENPRE-Dental Insurance	16,431	12.00	0.0%	0.0
1,626	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/30/2023	DLIFE-Dependent Life	29	37.00	0.0%	0.0
1,627	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/30/2023	DLIFE-Dependent Life	309	36.00	0.0%	0.0
1,628	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	11/13/2023	GIVING - Charitable Contributions	6,307	50.00	0.0%	0.0
1,629	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	11/11/2023	GIVING - Charitable Contributions	193	48.00	0.0%	0.0
1,630	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	11/13/2023	GIVING - Charitable Contributions	357	51.00	0.0%	0.0
1,631	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	11/11/2023	GIVING - Charitable Contributions	10	49.00	0.0%	0.0
1,632	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	HSA-Health Savings Contribution	11,915	13.00	0.0%	0.0
1,633	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	HSA-Health Savings Contribution	94,799	12.00	0.2%	0.0
1,634	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	HSAM-Health Savings Match	289	12.00	0.0%	0.0
1,635	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	HSAS - HSA Company Seed Contribution	850	12.00	0.0%	0.0
1,636	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	12.00	0.0%	0.0
1,637	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	11/3/2023	IBWCOP-IBEW C.O.P.E	2	41.00	0.0%	0.0
1,638	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	11/3/2023	LAUNDRY-Laundry	40	40.00	0.0%	0.0
1,639	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	11/3/2023	LAUNDRY-Laundry	37	40.00	0.0%	0.0
1,640	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/16/2023	LTD - Long Term Disability	1,035	23.00	0.0%	0.0
1,641	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/16/2023	LTD - Long Term Disability	9,628	22.00	0.0%	0.0
1,642	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	MED-Medical Deduction	9,873	13.00	0.0%	0.0
1,643	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	MED-Medical Deduction	113,626	12.00	0.3%	0.0
1,644	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	MEMO - 401k Catchup Amount	22,421	12.00	0.1%	0.0
1,645	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
1,646	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	MSA-Health Care Spending	3,241	12.00	0.0%	0.0
1,647	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	9/26/2023	PREPRK-Parking Pre-Tax	5,128	2.00	0.0%	0.0
1,648	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/30/2023	SLIFE-Supplemental Life	2,085	37.00	0.0%	0.0
1,649	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/30/2023	SLIFE-Supplemental Life	18,048	36.00	0.0%	0.0
1,650	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/30/2023	SPAD&D-Supplemental AD/D	331	37.00	0.0%	0.0
1,651	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/30/2023	SPAD&D-Supplemental AD/D	2,477	36.00	0.0%	0.0
1,652	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/30/2023	SPLIFE - Dependent Life - Spouse	398	37.00	0.0%	0.0
1,653	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/30/2023	SPLIFE - Dependent Life - Spouse	3,839	36.00	0.0%	0.0
1,654	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/30/2023	SPSADD-Spouse AD/D	109	37.00	0.0%	0.0
1,655	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/30/2023	SPSADD-Spouse AD/D	746	36.00	0.0%	0.0
1,656	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	TRADAFT	52	12.00	0.0%	0.0
1,657	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	TRADAFT	460	13.00	0.0%	0.0
1,658	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	TRADMAT	695	13.00	0.0%	0.0
1,659	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	TRADMAT	1,289	12.00	0.0%	0.0
1,660	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	TRADPRE	1,528	13.00	0.0%	0.0
1,661	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	TRADPRE	3,272	12.00	0.0%	0.0
1,662	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	TRADRTH	184	13.00	0.0%	0.0
1,663	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	TRADRTH	1,743	12.00	0.0%	0.0
1,664	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	U1412A-Union Dues 1412-A	211	17.00	0.0%	0.0
1,665	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	U1412B-Union Dues 1412-BA	254	17.00	0.0%	0.0
1,666	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	U1491B-Union Dues 1491-BA	175	17.00	0.0%	0.0
1,667	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	12.00	0.0%	0.0
1,668	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	UD1347-IBEW 1347 Union Dues	10,228	12.00	0.0%	0.0
1,669	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/6/2023	UD1393-IBEW 1393 Union Dues	10,525	13.00	0.0%	0.0
1,670	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	UD347A-IBEW 1347 Union Dues	7,332	12.00	0.0%	0.0
1,671	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	UD433B-Union Dues 433-BA	86	17.00	0.0%	0.0
1,672	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	UD626A-Union Dues 626-A	106	17.00	0.0%	0.0
1,673	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	UD626B-Union Dues 626-BA	170	17.00	0.0%	0.0
1,674	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	UD682A-Union Dues 682-A	620	17.00	0.0%	0.0
1,675	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	UD682B-Union Dues 682-BA	988	17.00	0.0%	0.0
1,676	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	UD962A-Union Dues 962-A	126	17.00	0.0%	0.0
1,677	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	UD962B-Union Dues 962-BA	1,176	17.00	0.0%	0.0
1,678	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/6/2023	UDIUU-UWUA Union Dues	5,188	12.00	0.0%	0.0
1,679	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	11/3/2023	UNPAC - Union PAC	111	40.00	0.0%	0.0
1,680	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	USAADD - USW 7202 Addl Union Dues	7	17.00	0.0%	0.0

**DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
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WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS**

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,681	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/11/2023	USADUE-USW Union Dues	246	17.00	0.0%	0.0
1,682	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/5/2023	Withholding Order (Bankruptcy)	392	11.00	0.0%	0.0
1,683	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/5/2023	Withholding Order (Support)	11,767	11.00	0.0%	0.0
1,684	Bi-Weekly Payroll Deductions	9/17/2023	9/30/2023	9/23/2023	10/5/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
1,685	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/5/2023	Withholding Order (Creditor)	3,106	11.00	0.0%	0.0
1,686	Bi-Weekly Payroll Deductions	9/18/2023	10/1/2023	9/24/2023	10/5/2023	Withholding Order (State Tax Levy)	1,334	11.00	0.0%	0.0
1,687	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	401DEDA-401k Union Supplemental AfterTax	1	12.00	0.0%	0.0
1,688	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	401DEDA-401k Union Supplemental AfterTax	121	13.00	0.0%	0.0
1,689	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	401DEDP-401k Union Supplemental PreTax	200	12.00	0.0%	0.0
1,690	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	401DEDP-401k Union Supplemental PreTax	212	13.00	0.0%	0.0
1,691	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	401ER - ER RSP Contribution	7,894	13.00	0.0%	0.0
1,692	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	401ER - ER RSP Contribution	106,019	12.00	0.3%	0.0
1,693	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	401KAFT-RSP Contribution AfterTax	43	13.00	0.0%	0.0
1,694	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	401KAFT-RSP Contribution AfterTax	8,663	12.00	0.0%	0.0
1,695	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	401KMAT-RSP Contribution Match	22,163	13.00	0.1%	0.0
1,696	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	401KMAT-RSP Contribution Match	258,057	12.00	0.7%	0.1
1,697	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	401KPRE-RSP Contribution PreTax	30,636	13.00	0.1%	0.0
1,698	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	401KPRE-RSP Contribution PreTax	399,207	12.00	1.0%	0.1
1,699	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	401LN-401k Loan	2,653	13.00	0.0%	0.0
1,700	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	401LN-401k Loan	6,132	13.00	0.0%	0.0
1,701	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	401LN-401k Loan	36,325	12.00	0.1%	0.0
1,702	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	401LN-401k Loan	62,940	12.00	0.2%	0.0
1,703	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	401RS-RSP Roth Union Supplemental	35	12.00	0.0%	0.0
1,704	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	401RTH-RSP Roth	4,008	13.00	0.0%	0.0
1,705	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	401RTH-RSP Roth	61,051	12.00	0.2%	0.0
1,706	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	A12049-USW 12049 Addl Dues	167	12.00	0.0%	0.0
1,707	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	A14214-USW 5541 Addl Dues	21	12.00	0.0%	0.0
1,708	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/25/2023	AVIS-Vision Plan	708	18.00	0.0%	0.0
1,709	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/25/2023	AVIS-Vision Plan	6,814	17.00	0.0%	0.0
1,710	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/30/2023	CLDADD-Child AD/D	24	23.00	0.0%	0.0
1,711	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/30/2023	CLDADD-Child AD/D	201	22.00	0.0%	0.0
1,712	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	11/3/2023	CLUB-Club Dues	30	26.00	0.0%	0.0
1,713	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	D12049-USW 12049 Union Dues	4,970	12.00	0.0%	0.0
1,714	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	D14214-USW 5541 Union Dues	656	12.00	0.0%	0.0
1,715	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	DCSA-Dependent Care Spending	1,320	12.00	0.0%	0.0
1,716	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	DENPRE-Dental Insurance	1,738	13.00	0.0%	0.0
1,717	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	DENPRE-Dental Insurance	16,391	12.00	0.0%	0.0
1,718	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/30/2023	DLIFE-Dependent Life	28	23.00	0.0%	0.0
1,719	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/30/2023	DLIFE-Dependent Life	306	22.00	0.0%	0.0
1,720	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	11/13/2023	GIVING - Charitable Contributions	4,122	36.00	0.0%	0.0
1,721	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	11/11/2023	GIVING - Charitable Contributions	275	34.00	0.0%	0.0
1,722	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	11/13/2023	GIVING - Charitable Contributions	207	37.00	0.0%	0.0
1,723	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	11/11/2023	GIVING - Charitable Contributions	10	35.00	0.0%	0.0
1,724	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	HSA-Health Savings Contribution	11,915	13.00	0.0%	0.0
1,725	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	HSA-Health Savings Contribution	94,302	12.00	0.2%	0.0
1,726	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	HSAM-Health Savings Match	239	12.00	0.0%	0.0
1,727	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	HSAS - HSA Company Seed Contribution	1,629	12.00	0.0%	0.0
1,728	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	11/3/2024	IBWCOP-IBEW C.O.P.E	2	393.00	0.0%	0.0
1,729	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	11/3/2023	LAUNDRY-Laundry	40	26.00	0.0%	0.0
1,730	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	11/3/2023	LAUNDRY-Laundry	37	26.00	0.0%	0.0
1,731	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/16/2023	LTD - Long Term Disability	1,035	9.00	0.0%	0.0
1,732	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/16/2023	LTD - Long Term Disability	9,567	8.00	0.0%	0.0
1,733	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	MED-Medical Deduction	9,732	13.00	0.0%	0.0
1,734	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	MED-Medical Deduction	113,069	12.00	0.3%	0.0
1,735	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	MEMO - 401k Catchup Amount	28,349	12.00	0.1%	0.0
1,736	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,737	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	MSA-Health Care Spending	3,241	12.00	0.0%	0.0
1,738	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/30/2023	SLIFE-Supplemental Life	2,085	23.00	0.0%	0.0
1,739	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/30/2023	SLIFE-Supplemental Life	17,803	22.00	0.0%	0.0
1,740	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/30/2023	SPAD&D-Supplemental AD/D	331	23.00	0.0%	0.0
1,741	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/30/2023	SPAD&D-Supplemental AD/D	2,456	22.00	0.0%	0.0
1,742	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/30/2023	SPLIFE - Dependent Life - Spouse	398	23.00	0.0%	0.0
1,743	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/30/2023	SPLIFE - Dependent Life - Spouse	3,837	22.00	0.0%	0.0
1,744	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/30/2023	SPSADD-Spouse AD/D	109	23.00	0.0%	0.0
1,745	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/30/2023	SPSADD-Spouse AD/D	743	22.00	0.0%	0.0
1,746	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	TRADAFIT	52	12.00	0.0%	0.0
1,747	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	TRADAFIT	460	13.00	0.0%	0.0
1,748	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	TRADMAT	683	13.00	0.0%	0.0
1,749	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	TRADMAT	1,153	12.00	0.0%	0.0
1,750	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	TRADPRE	1,511	13.00	0.0%	0.0
1,751	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	TRADPRE	3,272	12.00	0.0%	0.0
1,752	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/20/2023	TRADRTH	184	13.00	0.0%	0.0
1,753	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	TRADRTH	1,746	12.00	0.0%	0.0
1,754	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	UDIUIU-UWUA Union Dues	5,214	12.00	0.0%	0.0
1,755	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/20/2023	UDIUIU-UWUA Initiation Fee	60	12.00	0.0%	0.0
1,756	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/19/2023	Withholding Order (Bankruptcy)	392	11.00	0.0%	0.0
1,757	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/19/2023	Withholding Order (Support)	12,128	11.00	0.0%	0.0
1,758	Bi-Weekly Payroll Deductions	10/1/2023	10/14/2023	10/7/2023	10/19/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
1,759	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/19/2023	Withholding Order (Creditor)	2,828	11.00	0.0%	0.0
1,760	Bi-Weekly Payroll Deductions	10/2/2023	10/15/2023	10/8/2023	10/19/2023	Withholding Order (State Tax Levy)	1,066	11.00	0.0%	0.0
1,761	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	UD347A Initiation Fee	32	12.00	0.0%	0.0
1,762	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	401DEDP-401k Union Supplemental PreTax	6	13.00	0.0%	0.0
1,763	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	401DEDP-401k Union Supplemental PreTax	319	12.00	0.0%	0.0
1,764	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	401ER - ER RSP Contribution	8,032	13.00	0.0%	0.0
1,765	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	401ER - ER RSP Contribution	106,254	12.00	0.3%	0.0
1,766	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	401KAFT-RSP Contribution AfterTax	50	13.00	0.0%	0.0
1,767	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	401KAFT-RSP Contribution AfterTax	8,230	12.00	0.0%	0.0
1,768	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	401KMAT-RSP Contribution Match	22,485	13.00	0.1%	0.0
1,769	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	401KMAT-RSP Contribution Match	255,636	12.00	0.7%	0.1
1,770	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	401KPRE-RSP Contribution PreTax	31,126	13.00	0.1%	0.0
1,771	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	401KPRE-RSP Contribution PreTax	390,761	12.00	1.0%	0.1
1,772	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	401LN-401k Loan	2,653	13.00	0.0%	0.0
1,773	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	401LN-401k Loan	6,145	13.00	0.0%	0.0
1,774	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	401LN-401k Loan	35,970	12.00	0.1%	0.0
1,775	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	401LN-401k Loan	64,184	12.00	0.2%	0.0
1,776	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	401RTH-RSP Roth	4,080	13.00	0.0%	0.0
1,777	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	401RTH-RSP Roth	60,488	12.00	0.2%	0.0
1,778	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	A12049-USW 12049 Addl Dues	164	12.00	0.0%	0.0
1,779	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	A14214-USW 5541 Addl Dues	21	12.00	0.0%	0.0
1,780	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/17/2023	AVIS-Vision Plan	714	27.00	0.0%	0.0
1,781	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/17/2023	AVIS-Vision Plan	6,813	26.00	0.0%	0.0
1,782	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/30/2023	CLDADD-Child AD/D	24	40.00	0.0%	0.0
1,783	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/30/2023	CLDADD-Child AD/D	201	39.00	0.0%	0.0
1,784	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	D12049-USW 12049 Union Dues	4,945	12.00	0.0%	0.0
1,785	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	D14214-USW 5541 Union Dues	628	12.00	0.0%	0.0
1,786	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	DCSA-Dependent Care Spending	1,032	12.00	0.0%	0.0
1,787	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	DENPRE-Dental Insurance	1,750	13.00	0.0%	0.0
1,788	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	DENPRE-Dental Insurance	16,396	12.00	0.0%	0.0
1,789	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/30/2023	DLIFE-Dependent Life	28	40.00	0.0%	0.0
1,790	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/30/2023	DLIFE-Dependent Life	306	39.00	0.0%	0.0
1,791	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	12/12/2023	GIVING - Charitable Contributions	3,844	51.00	0.0%	0.0
1,792	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	12/11/2023	GIVING - Charitable Contributions	280	50.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1,793	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	12/12/2023	GIVING - Charitable Contributions	207	52.00	0.0%	0.0
1,794	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	12/11/2023	GIVING - Charitable Contributions	10	51.00	0.0%	0.0
1,795	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	HSA-Health Savings Contribution	11,915	13.00	0.0%	0.0
1,796	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	HSA-Health Savings Contribution	94,505	12.00	0.2%	0.0
1,797	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	HSAM-Health Savings Match	239	12.00	0.0%	0.0
1,798	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	HSAS - HSA Company Seed Contribution	142	13.00	0.0%	0.0
1,799	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	HSAS - HSA Company Seed Contribution	921	12.00	0.0%	0.0
1,800	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/30/2023	IBWCOP-IBEW C.O.P.E	2	40.00	0.0%	0.0
1,801	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/30/2023	LAUNDRY-Laundry	40	39.00	0.0%	0.0
1,802	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/30/2023	LAUNDRY-Laundry	37	39.00	0.0%	0.0
1,803	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/21/2023	LTD - Long Term Disability	1,035	31.00	0.0%	0.0
1,804	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/21/2023	LTD - Long Term Disability	9,537	30.00	0.0%	0.0
1,805	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	MED-Medical Deduction	9,876	13.00	0.0%	0.0
1,806	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	MED-Medical Deduction	113,326	12.00	0.3%	0.0
1,807	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	MEMO - 401k Catchup Amount	30,648	12.00	0.1%	0.0
1,808	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	MSA-Health Care Spending	388	13.00	0.0%	0.0
1,809	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	MSA-Health Care Spending	3,241	12.00	0.0%	0.0
1,810	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	10/18/2023	PREPRK-Parking Pre-Tax	4,906	(4.00)	0.0%	(0.0)
1,811	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/30/2023	SLIFE-Supplemental Life	2,093	40.00	0.0%	0.0
1,812	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/30/2023	SLIFE-Supplemental Life	17,798	39.00	0.0%	0.0
1,813	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/30/2023	SPAD&D-Supplemental AD/D	336	40.00	0.0%	0.0
1,814	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/30/2023	SPAD&D-Supplemental AD/D	2,457	39.00	0.0%	0.0
1,815	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/30/2023	SPLIFE - Dependent Life - Spouse	398	40.00	0.0%	0.0
1,816	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/30/2023	SPLIFE - Dependent Life - Spouse	3,837	39.00	0.0%	0.0
1,817	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/30/2023	SPSADD-Spouse AD/D	109	40.00	0.0%	0.0
1,818	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/30/2023	SPSADD-Spouse AD/D	744	39.00	0.0%	0.0
1,819	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	TRADAFT	52	12.00	0.0%	0.0
1,820	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	TRADAFT	460	13.00	0.0%	0.0
1,821	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	TRADMAT	695	13.00	0.0%	0.0
1,822	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	TRADMAT	1,152	12.00	0.0%	0.0
1,823	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	TRADPRE	1,528	13.00	0.0%	0.0
1,824	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	TRADPRE	3,272	12.00	0.0%	0.0
1,825	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	TRADRTH	307	13.00	0.0%	0.0
1,826	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	TRADRTH	1,744	12.00	0.0%	0.0
1,827	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	U1412A-Union Dues 1412-A	211	29.00	0.0%	0.0
1,828	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	U1412B-Union Dues 1412-BA	254	29.00	0.0%	0.0
1,829	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	U1491B-Union Dues 1491-BA	175	29.00	0.0%	0.0
1,830	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	UD1347-IBEW 1347 Union Dues	10,150	12.00	0.0%	0.0
1,831	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/3/2023	UD1393-IBEW 1393 Union Dues	10,691	13.00	0.0%	0.0
1,832	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	UD347A-IBEW 1347 Union Dues	7,431	12.00	0.0%	0.0
1,833	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	UD433B-Union Dues 433-BA	86	29.00	0.0%	0.0
1,834	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	UD626A-Union Dues 626-A	106	29.00	0.0%	0.0
1,835	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	UD626B-Union Dues 626-BA	170	29.00	0.0%	0.0
1,836	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	UD682A-Union Dues 682-A	620	29.00	0.0%	0.0
1,837	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	UD682B-Union Dues 682-BA	988	29.00	0.0%	0.0
1,838	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	UD962A-Union Dues 962-A	126	29.00	0.0%	0.0
1,839	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	UD962B-Union Dues 962-BA	1,176	29.00	0.0%	0.0
1,840	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	UDIUU-UWUA Union Dues	5,214	12.00	0.0%	0.0
1,841	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/3/2023	UDIUU-UWUA Initiation Fee	30	12.00	0.0%	0.0
1,842	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/30/2023	UNPAC - Union PAC	110	39.00	0.0%	0.0
1,843	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	USAAADD - USW 7202 Addl Union Dues	7	29.00	0.0%	0.0
1,844	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/20/2023	USADUE-USW Union Dues	220	29.00	0.0%	0.0
1,845	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/2/2023	Withholding Order (Bankruptcy)	1,275	11.00	0.0%	0.0
1,846	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/2/2023	Withholding Order (Support)	11,750	11.00	0.0%	0.0
1,847	Bi-Weekly Payroll Deductions	10/15/2023	10/28/2023	10/21/2023	11/2/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
1,848	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/2/2023	Withholding Order (Creditor)	3,093	11.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,849	Bi-Weekly Payroll Deductions	10/16/2023	10/29/2023	10/22/2023	11/2/2023	Withholding Order (State Tax Levy)	1,162	11.00	0.0%	0.0
1,850	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	401DEDA-401k Union Supplemental AfterTax	2	12.00	0.0%	0.0
1,851	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	401DEDA-401k Union Supplemental AfterTax	69	13.00	0.0%	0.0
1,852	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	401DEDP-401k Union Supplemental PreTax	69	13.00	0.0%	0.0
1,853	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	401DEDP-401k Union Supplemental PreTax	278	12.00	0.0%	0.0
1,854	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	401ER - ER RSP Contribution	7,997	13.00	0.0%	0.0
1,855	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	401ER - ER RSP Contribution	105,577	12.00	0.3%	0.0
1,856	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	401KAFT-RSP Contribution AfterTax	49	13.00	0.0%	0.0
1,857	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	401KAFT-RSP Contribution AfterTax	8,991	12.00	0.0%	0.0
1,858	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	401KMAT-RSP Contribution Match	22,564	13.00	0.1%	0.0
1,859	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	401KMAT-RSP Contribution Match	250,997	12.00	0.6%	0.1
1,860	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	401KPPE-RSP Contribution PreTax	31,277	13.00	0.1%	0.0
1,861	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	401KPPE-RSP Contribution PreTax	385,447	12.00	1.0%	0.1
1,862	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	401LN-401k Loan	2,990	13.00	0.0%	0.0
1,863	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	401LN-401k Loan	5,937	13.00	0.0%	0.0
1,864	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	401LN-401k Loan	36,478	12.00	0.1%	0.0
1,865	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	401LN-401k Loan	64,689	12.00	0.2%	0.0
1,866	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	401RTH-RSP Roth	4,260	13.00	0.0%	0.0
1,867	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	401RTH-RSP Roth	60,276	12.00	0.2%	0.0
1,868	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/20/2023	A12049-USW 12049 Addl Dues	167	15.00	0.0%	0.0
1,869	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/20/2023	A14214-USW 5541 Addl Dues	20	15.00	0.0%	0.0
1,870	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	AVIS-Vision Plan	714	13.00	0.0%	0.0
1,871	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	AVIS-Vision Plan	6,822	12.00	0.0%	0.0
1,872	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/30/2023	CLDADD-Child AD/D	24	26.00	0.0%	0.0
1,873	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/30/2023	CLDADD-Child AD/D	199	25.00	0.0%	0.0
1,874	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/30/2023	CLUB-Club Dues	30	25.00	0.0%	0.0
1,875	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/20/2023	D12049-USW 12049 Union Dues	5,028	15.00	0.0%	0.0
1,876	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/20/2023	D14214-USW 5541 Union Dues	614	15.00	0.0%	0.0
1,877	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	DCSA-Dependent Care Spending	1,205	12.00	0.0%	0.0
1,878	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	DENPRE-Dental Insurance	1,750	13.00	0.0%	0.0
1,879	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	DENPRE-Dental Insurance	16,391	12.00	0.0%	0.0
1,880	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/30/2023	DLIFE-Dependent Life	28	26.00	0.0%	0.0
1,881	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/30/2023	DLIFE-Dependent Life	304	25.00	0.0%	0.0
1,882	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	12/12/2023	GIVING - Charitable Contributions	3,862	37.00	0.0%	0.0
1,883	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	12/11/2023	GIVING - Charitable Contributions	230	36.00	0.0%	0.0
1,884	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	12/12/2023	GIVING - Charitable Contributions	207	38.00	0.0%	0.0
1,885	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	12/11/2023	GIVING - Charitable Contributions	10	37.00	0.0%	0.0
1,886	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	HSA-Health Savings Contribution	11,750	13.00	0.0%	0.0
1,887	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	HSA-Health Savings Contribution	93,863	12.00	0.2%	0.0
1,888	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	HSAM-Health Savings Match	241	12.00	0.0%	0.0
1,889	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	HSAS - HSA Company Seed Contribution	425	12.00	0.0%	0.0
1,890	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/20/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	15.00	0.0%	0.0
1,891	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/30/2023	IBWCOP-IBEW C.O.P.E	2	26.00	0.0%	0.0
1,892	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/30/2023	LAUNDRY-Laundry	40	25.00	0.0%	0.0
1,893	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/30/2023	LAUNDRY-Laundry	37	25.00	0.0%	0.0
1,894	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/21/2023	LTD - Long Term Disability	1,035	17.00	0.0%	0.0
1,895	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/21/2023	LTD - Long Term Disability	9,578	16.00	0.0%	0.0
1,896	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	MED-Medical Deduction	9,876	13.00	0.0%	0.0
1,897	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	MED-Medical Deduction	113,347	12.00	0.3%	0.0
1,898	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	MEMO - 401k Catchup Amount	1,118	13.00	0.0%	0.0
1,899	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	MEMO - 401k Catchup Amount	35,314	12.00	0.1%	0.0
1,900	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
1,901	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	MSA-Health Care Spending	3,287	12.00	0.0%	0.0
1,902	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/30/2023	SLIFE-Supplemental Life	2,093	26.00	0.0%	0.0
1,903	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/30/2023	SLIFE-Supplemental Life	17,800	25.00	0.0%	0.0
1,904	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/30/2023	SPAD&D-Supplemental AD/D	336	26.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1,905	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/30/2023	SPAD&D-Supplemental AD/D	2,456	25.00	0.0%	0.0
1,906	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/30/2023	SPLIFE - Dependent Life - Spouse	398	26.00	0.0%	0.0
1,907	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/30/2023	SPLIFE - Dependent Life - Spouse	3,837	25.00	0.0%	0.0
1,908	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/30/2023	SPSADD-Spouse AD/D	109	26.00	0.0%	0.0
1,909	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/30/2023	SPSADD-Spouse AD/D	745	25.00	0.0%	0.0
1,910	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	TRADAFT	52	12.00	0.0%	0.0
1,911	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	TRADAFT	506	13.00	0.0%	0.0
1,912	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	TRADMAT	710	13.00	0.0%	0.0
1,913	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	TRADMAT	1,140	12.00	0.0%	0.0
1,914	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	TRADPRE	1,574	13.00	0.0%	0.0
1,915	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	TRADPRE	3,254	12.00	0.0%	0.0
1,916	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/17/2023	TRADRTH	307	13.00	0.0%	0.0
1,917	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/17/2023	TRADRTH	1,742	12.00	0.0%	0.0
1,918	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/20/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	15.00	0.0%	0.0
1,919	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/20/2023	UDIUU-UWUA Union Dues	5,162	15.00	0.0%	0.0
1,920	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/16/2023	Withholding Order (Bankruptcy)	1,275	11.00	0.0%	0.0
1,921	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/16/2023	Withholding Order (Support)	11,750	11.00	0.0%	0.0
1,922	Bi-Weekly Payroll Deductions	10/29/2023	11/11/2023	11/4/2023	11/16/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
1,923	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/16/2023	Withholding Order (Creditor)	3,477	11.00	0.0%	0.0
1,924	Bi-Weekly Payroll Deductions	10/30/2023	11/12/2023	11/5/2023	11/16/2023	Withholding Order (State Tax Levy)	616	11.00	0.0%	0.0
1,925	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	401DEDP-401k Union Supplemental PreTax	31	13.00	0.0%	0.0
1,926	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	401DEDP-401k Union Supplemental PreTax	92	12.00	0.0%	0.0
1,927	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	401ER - ER RSP Contribution	8,192	13.00	0.0%	0.0
1,928	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	401ER - ER RSP Contribution	104,203	12.00	0.3%	0.0
1,929	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	401KAFT-RSP Contribution AfterTax	45	13.00	0.0%	0.0
1,930	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	401KAFT-RSP Contribution AfterTax	8,299	12.00	0.0%	0.0
1,931	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	401KMAT-RSP Contribution Match	22,132	13.00	0.1%	0.0
1,932	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	401KMAT-RSP Contribution Match	245,737	12.00	0.6%	0.1
1,933	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	401KPRE-RSP Contribution PreTax	30,774	13.00	0.1%	0.0
1,934	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	401KPRE-RSP Contribution PreTax	375,620	12.00	1.0%	0.1
1,935	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	401LN-401k Loan	2,867	13.00	0.0%	0.0
1,936	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	401LN-401k Loan	6,074	13.00	0.0%	0.0
1,937	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	401LN-401k Loan	35,979	12.00	0.1%	0.0
1,938	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	401LN-401k Loan	64,673	12.00	0.2%	0.0
1,939	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	401RS-RSP Roth Union Supplemental	13	13.00	0.0%	0.0
1,940	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	401RTH-RSP Roth	4,477	13.00	0.0%	0.0
1,941	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	401RTH-RSP Roth	56,455	12.00	0.1%	0.0
1,942	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/5/2023	A12049-USW 12049 Addl Dues	164	16.00	0.0%	0.0
1,943	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/5/2023	A14214-USW 5541 Addl Dues	19	16.00	0.0%	0.0
1,944	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/21/2023	AVIS-Vision Plan	714	33.00	0.0%	0.0
1,945	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/21/2023	AVIS-Vision Plan	6,823	32.00	0.0%	0.0
1,946	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/28/2023	CLDADD-Child AD/D	24	40.00	0.0%	0.0
1,947	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/28/2023	CLDADD-Child AD/D	198	39.00	0.0%	0.0
1,948	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/5/2023	D12049-USW 12049 Union Dues	4,976	16.00	0.0%	0.0
1,949	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/5/2023	D14214-USW 5541 Union Dues	585	16.00	0.0%	0.0
1,950	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	DCSA-Dependent Care Spending	1,205	12.00	0.0%	0.0
1,951	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	DENPRE-Dental Insurance	1,750	13.00	0.0%	0.0
1,952	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	DENPRE-Dental Insurance	16,404	12.00	0.0%	0.0
1,953	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/28/2023	DLIFE-Dependent Life	28	40.00	0.0%	0.0
1,954	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/28/2023	DLIFE-Dependent Life	303	39.00	0.0%	0.0
1,955	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	1/11/2024	GIVING - Charitable Contributions	3,912	53.00	0.0%	0.0
1,956	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	1/11/2024	GIVING - Charitable Contributions	230	53.00	0.0%	0.0
1,957	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	1/11/2024	GIVING - Charitable Contributions	207	54.00	0.0%	0.0
1,958	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	1/11/2024	GIVING - Charitable Contributions	10	54.00	0.0%	0.0
1,959	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	HSA-Health Savings Contribution	11,750	13.00	0.0%	0.0
1,960	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	HSA-Health Savings Contribution	93,406	12.00	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1,961	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	HSAM-Health Savings Match	241	12.00	0.0%	0.0
1,962	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	HSAS - HSA Company Seed Contribution	1,488	12.00	0.0%	0.0
1,963	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/2/2024	IBWCOP-IBEW C.O.P.E	2	45.00	0.0%	0.0
1,964	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/2/2024	LAUNDRY-Laundry	40	44.00	0.0%	0.0
1,965	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/2/2024	LAUNDRY-Laundry	37	44.00	0.0%	0.0
1,966	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/18/2023	LTD - Long Term Disability	1,035	30.00	0.0%	0.0
1,967	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/18/2023	LTD - Long Term Disability	9,542	29.00	0.0%	0.0
1,968	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	MED-Medical Deduction	9,876	13.00	0.0%	0.0
1,969	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	MED-Medical Deduction	113,446	12.00	0.3%	0.0
1,970	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	MEMO - 401k Catchup Amount	1,433	13.00	0.0%	0.0
1,971	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	MEMO - 401k Catchup Amount	33,806	12.00	0.1%	0.0
1,972	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
1,973	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	MSA-Health Care Spending	3,317	12.00	0.0%	0.0
1,974	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	11/17/2023	PREPRK-Parking Pre-Tax	5,167	(2.00)	0.0%	(0.0)
1,975	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/28/2023	SLIFE-Supplemental Life	2,093	40.00	0.0%	0.0
1,976	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/28/2023	SLIFE-Supplemental Life	17,742	39.00	0.0%	0.0
1,977	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/28/2023	SPAD&D-Supplemental AD/D	336	40.00	0.0%	0.0
1,978	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/28/2023	SPAD&D-Supplemental AD/D	2,455	39.00	0.0%	0.0
1,979	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	398	40.00	0.0%	0.0
1,980	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	3,841	39.00	0.0%	0.0
1,981	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/28/2023	SPSADD-Spouse AD/D	109	40.00	0.0%	0.0
1,982	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/28/2023	SPSADD-Spouse AD/D	745	39.00	0.0%	0.0
1,983	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	TRADAFT	52	12.00	0.0%	0.0
1,984	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	TRADAFT	460	13.00	0.0%	0.0
1,985	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	TRADMAT	695	13.00	0.0%	0.0
1,986	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	TRADMAT	1,142	12.00	0.0%	0.0
1,987	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	TRADPRE	1,528	13.00	0.0%	0.0
1,988	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	TRADPRE	3,038	12.00	0.0%	0.0
1,989	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/1/2023	TRADRTH	307	13.00	0.0%	0.0
1,990	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/1/2023	TRADRTH	1,744	12.00	0.0%	0.0
1,991	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	U1412A-Union Dues 1412-A	317	30.00	0.0%	0.0
1,992	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	U1412B-Union Dues 1412-BA	254	30.00	0.0%	0.0
1,993	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	U1491B-Union Dues 1491-BA	175	30.00	0.0%	0.0
1,994	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/5/2023	UD1347-IBEW 1347 Union Dues	10,150	16.00	0.0%	0.0
1,995	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	12/5/2023	UD1393-IBEW 1393 Union Dues	10,852	17.00	0.0%	0.0
1,996	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/5/2023	UD347A-IBEW 1347 Union Dues	7,332	16.00	0.0%	0.0
1,997	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	UD433B-Union Dues 433-BA	86	30.00	0.0%	0.0
1,998	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	UD626A-Union Dues 626-A	106	30.00	0.0%	0.0
1,999	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	UD626B-Union Dues 626-BA	170	30.00	0.0%	0.0
2,000	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	UD682A-Union Dues 682-A	620	30.00	0.0%	0.0
2,001	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	UD682B-Union Dues 682-BA	988	30.00	0.0%	0.0
2,002	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	UD962A-Union Dues 962-A	126	30.00	0.0%	0.0
2,003	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	UD962B-Union Dues 962-BA	1,176	30.00	0.0%	0.0
2,004	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/5/2023	UDIUU-UWUA Union Dues	5,110	16.00	0.0%	0.0
2,005	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	11/30/2023	UNPAC - Union PAC	108	11.00	0.0%	0.0
2,006	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	USAADD - USW 7202 Addl Union Dues	6	30.00	0.0%	0.0
2,007	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	12/19/2023	USADUE-USW Union Dues	205	30.00	0.0%	0.0
2,008	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	11/30/2023	Withholding Order (Bankruptcy)	1,275	11.00	0.0%	0.0
2,009	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	11/30/2023	Withholding Order (Support)	11,750	11.00	0.0%	0.0
2,010	Bi-Weekly Payroll Deductions	11/12/2023	11/25/2023	11/18/2023	11/30/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
2,011	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	11/30/2023	Withholding Order (Creditor)	3,750	11.00	0.0%	0.0
2,012	Bi-Weekly Payroll Deductions	11/13/2023	11/26/2023	11/19/2023	11/30/2023	Withholding Order (State Tax Levy)	356	11.00	0.0%	0.0
2,013	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	401DEDA-401k Union Supplemental AfterTax	7	12.00	0.0%	0.0
2,014	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	401DEDA-401k Union Supplemental AfterTax	69	13.00	0.0%	0.0
2,015	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	401DEDP-401k Union Supplemental PreTax	96	12.00	0.0%	0.0
2,016	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	401DEDP-401k Union Supplemental PreTax	242	13.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
2,017	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	401ER - ER RSP Contribution	8,138	13.00	0.0%	0.0
2,018	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	401ER - ER RSP Contribution	103,988	12.00	0.3%	0.0
2,019	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	401KRAFT-RSP Contribution AfterTax	58	13.00	0.0%	0.0
2,020	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	401KRAFT-RSP Contribution AfterTax	9,564	12.00	0.0%	0.0
2,021	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	401KMAT-RSP Contribution Match	23,240	13.00	0.1%	0.0
2,022	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	401KMAT-RSP Contribution Match	244,804	12.00	0.6%	0.1
2,023	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	401KPRE-RSP Contribution PreTax	32,801	13.00	0.1%	0.0
2,024	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	401KPRE-RSP Contribution PreTax	371,009	12.00	1.0%	0.1
2,025	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	401LN-401k Loan	2,867	13.00	0.0%	0.0
2,026	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	401LN-401k Loan	6,395	13.00	0.0%	0.0
2,027	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	401LN-401k Loan	35,180	12.00	0.1%	0.0
2,028	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	401LN-401k Loan	63,891	12.00	0.2%	0.0
2,029	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	401RS-RSP Roth Union Supplemental	9	13.00	0.0%	0.0
2,030	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	401RS-RSP Roth Union Supplemental	70	12.00	0.0%	0.0
2,031	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	401RTH-RSP Roth	4,524	13.00	0.0%	0.0
2,032	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	401RTH-RSP Roth	56,033	12.00	0.1%	0.0
2,033	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	A12049-USW 12049 Addl Dues	164	12.00	0.0%	0.0
2,034	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	A14214-USW 5541 Addl Dues	21	12.00	0.0%	0.0
2,035	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/21/2023	AVIS-Vision Plan	724	19.00	0.0%	0.0
2,036	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/21/2023	AVIS-Vision Plan	6,787	18.00	0.0%	0.0
2,037	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/28/2023	CLDADD-Child AD/D	25	26.00	0.0%	0.0
2,038	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/28/2023	CLDADD-Child AD/D	198	25.00	0.0%	0.0
2,039	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	1/2/2024	CLUB-Club Dues	30	30.00	0.0%	0.0
2,040	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	D12049-USW 12049 Union Dues	4,930	12.00	0.0%	0.0
2,041	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	D14214-USW 5541 Union Dues	636	12.00	0.0%	0.0
2,042	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	DCSA-Dependent Care Spending	1,205	12.00	0.0%	0.0
2,043	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	DENPRE-Dental Insurance	1,775	13.00	0.0%	0.0
2,044	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	DENPRE-Dental Insurance	16,321	12.00	0.0%	0.0
2,045	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/28/2023	DLIFE-Dependent Life	29	26.00	0.0%	0.0
2,046	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/28/2023	DLIFE-Dependent Life	302	25.00	0.0%	0.0
2,047	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	1/11/2024	GIVING - Charitable Contributions	3,816	39.00	0.0%	0.0
2,048	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	1/11/2024	GIVING - Charitable Contributions	230	39.00	0.0%	0.0
2,049	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	1/11/2024	GIVING - Charitable Contributions	207	40.00	0.0%	0.0
2,050	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	1/11/2024	GIVING - Charitable Contributions	10	40.00	0.0%	0.0
2,051	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	HSA-Health Savings Contribution	11,535	13.00	0.0%	0.0
2,052	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	HSA-Health Savings Contribution	92,182	12.00	0.2%	0.0
2,053	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	HSAM-Health Savings Match	241	12.00	0.0%	0.0
2,054	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	HSAS - HSA Company Seed Contribution	567	12.00	0.0%	0.0
2,055	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	IBEW-M-IBEW-M - IBEW Monthly Dues	156	12.00	0.0%	0.0
2,056	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	1/2/2024	IBWCOP-IBEW C.O.P.E	2	31.00	0.0%	0.0
2,057	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	1/2/2024	LAUNDRY-Laundry	40	30.00	0.0%	0.0
2,058	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	1/2/2024	LAUNDRY-Laundry	37	30.00	0.0%	0.0
2,059	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	1/2/2024	LAUNDRY-Laundry	19	31.00	0.0%	0.0
2,060	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/18/2023	LTD - Long Term Disability	1,047	16.00	0.0%	0.0
2,061	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/18/2023	LTD - Long Term Disability	9,471	15.00	0.0%	0.0
2,062	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	MED-Medical Deduction	9,972	13.00	0.0%	0.0
2,063	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	MED-Medical Deduction	113,095	12.00	0.3%	0.0
2,064	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	MEMO - 401k Catchup Amount	2,320	13.00	0.0%	0.0
2,065	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	MEMO - 401k Catchup Amount	32,974	12.00	0.1%	0.0
2,066	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	MSA-Health Care Spending	364	13.00	0.0%	0.0
2,067	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	MSA-Health Care Spending	3,317	12.00	0.0%	0.0
2,068	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/28/2023	SLIFE-Supplemental Life	2,109	26.00	0.0%	0.0
2,069	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/28/2023	SLIFE-Supplemental Life	17,636	25.00	0.0%	0.0
2,070	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/28/2023	SPAD&D-Supplemental AD/D	344	26.00	0.0%	0.0
2,071	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/28/2023	SPAD&D-Supplemental AD/D	2,448	25.00	0.0%	0.0
2,072	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	400	26.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
2,073	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	3,841	25.00	0.0%	0.0
2,074	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/28/2023	SPSADD-Spouse AD/D	114	26.00	0.0%	0.0
2,075	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/28/2023	SPSADD-Spouse AD/D	745	25.00	0.0%	0.0
2,076	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	TRADAFT	52	12.00	0.0%	0.0
2,077	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	TRADAFT	460	13.00	0.0%	0.0
2,078	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	TRADMAT	690	13.00	0.0%	0.0
2,079	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	TRADMAT	1,163	12.00	0.0%	0.0
2,080	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	TRADPRE	1,521	13.00	0.0%	0.0
2,081	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	TRADPRE	2,254	12.00	0.0%	0.0
2,082	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/15/2023	TRADRTH	307	13.00	0.0%	0.0
2,083	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	TRADRTH	1,746	12.00	0.0%	0.0
2,084	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	UAJA-M-UAJA-M - UAJA Monthly Dues	52	12.00	0.0%	0.0
2,085	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/15/2023	UDIUU-UWUA Union Dues	5,032	12.00	0.0%	0.0
2,086	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/14/2023	Withholding Order (Bankruptcy)	1,275	11.00	0.0%	0.0
2,087	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/14/2023	Withholding Order (Support)	11,388	11.00	0.0%	0.0
2,088	Bi-Weekly Payroll Deductions	11/26/2023	12/9/2023	12/2/2023	12/14/2023	Withholding Order (Support)	960	12.00	0.0%	0.0
2,089	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/14/2023	Withholding Order (Creditor)	3,990	11.00	0.0%	0.0
2,090	Bi-Weekly Payroll Deductions	11/27/2023	12/10/2023	12/3/2023	12/14/2023	Withholding Order (State Tax Levy)	263	11.00	0.0%	0.0
2,091	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	401DEDA-401k Union Supplemental AfterTax	13	12.00	0.0%	0.0
2,092	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	401DEDP-401k Union Supplemental PreTax	45	12.00	0.0%	0.0
2,093	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	401DEDP-401k Union Supplemental PreTax	56	13.00	0.0%	0.0
2,094	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	401ER - ER RSP Contribution	8,142	13.00	0.0%	0.0
2,095	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	401ER - ER RSP Contribution	103,592	12.00	0.3%	0.0
2,096	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	401KAFT-RSP Contribution AfterTax	59	13.00	0.0%	0.0
2,097	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	401KAFT-RSP Contribution AfterTax	8,856	12.00	0.0%	0.0
2,098	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	401KMAT-RSP Contribution Match	23,285	13.00	0.1%	0.0
2,099	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	401KMAT-RSP Contribution Match	240,701	12.00	0.6%	0.1
2,100	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	401KPRE-RSP Contribution PreTax	32,487	13.00	0.1%	0.0
2,101	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	401KPRE-RSP Contribution PreTax	364,181	12.00	0.9%	0.1
2,102	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	401LN-401k Loan	3,065	13.00	0.0%	0.0
2,103	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	401LN-401k Loan	6,641	13.00	0.0%	0.0
2,104	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	401LN-401k Loan	35,315	12.00	0.1%	0.0
2,105	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	401LN-401k Loan	63,628	12.00	0.2%	0.0
2,106	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	401RTH-RSP Roth	4,192	13.00	0.0%	0.0
2,107	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	401RTH-RSP Roth	53,226	12.00	0.1%	0.0
2,108	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	A12049-USW 12049 Addl Dues	161	12.00	0.0%	0.0
2,109	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	A14214-USW 5541 Addl Dues	21	12.00	0.0%	0.0
2,110	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	ACR-Accounts Receivable	379	12.00	0.0%	0.0
2,111	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/21/2023	AVIS-Vision Plan	734	5.00	0.0%	0.0
2,112	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/21/2023	AVIS-Vision Plan	6,762	4.00	0.0%	0.0
2,113	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/28/2023	CLDADD-Child AD/D	24	12.00	0.0%	0.0
2,114	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/28/2023	CLDADD-Child AD/D	198	11.00	0.0%	0.0
2,115	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	D12049-USW 12049 Union Dues	4,883	12.00	0.0%	0.0
2,116	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	D14214-USW 5541 Union Dues	620	12.00	0.0%	0.0
2,117	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	DCSA-Dependent Care Spending	1,204	12.00	0.0%	0.0
2,118	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	DENPRE-Dental Insurance	1,787	13.00	0.0%	0.0
2,119	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	DENPRE-Dental Insurance	16,255	12.00	0.0%	0.0
2,120	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/28/2023	DLIFE-Dependent Life	29	12.00	0.0%	0.0
2,121	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/28/2023	DLIFE-Dependent Life	301	11.00	0.0%	0.0
2,122	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	1/11/2024	GIVING - Charitable Contributions	3,796	25.00	0.0%	0.0
2,123	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	1/11/2024	GIVING - Charitable Contributions	230	25.00	0.0%	0.0
2,124	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	1/11/2024	GIVING - Charitable Contributions	207	26.00	0.0%	0.0
2,125	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	1/11/2024	GIVING - Charitable Contributions	10	26.00	0.0%	0.0
2,126	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	HSA-Health Savings Contribution	11,525	13.00	0.0%	0.0
2,127	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	HSA-Health Savings Contribution	91,081	12.00	0.2%	0.0
2,128	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	HSAM-Health Savings Match	240	12.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
2,129	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	HSAS - HSA Company Seed Contribution	71	12.00	0.0%	0.0
2,130	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	1/2/2024	IBWCOP-IBEW C.O.P.E	2	17.00	0.0%	0.0
2,131	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	1/2/2024	LAUNDRY-Laundry	40	16.00	0.0%	0.0
2,132	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	1/2/2024	LAUNDRY-Laundry	37	16.00	0.0%	0.0
2,133	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	1/2/2024	LAUNDRY-Laundry	19	17.00	0.0%	0.0
2,134	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/18/2023	LTD - Long Term Disability	1,036	2.00	0.0%	0.0
2,135	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/18/2023	LTD - Long Term Disability	9,455	1.00	0.0%	0.0
2,136	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	MED-Medical Deduction	10,008	13.00	0.0%	0.0
2,137	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	MED-Medical Deduction	112,561	12.00	0.3%	0.0
2,138	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	MEMO - 401k Catchup Amount	2,408	13.00	0.0%	0.0
2,139	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	MEMO - 401k Catchup Amount	34,496	12.00	0.1%	0.0
2,140	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	MSA-Health Care Spending	363	13.00	0.0%	0.0
2,141	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	MSA-Health Care Spending	3,308	12.00	0.0%	0.0
2,142	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/28/2023	SLIFE-Supplemental Life	2,107	12.00	0.0%	0.0
2,143	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/28/2023	SLIFE-Supplemental Life	17,592	11.00	0.0%	0.0
2,144	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/28/2023	SPAD&D-Supplemental AD/D	337	12.00	0.0%	0.0
2,145	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/28/2023	SPAD&D-Supplemental AD/D	2,439	11.00	0.0%	0.0
2,146	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	400	12.00	0.0%	0.0
2,147	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	3,824	11.00	0.0%	0.0
2,148	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/28/2023	SPSADD-Spouse AD/D	109	12.00	0.0%	0.0
2,149	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/28/2023	SPSADD-Spouse AD/D	745	11.00	0.0%	0.0
2,150	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	TRADAFT	52	12.00	0.0%	0.0
2,151	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	TRADAFT	460	13.00	0.0%	0.0
2,152	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	TRADMAT	695	13.00	0.0%	0.0
2,153	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	TRADMAT	1,138	12.00	0.0%	0.0
2,154	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	TRADPRE	1,528	13.00	0.0%	0.0
2,155	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	TRADPRE	2,219	12.00	0.0%	0.0
2,156	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	TRADRTH	307	13.00	0.0%	0.0
2,157	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	TRADRTH	1,739	12.00	0.0%	0.0
2,158	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	Withholding Order (Bankruptcy)	392	12.00	0.0%	0.0
2,159	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	Withholding Order (Support)	11,576	12.00	0.0%	0.0
2,160	Bi-Weekly Payroll Deductions	12/10/2023	12/23/2023	12/16/2023	12/29/2023	Withholding Order (Support)	960	13.00	0.0%	0.0
2,161	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	Withholding Order (Creditor)	2,557	12.00	0.0%	0.0
2,162	Bi-Weekly Payroll Deductions	12/11/2023	12/24/2023	12/17/2023	12/29/2023	Withholding Order (State Tax Levy)	263	12.00	0.0%	0.0
2,163							\$ 38,650,149		100.0%	12.61
2,164										
2,165	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	401ER - ER RSP Contribution	499,968	5.50	0.3%	0.0
2,166	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	401KAFT-RSP Contribution AfterTax	107,961	5.50	0.1%	0.0
2,167	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	401KMAT-RSP Contribution Match	1,568,521	5.50	0.8%	0.0
2,168	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	401KPRE-RSP Contribution PreTax	2,387,237	5.50	1.2%	0.1
2,169	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	401LN-401k Loan	115,295	5.50	0.1%	0.0
2,170	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	401LN-401k Loan	200,474	5.50	0.1%	0.0
2,171	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	401RTH-RSP Roth	414,465	5.50	0.2%	0.0
2,172	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/30/2023	AVIS-Vision Plan	31,265	22.50	0.0%	0.0
2,173	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/19/2023	CLDADD-Child AD/D	791	11.50	0.0%	0.0
2,174	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	DSCA-Dependent Care Spending	34,577	5.50	0.0%	0.0
2,175	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	DENPRE-Dental Insurance	80,395	5.50	0.0%	0.0
2,176	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/19/2023	DLIFE-Dependent Life	1,216	11.50	0.0%	0.0
2,177	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	ESPD-ESP Base Pay Def	58,807	5.50	0.0%	0.0
2,178	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	2/10/2023	GIVING - Charitable Contributions	1,092	33.50	0.0%	0.0
2,179	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	2/13/2023	GIVING - Charitable Contributions	122,059	36.50	0.1%	0.0
2,180	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	HSA-Health Savings Contribution	648,085	5.50	0.3%	0.0
2,181	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	HSAM-Health Savings Match	113	5.50	0.0%	0.0
2,182	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	HSAS - HSA Company Seed Contribution	6,164,200	5.50	3.2%	0.2
2,183	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	2/23/2023	LTD - Long Term Disability	44,170	46.50	0.0%	0.0
2,184	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	MED-Medical Deduction	444,338	5.50	0.2%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
2,185	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/13/2023	MSA-Health Care Spending	18,104	5.50	0.0%	0.0
2,186	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/18/2023	PAC-PAC Contribution	16,609	10.50	0.0%	0.0
2,187	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	12/20/2022	PREPRK-Parking Pre-Tax	33,388	(18.50)	0.0%	(0.0)
2,188	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	12/20/2022	PSTPRK-Parking Post-Tax	85	(18.50)	0.0%	(0.0)
2,189	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/19/2023	SLIFE-Supplemental Life	114,858	11.50	0.1%	0.0
2,190	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/19/2023	SPAD&D-Supplemental AD/D	11,582	11.50	0.0%	0.0
2,191	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/19/2023	SPLIFE - Dependent Life - Spouse	19,036	11.50	0.0%	0.0
2,192	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/19/2023	SPSADD-Spouse AD/D	3,775	11.50	0.0%	0.0
2,193	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/12/2023	Withholding Order (Bankruptcy)	4,879	4.50	0.0%	0.0
2,194	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/12/2023	Withholding Order (Support)	29,149	4.50	0.0%	0.0
2,195	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/12/2023	Withholding Order (Creditor)	713	4.50	0.0%	0.0
2,196	Semi-Monthly: Regular (Semimonthly)	1/1/2023	1/15/2023	1/8/2023	1/12/2023	Withholding Order (State Tax Levy)	1,471	4.50	0.0%	0.0
2,197	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	401ER - ER RSP Contribution	502,792	8.00	0.3%	0.0
2,198	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	401KAFT-RSP Contribution AfterTax	105,848	8.00	0.1%	0.0
2,199	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	401KMAT-RSP Contribution Match	1,573,688	8.00	0.8%	0.1
2,200	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	401KPRE-RSP Contribution PreTax	2,400,374	8.00	1.2%	0.1
2,201	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	401LN-401k Loan	116,242	8.00	0.1%	0.0
2,202	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	401LN-401k Loan	200,504	8.00	0.1%	0.0
2,203	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	401RTH-RSP Roth	423,263	8.00	0.2%	0.0
2,204	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	ACR-Accounts Receivable	(2,245)	8.00	0.0%	(0.0)
2,205	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	ACTREC-Accounts Receivable	225	8.00	0.0%	0.0
2,206	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/30/2023	AVIS-Vision Plan	31,370	7.00	0.0%	0.0
2,207	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/19/2023	CLDADD-Child AD/D	789	(4.00)	0.0%	(0.0)
2,208	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	DCSA-Dependent Care Spending	34,415	8.00	0.0%	0.0
2,209	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	DENPRE-Dental Insurance	80,621	8.00	0.0%	0.0
2,210	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/19/2023	DLIFE-Dependent Life	1,216	(4.00)	0.0%	(0.0)
2,211	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	ESPD-ESP Base Pay Def	59,156	8.00	0.0%	0.0
2,212	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	2/10/2023	GIVING - Charitable Contributions	1,107	18.00	0.0%	0.0
2,213	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	3/10/2023	GIVING - Charitable Contributions	67,002	46.00	0.0%	0.0
2,214	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	HSA-Health Savings Contribution	651,697	8.00	0.3%	0.0
2,215	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	HSAM-Health Savings Match	113	8.00	0.0%	0.0
2,216	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	HSAS - HSA Company Seed Contribution	32,229	8.00	0.0%	0.0
2,217	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	2/23/2023	LTD - Long Term Disability	44,175	31.00	0.0%	0.0
2,218	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	MED-Medical Deduction	445,929	8.00	0.2%	0.0
2,219	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/31/2023	MSA-Health Care Spending	18,303	8.00	0.0%	0.0
2,220	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	2/1/2023	PAC-PAC Contribution	16,391	9.00	0.0%	0.0
2,221	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/19/2023	SLIFE-Supplemental Life	115,226	(4.00)	0.1%	(0.0)
2,222	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/19/2023	SPAD&D-Supplemental AD/D	11,583	(4.00)	0.0%	(0.0)
2,223	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/19/2023	SPLIFE - Dependent Life - Spouse	19,083	(4.00)	0.0%	(0.0)
2,224	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/19/2023	SPSADD-Spouse AD/D	3,770	(4.00)	0.0%	(0.0)
2,225	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/30/2023	Withholding Order (Bankruptcy)	4,629	7.00	0.0%	0.0
2,226	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/30/2023	Withholding Order (Support)	29,149	7.00	0.0%	0.0
2,227	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/30/2023	Withholding Order (Creditor)	384	7.00	0.0%	0.0
2,228	Semi-Monthly: Regular (Semimonthly)	1/16/2023	1/31/2023	1/23/2023	1/30/2023	Withholding Order (State Tax Levy)	1,554	7.00	0.0%	0.0
2,229	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	401ER - ER RSP Contribution	500,702	7.50	0.3%	0.0
2,230	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	401KAFT-RSP Contribution AfterTax	105,852	7.50	0.1%	0.0
2,231	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	401KMAT-RSP Contribution Match	1,550,813	7.50	0.8%	0.1
2,232	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	401KPRE-RSP Contribution PreTax	2,369,630	7.50	1.2%	0.1
2,233	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	401LN-401k Loan	113,194	7.50	0.1%	0.0
2,234	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	401LN-401k Loan	198,779	7.50	0.1%	0.0
2,235	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	401RTH-RSP Roth	422,713	7.50	0.2%	0.0
2,236	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	ACTREC-Accounts Receivable	725	7.50	0.0%	0.0
2,237	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/27/2023	AVIS-Vision Plan	31,133	19.50	0.0%	0.0
2,238	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/28/2023	CLDADD-Child AD/D	786	20.50	0.0%	0.0
2,239	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	DCSA-Dependent Care Spending	33,836	7.50	0.0%	0.0
2,240	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	DENPRE-Dental Insurance	79,910	7.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
2,241	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/28/2023	DLIFE-Dependent Life	1,211	20.50	0.0%	0.0
2,242	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	ESPD-ESP Base Pay Def	59,156	7.50	0.0%	0.0
2,243	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	3/10/2023	GIVING - Charitable Contributions	1,053	30.50	0.0%	0.0
2,244	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	4/13/2023	GIVING - Charitable Contributions	66,273	64.50	0.0%	0.0
2,245	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	HSA-Health Savings Contribution	652,558	7.50	0.3%	0.0
2,246	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	HSAM-Health Savings Match	63	7.50	0.0%	0.0
2,247	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	3/15/2023	LTD - Long Term Disability	43,710	35.50	0.0%	0.0
2,248	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	MED-Medical Deduction	441,335	7.50	0.2%	0.0
2,249	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/15/2023	MSA-Health Care Spending	17,907	7.50	0.0%	0.0
2,250	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/16/2023	PAC-PAC Contribution	16,334	8.50	0.0%	0.0
2,251	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	1/18/2023	PREPRK-Parking Pre-Tax	33,430	(20.50)	0.0%	(0.0)
2,252	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	1/18/2023	PSTPRK-Parking Post-Tax	85	(20.50)	0.0%	(0.0)
2,253	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/28/2023	SLIFE-Supplemental Life	113,663	20.50	0.1%	0.0
2,254	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/28/2023	SPAD&D-Supplemental AD/D	11,485	20.50	0.0%	0.0
2,255	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/28/2023	SPLIFE - Dependent Life - Spouse	18,743	20.50	0.0%	0.0
2,256	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/28/2023	SPSADD-Spouse AD/D	3,753	20.50	0.0%	0.0
2,257	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/13/2023	Withholding Order (Bankruptcy)	4,833	5.50	0.0%	0.0
2,258	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/13/2023	Withholding Order (Support)	27,068	5.50	0.0%	0.0
2,259	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/13/2023	Withholding Order (Creditor)	613	5.50	0.0%	0.0
2,260	Semi-Monthly: Regular (Semimonthly)	2/1/2023	2/15/2023	2/8/2023	2/13/2023	Withholding Order (State Tax Levy)	1,500	5.50	0.0%	0.0
2,261	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	401ER - ER RSP Contribution	502,430	6.50	0.3%	0.0
2,262	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	401KAFT-RSP Contribution AfterTax	106,135	6.50	0.1%	0.0
2,263	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	401KMAT-RSP Contribution Match	1,526,232	6.50	0.8%	0.1
2,264	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	401KPRE-RSP Contribution PreTax	2,323,376	6.50	1.2%	0.1
2,265	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	401LN-401k Loan	114,324	6.50	0.1%	0.0
2,266	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	401LN-401k Loan	200,997	6.50	0.1%	0.0
2,267	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	401RTH-RSP Roth	418,880	6.50	0.2%	0.0
2,268	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	ACTREC-Accounts Receivable	225	6.50	0.0%	0.0
2,269	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/27/2023	AVIS-Vision Plan	31,090	5.50	0.0%	0.0
2,270	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	CLDADD-Child AD/D	782	6.50	0.0%	0.0
2,271	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	DCSA-Dependent Care Spending	33,776	6.50	0.0%	0.0
2,272	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	DENPRE-Dental Insurance	79,844	6.50	0.0%	0.0
2,273	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	DLIFE-Dependent Life	1,204	6.50	0.0%	0.0
2,274	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	ESPD-ESP Base Pay Def	59,156	6.50	0.0%	0.0
2,275	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	3/10/2023	GIVING - Charitable Contributions	1,053	16.50	0.0%	0.0
2,276	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	4/13/2023	GIVING - Charitable Contributions	65,645	50.50	0.0%	0.0
2,277	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	HSA-Health Savings Contribution	651,737	6.50	0.3%	0.0
2,278	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	HSAM-Health Savings Match	63	6.50	0.0%	0.0
2,279	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	HSAS - HSA Company Seed Contribution	8,004	6.50	0.0%	0.0
2,280	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	3/15/2023	LTD - Long Term Disability	43,569	21.50	0.0%	0.0
2,281	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	MED-Medical Deduction	442,298	6.50	0.2%	0.0
2,282	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	MSA-Health Care Spending	17,884	6.50	0.0%	0.0
2,283	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	3/1/2023	PAC-PAC Contribution	18,738	7.50	0.0%	0.0
2,284	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	SLIFE-Supplemental Life	113,058	6.50	0.1%	0.0
2,285	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	SPAD&D-Supplemental AD/D	11,467	6.50	0.0%	0.0
2,286	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	SPLIFE - Dependent Life - Spouse	18,722	6.50	0.0%	0.0
2,287	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/28/2023	SPSADD-Spouse AD/D	3,755	6.50	0.0%	0.0
2,288	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/27/2023	Withholding Order (Bankruptcy)	4,833	5.50	0.0%	0.0
2,289	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/27/2023	Withholding Order (Support)	27,124	5.50	0.0%	0.0
2,290	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/27/2023	Withholding Order (Creditor)	1,712	5.50	0.0%	0.0
2,291	Semi-Monthly: Regular (Semimonthly)	2/16/2023	2/28/2023	2/22/2023	2/27/2023	Withholding Order (State Tax Levy)	1,877	5.50	0.0%	0.0
2,292	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	401ER - ER RSP Contribution	2,143,035	7.50	1.1%	0.1
2,293	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	401KAFT-RSP Contribution AfterTax	654,419	7.50	0.3%	0.0
2,294	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	401KMAT-RSP Contribution Match	6,835,791	7.50	3.6%	0.3
2,295	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	401KPRE-RSP Contribution PreTax	10,629,240	7.50	5.5%	0.4
2,296	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	401LN-401k Loan	114,502	7.50	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
2,297	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	401LN-401k Loan	199,635	7.50	0.1%	0.0
2,298	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	401RTH-RSP Roth	1,772,241	7.50	0.9%	0.1
2,299	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	ACTREC-Accounts Receivable	225	7.50	0.0%	0.0
2,300	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/29/2023	AVIS-Vision Plan	31,102	21.50	0.0%	0.0
2,301	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/30/2023	CLDADD-Child AD/D	780	22.50	0.0%	0.0
2,302	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	DCSA-Dependent Care Spending	33,910	7.50	0.0%	0.0
2,303	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	DENPRE-Dental Insurance	79,869	7.50	0.0%	0.0
2,304	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/30/2023	DLIFE-Dependent Life	1,204	22.50	0.0%	0.0
2,305	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	NQ MW Pay Credit FICA	684,399	7.50	0.4%	0.0
2,306	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	ESPD-ESP Base Pay Def	67,248	7.50	0.0%	0.0
2,307	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	ESPMI-ER ESP Contrib FICA	12,139	7.50	0.0%	0.0
2,308	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	ESTID-ESP STI Deferral	1,907,874	7.50	1.0%	0.1
2,309	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	4/10/2023	GIVING - Charitable Contributions	1,033	33.50	0.0%	0.0
2,310	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	4/13/2023	GIVING - Charitable Contributions	65,009	36.50	0.0%	0.0
2,311	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	HSA-Health Savings Contribution	650,801	7.50	0.3%	0.0
2,312	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	HSAS - HSA Company Seed Contribution	9,846	7.50	0.0%	0.0
2,313	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	4/14/2023	LTD - Long Term Disability	43,590	37.50	0.0%	0.0
2,314	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	MED-Medical Deduction	442,365	7.50	0.2%	0.0
2,315	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	MEMO - 401k Catchup Amount	186,837	7.50	0.1%	0.0
2,316	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/15/2023	MSA-Health Care Spending	17,743	7.50	0.0%	0.0
2,317	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/17/2023	PAC-PAC Contribution	19,031	9.50	0.0%	0.0
2,318	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	2/15/2023	PREPRK-Parking Pre-Tax	33,055	(20.50)	0.0%	(0.0)
2,319	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	2/15/2023	PSTPRK-Parking Post-Tax	85	(20.50)	0.0%	(0.0)
2,320	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/30/2023	SLIFE-Supplemental Life	112,876	22.50	0.1%	0.0
2,321	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/30/2023	SPAD&D-Supplemental AD/D	11,438	22.50	0.0%	0.0
2,322	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/30/2023	SPLIFE - Dependent Life - Spouse	18,753	22.50	0.0%	0.0
2,323	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/30/2023	SPSADD-Spouse AD/D	3,754	22.50	0.0%	0.0
2,324	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/14/2023	Withholding Order (Bankruptcy)	4,833	6.50	0.0%	0.0
2,325	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/14/2023	Withholding Order (Support)	28,281	6.50	0.0%	0.0
2,326	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/14/2023	Withholding Order (Creditor)	2,663	6.50	0.0%	0.0
2,327	Semi-Monthly: Regular (Semimonthly)	3/1/2023	3/15/2023	3/8/2023	3/14/2023	Withholding Order (State Tax Levy)	6,700	6.50	0.0%	0.0
2,328	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	401ER - ER RSP Contribution	523,692	8.00	0.3%	0.0
2,329	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	401KAFT-RSP Contribution AfterTax	109,388	8.00	0.1%	0.0
2,330	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	401KMAT-RSP Contribution Match	1,527,453	8.00	0.8%	0.1
2,331	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	401KPRE-RSP Contribution PreTax	2,314,775	8.00	1.2%	0.1
2,332	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	401LN-401k Loan	111,950	8.00	0.1%	0.0
2,333	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	401LN-401k Loan	196,420	8.00	0.1%	0.0
2,334	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	401RTH-RSP Roth	407,876	8.00	0.2%	0.0
2,335	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	ACR-Accounts Receivable	323	8.00	0.0%	0.0
2,336	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	ACTREC-Accounts Receivable	225	8.00	0.0%	0.0
2,337	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/29/2023	AVIS-Vision Plan	31,238	6.00	0.0%	0.0
2,338	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/30/2023	CLDADD-Child AD/D	780	7.00	0.0%	0.0
2,339	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	DCSA-Dependent Care Spending	34,536	8.00	0.0%	0.0
2,340	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	DENPRE-Dental Insurance	80,118	8.00	0.0%	0.0
2,341	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/30/2023	DLIFE-Dependent Life	1,205	7.00	0.0%	0.0
2,342	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	NQ MW Pay Credit FICA	32,448	8.00	0.0%	0.0
2,343	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	ESPD-ESP Base Pay Def	60,931	8.00	0.0%	0.0
2,344	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	ESPMI-ER ESP Contrib FICA	3,035	8.00	0.0%	0.0
2,345	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	4/10/2023	GIVING - Charitable Contributions	1,033	18.00	0.0%	0.0
2,346	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	5/10/2023	GIVING - Charitable Contributions	65,439	48.00	0.0%	0.0
2,347	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	HSA-Health Savings Contribution	649,708	8.00	0.3%	0.0
2,348	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	HSAS - HSA Company Seed Contribution	3,258	8.00	0.0%	0.0
2,349	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	4/14/2023	LTD - Long Term Disability	43,503	22.00	0.0%	0.0
2,350	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	MED-Medical Deduction	443,461	8.00	0.2%	0.0
2,351	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	MEMO - 401k Catchup Amount	31,194	8.00	0.0%	0.0
2,352	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	MSA-Health Care Spending	17,866	8.00	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
2,353	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/31/2023	PAC-PAC Contribution	19,169	8.00	0.0%	0.0
2,354	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/30/2023	SLIFE-Supplemental Life	112,837	7.00	0.1%	0.0
2,355	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/30/2023	SPAD&D-Supplemental AD/D	11,434	7.00	0.0%	0.0
2,356	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/30/2023	SPLIFE - Dependent Life - Spouse	18,753	7.00	0.0%	0.0
2,357	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/30/2023	SPSADD-Spouse AD/D	3,738	7.00	0.0%	0.0
2,358	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/29/2023	Withholding Order (Bankruptcy)	3,640	6.00	0.0%	0.0
2,359	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/29/2023	Withholding Order (Support)	28,566	6.00	0.0%	0.0
2,360	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/29/2023	Withholding Order (Creditor)	748	6.00	0.0%	0.0
2,361	Semi-Monthly: Regular (Semimonthly)	3/16/2023	3/31/2023	3/23/2023	3/29/2023	Withholding Order (State Tax Levy)	2,334	6.00	0.0%	0.0
2,362	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	401ER - ER RSP Contribution	521,257	6.50	0.3%	0.0
2,363	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	401KAFT-RSP Contribution AfterTax	107,685	6.50	0.1%	0.0
2,364	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	401KMAT-RSP Contribution Match	1,542,721	6.50	0.8%	0.1
2,365	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	401KPRE-RSP Contribution PreTax	2,346,956	6.50	1.2%	0.1
2,366	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	401LN-401k Loan	112,198	6.50	0.1%	0.0
2,367	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	401LN-401k Loan	192,737	6.50	0.1%	0.0
2,368	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	401RTH-RSP Roth	412,171	6.50	0.2%	0.0
2,369	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	ACTREC-Accounts Receivable	225	6.50	0.0%	0.0
2,370	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/24/2023	AVIS-Vision Plan	31,122	16.50	0.0%	0.0
2,371	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/28/2023	CLDADD-Child AD/D	780	20.50	0.0%	0.0
2,372	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	DCSA-Dependent Care Spending	33,826	6.50	0.0%	0.0
2,373	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	DENPRE-Dental Insurance	79,812	6.50	0.0%	0.0
2,374	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/28/2023	DLIFE-Dependent Life	1,204	20.50	0.0%	0.0
2,375	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	NQ MW Pay Credit FICA	32,448	6.50	0.0%	0.0
2,376	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	ESPD-ESP Base Pay Def	60,931	6.50	0.0%	0.0
2,377	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	ESPI-ER ESP Contrib FICA	2,687	6.50	0.0%	0.0
2,378	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	5/10/2023	GIVING - Charitable Contributions	1,026	32.50	0.0%	0.0
2,379	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	5/10/2023	GIVING - Charitable Contributions	64,231	32.50	0.0%	0.0
2,380	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	HSA-Health Savings Contribution	649,127	6.50	0.3%	0.0
2,381	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	HSAS - HSA Company Seed Contribution	9,704	6.50	0.0%	0.0
2,382	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	5/15/2023	LTD - Long Term Disability	43,194	37.50	0.0%	0.0
2,383	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	MED-Medical Deduction	441,617	6.50	0.2%	0.0
2,384	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	MEMO - 401k Catchup Amount	35,047	6.50	0.0%	0.0
2,385	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	MSA-Health Care Spending	17,666	6.50	0.0%	0.0
2,386	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/14/2023	PAC-PAC Contribution	18,954	6.50	0.0%	0.0
2,387	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	3/17/2023	PREPRK-Parking Pre-Tax	32,899	(21.50)	0.0%	(0.0)
2,388	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	3/17/2023	PSTPRK-Parking Post-Tax	85	(21.50)	0.0%	(0.0)
2,389	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/28/2023	SLIFE-Supplemental Life	112,349	20.50	0.1%	0.0
2,390	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/28/2023	SPAD&D-Supplemental AD/D	11,400	20.50	0.0%	0.0
2,391	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/28/2023	SPLIFE - Dependent Life - Spouse	18,671	20.50	0.0%	0.0
2,392	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/28/2023	SPSADD-Spouse AD/D	3,733	20.50	0.0%	0.0
2,393	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/13/2023	Withholding Order (Bankruptcy)	5,131	5.50	0.0%	0.0
2,394	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/13/2023	Withholding Order (Support)	29,343	5.50	0.0%	0.0
2,395	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/13/2023	Withholding Order (Creditor)	760	5.50	0.0%	0.0
2,396	Semi-Monthly: Regular (Semimonthly)	4/1/2023	4/15/2023	4/8/2023	4/13/2023	Withholding Order (State Tax Levy)	1,581	5.50	0.0%	0.0
2,397	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	401ER - ER RSP Contribution	529,276	5.50	0.3%	0.0
2,398	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	401KAFT-RSP Contribution AfterTax	108,651	5.50	0.1%	0.0
2,399	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	401KMAT-RSP Contribution Match	1,567,092	5.50	0.8%	0.0
2,400	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	401KPRE-RSP Contribution PreTax	2,399,290	5.50	1.2%	0.1
2,401	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	401LN-401k Loan	113,483	5.50	0.1%	0.0
2,402	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	401LN-401k Loan	195,518	5.50	0.1%	0.0
2,403	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	401RTH-RSP Roth	417,688	5.50	0.2%	0.0
2,404	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	ACTREC-Accounts Receivable	225	5.50	0.0%	0.0
2,405	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/24/2023	AVIS-Vision Plan	31,069	1.50	0.0%	0.0
2,406	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	CLDADD-Child AD/D	778	5.50	0.0%	0.0
2,407	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	DCSA-Dependent Care Spending	34,494	5.50	0.0%	0.0
2,408	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	DENPRE-Dental Insurance	79,656	5.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
2,409	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	DLIFE-Dependent Life	1,200	5.50	0.0%	0.0
2,410	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	NQ MW Pay Credit FICA	32,956	5.50	0.0%	0.0
2,411	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	ESPD-ESP Base Pay Def	60,931	5.50	0.0%	0.0
2,412	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	ESPFI-ER ESP Contrib FICA	2,687	5.50	0.0%	0.0
2,413	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	5/10/2023	GIVING - Charitable Contributions	1,005	17.50	0.0%	0.0
2,414	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	5/10/2023	GIVING - Charitable Contributions	63,904	17.50	0.0%	0.0
2,415	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	HSA-Health Savings Contribution	648,986	5.50	0.3%	0.0
2,416	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	HSAS - HSA Company Seed Contribution	3,542	5.50	0.0%	0.0
2,417	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	5/15/2023	LTD - Long Term Disability	43,244	22.50	0.0%	0.0
2,418	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	MED-Medical Deduction	440,514	5.50	0.2%	0.0
2,419	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	MEMO - 401k Catchup Amount	48,190	5.50	0.0%	0.0
2,420	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	MSA-Health Care Spending	17,721	5.50	0.0%	0.0
2,421	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	5/4/2023	PAC-PAC Contribution	18,948	11.50	0.0%	0.0
2,422	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	SLIFE-Supplemental Life	112,332	5.50	0.1%	0.0
2,423	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	SPAD&D-Supplemental AD/D	11,412	5.50	0.0%	0.0
2,424	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	SPLIFE - Dependent Life - Spouse	18,635	5.50	0.0%	0.0
2,425	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/28/2023	SPSADD-Spouse AD/D	3,745	5.50	0.0%	0.0
2,426	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/26/2023	Withholding Order (Bankruptcy)	5,131	3.50	0.0%	0.0
2,427	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/26/2023	Withholding Order (Support)	28,641	3.50	0.0%	0.0
2,428	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/26/2023	Withholding Order (Creditor)	760	3.50	0.0%	0.0
2,429	Semi-Monthly: Regular (Semimonthly)	4/16/2023	4/30/2023	4/23/2023	4/26/2023	Withholding Order (State Tax Levy)	3,368	3.50	0.0%	0.0
2,430	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	401ER - ER RSP Contribution	518,186	7.50	0.3%	0.0
2,431	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	401KAFT-RSP Contribution AfterTax	107,226	7.50	0.1%	0.0
2,432	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	401KMAT-RSP Contribution Match	1,542,423	7.50	0.8%	0.1
2,433	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	401KPPE-RSP Contribution PreTax	2,363,050	7.50	1.2%	0.1
2,434	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	401LN-401k Loan	113,431	7.50	0.1%	0.0
2,435	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	401LN-401k Loan	196,661	7.50	0.1%	0.0
2,436	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	401RTH-RSP Roth	416,885	7.50	0.2%	0.0
2,437	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	ACTREC-Accounts Receivable	221	7.50	0.0%	0.0
2,438	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/19/2023	AVIS-Vision Plan	31,006	11.50	0.0%	0.0
2,439	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/25/2023	CLDADD-Child AD/D	779	17.50	0.0%	0.0
2,440	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	DCSA-Dependent Care Spending	33,978	7.50	0.0%	0.0
2,441	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	DENPRE-Dental Insurance	79,491	7.50	0.0%	0.0
2,442	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/25/2023	DLIFE-Dependent Life	1,197	17.50	0.0%	0.0
2,443	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	NQ MW Pay Credit FICA	35,481	7.50	0.0%	0.0
2,444	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	ESPD-ESP Base Pay Def	60,931	7.50	0.0%	0.0
2,445	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	ESPFI-ER ESP Contrib FICA	2,687	7.50	0.0%	0.0
2,446	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	6/10/2023	GIVING - Charitable Contributions	1,005	33.50	0.0%	0.0
2,447	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	6/8/2023	GIVING - Charitable Contributions	65,143	31.50	0.0%	0.0
2,448	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	HSA-Health Savings Contribution	647,343	7.50	0.3%	0.0
2,449	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	HSAS - HSA Company Seed Contribution	5,242	7.50	0.0%	0.0
2,450	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	6/15/2023	LTD - Long Term Disability	43,109	38.50	0.0%	0.0
2,451	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	MED-Medical Deduction	438,372	7.50	0.2%	0.0
2,452	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	MEMO - 401k Catchup Amount	53,032	7.50	0.0%	0.0
2,453	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	MSA-Health Care Spending	17,738	7.50	0.0%	0.0
2,454	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/15/2023	PAC-PAC Contribution	18,308	7.50	0.0%	0.0
2,455	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	4/18/2023	PREPRK-Parking Pre-Tax	41,268	(19.50)	0.0%	(0.0)
2,456	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	4/18/2023	PSTPRK-Parking Post-Tax	85	(19.50)	0.0%	(0.0)
2,457	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/25/2023	SLIFE-Supplemental Life	111,610	17.50	0.1%	0.0
2,458	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/25/2023	SPAD&D-Supplemental AD/D	11,382	17.50	0.0%	0.0
2,459	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/25/2023	SPLIFE - Dependent Life - Spouse	18,495	17.50	0.0%	0.0
2,460	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/25/2023	SPSADD-Spouse AD/D	3,734	17.50	0.0%	0.0
2,461	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/11/2023	Withholding Order (Bankruptcy)	5,131	3.50	0.0%	0.0
2,462	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/11/2023	Withholding Order (Support)	28,751	3.50	0.0%	0.0
2,463	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/11/2023	Withholding Order (Creditor)	260	3.50	0.0%	0.0
2,464	Semi-Monthly: Regular (Semimonthly)	5/1/2023	5/15/2023	5/8/2023	5/11/2023	Withholding Order (State Tax Levy)	2,259	3.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
2,465	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	401ER - ER RSP Contribution	523,200	8.00	0.3%	0.0
2,466	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	401KAFT-RSP Contribution AfterTax	104,381	8.00	0.1%	0.0
2,467	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	401KMAT-RSP Contribution Match	1,546,239	8.00	0.8%	0.1
2,468	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	401KPRES-RSP Contribution PreTax	2,366,524	8.00	1.2%	0.1
2,469	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	401LN-401k Loan	115,108	8.00	0.1%	0.0
2,470	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	401LN-401k Loan	199,590	8.00	0.1%	0.0
2,471	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	401RTH-RSP Roth	422,055	8.00	0.2%	0.0
2,472	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/19/2023	AVIS-Vision Plan	31,036	(4.00)	0.0%	(0.0)
2,473	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/25/2023	CLDADD-Child AD/D	780	2.00	0.0%	0.0
2,474	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	DCSA-Dependent Care Spending	34,871	8.00	0.0%	0.0
2,475	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	DENPRE-Dental Insurance	79,651	8.00	0.0%	0.0
2,476	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/25/2023	DLIFE-Dependent Life	1,197	2.00	0.0%	0.0
2,477	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	NQ MW Pay Credit FICA	36,852	8.00	0.0%	0.0
2,478	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	ESPD-ESP Base Pay Def	60,931	8.00	0.0%	0.0
2,479	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	ESPMI-ER ESP Contrib FICA	2,687	8.00	0.0%	0.0
2,480	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	6/10/2023	GIVING - Charitable Contributions	1,008	18.00	0.0%	0.0
2,481	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	7/12/2023	GIVING - Charitable Contributions	64,295	50.00	0.0%	0.0
2,482	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	HSA-Health Savings Contribution	648,271	8.00	0.3%	0.0
2,483	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	HSAS - HSA Company Seed Contribution	6,800	8.00	0.0%	0.0
2,484	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	6/15/2023	LTD - Long Term Disability	43,076	23.00	0.0%	0.0
2,485	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	MED-Medical Deduction	437,752	8.00	0.2%	0.0
2,486	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	MEMO - 401k Catchup Amount	58,448	8.00	0.0%	0.0
2,487	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	MSA-Health Care Spending	17,805	8.00	0.0%	0.0
2,488	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	6/2/2023	PAC-PAC Contribution	18,592	10.00	0.0%	0.0
2,489	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/25/2023	SLIFE-Supplemental Life	111,580	2.00	0.1%	0.0
2,490	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/25/2023	SPAD&D-Supplemental AD/D	11,384	2.00	0.0%	0.0
2,491	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/25/2023	SPLIFE - Dependent Life - Spouse	18,495	2.00	0.0%	0.0
2,492	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/25/2023	SPSADD-Spouse AD/D	3,733	2.00	0.0%	0.0
2,493	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	Withholding Order (Bankruptcy)	5,131	8.00	0.0%	0.0
2,494	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	Withholding Order (Support)	28,443	8.00	0.0%	0.0
2,495	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	Withholding Order (Creditor)	1,441	8.00	0.0%	0.0
2,496	Semi-Monthly: Regular (Semimonthly)	5/16/2023	5/31/2023	5/23/2023	5/31/2023	Withholding Order (State Tax Levy)	2,438	8.00	0.0%	0.0
2,497	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	401ER - ER RSP Contribution	523,883	7.50	0.3%	0.0
2,498	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	401KAFT-RSP Contribution AfterTax	98,072	7.50	0.1%	0.0
2,499	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	401KMAT-RSP Contribution Match	1,543,860	7.50	0.8%	0.1
2,500	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	401KPRES-RSP Contribution PreTax	2,362,151	7.50	1.2%	0.1
2,501	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	401LN-401k Loan	114,200	7.50	0.1%	0.0
2,502	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	401LN-401k Loan	202,338	7.50	0.1%	0.0
2,503	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	401RTH-RSP Roth	417,688	7.50	0.2%	0.0
2,504	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/29/2023	AVIS-Vision Plan	31,069	21.50	0.0%	0.0
2,505	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/27/2023	CLDADD-Child AD/D	780	19.50	0.0%	0.0
2,506	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	DCSA-Dependent Care Spending	35,839	7.50	0.0%	0.0
2,507	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	DENPRE-Dental Insurance	79,671	7.50	0.0%	0.0
2,508	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/27/2023	DLIFE-Dependent Life	1,199	19.50	0.0%	0.0
2,509	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	NQ MW Pay Credit FICA	41,314	7.50	0.0%	0.0
2,510	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	ESPD-ESP Base Pay Def	68,599	7.50	0.0%	0.0
2,511	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	ESPMI-ER ESP Contrib FICA	2,687	7.50	0.0%	0.0
2,512	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	7/10/2023	GIVING - Charitable Contributions	1,009	32.50	0.0%	0.0
2,513	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	7/12/2023	GIVING - Charitable Contributions	63,254	34.50	0.0%	0.0
2,514	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	HSA-Health Savings Contribution	647,843	7.50	0.3%	0.0
2,515	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	HSAS - HSA Company Seed Contribution	6,871	7.50	0.0%	0.0
2,516	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	7/18/2023	LTD - Long Term Disability	43,079	40.50	0.0%	0.0
2,517	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	MED-Medical Deduction	438,338	7.50	0.2%	0.0
2,518	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	MEMO - 401k Catchup Amount	61,469	7.50	0.0%	0.0
2,519	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/15/2023	MSA-Health Care Spending	17,855	7.50	0.0%	0.0
2,520	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/16/2023	PAC-PAC Contribution	18,943	8.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(J)
2,521	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	5/17/2023	PREPRK-Parking Pre-Tax	46,592	(21.50)	0.0%	(0.0)
2,522	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	5/17/2023	PSTPRK-Parking Post-Tax	85	(21.50)	0.0%	(0.0)
2,523	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/27/2023	SLIFE-Supplemental Life	112,157	19.50	0.1%	0.0
2,524	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/27/2023	SPAD&D-Supplemental AD/D	11,407	19.50	0.0%	0.0
2,525	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	18,512	19.50	0.0%	0.0
2,526	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/27/2023	SPSADD-Spouse AD/D	3,763	19.50	0.0%	0.0
2,527	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/14/2023	Withholding Order (Bankruptcy)	3,563	6.50	0.0%	0.0
2,528	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/14/2023	Withholding Order (Support)	27,581	6.50	0.0%	0.0
2,529	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/14/2023	Withholding Order (Creditor)	895	6.50	0.0%	0.0
2,530	Semi-Monthly: Regular (Semimonthly)	6/1/2023	6/15/2023	6/8/2023	6/14/2023	Withholding Order (State Tax Levy)	3,603	6.50	0.0%	0.0
2,531	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	401ER - ER RSP Contribution	525,496	7.50	0.3%	0.0
2,532	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	401KAFT-RSP Contribution AfterTax	96,670	7.50	0.1%	0.0
2,533	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	401KMAT-RSP Contribution Match	1,539,201	7.50	0.8%	0.1
2,534	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	401KPPE-RSP Contribution PreTax	2,353,392	7.50	1.2%	0.1
2,535	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	401LN-401k Loan	114,567	7.50	0.1%	0.0
2,536	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	401LN-401k Loan	202,103	7.50	0.1%	0.0
2,537	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	401RTH-RSP Roth	416,947	7.50	0.2%	0.0
2,538	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/29/2023	AVIS-Vision Plan	31,162	6.50	0.0%	0.0
2,539	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/27/2023	CLDADD-Child AD/D	777	4.50	0.0%	0.0
2,540	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	DCSA-Dependent Care Spending	36,117	7.50	0.0%	0.0
2,541	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	DENPRE-Dental Insurance	79,755	7.50	0.0%	0.0
2,542	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/27/2023	DLIFE-Dependent Life	1,197	4.50	0.0%	0.0
2,543	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	NQ MW Pay Credit FICA	43,981	7.50	0.0%	0.0
2,544	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	ESPD-ESP Base Pay Def	68,599	7.50	0.0%	0.0
2,545	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	ESPI-ER ESP Contrib FICA	2,687	7.50	0.0%	0.0
2,546	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	7/10/2023	GIVING - Charitable Contributions	1,009	17.50	0.0%	0.0
2,547	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	8/10/2023	GIVING - Charitable Contributions	62,946	48.50	0.0%	0.0
2,548	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	HSA-Health Savings Contribution	648,936	7.50	0.3%	0.0
2,549	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	HSAS - HSA Company Seed Contribution	16,575	7.50	0.0%	0.0
2,550	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	7/18/2023	LTD - Long Term Disability	42,951	25.50	0.0%	0.0
2,551	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	MED-Medical Deduction	438,343	7.50	0.2%	0.0
2,552	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	MEMO - 401k Catchup Amount	66,460	7.50	0.0%	0.0
2,553	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/30/2023	MSA-Health Care Spending	17,805	7.50	0.0%	0.0
2,554	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	7/5/2023	PAC-PAC Contribution	18,925	12.50	0.0%	0.0
2,555	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/27/2023	SLIFE-Supplemental Life	112,110	4.50	0.1%	0.0
2,556	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/27/2023	SPAD&D-Supplemental AD/D	11,382	4.50	0.0%	0.0
2,557	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/27/2023	SPLIFE - Dependent Life - Spouse	18,486	4.50	0.0%	0.0
2,558	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/27/2023	SPSADD-Spouse AD/D	3,752	4.50	0.0%	0.0
2,559	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/28/2023	Withholding Order (Bankruptcy)	3,563	5.50	0.0%	0.0
2,560	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/28/2023	Withholding Order (Support)	28,786	5.50	0.0%	0.0
2,561	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/28/2023	Withholding Order (Creditor)	1,032	5.50	0.0%	0.0
2,562	Semi-Monthly: Regular (Semimonthly)	6/16/2023	6/30/2023	6/23/2023	6/28/2023	Withholding Order (State Tax Levy)	2,670	5.50	0.0%	0.0
2,563	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	401ER - ER RSP Contribution	526,278	6.50	0.3%	0.0
2,564	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	401KAFT-RSP Contribution AfterTax	92,420	6.50	0.0%	0.0
2,565	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	401KMAT-RSP Contribution Match	1,524,397	6.50	0.8%	0.1
2,566	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	401KPPE-RSP Contribution PreTax	2,339,394	6.50	1.2%	0.1
2,567	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	401LN-401k Loan	116,312	6.50	0.1%	0.0
2,568	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	401LN-401k Loan	202,671	6.50	0.1%	0.0
2,569	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	401RTH-RSP Roth	415,009	6.50	0.2%	0.0
2,570	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/27/2023	AVIS-Vision Plan	31,106	19.50	0.0%	0.0
2,571	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/26/2023	CLDADD-Child AD/D	776	18.50	0.0%	0.0
2,572	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	DCSA-Dependent Care Spending	36,554	6.50	0.0%	0.0
2,573	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	DENPRE-Dental Insurance	79,608	6.50	0.0%	0.0
2,574	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/26/2023	DLIFE-Dependent Life	1,196	18.50	0.0%	0.0
2,575	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	NQ MW Pay Credit FICA	40,998	6.50	0.0%	0.0
2,576	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	ESPD-ESP Base Pay Def	68,599	6.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
2,577	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	ESPMI-ER ESP Contrib FICA	2,687	6.50	0.0%	0.0
2,578	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	8/10/2023	GIVING - Charitable Contributions	993	33.50	0.0%	0.0
2,579	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	8/10/2023	GIVING - Charitable Contributions	61,588	33.50	0.0%	0.0
2,580	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	HSA-Health Savings Contribution	647,172	6.50	0.3%	0.0
2,581	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	HSAS - HSA Company Seed Contribution	9,067	6.50	0.0%	0.0
2,582	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	8/15/2023	LTD - Long Term Disability	42,682	38.50	0.0%	0.0
2,583	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	MED-Medical Deduction	437,693	6.50	0.2%	0.0
2,584	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	MEMO - 401k Catchup Amount	74,889	6.50	0.0%	0.0
2,585	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/14/2023	MSA-Health Care Spending	17,919	6.50	0.0%	0.0
2,586	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/17/2023	PAC-PAC Contribution	18,338	9.50	0.0%	0.0
2,587	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	6/19/2023	PREPRK-Parking Pre-Tax	49,147	(18.50)	0.0%	(0.0)
2,588	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	6/19/2023	PSTPRK-Parking Post-Tax	85	(18.50)	0.0%	(0.0)
2,589	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/26/2023	SLIFE-Supplemental Life	111,115	18.50	0.1%	0.0
2,590	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/26/2023	SPAD&D-Supplemental AD/D	11,319	18.50	0.0%	0.0
2,591	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/26/2023	SPLIFE - Dependent Life - Spouse	18,200	18.50	0.0%	0.0
2,592	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/26/2023	SPSADD-Spouse AD/D	3,737	18.50	0.0%	0.0
2,593	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/12/2023	Withholding Order (Bankruptcy)	3,563	4.50	0.0%	0.0
2,594	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/12/2023	Withholding Order (Support)	28,841	4.50	0.0%	0.0
2,595	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/12/2023	Withholding Order (Creditor)	1,696	4.50	0.0%	0.0
2,596	Semi-Monthly: Regular (Semimonthly)	7/1/2023	7/15/2023	7/8/2023	7/12/2023	Withholding Order (State Tax Levy)	4,172	4.50	0.0%	0.0
2,597	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	401ER - ER RSP Contribution	531,602	8.00	0.3%	0.0
2,598	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	401KAFT-RSP Contribution AfterTax	92,073	8.00	0.0%	0.0
2,599	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	401KMAT-RSP Contribution Match	1,517,383	8.00	0.8%	0.1
2,600	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	401KPRE-RSP Contribution PreTax	2,332,880	8.00	1.2%	0.1
2,601	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	401LN-401k Loan	115,466	8.00	0.1%	0.0
2,602	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	401LN-401k Loan	201,984	8.00	0.1%	0.0
2,603	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	401RTH-RSP Roth	416,316	8.00	0.2%	0.0
2,604	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/27/2023	AVIS-Vision Plan	31,143	4.00	0.0%	0.0
2,605	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/26/2023	CLDADD-Child AD/D	774	3.00	0.0%	0.0
2,606	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	DCSA-Dependent Care Spending	36,532	8.00	0.0%	0.0
2,607	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	DENPRE-Dental Insurance	79,557	8.00	0.0%	0.0
2,608	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/26/2023	DLIFE-Dependent Life	1,198	3.00	0.0%	0.0
2,609	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	NQ MW Pay Credit FICA	47,440	8.00	0.0%	0.0
2,610	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	ESPD-ESP Base Pay Def	68,240	8.00	0.0%	0.0
2,611	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	ESPMI-ER ESP Contrib FICA	2,912	8.00	0.0%	0.0
2,612	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	8/10/2023	GIVING - Charitable Contributions	993	18.00	0.0%	0.0
2,613	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	9/11/2023	GIVING - Charitable Contributions	61,436	50.00	0.0%	0.0
2,614	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	HSA-Health Savings Contribution	645,221	8.00	0.3%	0.0
2,615	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	HSAS - HSA Company Seed Contribution	5,313	8.00	0.0%	0.0
2,616	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	8/15/2023	LTD - Long Term Disability	42,634	23.00	0.0%	0.0
2,617	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	MED-Medical Deduction	440,501	8.00	0.2%	0.0
2,618	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	MEMO - 401k Catchup Amount	103,322	8.00	0.1%	0.0
2,619	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/31/2023	MSA-Health Care Spending	17,978	8.00	0.0%	0.0
2,620	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	8/2/2023	PAC-PAC Contribution	18,180	10.00	0.0%	0.0
2,621	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/26/2023	SLIFE-Supplemental Life	110,881	3.00	0.1%	0.0
2,622	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/26/2023	SPAD&D-Supplemental AD/D	11,327	3.00	0.0%	0.0
2,623	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/26/2023	SPLIFE - Dependent Life - Spouse	18,143	3.00	0.0%	0.0
2,624	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/26/2023	SPSADD-Spouse AD/D	3,732	3.00	0.0%	0.0
2,625	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/27/2023	Withholding Order (Bankruptcy)	3,563	4.00	0.0%	0.0
2,626	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/27/2023	Withholding Order (Support)	28,712	4.00	0.0%	0.0
2,627	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/27/2023	Withholding Order (Creditor)	1,997	4.00	0.0%	0.0
2,628	Semi-Monthly: Regular (Semimonthly)	7/16/2023	7/31/2023	7/23/2023	7/27/2023	Withholding Order (State Tax Levy)	3,659	4.00	0.0%	0.0
2,629	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	401ER - ER RSP Contribution	529,819	7.50	0.3%	0.0
2,630	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	401KAFT-RSP Contribution AfterTax	95,376	7.50	0.0%	0.0
2,631	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	401KMAT-RSP Contribution Match	1,489,447	7.50	0.8%	0.1
2,632	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	401KPRE-RSP Contribution PreTax	2,301,411	7.50	1.2%	0.1

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
2,633	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	401LN-401k Loan	115,409	7.50	0.1%	0.0
2,634	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	401LN-401k Loan	204,058	7.50	0.1%	0.0
2,635	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	401RTH-RSP Roth	413,124	7.50	0.2%	0.0
2,636	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/31/2023	AVIS-Vision Plan	31,063	23.50	0.0%	0.0
2,637	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/28/2023	CLDADD-Child AD/D	769	20.50	0.0%	0.0
2,638	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	DCSA-Dependent Care Spending	36,539	7.50	0.0%	0.0
2,639	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	DENPRE-Dental Insurance	79,400	7.50	0.0%	0.0
2,640	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/28/2023	DLIFE-Dependent Life	1,195	20.50	0.0%	0.0
2,641	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	NQ MW Pay Credit FICA	50,091	7.50	0.0%	0.0
2,642	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	ESPD-ESP Base Pay Def	68,240	7.50	0.0%	0.0
2,643	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	ESPMI-ER ESP Contrib FICA	3,282	7.50	0.0%	0.0
2,644	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	9/10/2023	GIVING - Charitable Contributions	993	33.50	0.0%	0.0
2,645	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	9/11/2023	GIVING - Charitable Contributions	61,347	34.50	0.0%	0.0
2,646	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	HSA-Health Savings Contribution	643,918	7.50	0.3%	0.0
2,647	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	HSAS - HSA Company Seed Contribution	4,958	7.50	0.0%	0.0
2,648	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	9/15/2023	LTD - Long Term Disability	42,358	38.50	0.0%	0.0
2,649	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	MED-Medical Deduction	440,700	7.50	0.2%	0.0
2,650	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	MEMO - 401k Catchup Amount	136,211	7.50	0.1%	0.0
2,651	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/15/2023	MSA-Health Care Spending	17,978	7.50	0.0%	0.0
2,652	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/17/2023	PAC-PAC Contribution	18,013	9.50	0.0%	0.0
2,653	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	7/19/2023	PREPRK-Parking Pre-Tax	50,749	(19.50)	0.0%	(0.0)
2,654	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	7/19/2023	PSTPRK-Parking Post-Tax	85	(19.50)	0.0%	(0.0)
2,655	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/28/2023	SLIFE-Supplemental Life	110,366	20.50	0.1%	0.0
2,656	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/28/2023	SPAD&D-Supplemental AD/D	11,299	20.50	0.0%	0.0
2,657	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/28/2023	SPLIFE - Dependent Life - Spouse	18,100	20.50	0.0%	0.0
2,658	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/28/2023	SPSADD-Spouse AD/D	3,723	20.50	0.0%	0.0
2,659	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/14/2023	Withholding Order (Bankruptcy)	3,563	6.50	0.0%	0.0
2,660	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/14/2023	Withholding Order (Support)	29,044	6.50	0.0%	0.0
2,661	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/14/2023	Withholding Order (Creditor)	2,765	6.50	0.0%	0.0
2,662	Semi-Monthly: Regular (Semimonthly)	8/1/2023	8/15/2023	8/8/2023	8/14/2023	Withholding Order (State Tax Levy)	3,683	6.50	0.0%	0.0
2,663	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	401ER - ER RSP Contribution	527,559	8.00	0.3%	0.0
2,664	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	401KAFK-RSP Contribution AfterTax	95,140	8.00	0.0%	0.0
2,665	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	401KMAT-RSP Contribution Match	1,461,766	8.00	0.8%	0.1
2,666	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	401KPRE-RSP Contribution PreTax	2,277,553	8.00	1.2%	0.1
2,667	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	401LN-401k Loan	115,294	8.00	0.1%	0.0
2,668	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	401LN-401k Loan	206,659	8.00	0.1%	0.0
2,669	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	401RTH-RSP Roth	407,134	8.00	0.2%	0.0
2,670	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	AVIS-Vision Plan	31,096	8.00	0.0%	0.0
2,671	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/28/2023	CLDADD-Child AD/D	769	5.00	0.0%	0.0
2,672	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	DCSA-Dependent Care Spending	36,134	8.00	0.0%	0.0
2,673	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	DENPRE-Dental Insurance	79,473	8.00	0.0%	0.0
2,674	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/28/2023	DLIFE-Dependent Life	1,193	5.00	0.0%	0.0
2,675	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	NQ MW Pay Credit FICA	55,323	8.00	0.0%	0.0
2,676	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	ESPD-ESP Base Pay Def	68,252	8.00	0.0%	0.0
2,677	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	ESPMI-ER ESP Contrib FICA	3,367	8.00	0.0%	0.0
2,678	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	9/10/2023	GIVING - Charitable Contributions	993	18.00	0.0%	0.0
2,679	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	10/12/2023	GIVING - Charitable Contributions	63,916	50.00	0.0%	0.0
2,680	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	HSA-Health Savings Contribution	645,206	8.00	0.3%	0.0
2,681	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	HSAM-Health Savings Match	1	8.00	0.0%	0.0
2,682	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	HSAS - HSA Company Seed Contribution	4,392	8.00	0.0%	0.0
2,683	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	9/15/2023	LTD - Long Term Disability	42,319	23.00	0.0%	0.0
2,684	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	MED-Medical Deduction	440,406	8.00	0.2%	0.0
2,685	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	MEMO - 401k Catchup Amount	184,660	8.00	0.1%	0.0
2,686	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	MSA-Health Care Spending	18,263	8.00	0.0%	0.0
2,687	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	9/1/2023	PAC-PAC Contribution	17,375	9.00	0.0%	0.0
2,688	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/28/2023	SLIFE-Supplemental Life	110,205	5.00	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
2,689	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/28/2023	SPAD&D-Supplemental AD/D	11,303	5.00	0.0%	0.0
2,690	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/28/2023	SPLIFE - Dependent Life - Spouse	18,024	5.00	0.0%	0.0
2,691	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/28/2023	SPSADD-Spouse AD/D	3,724	5.00	0.0%	0.0
2,692	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	Withholding Order (Bankruptcy)	3,563	8.00	0.0%	0.0
2,693	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	Withholding Order (Support)	29,044	8.00	0.0%	0.0
2,694	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	Withholding Order (Creditor)	2,764	8.00	0.0%	0.0
2,695	Semi-Monthly: Regular (Semimonthly)	8/16/2023	8/31/2023	8/23/2023	8/31/2023	Withholding Order (State Tax Levy)	5,404	8.00	0.0%	0.0
2,696	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	401ER - ER RSP Contribution	519,066	7.50	0.3%	0.0
2,697	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	401KAFT-RSP Contribution AfterTax	96,295	7.50	0.1%	0.0
2,698	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	401KMAT-RSP Contribution Match	1,416,062	7.50	0.7%	0.1
2,699	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	401KPPE-RSP Contribution PreTax	2,227,594	7.50	1.2%	0.1
2,700	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	401LN-401k Loan	113,203	7.50	0.1%	0.0
2,701	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	401LN-401k Loan	206,146	7.50	0.1%	0.0
2,702	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	401RTH-RSP Roth	398,478	7.50	0.2%	0.0
2,703	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/27/2023	AVIS-Vision Plan	30,685	19.50	0.0%	0.0
2,704	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/26/2023	CLDADD-Child AD/D	760	18.50	0.0%	0.0
2,705	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	DCSA-Dependent Care Spending	36,098	7.50	0.0%	0.0
2,706	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	DENPRE-Dental Insurance	78,397	7.50	0.0%	0.0
2,707	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/26/2023	DLIFE-Dependent Life	1,179	18.50	0.0%	0.0
2,708	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	NQ MW Pay Credit FICA	58,332	7.50	0.0%	0.0
2,709	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	ESPD-ESP Base Pay Def	68,252	7.50	0.0%	0.0
2,710	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	ESPMI-ER ESP Contrib FICA	4,460	7.50	0.0%	0.0
2,711	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	10/10/2023	GIVING - Charitable Contributions	987	32.50	0.0%	0.0
2,712	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	10/12/2023	GIVING - Charitable Contributions	60,802	34.50	0.0%	0.0
2,713	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	HSA-Health Savings Contribution	635,523	7.50	0.3%	0.0
2,714	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	HSAM-Health Savings Match	1	7.50	0.0%	0.0
2,715	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	HSAS - HSA Company Seed Contribution	2,763	7.50	0.0%	0.0
2,716	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/20/2023	LTD - Long Term Disability	41,828	12.50	0.0%	0.0
2,717	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	MED-Medical Deduction	435,344	7.50	0.2%	0.0
2,718	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	MEMO - 401k Catchup Amount	246,929	7.50	0.1%	0.0
2,719	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/15/2023	MSA-Health Care Spending	17,975	7.50	0.0%	0.0
2,720	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/19/2023	PAC-PAC Contribution	17,281	11.50	0.0%	0.0
2,721	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	8/18/2023	PREPRK-Parking Pre-Tax	50,467	(20.50)	0.0%	(0.0)
2,722	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	8/18/2023	PSTPRK-Parking Post-Tax	85	(20.50)	0.0%	(0.0)
2,723	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/26/2023	SLIFE-Supplemental Life	108,911	18.50	0.1%	0.0
2,724	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/26/2023	SPAD&D-Supplemental AD/D	11,196	18.50	0.0%	0.0
2,725	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/26/2023	SPLIFE - Dependent Life - Spouse	17,810	18.50	0.0%	0.0
2,726	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/26/2023	SPSADD-Spouse AD/D	3,693	18.50	0.0%	0.0
2,727	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/14/2023	Withholding Order (Bankruptcy)	3,563	6.50	0.0%	0.0
2,728	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/14/2023	Withholding Order (Support)	28,420	6.50	0.0%	0.0
2,729	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/14/2023	Withholding Order (Creditor)	2,288	6.50	0.0%	0.0
2,730	Semi-Monthly: Regular (Semimonthly)	9/1/2023	9/15/2023	9/8/2023	9/14/2023	Withholding Order (State Tax Levy)	4,446	6.50	0.0%	0.0
2,731	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	401ER - ER RSP Contribution	523,327	6.50	0.3%	0.0
2,732	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	401KAFT-RSP Contribution AfterTax	97,411	6.50	0.1%	0.0
2,733	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	401KMAT-RSP Contribution Match	1,402,127	6.50	0.7%	0.0
2,734	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	401KPPE-RSP Contribution PreTax	2,225,223	6.50	1.2%	0.1
2,735	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	401LN-401k Loan	113,424	6.50	0.1%	0.0
2,736	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	401LN-401k Loan	210,775	6.50	0.1%	0.0
2,737	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	401RTH-RSP Roth	401,202	6.50	0.2%	0.0
2,738	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/27/2023	AVIS-Vision Plan	30,703	4.50	0.0%	0.0
2,739	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/26/2023	CLDADD-Child AD/D	758	3.50	0.0%	0.0
2,740	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	DCSA-Dependent Care Spending	36,277	6.50	0.0%	0.0
2,741	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	DENPRE-Dental Insurance	78,497	6.50	0.0%	0.0
2,742	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/26/2023	DLIFE-Dependent Life	1,180	3.50	0.0%	0.0
2,743	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	NQ MW Pay Credit FICA	61,669	6.50	0.0%	0.0
2,744	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	ESPD-ESP Base Pay Def	68,252	6.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
2,745	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	ESPI-ER ESP Contrib FICA	11,981	6.50	0.0%	0.0
2,746	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	10/10/2023	GIVING - Charitable Contributions	985	17.50	0.0%	0.0
2,747	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	10/12/2023	GIVING - Charitable Contributions	92,397	19.50	0.0%	0.0
2,748	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	HSA-Health Savings Contribution	638,476	6.50	0.3%	0.0
2,749	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	HSAM-Health Savings Match	1	6.50	0.0%	0.0
2,750	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	HSAS - HSA Company Seed Contribution	4,746	6.50	0.0%	0.0
2,751	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/20/2023	LTD - Long Term Disability	41,864	(2.50)	0.0%	(0.0)
2,752	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	MED-Medical Deduction	435,560	6.50	0.2%	0.0
2,753	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	MEMO - 401k Catchup Amount	309,671	6.50	0.2%	0.0
2,754	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	MSA-Health Care Spending	17,798	6.50	0.0%	0.0
2,755	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/29/2023	PAC-PAC Contribution	16,949	6.50	0.0%	0.0
2,756	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/26/2023	SLIFE-Supplemental Life	108,944	3.50	0.1%	0.0
2,757	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/26/2023	SPAD&D-Supplemental AD/D	11,200	3.50	0.0%	0.0
2,758	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/26/2023	SPLIFE - Dependent Life - Spouse	17,837	3.50	0.0%	0.0
2,759	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/26/2023	SPSADD-Spouse AD/D	3,699	3.50	0.0%	0.0
2,760	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/28/2023	Withholding Order (Bankruptcy)	3,563	5.50	0.0%	0.0
2,761	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/28/2023	Withholding Order (Support)	28,558	5.50	0.0%	0.0
2,762	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/28/2023	Withholding Order (Creditor)	1,841	5.50	0.0%	0.0
2,763	Semi-Monthly: Regular (Semimonthly)	9/16/2023	9/30/2023	9/23/2023	9/28/2023	Withholding Order (State Tax Levy)	3,788	5.50	0.0%	0.0
2,764	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	401ER - ER RSP Contribution	521,396	5.50	0.3%	0.0
2,765	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	401KAFTR-RSP Contribution AfterTax	103,450	5.50	0.1%	0.0
2,766	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	401KMAT-RSP Contribution Match	1,367,330	5.50	0.7%	0.0
2,767	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	401KPRE-RSP Contribution PreTax	2,202,754	5.50	1.1%	0.1
2,768	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	401LN-401k Loan	115,530	5.50	0.1%	0.0
2,769	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	401LN-401k Loan	208,725	5.50	0.1%	0.0
2,770	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	401RTH-RSP Roth	399,341	5.50	0.2%	0.0
2,771	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/25/2023	AVIS-Vision Plan	30,606	17.50	0.0%	0.0
2,772	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/30/2023	CLDADD-Child AD/D	758	22.50	0.0%	0.0
2,773	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	DCA-Dependent Care Spending	35,790	5.50	0.0%	0.0
2,774	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	DENPRE-Dental Insurance	78,220	5.50	0.0%	0.0
2,775	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/30/2023	DLIFE-Dependent Life	1,178	22.50	0.0%	0.0
2,776	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	NQ MW Pay Credit FICA	65,944	5.50	0.0%	0.0
2,777	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	ESPD-ESP Base Pay Def	68,252	5.50	0.0%	0.0
2,778	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	ESPI-ER ESP Contrib FICA	5,582	5.50	0.0%	0.0
2,779	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	11/11/2023	GIVING - Charitable Contributions	983	34.50	0.0%	0.0
2,780	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	11/13/2023	GIVING - Charitable Contributions	96,190	36.50	0.0%	0.0
2,781	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	HSA-Health Savings Contribution	636,200	5.50	0.3%	0.0
2,782	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	HSAS - HSA Company Seed Contribution	2,054	5.50	0.0%	0.0
2,783	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/16/2023	LTD - Long Term Disability	41,785	8.50	0.0%	0.0
2,784	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	MED-Medical Deduction	434,382	5.50	0.2%	0.0
2,785	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	MEMO - 401k Catchup Amount	388,311	5.50	0.2%	0.0
2,786	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	MSA-Health Care Spending	17,884	5.50	0.0%	0.0
2,787	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/13/2023	PAC-PAC Contribution	16,811	5.50	0.0%	0.0
2,788	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	9/26/2023	PREPRK-Parking Pre-Tax	51,609	(11.50)	0.0%	(0.0)
2,789	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	9/26/2023	PSTPRK-Parking Post-Tax	85	(11.50)	0.0%	(0.0)
2,790	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/30/2023	SLIFE-Supplemental Life	108,406	22.50	0.1%	0.0
2,791	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/30/2023	SPAD&D-Supplemental AD/D	11,185	22.50	0.0%	0.0
2,792	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/30/2023	SPLIFE - Dependent Life - Spouse	17,752	22.50	0.0%	0.0
2,793	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/30/2023	SPSADD-Spouse AD/D	3,689	22.50	0.0%	0.0
2,794	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/12/2023	Withholding Order (Bankruptcy)	3,563	4.50	0.0%	0.0
2,795	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/12/2023	Withholding Order (Support)	28,193	4.50	0.0%	0.0
2,796	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/12/2023	Withholding Order (Creditor)	1,173	4.50	0.0%	0.0
2,797	Semi-Monthly: Regular (Semimonthly)	10/1/2023	10/15/2023	10/8/2023	10/12/2023	Withholding Order (State Tax Levy)	2,778	4.50	0.0%	0.0
2,798	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	401ER - ER RSP Contribution	518,078	8.00	0.3%	0.0
2,799	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	401KAFTR-RSP Contribution AfterTax	101,990	8.00	0.1%	0.0
2,800	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	401KMAT-RSP Contribution Match	1,329,697	8.00	0.7%	0.1

**DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS**

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
2,801	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	401KPRE-RSP Contribution PreTax	2,140,487	8.00	1.1%	0.1
2,802	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	401LN-401k Loan	114,944	8.00	0.1%	0.0
2,803	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	401LN-401k Loan	210,022	8.00	0.1%	0.0
2,804	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	401RTH-RSP Roth	394,552	8.00	0.2%	0.0
2,805	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/25/2023	AVIS-Vision Plan	30,632	2.00	0.0%	0.0
2,806	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/30/2023	CLDADD-Child AD/D	755	7.00	0.0%	0.0
2,807	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	DCSA-Dependent Care Spending	35,983	8.00	0.0%	0.0
2,808	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	DENPRE-Dental Insurance	78,185	8.00	0.0%	0.0
2,809	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/30/2023	DLIFE-Dependent Life	1,175	7.00	0.0%	0.0
2,810	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	NQ MW Pay Credit FICA	70,784	8.00	0.0%	0.0
2,811	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	ESPD-ESP Base Pay Def	68,034	8.00	0.0%	0.0
2,812	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	ESPFI-ER ESP Contrib FICA	8,647	8.00	0.0%	0.0
2,813	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	11/11/2023	GIVING - Charitable Contributions	1,237	19.00	0.0%	0.0
2,814	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	12/12/2023	GIVING - Charitable Contributions	65,722	50.00	0.0%	0.0
2,815	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	HSA-Health Savings Contribution	636,744	8.00	0.3%	0.0
2,816	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	HSAS - HSA Company Seed Contribution	3,046	8.00	0.0%	0.0
2,817	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/16/2023	LTD - Long Term Disability	41,692	(7.00)	0.0%	(0.0)
2,818	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	MED-Medical Deduction	435,200	8.00	0.2%	0.0
2,819	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	MEMO - 401k Catchup Amount	406,497	8.00	0.2%	0.0
2,820	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/31/2023	MSA-Health Care Spending	17,765	8.00	0.0%	0.0
2,821	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	11/3/2023	PAC-PAC Contribution	16,329	11.00	0.0%	0.0
2,822	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/30/2023	SLIFE-Supplemental Life	109,030	7.00	0.1%	0.0
2,823	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/30/2023	SPAD&D-Supplemental AD/D	11,183	7.00	0.0%	0.0
2,824	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/30/2023	SPLIFE - Dependent Life - Spouse	17,679	7.00	0.0%	0.0
2,825	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/30/2023	SPSADD-Spouse AD/D	3,675	7.00	0.0%	0.0
2,826	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/30/2023	Withholding Order (Bankruptcy)	3,351	7.00	0.0%	0.0
2,827	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/30/2023	Withholding Order (Support)	28,193	7.00	0.0%	0.0
2,828	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/30/2023	Withholding Order (Creditor)	1,841	7.00	0.0%	0.0
2,829	Semi-Monthly: Regular (Semimonthly)	10/16/2023	10/31/2023	10/23/2023	10/30/2023	Withholding Order (State Tax Levy)	2,494	7.00	0.0%	0.0
2,830	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	401ER - ER RSP Contribution	516,629	7.50	0.3%	0.0
2,831	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	401KAFT-RSP Contribution AfterTax	99,772	7.50	0.1%	0.0
2,832	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	401KMAT-RSP Contribution Match	1,293,377	7.50	0.7%	0.1
2,833	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	401KPRE-RSP Contribution PreTax	2,083,513	7.50	1.1%	0.1
2,834	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	401LN-401k Loan	115,799	7.50	0.1%	0.0
2,835	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	401LN-401k Loan	211,719	7.50	0.1%	0.0
2,836	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	401RTH-RSP Roth	384,639	7.50	0.2%	0.0
2,837	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/17/2023	AVIS-Vision Plan	30,572	9.50	0.0%	0.0
2,838	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/30/2023	CLDADD-Child AD/D	754	22.50	0.0%	0.0
2,839	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	DCSA-Dependent Care Spending	35,729	7.50	0.0%	0.0
2,840	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	DENPRE-Dental Insurance	78,037	7.50	0.0%	0.0
2,841	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/30/2023	DLIFE-Dependent Life	1,172	22.50	0.0%	0.0
2,842	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	NQ MW Pay Credit FICA	82,603	7.50	0.0%	0.0
2,843	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	ESPD-ESP Base Pay Def	68,034	7.50	0.0%	0.0
2,844	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	ESPFI-ER ESP Contrib FICA	6,833	7.50	0.0%	0.0
2,845	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	12/11/2023	GIVING - Charitable Contributions	1,232	33.50	0.0%	0.0
2,846	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	12/12/2023	GIVING - Charitable Contributions	65,330	34.50	0.0%	0.0
2,847	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	HSA-Health Savings Contribution	632,252	7.50	0.3%	0.0
2,848	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	HSAS - HSA Company Seed Contribution	1,488	7.50	0.0%	0.0
2,849	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/21/2023	LTD - Long Term Disability	41,608	13.50	0.0%	0.0
2,850	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	MED-Medical Deduction	434,946	7.50	0.2%	0.0
2,851	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	MEMO - 401k Catchup Amount	422,087	7.50	0.2%	0.0
2,852	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	MSA-Health Care Spending	17,765	7.50	0.0%	0.0
2,853	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/15/2023	PAC-PAC Contribution	16,290	7.50	0.0%	0.0
2,854	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	10/18/2023	PREPRK-Parking Pre-Tax	52,381	(20.50)	0.0%	(0.0)
2,855	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	10/18/2023	PSTPRK-Parking Post-Tax	85	(20.50)	0.0%	(0.0)
2,856	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/30/2023	SLIFE-Supplemental Life	108,169	22.50	0.1%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
2,857	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/30/2023	SPAD&D-Supplemental AD/D	11,169	22.50	0.0%	0.0
2,858	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/30/2023	SPLIFE - Dependent Life - Spouse	17,629	22.50	0.0%	0.0
2,859	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/30/2023	SPSADD-Spouse AD/D	3,676	22.50	0.0%	0.0
2,860	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/13/2023	Withholding Order (Bankruptcy)	3,351	5.50	0.0%	0.0
2,861	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/13/2023	Withholding Order (Support)	28,232	5.50	0.0%	0.0
2,862	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/13/2023	Withholding Order (Creditor)	1,841	5.50	0.0%	0.0
2,863	Semi-Monthly: Regular (Semimonthly)	11/1/2023	11/15/2023	11/8/2023	11/13/2023	Withholding Order (State Tax Levy)	2,432	5.50	0.0%	0.0
2,864	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	401ER - ER RSP Contribution	517,615	7.50	0.3%	0.0
2,865	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	401KAFT-RSP Contribution AfterTax	99,127	7.50	0.1%	0.0
2,866	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	401KMAT-RSP Contribution Match	1,270,363	7.50	0.7%	0.0
2,867	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	401KPPE-RSP Contribution PreTax	2,049,862	7.50	1.1%	0.1
2,868	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	401LN-401k Loan	116,741	7.50	0.1%	0.0
2,869	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	401LN-401k Loan	212,419	7.50	0.1%	0.0
2,870	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	401RTH-RSP Roth	367,088	7.50	0.2%	0.0
2,871	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/17/2023	AVIS-Vision Plan	30,584	(5.50)	0.0%	(0.0)
2,872	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	CLDADD-Child AD/D	754	7.50	0.0%	0.0
2,873	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	DCSA-Dependent Care Spending	35,435	7.50	0.0%	0.0
2,874	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	DENPRE-Dental Insurance	78,015	7.50	0.0%	0.0
2,875	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	DLIFE-Dependent Life	1,173	7.50	0.0%	0.0
2,876	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	NQ MW Pay Credit FICA	90,178	7.50	0.0%	0.0
2,877	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	ESPD-ESP Base Pay Def	68,034	7.50	0.0%	0.0
2,878	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	ESPFI-ER ESP Contrib FICA	7,518	7.50	0.0%	0.0
2,879	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	12/11/2023	GIVING - Charitable Contributions	1,231	18.50	0.0%	0.0
2,880	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	1/11/2024	GIVING - Charitable Contributions	67,279	49.50	0.0%	0.0
2,881	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	HSA-Health Savings Contribution	628,171	7.50	0.3%	0.0
2,882	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	HSAS - HSA Company Seed Contribution	1,417	7.50	0.0%	0.0
2,883	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/21/2023	LTD - Long Term Disability	41,590	(1.50)	0.0%	(0.0)
2,884	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	MED-Medical Deduction	434,758	7.50	0.2%	0.0
2,885	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	MEMO - 401k Catchup Amount	428,681	7.50	0.2%	0.0
2,886	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	MSA-Health Care Spending	17,765	7.50	0.0%	0.0
2,887	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	12/5/2023	PAC-PAC Contribution	16,171	12.50	0.0%	0.0
2,888	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	SLIFE-Supplemental Life	108,146	7.50	0.1%	0.0
2,889	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	SPAD&D-Supplemental AD/D	11,167	7.50	0.0%	0.0
2,890	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	SPLIFE - Dependent Life - Spouse	17,618	7.50	0.0%	0.0
2,891	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	SPSADD-Spouse AD/D	3,671	7.50	0.0%	0.0
2,892	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	Withholding Order (Bankruptcy)	3,601	7.50	0.0%	0.0
2,893	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	Withholding Order (Support)	27,696	7.50	0.0%	0.0
2,894	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	Withholding Order (Creditor)	1,841	7.50	0.0%	0.0
2,895	Semi-Monthly: Regular (Semimonthly)	11/16/2023	11/30/2023	11/23/2023	11/30/2023	Withholding Order (State Tax Levy)	1,628	7.50	0.0%	0.0
2,896	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	401ER - ER RSP Contribution	515,715	7.50	0.3%	0.0
2,897	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	401KAFT-RSP Contribution AfterTax	96,996	7.50	0.1%	0.0
2,898	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	401KMAT-RSP Contribution Match	1,238,175	7.50	0.6%	0.0
2,899	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	401KPPE-RSP Contribution PreTax	1,975,458	7.50	1.0%	0.1
2,900	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	401LN-401k Loan	116,829	7.50	0.1%	0.0
2,901	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	401LN-401k Loan	213,994	7.50	0.1%	0.0
2,902	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	401RTH-RSP Roth	346,955	7.50	0.2%	0.0
2,903	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/21/2023	AVIS-Vision Plan	30,499	13.50	0.0%	0.0
2,904	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/28/2023	CLDADD-Child AD/D	749	20.50	0.0%	0.0
2,905	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	DCSA-Dependent Care Spending	36,533	7.50	0.0%	0.0
2,906	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	DENPRE-Dental Insurance	77,759	7.50	0.0%	0.0
2,907	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/28/2023	DLIFE-Dependent Life	1,167	20.50	0.0%	0.0
2,908	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	NQ MW Pay Credit FICA	97,017	7.50	0.1%	0.0
2,909	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	ESPD-ESP Base Pay Def	67,002	7.50	0.0%	0.0
2,910	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	ESPFI-ER ESP Contrib FICA	8,396	7.50	0.0%	0.0
2,911	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	1/11/2024	GIVING - Charitable Contributions	1,237	34.50	0.0%	0.0
2,912	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	1/11/2024	GIVING - Charitable Contributions	66,526	34.50	0.0%	0.0

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-3 - PAYROLL DEDUCTIONS DEBS

Line No.	Pay Category	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Pay Date	Pay Type	Amount	Lead/(Lag)	Weighting	Total Payroll Lead/(Lag)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
2,913	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	HSA-Health Savings Contribution	619,937	7.50	0.3%	0.0
2,914	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	HSAS - HSA Company Seed Contribution	638	7.50	0.0%	0.0
2,915	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/18/2023	LTD - Long Term Disability	41,529	10.50	0.0%	0.0
2,916	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	MED-Medical Deduction	433,718	7.50	0.2%	0.0
2,917	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	MEMO - 401k Catchup Amount	421,890	7.50	0.2%	0.0
2,918	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/15/2023	MSA-Health Care Spending	17,744	7.50	0.0%	0.0
2,919	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/19/2023	PAC-PAC Contribution	15,662	11.50	0.0%	0.0
2,920	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	11/17/2023	PREPRK-Parking Pre-Tax	53,121	(20.50)	0.0%	(0.0)
2,921	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	11/17/2023	PSTPRK-Parking Post-Tax	85	(20.50)	0.0%	(0.0)
2,922	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/28/2023	SLIFE-Supplemental Life	107,962	20.50	0.1%	0.0
2,923	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/28/2023	SPAD&D-Supplemental AD/D	11,120	20.50	0.0%	0.0
2,924	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	17,587	20.50	0.0%	0.0
2,925	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/28/2023	SPSADD-Spouse AD/D	3,661	20.50	0.0%	0.0
2,926	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/13/2023	Withholding Order (Bankruptcy)	1,851	5.50	0.0%	0.0
2,927	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/13/2023	Withholding Order (Support)	27,696	5.50	0.0%	0.0
2,928	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/13/2023	Withholding Order (Creditor)	2,538	5.50	0.0%	0.0
2,929	Semi-Monthly: Regular (Semimonthly)	12/1/2023	12/15/2023	12/8/2023	12/13/2023	Withholding Order (State Tax Levy)	2,486	5.50	0.0%	0.0
2,930	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	401ER - ER RSP Contribution	520,379	6.00	0.3%	0.0
2,931	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	401KAT-RSP Contribution AfterTax	93,165	6.00	0.0%	0.0
2,932	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	401KMAT-RSP Contribution Match	1,212,164	6.00	0.6%	0.0
2,933	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	401KPRE-RSP Contribution PreTax	1,885,707	6.00	1.0%	0.1
2,934	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	401LN-401k Loan	117,001	6.00	0.1%	0.0
2,935	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	401LN-401k Loan	216,107	6.00	0.1%	0.0
2,936	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	401RTH-RSP Roth	327,962	6.00	0.2%	0.0
2,937	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/21/2023	AVIS-Vision Plan	30,481	(2.00)	0.0%	(0.0)
2,938	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/28/2023	CLDADD-Child AD/D	749	5.00	0.0%	0.0
2,939	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	DCSA-Dependent Care Spending	35,923	6.00	0.0%	0.0
2,940	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	DENPRE-Dental Insurance	77,801	6.00	0.0%	0.0
2,941	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/28/2023	DLIFE-Dependent Life	1,168	5.00	0.0%	0.0
2,942	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	NQ MW Pay Credit FICA	101,299	6.00	0.1%	0.0
2,943	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	ESPD-ESP Base Pay Def	67,002	6.00	0.0%	0.0
2,944	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	ESPFI-ER ESP Contrib FICA	8,822	6.00	0.0%	0.0
2,945	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	1/11/2024	GIVING - Charitable Contributions	1,237	19.00	0.0%	0.0
2,946	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	1/11/2024	GIVING - Charitable Contributions	65,337	19.00	0.0%	0.0
2,947	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	HSA-Health Savings Contribution	616,618	6.00	0.3%	0.0
2,948	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	HSAS - HSA Company Seed Contribution	213	6.00	0.0%	0.0
2,949	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/18/2023	LTD - Long Term Disability	41,436	(5.00)	0.0%	(0.0)
2,950	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	MED-Medical Deduction	433,844	6.00	0.2%	0.0
2,951	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	MEMO - 401k Catchup Amount	399,298	6.00	0.2%	0.0
2,952	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/29/2023	MSA-Health Care Spending	17,626	6.00	0.0%	0.0
2,953	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	1/2/2024	PAC-PAC Contribution	15,177	10.00	0.0%	0.0
2,954	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/28/2023	SLIFE-Supplemental Life	108,025	5.00	0.1%	0.0
2,955	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/28/2023	SPAD&D-Supplemental AD/D	11,111	5.00	0.0%	0.0
2,956	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/28/2023	SPLIFE - Dependent Life - Spouse	17,555	5.00	0.0%	0.0
2,957	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/28/2023	SPSADD-Spouse AD/D	3,658	5.00	0.0%	0.0
2,958	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/27/2023	Withholding Order (Bankruptcy)	1,851	4.00	0.0%	0.0
2,959	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/27/2023	Withholding Order (Support)	27,696	4.00	0.0%	0.0
2,960	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/27/2023	Withholding Order (Creditor)	2,830	4.00	0.0%	0.0
2,961	Semi-Monthly: Regular (Semimonthly)	12/16/2023	12/31/2023	12/23/2023	12/27/2023	Withholding Order (State Tax Levy)	2,470	4.00	0.0%	0.0
							\$ 192,420,679		100.0%	7.5

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-4 - INCENTIVE COMPENSATION DEK

Line No.	Pay Period (A)	Pay Type (B)	Pay Period Begin Date (C)	Pay Period End Date (D)	Pay Period Midpoint (E)	Date Paid (F)	Net Amount (G)	Lead (H)	Weighting (I)	Total Payroll Lead/(Lag) (J)
1	Bi-Weekly Incentive Comp	Net Payroll	1/1/2022	12/31/2022	7/2/2022	3/10/2023	\$ 354,221	251.5	44%	111.90
2	Semi-Monthly Incentive Comp	Net Payroll	1/1/2022	12/31/2022	7/2/2022	3/15/2023	39,849	256.5	5%	12.84
3	Bi-Weekly Incentive Comp	Payroll Taxes	1/1/2022	12/31/2022	7/2/2022	3/12/2023	213,705	253.5	27%	68.05
4	Semi-Monthly Incentive Comp	Payroll Taxes	1/1/2022	12/31/2022	7/2/2022	3/21/2023	27,548	262.5	3%	9.08
5	Bi-Weekly Incentive Comp	Deductions	1/1/2022	12/31/2022	7/2/2022	3/10/2023	148,360	251.5	19%	46.87
6	Semi-Monthly Incentive Comp	Deductions	1/1/2022	12/31/2022	7/2/2022	3/12/2023	12,464	253.50	2%	3.97
7							\$ 796,146		100.0%	252.7
8										

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER C-4 - INCENTIVE COMPENSATION DEBS

Line No.	Pay Period	Pay Type	Pay Period Begin Date	Pay Period End Date	Pay Period Midpoint	Date Paid	Net Amount	Lead	Weighting	Total Payroll Lead/(Lag)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Bi-Weekly Incentive Comp	Net Payroll	1/1/2022	12/31/2022	7/2/2022	3/10/2023	\$ 4,080,208	251.5	3.0%	7.49
2	Semi-Monthly Incentive Comp	Net Payroll	1/1/2022	12/31/2022	7/2/2022	3/15/2023	69,480,021	256.5	50.7%	130.16
3	Bi-Weekly Incentive Comp	Payroll Taxes	1/1/2022	12/31/2022	7/2/2022	3/11/2023	2,095,542	252.5	1.5%	3.86
4	Semi-Monthly Incentive Comp	Payroll Taxes	1/1/2022	12/31/2022	7/2/2022	3/16/2023	42,993,531	257.5	31.4%	80.86
5	Bi-Weekly Incentive Comp	Deductions	1/1/2022	12/31/2022	7/2/2022	3/10/2023	922,274	251.5	0.7%	1.69
6	Semi-Monthly Incentive Comp	Deductions	1/1/2022	12/31/2022	7/2/2022	3/15/2023	17,344,510	256.5	12.7%	32.49
7							\$ 136,916,086		100.0%	256.6
8										

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
TEST YEAR ENDING DECEMBER 31, 2023
WORK PAPER C-5 - PENSIONS & BENEFITS

Line No.	Pay Period (A)	Amount	Weighted Dollar	
			Days	Lead Days
1	Retirement Cash Balance Plan	459,542	-	-
2	Retirement Savings Plan	930,998	12,495,741	13.4
3	FAS 106 - OPEB	26,480	-	-
4	Active Medical	1,179,651	5,682,415	4.8
5	Active Dental	48,122	389,911	8.1
6	Misc. Other Fees	22	275	12.5
7	Long Term Disability	42,480	912,210	21.5
8	FAS 112 Offset	(172,504)	-	-
9	Service/Safety Awards	12,751	59,556	4.7
10	Tuition Refund	5,346	17,675	3.3
11	Basic Life	14,837	156,531	10.6
12	Accidental Death and Dismembermen	1,350	14,210	10.5
13	Supplemental Insurance	418	(88,198)	(211.0)
14	Executive Savings Plan	127,885	-	-
15	Executive Cash Balance Plan	684	11,685	17.1
16	Financial Planning	1,394	23,901	17.1
17	Executive Physicals	57	941	16.5
18	Other Executive Benefits	40	(4,847)	(122.5)
19	Restricted Stock Units	250	-	-
20	Executive Short Term Incentive	2	1,023	430.0
21	Pension Non Service Costs	(1,057,703)	-	-
22	OPEB Non Service Costs	(261,495)	-	-
23	NQ Non Service Costs	81,382	-	-
24		\$ 1,441,992	\$ 19,673,027	13.64

Retirement Cash Balance Plan

Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)
\$ 38,333.00	1/1/2023	1/1/2024	7/2/2023			
38,317.00	1/1/2023	1/1/2024	7/2/2023			
38,325.00	1/1/2023	1/1/2024	7/2/2023			
38,325.00	1/1/2023	1/1/2024	7/2/2023			
38,325.00	1/1/2023	1/1/2024	7/2/2023			
38,325.00	1/1/2023	1/1/2024	7/2/2023			
38,325.00	1/1/2023	1/1/2024	7/2/2023			
38,325.00	1/1/2023	1/1/2024	7/2/2023			
38,325.00	1/1/2023	1/1/2024	7/2/2023			
38,325.00	1/1/2023	1/1/2024	7/2/2023			
38,325.00	1/1/2023	1/1/2024	7/2/2023			
37,967.00	1/1/2023	1/1/2024	7/2/2023			
\$ 459,542						-

Retirement Savings Plan

Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)
\$ 74,905.14	1/1/2023	2/1/2023	1/16/2023	1/30/2023	13.50	1,011,219.39
70,618.63	2/1/2023	3/1/2023	2/15/2023	2/27/2023	12.00	847,423.56
49,869.59	3/1/2023	4/1/2023	3/16/2023	3/31/2023	14.50	723,109.06
75,055.89	4/1/2023	5/1/2023	4/16/2023	4/27/2023	11.00	825,614.79
76,791.53	5/1/2023	6/1/2023	5/16/2023	5/30/2023	13.50	1,036,685.66
105,794.35	6/1/2023	7/1/2023	6/16/2023	6/29/2023	13.00	1,375,326.55
71,928.84	7/1/2023	8/1/2023	7/16/2023	7/31/2023	14.50	1,042,968.18
73,601.05	8/1/2023	9/1/2023	8/16/2023	8/31/2023	14.50	1,067,215.23
78,597.96	9/1/2023	10/1/2023	9/16/2023	10/1/2023	15.00	1,178,969.40
72,618.37	10/1/2023	11/1/2023	10/16/2023	10/30/2023	13.50	980,348.00
79,138.17	11/1/2023	12/1/2023	11/16/2023	11/29/2023	13.00	1,028,796.21
102,078.90	12/1/2023	1/1/2024	12/16/2023	12/30/2023	13.50	1,378,065.15
\$ 930,998.42						12,495,741.16

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
TEST YEAR ENDING DECEMBER 31, 2023
WORK PAPER C-5 - PENSIONS & BENEFITS

66 FAS 106 - OPEB

	Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
67	\$	2,323.01	1/1/2023	1/1/2024	7/2/2023	-	-
68		2,213.72	1/1/2023	1/1/2024	7/2/2023	-	-
69		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
70		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
71		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
72		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
73		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
74		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
75		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
76		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
77		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
78		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
79		2,268.36	1/1/2023	1/1/2024	7/2/2023	-	-
80		1,528.16	1/1/2023	1/1/2024	7/2/2023	-	-
81							
82	\$	26,480.13					-

85 Active Medical

	Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
86	\$	198,422.77	1/1/2023	2/1/2023	1/16/2023	(4.50)	(892,902.47)
87		65,538.81	2/1/2023	3/1/2023	2/15/2023	13.00	852,004.53
88		55,604.84	3/1/2023	4/1/2023	3/16/2023	14.50	806,270.18
89		137,101.23	4/1/2023	5/1/2023	4/16/2023	11.00	1,508,113.53
90		199,834.74	5/1/2023	6/1/2023	5/16/2023	7.50	1,498,760.55
91		125,343.90	6/1/2023	7/1/2023	6/16/2023	6.00	752,063.40
92		58,864.59	7/1/2023	8/1/2023	7/16/2023	3.50	206,026.07
93		67,543.27	8/1/2023	9/1/2023	8/16/2023	(0.50)	(33,771.64)
94		82,724.64	9/1/2023	10/1/2023	9/16/2023	4.00	330,898.56
95		73,657.59	10/1/2023	11/1/2023	10/16/2023	0.50	36,828.80
96		67,039.00	11/1/2023	12/1/2023	11/16/2023	6.00	402,234.00
97		47,975.41	12/1/2023	1/1/2024	12/16/2023	4.50	215,889.35
98							
99							
100							
101	\$	1,179,650.79					5,682,414.86

104 Active Dental

	Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
105	\$	6,122.00	1/1/2023	2/1/2023	1/16/2023	8.50	52,037.00
106		6,123.00	2/1/2023	3/1/2023	2/15/2023	8.00	48,984.00
107		6,130.00	3/1/2023	4/1/2023	3/16/2023	6.50	39,845.00
108		8,433.00	5/1/2023	6/1/2023	5/16/2023	7.50	63,247.50
109		(437.00)	6/1/2023	7/1/2023	6/16/2023	(1.00)	437.00
110		2,422.00	7/1/2023	8/1/2023	7/16/2023	11.50	27,853.00
111		5,505.00	8/1/2023	9/1/2023	8/16/2023	11.50	63,307.50
112		6,315.00	9/1/2023	10/1/2023	9/16/2023	9.00	56,835.00
113		3,765.00	10/1/2023	11/1/2023	10/16/2023	(0.50)	(1,882.50)
114		3,146.00	11/1/2023	12/1/2023	11/16/2023	12.00	37,752.00
115		598.00	12/1/2023	1/1/2024	12/16/2023	2.50	1,495.00
116							
117							
118							
119	\$	48,122.00					389,910.50

122 Misc. Other Fees

	Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
123	\$	22.00	12/1/2023	1/1/2024	12/16/2023	12.50	275.00
124							
125							
126							
127	\$	22.00					275.00

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Long Term Disability

Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)
\$ 3,469.90	12/1/2022	1/1/2023	12/16/2022	1/9/2023	23.50	81,542.65
3,672.28	1/1/2023	2/1/2023	1/16/2023	2/22/2023	36.50	134,038.22
3,698.98	2/1/2023	3/1/2023	2/15/2023	3/14/2023	27.00	99,872.46
3,682.19	3/1/2023	4/1/2023	3/16/2023	4/6/2023	20.50	75,484.90
3,556.36	4/1/2023	5/1/2023	4/16/2023	5/11/2023	25.00	88,909.00
3,525.40	5/1/2023	6/1/2023	5/16/2023	6/14/2023	28.50	100,473.90
3,507.10	6/1/2023	7/1/2023	6/16/2023	7/19/2023	33.00	115,734.30
3,512.96	7/1/2023	8/1/2023	7/16/2023	8/14/2023	28.50	100,119.36
3,495.64	8/1/2023	10/1/2023	8/31/2023	9/20/2023	19.50	68,164.98
3,533.15	10/1/2023	11/1/2023	10/16/2023	10/16/2023	(0.50)	(1,766.58)
3,428.48	11/1/2023	12/1/2023	11/16/2023	11/28/2023	12.00	41,141.76
3,397.91	12/1/2023	1/1/2024	12/16/2023	12/19/2023	2.50	8,494.77
\$ 42,480.35						912,209.73

FAS 112 Offset

Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)
\$ 108,544.80	3/1/2023	4/1/2023	3/16/2023			
(281,048.46)	6/1/2023	7/1/2023	6/16/2023			
\$ (172,503.66)						-

Service/Safety Awards

Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)
\$ 7,816.49	3/1/2023	4/1/2023	3/16/2023	3/4/2023	(12.50)	(97,706.13)
(5,210.89)	4/1/2023	5/1/2023	4/16/2023	4/3/2023	(13.00)	67,741.57
1,919.46	5/1/2023	6/1/2023	5/16/2023	5/24/2023	7.50	14,395.95
2,045.96	6/1/2023	7/1/2023	6/16/2023	6/8/2023	(8.00)	(16,367.68)
(575.95)	7/1/2023	8/1/2023	7/16/2023	7/5/2023	(11.50)	6,623.43
5,381.59	9/1/2023	10/1/2023	9/16/2023	9/20/2023	4.00	21,526.36
(4,036.09)	10/1/2023	11/1/2023	10/16/2023	10/3/2023	(13.50)	54,487.22
2,578.27	11/1/2023	12/1/2023	11/16/2023	11/9/2023	(7.00)	(18,047.89)
2,831.93	12/1/2023	1/1/2024	12/16/2023	12/26/2023	9.50	26,903.34
\$ 12,750.77						59,556.16

Tuition Refund

Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)
\$ 1,667.06	3/1/2023	4/1/2023	3/16/2023	3/27/2023	10.50	17,504.13
784.17	4/1/2023	5/1/2023	4/16/2023	4/18/2023	2.00	1,568.34
702.96	7/1/2023	8/1/2023	7/16/2023	7/11/2023	(5.50)	(3,866.28)
702.96	8/1/2023	9/1/2023	8/16/2023	8/31/2023	14.50	10,192.92
723.63	10/1/2023	11/1/2023	10/16/2023	10/9/2023	(7.50)	(5,427.23)
765.62	11/1/2023	12/1/2023	11/16/2023	11/13/2023	(3.00)	(2,296.86)
\$ 5,346.40						17,675.03

Basic Life

Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
(A)	(B)	(C)	(D)	(E)	(F)	(G)
\$ 1,211.00	1/1/2023	2/1/2023	1/16/2023	1/18/2023	1.50	1,816.50
1,244.00	2/1/2023	3/1/2023	2/15/2023	2/27/2023	12.00	14,928.00
1,247.00	3/1/2023	4/1/2023	3/16/2023	3/30/2023	13.50	16,834.50
1,259.00	4/1/2023	5/1/2023	4/16/2023	4/27/2023	11.00	13,849.00
1,252.00	5/1/2023	6/1/2023	5/16/2023	5/25/2023	8.50	10,642.00
1,275.00	6/1/2023	7/1/2023	6/16/2023	6/27/2023	11.00	14,025.00
1,232.00	7/1/2023	8/1/2023	7/16/2023	7/25/2023	8.50	10,472.00
1,246.00	8/1/2023	9/1/2023	8/16/2023	8/28/2023	11.50	14,329.00
1,246.00	9/1/2023	10/1/2023	9/16/2023	9/26/2023	10.00	12,460.00
1,246.00	10/1/2023	11/1/2023	10/16/2023	10/30/2023	13.50	16,821.00
1,198.00	11/1/2023	12/1/2023	11/16/2023	11/30/2023	14.00	16,772.00
1,181.00	12/1/2023	1/1/2024	12/16/2023	12/28/2023	11.50	13,581.50
\$ 14,837.00						156,530.50

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208	Accidental Death and Dismemberment							
209	Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days	
210	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
211	\$	114.41	1/1/2023	2/1/2023	1/16/2023	1/18/2023	1.50 171.62	
212		117.02	2/1/2023	3/1/2023	2/15/2023	2/27/2023	12.00 1,404.24	
213		116.88	3/1/2023	4/1/2023	3/16/2023	3/30/2023	13.50 1,577.88	
214		121.57	4/1/2023	5/1/2023	4/16/2023	4/27/2023	11.00 1,337.27	
215		110.51	5/1/2023	6/1/2023	5/16/2023	5/25/2023	8.50 939.34	
216		113.98	6/1/2023	7/1/2023	6/16/2023	6/27/2023	11.00 1,253.78	
217		110.26	7/1/2023	8/1/2023	7/16/2023	7/25/2023	8.50 937.21	
218		111.99	8/1/2023	9/1/2023	8/16/2023	8/28/2023	11.50 1,287.89	
219		112.21	9/1/2023	10/1/2023	9/16/2023	9/26/2023	10.00 1,122.10	
220		111.93	10/1/2023	11/1/2023	10/16/2023	10/30/2023	13.50 1,511.06	
221		104.11	11/1/2023	12/1/2023	11/16/2023	11/30/2023	14.00 1,457.54	
222		105.26	12/1/2023	1/1/2024	12/16/2023	12/28/2023	11.50 1,210.49	
223								
224	\$	1,350.13					14,210.40	
225								
226								
227								
228	Supplemental Insurance							
229	Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days	
230	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
231	\$	418.00	1/1/2024	1/1/2025	7/2/2024	12/4/2023	(211.00) (88,198.00)	
232								
233	\$	418.00					(88,198.00)	
234								
235								
236								
237	Executive Savings Plan							
238	Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days	
239	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
240	\$	47,034.18	1/1/2023	2/1/2023				
241		(16,250.03)	2/1/2023	3/1/2023				
242		20,996.66	3/1/2023	4/1/2023				
243		7,033.42	4/1/2023	5/1/2023				
244		(7,866.97)	5/1/2023	6/1/2023				
245		26,884.59	6/1/2023	7/1/2023				
246		17,128.17	7/1/2023	8/1/2023				
247		(11,276.30)	8/1/2023	9/1/2023				
248		(20,272.19)	9/1/2023	10/1/2023				
249		(11,694.88)	10/1/2023	11/1/2023				
250		43,432.71	11/1/2023	12/1/2023				
251		32,735.93	12/1/2023	1/1/2024				
252								
253	\$	127,885.29					-	
254								
255								
256	Executive Cash Balance Plan							
257	Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days	
258	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
259	\$	114.00	2/1/2023	3/1/2023	2/15/2023	3/2/2023	15.00 1,710.00	
260		57.00	3/1/2023	4/1/2023	3/16/2023	4/4/2023	18.50 1,054.50	
261		57.00	4/1/2023	5/1/2023	4/16/2023	5/2/2023	16.00 912.00	
262		57.00	5/1/2023	6/1/2023	5/16/2023	6/2/2023	16.50 940.50	
263		57.00	6/1/2023	7/1/2023	6/16/2023	7/5/2023	19.00 1,083.00	
264		57.00	7/1/2023	8/1/2023	7/16/2023	8/2/2023	16.50 940.50	
265		57.00	8/1/2023	9/1/2023	8/16/2023	9/5/2023	19.50 1,111.50	
266		57.00	9/1/2023	10/1/2023	9/16/2023	10/3/2023	17.00 969.00	
267		57.00	10/1/2023	11/1/2023	10/16/2023	11/2/2023	16.50 940.50	
268		57.00	11/1/2023	12/1/2023	11/16/2023	12/4/2023	18.00 1,026.00	
269		57.00	12/1/2023	1/1/2024	12/16/2023	1/3/2024	17.50 997.50	
270								
271	\$	684.00					11,685.00	
272								
273								
274	Financial Planning							
275	Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days	
276	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
277	\$	148.60	1/1/2023	2/1/2023	1/16/2023	2/2/2023	16.50 2,451.90	
278		55.58	3/1/2023	4/1/2023	3/16/2023	4/4/2023	18.50 1,028.23	
279		89.12	4/1/2023	5/1/2023	4/16/2023	5/2/2023	16.00 1,425.92	
280		427.11	5/1/2023	6/1/2023	5/16/2023	6/2/2023	16.50 7,047.32	
281		64.14	6/1/2023	7/1/2023	6/16/2023	7/5/2023	19.00 1,218.66	
282		65.40	7/1/2023	8/1/2023	7/16/2023	8/2/2023	16.50 1,079.10	
283		11.40	8/1/2023	9/1/2023	8/16/2023	9/5/2023	19.50 222.30	
284		18.34	9/1/2023	10/1/2023	9/16/2023	10/3/2023	17.00 311.78	
285		41.70	10/1/2023	11/1/2023	10/16/2023	11/2/2023	16.50 688.05	
286		298.48	11/1/2023	12/1/2023	11/16/2023	12/4/2023	18.00 5,372.64	
287		174.55	12/1/2023	1/1/2024	12/16/2023	1/3/2024	17.50 3,054.63	
288								
289	\$	1,394.42					23,900.52	
290								
291								

DUKE ENERGY KENTUCKY
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292	Executive Physicals							
293	Amount		Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
294	(A)		(B)	(C)	(D)	(E)	(F)	(G)
295	\$	28.50	7/1/2023	8/1/2023	7/16/2023	8/2/2023	16.50	470.25
296		28.50	10/1/2023	11/1/2023	10/16/2023	11/2/2023	16.50	470.25
297								
298	\$	57.00						940.50
299								
300								
301								
302	Other Executive Benefits							
303	Amount		Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
304	(A)		(B)	(C)	(D)	(E)	(F)	(G)
305	\$	39.57	1/1/2023	1/1/2024	7/2/2023	3/2/2023	(122.50)	(4,847.33)
306								
307	\$	39.57						(4,847.33)
308								
309								
310								
311	Restricted Stock Units							
312	Amount		Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
313	(A)		(B)	(C)	(D)	(E)	(F)	(G)
314	\$	125.55	1/1/2023	1/1/2024				
315		124.61	1/1/2023	1/1/2024				
316								
317	\$	250.16						-
318								
319								
320	Executive Short Term Incentive							
321	Amount		Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
322	(A)		(B)	(C)	(D)	(E)	(F)	(G)
323	\$	2.38	1/1/2022	12/31/2022	7/2/2022	9/5/2023	430.00	1,023.40
324								
325	\$	2.38						1,023.40
326								
327								
328	Pension Non Service Costs							
329	Amount		Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
330	(A)		(B)	(C)	(D)	(E)	(F)	(G)
331	\$	(75,984.56)	1/1/2023	1/1/2024				
332		(100,383.79)	1/1/2023	1/1/2024				
333		(88,184.18)	1/1/2023	1/1/2024				
334		(88,184.18)	1/1/2023	1/1/2024				
335		(88,184.18)	1/1/2023	1/1/2024				
336		(88,184.18)	1/1/2023	1/1/2024				
337		(88,184.18)	1/1/2023	1/1/2024				
338		(88,184.18)	1/1/2023	1/1/2024				
339		(88,184.18)	1/1/2023	1/1/2024				
340		(88,184.18)	1/1/2023	1/1/2024				
341		(88,184.18)	1/1/2023	1/1/2024				
342		(87,676.80)	1/1/2023	1/1/2024				
343								
344	\$	(1,057,702.77)						-
345								
346								
347								
348	OPEB Non Service Costs							
349	Amount		Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
350	(A)		(B)	(C)	(D)	(E)	(F)	(G)
351	\$	(2,933.76)	1/1/2023	1/1/2024				
352		(32,575.29)	1/1/2023	1/1/2024				
353		(17,754.52)	1/1/2023	1/1/2024				
354		(17,754.52)	1/1/2023	1/1/2024				
355		(17,754.52)	1/1/2023	1/1/2024				
356		(17,754.52)	1/1/2023	1/1/2024				
357		(17,754.52)	1/1/2023	1/1/2024				
358		(17,754.52)	1/1/2023	1/1/2024				
359		(70,426.01)	1/1/2023	1/1/2024				
360		(17,754.52)	1/1/2023	1/1/2024				
361		(17,754.52)	1/1/2023	1/1/2024				
362		(13,523.69)	1/1/2023	1/1/2024				
363								
364	\$	(261,494.91)						-
365								
366								

DUKE ENERGY KENTUCKY
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367	NQ Non Service Costs							
368		Amount	Period Beginning	Period Ending	Midpoint of Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
369		(A)	(B)	(C)	(D)	(E)	(F)	(G)
370	\$	6,598.45	1/1/2023	1/1/2024				
371		6,965.28	1/1/2023	1/1/2024				
372		6,781.87	1/1/2023	1/1/2024				
373		6,781.87	1/1/2023	1/1/2024				
374		6,781.87	1/1/2023	1/1/2024				
375		6,781.87	1/1/2023	1/1/2024				
376		6,781.87	1/1/2023	1/1/2024				
377		6,781.87	1/1/2023	1/1/2024				
378		6,781.87	1/1/2023	1/1/2024				
379		6,781.87	1/1/2023	1/1/2024				
380		6,781.87	1/1/2023	1/1/2024				
381		6,781.87	1/1/2023	1/1/2024				
382								
383	\$	81,382.43						-
384								

DUKE ENERGY KENTUCKY
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STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER D - OTHER O&M

Line No.	Vendor Name	Sample Item #	Invoice Date	Service Period Begin	Service Period End	Service Midpoint	Payment Date	Expense Lead	Check Amount	Weighting Factor (%)	Weighted Lead Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	TYNDALE ENTERPRISES INC	1	1/20/2023	1/20/2023	1/20/2023	01/20/23	3/15/2023	54.5	\$ 566.36	0.1%	0.03
2	CA ADVANCED INC	2	9/18/2023	7/17/2023	7/17/2023	07/17/23	11/2/2023	108.5	150	0.0%	0.02
3	AMZN MKTP US RW2MJ1L3	3	12/29/2023	12/11/2023	12/11/2023	12/11/23	1/21/2024	41.5	149	0.0%	0.01
4	SOUTHERN CROSS LLC	4	3/17/2023	2/5/2023	3/4/2023	02/18/23	6/15/2023	117.0	20,601	2.1%	2.49
5	AMZN MKTP US TX2QF04G0	5	10/6/2023	9/14/2023	9/14/2023	09/14/23	10/21/2023	37.5	105	0.0%	0.00
6	CHAMPION CLEANING SPECIALISTS INC	6	11/30/2023	12/1/2023	12/31/2023	12/16/23	2/28/2024	74.5	123	0.0%	0.01
7	MILLER PIPELINE LLC	7	1/26/2023	1/16/2023	1/22/2023	01/19/23	2/24/2023	36.5	226	0.0%	0.01
8	KENTUCKY STATE TREASURER	8	8/1/2023	7/27/2023	7/27/2023	07/27/23	8/30/2023	34.5	4,000	0.4%	0.14
9	PI CONFLUENCE INC	9	3/1/2023	3/1/2023	2/28/2024	08/30/23	4/17/2023	-134.5	334	0.0%	(0.05)
10	PI CONFLUENCE INC	10	10/2/2023	3/1/2023	2/28/2024	08/30/23	11/30/2023	92.5	122	0.0%	0.01
11	GUIDANT GROUP INC	11	9/6/2023	8/27/2023	9/2/2023	08/30/23	9/20/2023	21.5	114	0.0%	0.00
12	WESCO	12	9/6/2023	9/6/2023	9/6/2023	09/06/23	9/21/2023	15.5	15,592	1.6%	0.25
13	GUIDANT GROUP INC	13	11/13/2023	11/5/2023	11/11/2023	11/08/23	11/27/2023	19.5	1,282	0.1%	0.03
14	Expense Report	14	8/18/2023	8/7/2023	8/9/2023	08/08/23	9/21/2023	44.5	288	0.0%	0.01
15	NORTHERN KENTUCKY COMMUNITY ACTION	15	2/14/2023	1/1/2024	12/31/2024	07/01/24	2/21/2023	-496.0	4,625	0.5%	(2.37)
16	PATRICK ENGINEERING INC	16	1/11/2023	12/1/2022	1/2/2024	06/17/23	3/22/2023	-87.0	738	0.1%	(0.07)
17	Expense Report	17	10/24/2023	8/22/2023	9/15/2023	09/03/23	11/23/2023	81.5	106	0.0%	0.01
18	IDEAL SUPPLIES INC.	18	1/30/2023	1/6/2023	1/6/2023	01/06/23	2/21/2023	46.5	339	0.0%	0.02
19	AMS CONSTRUCTION INC	19	5/22/2023	4/21/2023	5/11/2023	05/01/23	8/18/2023	109.5	1,825	0.2%	0.21
20	KS ENERGY SERVICES LLC	20	12/14/2022	12/10/2022	12/10/2022	12/10/22	3/14/2023	94.5	359	0.0%	0.04
21	BAVARIAN TRUCKING	21	11/21/2023	10/2/2023	10/2/2023	10/02/23	11/21/2023	50.5	225	0.0%	0.01
22	GUIDANT GROUP INC	22	1/17/2023	1/8/2023	1/14/2023	01/11/23	1/31/2023	20.5	102	0.0%	0.00
23	ACUREN INSPECTION INC	23	2/26/2023	2/6/2023	2/12/2023	02/09/23	5/26/2023	106.5	773	0.1%	0.08
24	AMS CONSTRUCTION INC	24	4/11/2023	4/7/2023	4/7/2023	04/07/23	7/10/2023	94.5	187	0.0%	0.02
25	GUIDANT GROUP INC	25	3/20/2023	3/12/2023	3/18/2023	03/15/23	4/3/2023	19.5	378	0.0%	0.01
26	CINTAS CORPORATION	26	4/5/2023	4/5/2023	4/5/2023	04/05/23	5/22/2023	47.5	150	0.0%	0.01
27	Expense Report	27	2/6/2023	1/23/2023	2/2/2023	01/28/23	2/21/2023	24.5	722	0.1%	0.02
28	KENTUCKY STATE TREASURER	28	5/5/2023	4/25/2023	4/25/2023	04/25/23	5/30/2023	35.5	4,000	0.4%	0.15
29	Expense Report	27	2/6/2023	1/23/2023	1/23/2023	01/23/23	3/6/2023	42.5	33	0.0%	0.00
30	Expense Report	29	9/29/2023	8/1/2023	8/23/2023	08/12/23	10/21/2023	70.5	42	0.0%	0.00
31	Expense Report	29	9/29/2023	8/29/2023	8/31/2023	08/30/23	10/21/2023	52.5	200	0.0%	0.01
32	BRUNK EXCAVATING INC	30	3/7/2023	2/23/2023	2/23/2023	02/23/23	3/21/2023	26.5	3,183	0.3%	0.09
33	ENGIE INSIGHT SERVICES INC	31	12/22/2023	11/21/2023	12/20/2023	12/05/23	1/22/2024	48.0	304	0.0%	0.02
34	GUIDANT GROUP INC	32	10/10/2023	10/1/2023	10/7/2023	10/04/23	10/24/2023	20.5	300	0.0%	0.01
35	MILLER PIPELINE LLC	33	5/19/2023	5/8/2023	5/12/2023	05/10/23	8/17/2023	99.5	167	0.0%	0.02
36	Expense Report	34	11/20/2023	10/13/2023	10/13/2023	10/13/23	12/21/2023	69.5	214	0.0%	0.02
37	Expense Report	34	11/20/2023	11/9/2023	11/9/2023	11/09/23	12/21/2023	42.5	164	0.0%	0.01
38	SKYLINE CHILI 1003	35	11/14/2023	9/28/2023	9/28/2023	09/28/23	11/21/2023	54.5	240	0.0%	0.01
39	MILLER PIPELINE LLC	36	11/3/2023	10/16/2023	10/20/2023	10/18/23	2/1/2024	106.5	150	0.0%	0.02
40	MILLER PIPELINE LLC	37	3/2/2023	2/20/2023	2/24/2023	02/22/23	5/31/2023	98.5	106	0.0%	0.01
41	U-HAUL DIXIE HWY	38	9/22/2023	9/11/2023	9/15/2023	09/13/23	10/21/2023	38.5	192	0.0%	0.01
42	COGNIZANT WORLDWIDE LIMITED	39	3/31/2023	3/1/2023	3/31/2023	03/16/23	5/26/2023	71.5	204	0.0%	0.02
43	AMS CONSTRUCTION INC	40	6/7/2023	5/22/2023	5/22/2023	05/22/23	9/5/2023	106.5	229	0.0%	0.03
44	MILLER PIPELINE LLC	41	2/10/2023	1/23/2023	1/27/2023	01/25/23	5/11/2023	106.5	161	0.0%	0.02
45	GUIDANT GROUP INC	42	2/27/2023	2/19/2023	2/25/2023	02/22/23	3/13/2023	19.5	106	0.0%	0.00
46	W D WRIGHT CONTRACTING INC	43	7/23/2023	7/19/2023	7/19/2023	07/19/23	10/20/2023	93.5	478	0.0%	0.05
47	GUIDANT GROUP INC	44	5/9/2023	4/30/2023	5/6/2023	05/03/23	5/23/2023	20.5	2,476	0.3%	0.05
48	MILLER PIPELINE LLC	45	11/30/2022	11/26/2022	11/26/2022	11/26/22	2/17/2023	83.5	171	0.0%	0.01
49	WILLIAM DON WATHEN	46	5/1/2023	5/1/2023	5/31/2023	05/16/23	5/12/2023	-3.5	1,230	0.1%	(0.00)
50	WAL-MART #1510	47	8/17/2023	8/9/2023	8/9/2023	08/09/23	9/21/2023	43.5	315	0.0%	0.01
51	IDEAL SUPPLIES INC.	48	9/12/2023	7/28/2023	7/28/2023	07/28/23	9/21/2023	55.5	403	0.0%	0.02
52	WESCO	49	3/15/2023	4/1/2023	4/30/2023	04/15/23	11/8/2023	207.0	8,296	0.9%	1.77
53	SOUTHERN CROSS LLC	50	5/26/2023	4/1/2023	4/30/2023	04/15/23	7/10/2023	86.0	29,443	3.0%	2.61
54	GUIDANT GROUP INC	51	4/3/2023	3/26/2023	4/1/2023	03/29/23	4/17/2023	19.5	162	0.0%	0.00
55	W D WRIGHT CONTRACTING INC	52	2/19/2023	2/14/2023	2/14/2023	02/14/23	11/7/2023	266.5	657	0.1%	0.18

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER D - OTHER O&M

Line No.	Vendor Name	Sample Item #	Invoice Date	Service Period Begin	Service Period End	Service Midpoint	Payment Date	Expense Lead	Check Amount	Weighting Factor (%)	Weighted Lead Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
56	IDEAL SUPPLIES INC.	53	3/15/2023	3/6/2023	3/9/2023	03/07/23	4/21/2023	45.0	1,012	0.1%	0.05
57	Expense Report	54	9/6/2023	8/11/2023	8/19/2023	08/15/23	9/21/2023	37.5	673	0.1%	0.03
58	Expense Report	55	7/5/2023	7/3/2023	7/3/2023	07/03/23	8/21/2023	49.5	157	0.0%	0.01
59	STRUCTURAL INTEGRITY ASSOCIATES INC	56	6/14/2023	4/4/2023	5/31/2023	05/02/23	8/11/2023	101.0	888	0.1%	0.09
60	Expense Report	57	9/6/2023	8/7/2023	8/15/2023	08/11/23	9/21/2023	41.5	592	0.1%	0.03
61	GUIDANT GROUP INC	58	10/9/2023	10/1/2023	10/7/2023	10/04/23	10/23/2023	19.5	118	0.0%	0.00
62	MILLER PIPELINE LLC	59	2/10/2023	1/23/2023	1/27/2023	01/25/23	3/27/2023	61.5	142	0.0%	0.01
63	GUIDANT GROUP INC	60	7/3/2023	6/25/2023	7/1/2023	06/28/23	7/17/2023	19.5	185	0.0%	0.00
64	Expense Report	61	2/14/2023	2/11/2023	2/11/2023	02/11/23	2/16/2023	5.5	175	0.0%	0.00
65	AMS CONSTRUCTION INC	62	7/25/2023	7/13/2023	7/13/2023	07/13/23	10/23/2023	102.5	486	0.1%	0.05
66	ACCENTURE INTERNATIONAL LIMITED	63	7/12/2023	7/1/2023	7/31/2023	07/16/23	8/25/2023	40.5	2,965	0.3%	0.12
67	AMS CONSTRUCTION INC	64	1/17/2023	1/16/2023	1/16/2023	01/16/23	4/17/2023	91.5	1,328	0.1%	0.13
68	USIC HOLDING INC	65	11/30/2022	11/1/2022	11/30/2022	11/15/22	2/28/2023	105.0	23,789	2.5%	2.58
69	Expense Report	66	10/12/2023	9/21/2023	9/21/2023	09/21/23	10/21/2023	30.5	103	0.0%	0.00
70	HOMETOWN CONCRETE	67	5/25/2023	5/3/2023	5/3/2023	05/03/23	6/21/2023	49.5	961	0.1%	0.05
71	MILLER PIPELINE LLC	68	10/6/2023	9/18/2023	9/22/2023	09/20/23	11/20/2023	61.5	643	0.1%	0.04
72	Expense Report	69	11/6/2023	10/10/2023	10/24/2023	10/17/23	11/21/2023	35.5	398	0.0%	0.01
73	STRUCTURAL INTEGRITY ASSOCIATES INC	70	12/6/2023	11/1/2023	11/28/2023	11/14/23	2/2/2024	80.0	114	0.0%	0.01
74	SOUTHERN CROSS LLC	71	12/8/2022	11/6/2022	12/3/2022	11/19/22	3/8/2023	109.0	11,195	1.2%	1.26
75	KENTUCKY STATE TREASURER	72	5/4/2023	2/21/2023	2/21/2023	02/21/23	5/31/2023	99.5	4,000	0.4%	0.41
76	MILLER PIPELINE LLC	73	1/25/2023	1/9/2023	1/13/2023	01/11/23	3/10/2023	58.5	624	0.1%	0.04
77	CINTAS CORPORATION	74	4/12/2023	4/12/2023	4/12/2023	04/12/23	5/26/2023	44.5	167	0.0%	0.01
78	AMZN Mktp US SL7YO8TK3	75	7/13/2023	6/1/2023	6/1/2023	06/01/23	7/21/2023	50.5	4,074	0.4%	0.21
79	CHAMPION CLEANING SPECIALIST INC	76	2/28/2023	2/1/2023	2/28/2023	02/14/23	5/26/2023	101.0	6,958	0.7%	0.73
80	STRUCTURAL INTEGRITY ASSOCIATES INC	77	2/17/2023	12/20/2022	1/31/2023	01/10/23	4/21/2023	101.5	3,781	0.4%	0.40
81	GUIDANT GROUP INC	78	10/18/2023	10/8/2023	10/14/2023	10/11/23	11/1/2023	21.5	3,474	0.4%	0.08
82	FRANKFORTPLANTBOARD	79	12/28/2023	12/21/2023	12/21/2023	12/21/23	1/21/2024	31.5	121	0.0%	0.00
83	SOUTHERN CROSS LLC	80	8/10/2023	7/1/2023	8/5/2023	07/18/23	11/8/2023	113.0	67,654	7.0%	7.89
84	AMS CONSTRUCTION INC	81	1/17/2023	1/16/2023	1/16/2023	01/16/23	4/17/2023	91.5	509	0.1%	0.05
85	GUIDANT GROUP INC	82	9/19/2023	9/10/2023	9/16/2023	09/13/23	10/3/2023	20.5	114	0.0%	0.00
86	Expense Report	83	11/9/2023	10/31/2023	11/3/2023	11/01/23	12/21/2023	50.0	139	0.0%	0.01
87	IDEAL SUPPLIES INC.	84	2/27/2023	1/23/2023	2/22/2023	02/07/23	2/21/2023	14.5	1,675	0.2%	0.03
88	AMS CONSTRUCTION INC	85	9/27/2023	9/18/2023	9/18/2023	09/18/23	12/22/2023	95.5	3,005	0.3%	0.30
89	GAS TRANSMISSION SYSTEMS INC	86	6/16/2023	5/1/2023	5/31/2023	05/16/23	7/31/2023	76.5	118	0.0%	0.01
90	Expense Report	87	12/5/2023	12/1/2023	12/1/2023	12/01/23	12/7/2023	6.5	164	0.0%	0.00
91	STRUCTURAL INTEGRITY ASSOCIATES INC	88	8/17/2023	7/3/2023	7/31/2023	07/17/23	10/16/2023	91.5	576	0.1%	0.05
92	SOUTHERN GAS ASSOCIATION	89	12/4/2023	1/1/2024	12/31/2024	07/01/24	1/1/2024	-182.0	1,080	0.1%	(0.20)
93	PORTER WRIGHT MORRIS & ARTHUR LLP	90	8/18/2023	6/15/2023	7/28/2023	07/06/23	9/21/2023	77.0	1,106	0.1%	0.09
94	MILLER PIPELINE LLC	91	3/2/2023	2/20/2023	2/24/2023	02/22/23	5/31/2023	98.5	346	0.0%	0.04
95	Expense Report	92	2/23/2023	2/8/2023	2/10/2023	02/09/23	3/21/2023	40.5	143	0.0%	0.01
96	TYNDALE ENTERPRISES INC	93	6/20/2023	6/20/2023	6/20/2023	06/20/23	8/22/2023	63.5	1,523	0.2%	0.10
97	KENTUCKY STATE TREASURER	94	8/1/2023	7/18/2023	7/18/2023	07/18/23	8/30/2023	43.5	4,000	0.4%	0.18
98	UNITED RENTALS	95	12/13/2023	11/28/2023	11/28/2023	11/28/23	12/21/2023	23.5	2,010	0.2%	0.05
99	AMS CONSTRUCTION INC	96	2/27/2023	2/20/2023	2/20/2023	02/20/23	5/26/2023	95.5	956	0.1%	0.09
100	CHAMPION CLEANING SPECIALISTS INC	97	7/3/2023	7/1/2023	7/31/2023	07/16/23	10/27/2023	103.5	2,855	0.3%	0.31
101	PATRICK ENGINEERING INC	98	3/7/2023	2/1/2023	2/28/2023	02/14/23	4/21/2023	66.0	995	0.1%	0.07
102	GUIDANT GROUP INC	99	10/16/2023	10/8/2023	10/14/2023	10/11/23	10/30/2023	19.5	288	0.0%	0.01
103	ON THE SPOT UTILITY RESOURCES LLC	100	12/4/2023	11/1/2023	11/30/2023	11/15/23	12/29/2023	44.0	142	0.0%	0.01
104	EN SPECIALTY SERVICES PLLC	101	5/11/2023	5/11/2023	5/11/2023	05/11/23	8/9/2023	90.5	105	0.0%	0.01
105	GUIDANT GROUP INC	102	8/22/2023	8/22/2023	8/22/2023	08/22/23	9/5/2023	14.5	958	0.1%	0.01

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106	CHARTWELL INC	103	1/13/2023	1/1/2023	12/31/2023	07/02/23	2/10/2023	-141.5	566	0.1%	(0.08)
107	W D WRIGHT CONTRACTING INC	104	7/23/2023	7/18/2023	7/18/2023	07/18/23	10/20/2023	94.5	120	0.0%	0.01
108	STRUCTURAL INTEGRITY ASSOCIATES INC	105	12/30/2022	12/30/2022	12/30/2022	12/30/22	2/28/2023	60.5	378	0.0%	0.02
109	GUIDANT GROUP INC	106	8/8/2023	7/1/2023	8/31/2023	07/31/23	8/22/2023	22.0	958	0.1%	0.02
110	KENTUCKY GAS ASSOCIATION	107	10/31/2023	10/19/2023	10/19/2023	10/19/23	11/21/2023	33.5	175	0.0%	0.01
111	CHARLES TOMBRAS ADVERTISING INC	108	7/10/2023	5/15/2023	7/31/2023	06/22/23	8/23/2023	62.0	421	0.0%	0.03
112	KENTUCKY UNDERGROUND PROTECTION INC	109	6/30/2023	6/1/2023	6/30/2023	06/15/23	7/24/2023	39.0	2,766	0.3%	0.11
113	TYNDALE ENTERPRISES INC	110	9/20/2023	9/20/2023	9/20/2023	09/20/23	12/11/2023	82.5	1,036	0.1%	0.09
114	GUY BROWN MANAGEMENT,	111	5/4/2023	4/28/2023	4/28/2023	04/28/23	6/21/2023	54.5	260	0.0%	0.01
115	MILLER PIPELINE LLC	112	7/14/2023	7/3/2023	7/7/2023	07/05/23	8/28/2023	54.5	132	0.0%	0.01
116	MISC EXPENSES	113	3/31/2023	3/17/2023	3/17/2023	03/17/23	4/21/2023	35.5	395	0.0%	0.01
117	AMS CONSTRUCTION INC	114	4/3/2023	3/29/2023	3/30/2023	03/29/23	6/30/2023	93.0	1,267	0.1%	0.12
118	GENERAL EXPENSES - BOOTS	115	12/11/2023	12/8/2023	12/8/2023	12/08/23	12/13/2024	371.5	175	0.0%	0.07
119	DEK - CUSTOMER MEETING	116	11/13/2023	11/13/2023	11/13/2023	11/13/23	11/21/2023	8.5	111	0.0%	0.00
120	SOUTHERN CROSS LLC	117	1/6/2023	12/4/2022	12/31/2022	12/17/22	4/6/2023	110.0	2,010	0.2%	0.23
121	S&P GLOBAL	118	6/22/2023	8/21/2023	11/20/2023	10/05/23	9/12/2023	-23.0	3,440	0.4%	(0.08)
122	AMS CONSTRUCTION INC	119	3/30/2023	3/14/2023	3/14/2023	03/14/23	6/28/2023	106.5	797	0.1%	0.09
123	TRC COMPANIES INC	120	6/7/2023	5/1/2023	5/31/2023	05/16/23	6/28/2023	43.5	5,620	0.6%	0.25
124	AMZN Mktp US M359L0HC3	121	7/13/2023	6/1/2023	6/1/2023	06/01/23	7/21/2023	50.5	102	0.0%	0.01
125	GENERAL EXPENSES - BOOTS	122	3/16/2023	3/14/2023	3/14/2023	03/14/23	3/20/2023	6.5	175	0.0%	0.00
126	GUIDANT GROUP INC	123	10/16/2023	10/16/2023	10/16/2023	10/16/23	10/30/2023	14.5	1,282	0.1%	0.02
127	AMS CONSTRUCTION INC	124	10/25/2023	10/10/2023	10/24/2023	10/17/23	1/24/2024	99.5	569	0.1%	0.06
128	TRC COMPANIES INC	125	11/9/2023	10/1/2023	10/31/2023	10/16/23	1/8/2024	84.5	11,239	1.2%	0.98
129	CINTAS CORPORATION	126	12/6/2023	12/6/2023	12/6/2023	12/06/23	1/19/2024	44.5	252	0.0%	0.01
130	ACCENTURE INTERNATIONAL LIMITED	127	6/8/2023	6/1/2023	6/30/2023	06/15/23	7/21/2023	36.0	6,020	0.6%	0.22
131	MIDWEST ENERGY ASSOCIATION	128	11/15/2022	1/1/2023	12/31/2023	07/02/23	2/8/2023	-143.5	20,612	2.1%	(3.05)
132	MILLER PIPELINE LLC	129	8/4/2023	7/24/2023	7/27/2023	07/25/23	9/18/2023	55.0	197	0.0%	0.01
133	MILLER PIPELINE LLC	130	2/24/2023	2/13/2023	2/17/2023	02/15/23	4/10/2023	54.5	305	0.0%	0.02
134	CUSTOM TRAFFIC SOLUTIONS LLC	131	3/13/2023	2/13/2023	2/13/2023	02/13/23	5/12/2023	88.5	146	0.0%	0.01
135	THE HOME DEPOT #2324	132	7/7/2023	6/20/2023	6/20/2023	06/20/23	7/21/2023	31.5	370	0.0%	0.01
136	PI CONFLUENCE INC	133	9/5/2023	3/1/2023	2/28/2024	08/30/23	10/26/2023	57.5	124	0.0%	0.01
137	MILLER PIPELINE LLC	134	3/30/2023	3/20/2023	3/24/2023	03/22/23	5/12/2023	51.5	450	0.0%	0.02
138	CINTAS CORPORATION	135	3/29/2023	3/29/2023	3/29/2023	03/29/23	5/12/2023	44.5	167	0.0%	0.01
139	TYNDALE ENTERPRISES INC	136	3/20/2023	3/20/2023	3/20/2023	03/20/23	6/9/2023	81.5	576	0.1%	0.05
140	BAVARIAN TRUCKING	137	4/12/2023	3/1/2023	3/1/2023	03/01/23	4/21/2023	51.5	195	0.0%	0.01
141	GUIDANT GROUP INC	138	8/14/2023	8/14/2023	8/14/2023	08/14/23	8/28/2023	14.5	180	0.0%	0.00
142	AMS CONSTRUCTION INC	139	4/21/2023	3/15/2023	4/13/2023	03/29/23	7/20/2023	113.0	270	0.0%	0.03
143	GENERAL EXPENSES	140	10/20/2023	9/12/2023	9/21/2023	09/16/23	10/21/2023	35.0	562	0.1%	0.02
144	GENERAL EXPENSES	141	7/26/2023	6/29/2023	6/29/2023	06/29/23	8/21/2023	53.5	581	0.1%	0.03
145	WESCO	142	10/3/2023	10/3/2023	10/3/2023	10/03/23	10/18/2023	15.5	9,027	0.9%	0.14
146	TYNDALE ENTERPRISES INC	143	12/20/2022	12/20/2022	12/20/2022	12/20/22	2/6/2023	48.5	184	0.0%	0.01
147	MILLER PIPELINE LLC	144	2/10/2023	1/30/2023	2/3/2023	02/01/23	3/27/2023	54.5	132	0.0%	0.01
148	MILLER PIPELINE LLC	145	11/16/2023	11/6/2023	11/10/2023	11/08/23	2/14/2024	98.5	134	0.0%	0.01
149	MILLER PIPELINE LLC	146	6/15/2023	6/5/2023	6/9/2023	06/07/23	9/13/2023	98.5	290	0.0%	0.03
150	AMS CONSTRUCTION INC	147	10/11/2023	10/2/2023	10/3/2023	10/02/23	1/9/2024	99.0	851	0.1%	0.09
151	GUIDANT GROUP INC	148	5/9/2023	5/9/2023	5/9/2023	05/09/23	5/23/2023	14.5	155	0.0%	0.00
152	W D WRIGHT CONTRACTING INC	149	2/19/2023	2/15/2023	2/15/2023	02/15/23	9/1/2023	198.5	628	0.1%	0.13
153	TYNDALE ENTERPRISES INC	150	12/20/2022	12/20/2022	12/20/2022	12/20/22	2/6/2023	48.5	147	0.0%	0.01
154	CHAMPION CLEANING SPECIALISTS INC	151	6/30/2023	6/1/2023	6/30/2023	06/15/23	9/28/2023	105.0	3,929	0.4%	0.43
155	GUIDANT GROUP INC	152	11/7/2023	11/7/2023	11/7/2023	11/07/23	11/21/2023	14.5	105	0.0%	0.00

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER D - OTHER O&M

Line No.	Vendor Name	Sample Item #	Invoice Date	Service Period Begin	Service Period End	Service Midpoint	Payment Date	Expense Lead	Check Amount	Weighting Factor (%)	Weighted Lead Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
156	ACCENTURE INTERNATIONAL LIMITED	153	4/10/2023	4/1/2023	4/30/2023	04/15/23	5/25/2023	40.0	3,119	0.3%	0.13
157	KENTUCKY STATE TREASURER	154	10/17/2023	9/25/2023	9/25/2023	09/25/23	11/17/2023	53.5	4,000	0.4%	0.22
158	MILLER PIPELINE LLC	155	5/16/2023	5/1/2023	5/5/2023	05/03/23	6/30/2023	58.5	414	0.0%	0.03
159	GUIDANT GROUP INC	156	3/6/2023	3/6/2023	3/6/2023	03/06/23	3/20/2023	14.5	135	0.0%	0.00
160	GENERAL EXPESNES - BOOTS	157	5/23/2023	5/22/2023	5/22/2023	05/22/23	5/25/2023	3.5	175	0.0%	0.00
161	GUIDANT GROUP INC	158	2/6/2023	2/6/2023	2/6/2023	02/06/23	2/17/2023	11.5	389	0.0%	0.00
162	AMS CONSTRUCTION INC	159	9/12/2023	8/9/2023	9/7/2023	08/23/23	12/11/2023	110.0	686	0.1%	0.08
163	HOMETOWN CONCRETE	160	10/11/2023	8/28/2023	8/28/2023	08/28/23	10/21/2023	54.5	1,040	0.1%	0.06
164	GUIDANT GROUP INC	161	9/6/2023	9/6/2023	9/6/2023	09/06/23	9/20/2023	14.5	240	0.0%	0.00
165	KENTUCKY STATE TREASURER	162	4/10/2023	12/28/2022	12/28/2022	12/28/22	4/24/2023	117.5	4,000	0.4%	0.49
166	SOUTHERN CROSS LLC	163	4/5/2023	3/5/2023	4/1/2023	03/18/23	7/3/2023	107.0	51,316	5.3%	5.67
167	GENERAL EXPENSES	164	2/6/2023	2/6/2023	2/6/2023	02/06/23	2/8/2023	2.5	288	0.0%	0.00
168	IDEAL SUPPLIES INC.	165	11/21/2023	9/29/2023	10/10/2023	10/04/23	11/21/2023	48.0	10,181	1.1%	0.50
169	MILLER PIPELINE LLC	166	4/24/2023	4/3/2023	4/7/2023	04/05/23	6/8/2023	64.5	298	0.0%	0.02
170	GUIDANT GROUP INC	167	6/13/2023	6/13/2023	6/13/2023	06/13/23	6/27/2023	14.5	203	0.0%	0.00
171	ACCENTURE INTERNATIONAL LIMITED	168	7/12/2023	7/1/2023	7/31/2023	07/16/23	8/25/2023	40.5	2,252	0.2%	0.09
172	COGNIZANT WORLDWIDE LIMITED	169	1/31/2023	1/1/2023	1/31/2023	01/16/23	3/24/2023	67.5	304	0.0%	0.02
173	ENSCO SUPPLY CHARLOTTE	170	9/13/2023	8/16/2023	8/16/2023	08/16/23	9/21/2023	36.5	182	0.0%	0.01
174	MILLER PIPELINE LLC	171	8/16/2023	7/31/2023	8/4/2023	08/02/23	9/29/2023	58.5	292	0.0%	0.02
175	AMS CONSTRUCTION INC	172	6/7/2023	5/22/2023	5/30/2023	05/26/23	9/5/2023	102.5	512	0.1%	0.05
176	OPERATIONS TECHNOLOGY DEVELOPMENT	173	12/2/2022	1/1/2023	12/31/2022	07/02/23	2/24/2023	-127.5	20,000	2.1%	(2.63)
177	GUIDANT GROUP INC	174	1/10/2023	1/10/2023	1/10/2023	01/10/23	1/24/2023	14.5	303	0.0%	0.00
178	W D WRIGHT CONTRACTING INC	175	7/30/2023	7/26/2023	7/27/2023	07/26/23	10/27/2023	93.0	138	0.0%	0.01
179	Expense Report	176	6/5/2023	5/14/2023	5/20/2023	05/17/23	6/21/2023	35.5	133	0.0%	0.00
180	TYNDALE ENTERPRISES INC	177	12/20/2022	12/20/2022	12/20/2022	12/20/22	2/6/2023	48.5	334	0.0%	0.02
181	ULINE SHIP SUPPLIES	178	5/1/2023	4/17/2023	4/17/2023	04/17/23	5/21/2023	34.5	2,272	0.2%	0.08
182	PEOPLE WORKING COOPERATIVELY INC	179	1/26/2023	12/1/2022	12/31/2022	12/16/22	2/24/2023	70.5	2,023	0.2%	0.15
183	GENERAL EXPENSES	180	1/30/2023	1/10/2023	1/10/2023	01/10/23	2/21/2023	42.5	16,500	1.7%	0.72
184	AMS CONSTRUCTION INC	181	9/7/2023	8/29/2023	8/29/2023	08/29/23	12/6/2023	99.5	729	0.1%	0.07
185	MILLER PIPELINE LLC	182	9/1/2023	8/21/2023	8/25/2023	08/23/23	11/30/2023	99.5	468	0.0%	0.05
186	MILLER PIPELINE LLC	183	4/6/2023	3/27/2023	3/31/2023	03/29/23	5/19/2023	51.5	264	0.0%	0.01
187	SUBURBAN PROPANE	184	5/25/2023	5/1/2023	5/1/2023	05/01/23	6/21/2023	51.5	174	0.0%	0.01
188	GULF INTERSTATE FIELD SERVICES INC	185	2/24/2023	2/6/2023	2/19/2023	02/12/23	8/17/2023	186.0	862	0.1%	0.17
189	GUIDANT GROUP INC	186	7/18/2023	7/18/2023	7/18/2023	07/18/23	8/1/2023	14.5	1,114	0.1%	0.02
190	W D WRIGHT CONTRACTING INC	187	3/5/2023	3/2/2023	3/2/2023	03/02/23	6/2/2023	92.5	478	0.0%	0.05
191	TYNDALE ENTERPRISES INC	188	5/22/2023	5/22/2023	5/22/2023	05/22/23	7/21/2023	60.5	344	0.0%	0.02
192	STRUCTURAL INTEGRITY ASSOCIATES INC	189	2/17/2023	11/3/2022	1/31/2023	12/17/22	4/18/2023	122.0	507	0.1%	0.06
193	GENERAL EXPENSES	190	4/19/2023	2/3/2023	2/3/2023	02/03/23	3/21/2023	46.5	120	0.0%	0.01
194	UNEARTH TECHNOLOGIES INC	191	3/7/2023	1/1/2023	12/31/2023	07/02/23	6/5/2023	-26.5	2,628	0.3%	(0.07)
195	SOUTHERN CROSS LLC	192	9/7/2023	8/6/2023	9/2/2023	08/19/23	12/6/2023	109.0	1,019	0.1%	0.11
196	INTERNATIONAL COMPUTER SYSTEMS INC	193	4/12/2023	3/16/2023	3/31/2023	03/23/23	6/9/2023	78.0	5,648	0.6%	0.45
197	IRTH SOLUTIONS LLC	194	6/2/2023	5/26/2023	5/25/2026	11/23/24	10/11/2023	-409.0	3,780	0.4%	(1.60)
198	DNV GL USA INC	195	8/29/2023	3/20/2023	8/27/2023	06/08/23	10/13/2023	127.5	582	0.1%	0.08
199	SURVEYING AND MAPPING LLC	196	5/16/2023	4/1/2023	4/29/2023	04/15/23	8/15/2023	122.5	28,495	2.9%	3.60
200	GUIDANT GROUP INC	197	10/10/2023	10/10/2023	10/10/2023	10/10/23	10/24/2023	14.5	105	0.0%	0.00
201	GENERAL EXPENSES	198	11/20/2023	10/16/2023	10/16/2023	10/16/23	11/21/2023	36.5	653	0.1%	0.02
202	MILLER PIPELINE LLC	199	4/11/2023	4/3/2023	4/8/2023	04/05/23	5/11/2023	36.0	1,757	0.2%	0.07
203	TYNDALE ENTERPRISES INC	200	8/21/2023	8/21/2023	8/21/2023	08/21/23	10/17/2023	57.5	129	0.0%	0.01
204	CUSTOM TRAFFIC SOLUTIONS LLC	201	3/13/2023	2/13/2023	2/13/2023	02/13/23	5/12/2023	88.5	658	0.1%	0.06
205	MILLER PIPELINE LLC	202	4/25/2023	4/10/2023	4/14/2023	04/12/23	6/9/2023	58.5	314	0.0%	0.02

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER D - OTHER O&M

Line No.	Vendor Name	Sample Item #	Invoice Date	Service Period Begin	Service Period End	Service Midpoint	Payment Date	Expense Lead	Check Amount	Weighting Factor (%)	Weighted Lead Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
206	IPRESSROOM INC	203	6/1/2023	7/1/2023	6/30/2024	12/30/23	7/14/2023	-169.0	8,475	0.9%	(1.48)
207	TROUTMAN PEPPER HAMILTON SANDERS LLP	204	8/16/2023	7/1/2023	7/31/2023	07/16/23	9/20/2023	66.5	2,549	0.3%	0.17
208	GUIDANT GROUP INC	205	9/6/2023	8/27/2023	9/2/2023	08/30/23	9/20/2023	21.5	139	0.0%	0.00
209	TROUTMAN PEPPER HAMILTON SANDERS LLP	206	5/22/2023	4/1/2023	4/30/2023	04/15/23	6/21/2023	67.0	3,550	0.4%	0.25
210	CHAMPION CLEANING SPECIALISTS INC	207	11/30/2023	12/1/2023	12/31/2023	12/16/23	2/28/2024	74.5	2,130	0.2%	0.16
211	MOTT MACDONALD GROUP INC	208	8/9/2023	7/1/2023	7/31/2023	07/16/23	10/6/2023	82.5	5,078	0.5%	0.43
212	MILLER PIPELINE LLC	209	3/21/2023	3/13/2023	3/19/2023	03/16/23	4/20/2023	35.5	432	0.0%	0.02
213	AMS CONSTRUCTION INC	210	9/8/2023	8/30/2023	8/30/2023	08/30/23	12/7/2023	99.5	124	0.0%	0.01
214	PEOPLE WORKING COOPERATIVELY INC	211	10/27/2023	9/1/2023	9/30/2023	09/15/23	11/24/2023	70.0	20,503	2.1%	1.48
215	RLA INVESTMENTS INC	212	12/9/2022	12/9/2022	12/9/2022	12/09/22	3/9/2023	90.5	617	0.1%	0.06
216	MILLER PIPELINE LLC	213	7/21/2023	7/10/2023	7/14/2023	07/12/23	9/1/2023	51.5	450	0.0%	0.02
217	W D WRIGHT CONTRACTING INC	214	9/13/2023	8/1/2023	8/1/2023	08/01/23	12/12/2023	133.5	162	0.0%	0.02
218	MOTT MACDONALD GROUP INC	215	11/6/2023	10/1/2023	10/31/2023	10/16/23	1/5/2024	81.5	5,511	0.6%	0.46
219	GUIDANT GROUP INC	216	6/27/2023	6/18/2023	6/24/2023	06/21/23	7/11/2023	20.5	139	0.0%	0.00
220	GUIDANT GROUP INC	217	7/10/2023	7/2/2023	7/8/2023	07/05/23	7/24/2023	19.5	180	0.0%	0.00
221	MILLER PIPELINE LLC	218	4/11/2023	4/3/2023	4/8/2023	04/05/23	5/11/2023	36.0	695	0.1%	0.03
222	GUIDANT GROUP INC	219	10/31/2023	10/22/2023	10/28/2023	10/25/23	11/14/2023	20.5	1,282	0.1%	0.03
223	Expense Report	220	5/25/2023	4/5/2023	4/27/2023	04/16/23	5/21/2023	35.5	18	0.0%	0.00
224	Expense Report	220	5/25/2023	4/28/2023	5/4/2023	05/01/23	6/21/2023	51.5	104	0.0%	0.01
225	MASTER CONTROLS	221	5/30/2023	5/16/2023	5/16/2023	05/16/23	6/21/2023	36.5	16,081	1.7%	0.61
226	GUIDANT GROUP INC	222	2/14/2023	2/5/2023	2/11/2023	02/08/23	2/28/2023	20.5	240	0.0%	0.01
227	THE HOME DEPOT #2324	223	12/18/2023	11/21/2023	11/21/2023	11/21/23	12/21/2023	30.5	455	0.0%	0.01
228	Expense Report	224	9/29/2023	9/1/2023	9/7/2023	09/04/23	10/21/2023	47.5	143	0.0%	0.01
229	W D WRIGHT CONTRACTING INC	225	10/24/2023	8/24/2023	8/24/2023	08/24/23	11/22/2023	90.5	194	0.0%	0.02
230	SOUTHERN CROSS LLC	226	7/7/2023	6/4/2023	7/1/2023	06/17/23	10/5/2023	110.0	2,300	0.2%	0.26
231	GUIDANT GROUP INC	227	8/28/2023	8/20/2023	8/26/2023	08/23/23	9/11/2023	19.5	240	0.0%	0.00
232	TYNDALE ENTERPRISES INC	228	7/20/2023	7/20/2023	7/20/2023	07/20/23	9/7/2023	49.5	747	0.1%	0.04
233	DKC DIGI KEY CORP	229	10/29/2023	7/26/2023	7/26/2023	07/26/23	8/21/2023	26.5	575	0.1%	0.02
234	PEOPLE WORKING COOPERATIVELY INC	230	6/28/2023	5/1/2023	5/31/2023	05/16/23	7/28/2023	73.5	1,185	0.1%	0.09
235	KENTUCKY STATE TREASURER	231	8/31/2023	2/11/2022	2/11/2022	02/11/22	11/22/2023	649.5	4,000	0.4%	2.68
236	AWP INC	232	8/18/2023	7/30/2023	8/5/2023	08/02/23	11/16/2023	106.5	650	0.1%	0.07
237	ON THE SPOT UTILITY RESOURCES LLC	233	5/2/2023	4/1/2023	4/30/2023	04/15/23	5/24/2023	39.0	48,743	5.0%	1.96
238	NORTHERN KENTUCKY CHAMBER OF COMMERCE	234	9/7/2022	1/3/2023	8/31/2023	05/03/23	1/6/2023	-116.5	3,793	0.4%	(0.46)
239	MILLER PIPELINE LLC	235	5/19/2023	5/8/2023	5/12/2023	05/10/23	8/17/2023	99.5	312	0.0%	0.03
240	AMS CONSTRUCTION INC	236	1/4/2023	12/21/2022	12/21/2022	12/21/22	4/4/2023	104.5	2,141	0.2%	0.23
241	MILLER PIPELINE LLC	237	6/15/2023	5/30/2023	6/2/2023	05/31/23	9/13/2023	105.0	454	0.0%	0.05
242	MSC	238	9/25/2023	9/12/2023	9/12/2023	09/12/23	10/21/2023	39.5	198	0.0%	0.01
243	ENGIE INSIGHT SERVICES INC	239	9/27/2023	8/25/2023	9/25/2023	09/09/23	9/28/2023	19.0	156	0.0%	0.00
244	IDEAL SUPPLIES INC.	240	1/30/2023	1/9/2023	1/18/2023	01/13/23	2/21/2023	39.0	1,108	0.1%	0.04
245	Expense Report	241	1/20/2023	12/8/2022	12/8/2022	12/08/22	1/21/2023	44.5	223	0.0%	0.01
246	SOUTHERN CROSS LLC	242	11/8/2023	10/1/2023	11/4/2023	10/18/23	2/6/2024	111.5	2,661	0.3%	0.31
247	Expense Report	243	11/17/2023	10/17/2023	10/17/2023	10/17/23	11/21/2023	35.5	104	0.0%	0.00
248	W D WRIGHT CONTRACTING INC	244	3/12/2023	3/7/2023	3/7/2023	03/07/23	6/9/2023	94.5	538	0.1%	0.05
249	EN SPECIALTY SERVICES PLLC	245	6/14/2023	5/1/2023	5/31/2023	05/16/23	9/14/2023	121.5	632	0.1%	0.08
250	FERGUSON ENT #541	246	9/22/2023	8/4/2023	8/4/2023	08/04/23	9/21/2023	48.5	367	0.0%	0.02
251	DNV GL USA INC	247	5/30/2023	4/17/2023	5/19/2023	05/03/23	7/14/2023	72.5	322	0.0%	0.02
252	Expense Report	248	10/11/2023	9/1/2023	9/30/2023	09/15/23	10/13/2023	28.0	123	0.0%	0.00
253	INTERNATIONAL COMPUTER SYSTEMS INC	249	1/9/2023	12/16/2022	12/31/2022	12/23/22	3/15/2023	82.0	6,596	0.7%	0.56
254	TEXICAN NATURAL GAS HOLDINGS	250	3/8/2023	2/1/2023	2/28/2023	02/14/23	3/20/2023	34.0	2,448	0.3%	0.09
255	GUIDANT GROUP INC	251	10/24/2023	10/15/2023	10/21/2023	10/18/23	11/7/2023	20.5	320	0.0%	0.01

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER D - OTHER O&M

Line No.	Vendor Name	Sample Item #	Invoice Date	Service Period Begin	Service Period End	Service Midpoint	Payment Date	Expense Lead	Check Amount	Weighting Factor (%)	Weighted Lead Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
256	STAPLES 00100495	252	9/6/2023	8/23/2023	8/23/2023	08/23/23	9/21/2023	29.5	126	0.0%	0.00
257	MILLER PIPELINE LLC	253	11/22/2023	11/13/2023	11/17/2023	11/15/23	1/5/2024	51.5	101	0.0%	0.01
258	SOUTHERN CROSS LLC	254	6/30/2023	6/4/2023	6/30/2023	06/17/23	9/28/2023	103.5	61,301	6.3%	6.55
259	W D WRIGHT CONTRACTING INC	255	6/13/2023	3/17/2023	3/17/2023	03/17/23	10/6/2023	203.5	478	0.0%	0.10
260	Expense Report	256	7/18/2023	6/26/2023	6/26/2023	06/26/23	7/21/2023	25.5	503	0.1%	0.01
261	TAFT STETTINIUS & HOLLISTER LLP	257	4/25/2023	3/9/2023	3/31/2023	03/20/23	5/26/2023	67.5	978	0.1%	0.07
262	ACUREN INSPECTION INC	258	3/27/2023	3/20/2023	3/20/2023	03/20/23	6/26/2023	98.5	1,369	0.1%	0.14
263	AMS CONSTRUCTION INC	259	3/30/2023	3/14/2023	3/14/2023	03/14/23	6/28/2023	106.5	729	0.1%	0.08
264	GUIDANT GROUP INC	260	8/14/2023	8/6/2023	8/12/2023	08/09/23	8/28/2023	19.5	3,474	0.4%	0.07
265	GUIDANT GROUP INC	261	4/18/2023	4/9/2023	4/15/2023	04/12/23	5/2/2023	20.5	4,126	0.4%	0.09
266	AMS CONSTRUCTION INC	262	2/27/2023	1/3/2023	2/3/2023	01/18/23	5/26/2023	128.0	144	0.0%	0.02
267	SOUTHERN CROSS LLC	263	2/9/2023	1/1/2023	2/4/2023	01/18/23	5/10/2023	112.5	1,880	0.2%	0.22
268	MILLER PIPELINE LLC	264	3/22/2023	3/13/2023	3/17/2023	03/15/23	6/20/2023	97.5	548	0.1%	0.06
269	MILLER PIPELINE LLC	265	8/16/2023	8/7/2023	8/11/2023	08/09/23	9/29/2023	51.5	136	0.0%	0.01
270	Expense Report	266	5/30/2023	5/3/2023	5/3/2023	05/03/23	6/21/2023	49.5	182	0.0%	0.01
271	MILLER PIPELINE LLC	267	3/16/2023	3/6/2023	3/10/2023	03/08/23	6/14/2023	98.5	305	0.0%	0.03
272	W D WRIGHT CONTRACTING INC	268	9/4/2022	8/31/2022	8/31/2022	08/31/22	1/6/2023	128.5	466	0.0%	0.06
273	GUY BROWN MANAGEMENT,	269	2/23/2023	2/18/2023	2/18/2023	02/18/23	3/21/2023	31.5	246	0.0%	0.01
274	ACCENTURE INTERNATIONAL LIMITED	270	1/10/2023	12/1/2022	12/31/2022	12/16/22	3/10/2023	84.5	26,311	2.7%	2.29
275	SURVEYING AND MAPPING LLC	271	4/24/2023	3/1/2023	3/30/2023	03/15/23	7/21/2023	128.0	19,100	2.0%	2.52
276	STRUCTURAL INTEGRITY ASSOCIATES INC	272	2/17/2023	1/4/2023	1/26/2023	01/15/23	4/21/2023	96.5	265	0.0%	0.03
277	RANDYS RUGGED WEAR LLC	273	3/27/2023	3/11/2023	3/11/2023	03/11/23	4/21/2023	41.5	144	0.0%	0.01
278	Expense Report	274	8/1/2023	6/30/2023	6/30/2023	06/30/23	8/21/2023	52.5	112	0.0%	0.01
279	Expense Report	275	4/28/2023	4/11/2023	4/14/2023	04/12/23	5/21/2023	39.0	129	0.0%	0.01
280	MILLER PIPELINE LLC	276	3/16/2023	3/6/2023	3/10/2023	03/08/23	4/28/2023	51.5	298	0.0%	0.02
281	TYNDALE ENTERPRISES INC	277	4/20/2023	4/20/2023	4/20/2023	04/20/23	7/17/2023	88.5	168	0.0%	0.02
282	GUIDANT GROUP INC	278	7/3/2023	6/25/2023	7/1/2023	06/28/23	7/17/2023	19.5	3,474	0.4%	0.07
283	GUIDANT GROUP INC	279	4/3/2023	3/26/2023	4/1/2023	03/29/23	4/17/2023	19.5	159	0.0%	0.00
284	STRUCTURAL INTEGRITY ASSOCIATES INC	280	4/19/2023	3/1/2023	3/31/2023	03/16/23	6/16/2023	92.5	720	0.1%	0.07
285	ENGIE INSIGHT SERVICES INC	281	4/26/2023	3/7/2023	4/24/2023	03/31/23	4/27/2023	27.5	116	0.0%	0.00
286	WESCO	282	9/6/2023	8/1/2023	8/31/2023	08/16/23	9/21/2023	36.5	11,714	1.2%	0.44
287	Expense Report	275	4/28/2023	8/13/2023	8/15/2023	08/14/23	5/21/2023	-84.5	59	0.0%	(0.01)
288	Expense Report	283	11/21/2023	10/8/2023	10/28/2023	10/18/23	11/24/2023	37.5	21	0.0%	0.00
289	Expense Report	283	11/21/2023	10/8/2023	10/26/2023	10/17/23	11/21/2023	35.5	89	0.0%	0.00
290	STRATEGIC ADVISERS LLC	284	4/1/2023	4/1/2023	4/30/2023	04/15/23	4/18/2023	3.0	1,435	0.1%	0.00
291	MILLER PIPELINE LLC	285	8/16/2023	8/7/2023	8/11/2023	08/09/23	11/14/2023	97.5	371	0.0%	0.04
292	ACCENTURE INTERNATIONAL LIMITED	286	6/8/2023	6/1/2023	6/30/2023	06/15/23	7/21/2023	36.0	3,144	0.3%	0.12
293	WESCO	287	10/3/2023	9/1/2023	9/30/2023	09/15/23	10/18/2023	33.0	54,125	5.6%	1.84
294	GUIDANT GROUP INC	288	2/27/2023	2/19/2023	2/25/2023	02/22/23	3/13/2023	19.5	377	0.0%	0.01
295	GUIDANT GROUP INC	289	10/31/2023	10/22/2023	10/28/2023	10/25/23	11/14/2023	20.5	105	0.0%	0.00
296	GAS TRANSMISSION SYSTEMS INC	290	1/12/2023	12/1/2022	12/31/2022	12/16/22	2/24/2023	70.5	3,996	0.4%	0.29
297	STRUCTURAL INTEGRITY ASSOCIATES INC	291	3/22/2023	2/1/2023	2/28/2023	02/14/23	5/19/2023	94.0	147	0.0%	0.01
298	STRATEGIC ADVISERS LLC	292	12/5/2023	12/1/2023	12/31/2023	12/16/23	12/7/2023	-8.5	1,025	0.1%	(0.01)
299	CINTAS CORPORATION	293	7/5/2023	7/5/2023	7/5/2023	07/05/23	8/18/2023	44.5	191	0.0%	0.01
300	W D WRIGHT CONTRACTING INC	294	9/4/2022	9/1/2022	9/1/2022	09/01/22	1/6/2023	127.5	466	0.0%	0.06
301	Expense Report	295	2/2/2023	1/9/2023	1/23/2023	01/16/23	2/21/2023	36.5	110	0.0%	0.00
302	GUIDANT GROUP INC	296	4/25/2023	4/16/2023	4/22/2023	04/19/23	5/9/2023	20.5	240	0.0%	0.01
303	PEOPLE WORKING COOPERATIVELY INC	297	9/28/2023	8/1/2023	8/31/2023	08/16/23	10/27/2023	72.5	598	0.1%	0.04
304	MILLER PIPELINE LLC	298	1/26/2023	1/16/2023	1/20/2023	01/18/23	4/26/2023	98.5	145	0.0%	0.01
305	ACCENTURE INTERNATIONAL LIMITED	299	3/29/2023	2/1/2023	2/28/2023	02/14/23	4/20/2023	65.0	13,951	1.4%	0.94

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER D - OTHER O&M

Line No.	Vendor Name	Sample Item #	Invoice Date	Service Period Begin	Service Period End	Service Midpoint	Payment Date	Expense Lead	Check Amount	Weighting Factor (%)	Weighted Lead Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
306	ON THE SPOT UTILITY RESOURCES LLC	300	9/1/2023	8/1/2023	8/31/2023	08/16/23	9/28/2023	43.5	1,250	0.1%	0.06
307	W D WRIGHT CONTRACTING INC	301	9/17/2023	9/12/2023	9/15/2023	09/13/23	12/15/2023	93.0	1,315	0.1%	0.13
308	Expense Report	302	10/3/2023	9/24/2023	9/24/2023	09/24/23	10/21/2023	27.5	1,672	0.2%	0.05
309	MILLER PIPELINE LLC	303	1/9/2023	12/27/2022	12/31/2022	12/29/22	2/8/2023	41.5	883	0.1%	0.04
310	MILLER PIPELINE LLC	304	11/3/2023	10/16/2023	10/20/2023	10/18/23	2/1/2024	106.5	951	0.1%	0.10
311	F B WRIGHT CO OF CINCY	305	11/6/2023	10/13/2023	10/13/2023	10/13/23	11/21/2023	39.5	1,411	0.1%	0.06
312	BAVARIAN TRUCKING	306	9/28/2023	8/1/2023	8/1/2023	08/01/23	9/21/2023	51.5	120	0.0%	0.01
313	CONTROL AUTOMATION	307	2/22/2023	12/15/2022	12/15/2022	12/15/22	1/21/2023	37.5	650	0.1%	0.03
314	TYNDALE ENTERPRISES INC	308	10/24/2023	10/24/2023	10/24/2023	10/24/23	11/7/2023	14.5	252	0.0%	0.00
315	GUIDANT GROUP INC	309	7/31/2023	7/23/2023	7/29/2023	07/26/23	8/14/2023	19.5	659	0.1%	0.01
316	ACCENTURE INTERNATIONAL LIMITED	310	5/8/2023	5/1/2023	5/31/2023	05/16/23	6/22/2023	37.5	765	0.1%	0.03
317	GUIDANT GROUP INC	311	8/16/2023	8/6/2023	8/12/2023	08/09/23	8/30/2023	21.5	228	0.0%	0.01
318	ON THE SPOT UTILITY RESOURCES LLC	312	6/1/2023	5/1/2023	5/31/2023	05/16/23	6/23/2023	38.5	438	0.0%	0.02
319	IMAGEMARK BUSINESS SER	313	5/16/2023	4/5/2023	4/5/2023	04/05/23	5/21/2023	46.5	367	0.0%	0.02
320	GUIDANT GROUP INC	314	7/24/2023	7/30/2023	8/5/2023	08/02/23	8/7/2023	5.5	3,474	0.4%	0.02
321	CINTAS CORP	315	11/14/2023	10/13/2023	10/19/2023	10/16/23	11/21/2023	36.5	407	0.0%	0.02
322	STRUCTURAL INTEGRITY ASSOCIATES INC	316	11/15/2023	10/1/2023	10/31/2023	10/16/23	1/12/2024	88.5	685	0.1%	0.06
323	Expense Report	317	6/22/2023	6/19/2023	6/19/2023	06/19/23	6/26/2023	7.5	170	0.0%	0.00
324	MILLER PIPELINE LLC	318	6/1/2023	5/22/2023	5/26/2023	05/24/23	8/30/2023	98.5	468	0.0%	0.05
325	CINTAS CORPORATION	319	7/19/2023	7/19/2023	7/19/2023	07/19/23	9/1/2023	44.5	191	0.0%	0.01
326	Tyndale	320	10/29/2023	10/27/2023	10/27/2023	10/27/23	11/1/2023	5.5	400	0.0%	0.00
327	MILLER PIPELINE LLC	321	8/16/2023	7/31/2023	8/4/2023	08/02/23	9/29/2023	58.5	228	0.0%	0.01
328	Randys Rugged Wear	322	7/31/2023	7/21/2023	7/21/2023	07/21/23	8/2/2023	12.5	175	0.0%	0.00
329	GUIDANT GROUP INC	323	7/31/2023	7/23/2023	7/29/2023	07/26/23	8/14/2023	19.5	377	0.0%	0.01
330	GUIDANT GROUP INC	324	7/25/2023	7/30/2023	8/5/2023	08/02/23	8/8/2023	6.5	240	0.0%	0.00
331	Expense Report	325	7/4/2023	5/18/2023	5/23/2023	05/20/23	6/21/2023	32.0	48	0.0%	0.00
332	Expense Report	325	7/4/2023	5/30/2023	6/21/2023	06/10/23	7/21/2023	41.5	83	0.0%	0.00
333	FRANKFORT ELEC & WATER	326	9/29/2023	7/3/2023	7/3/2023	07/03/23	8/21/2023	49.5	106	0.0%	0.01
334	MILLER PIPELINE LLC	327	10/9/2023	9/25/2023	9/29/2023	09/27/23	11/23/2023	57.5	321	0.0%	0.02
335	KENTUCKY UNDERGROUND PROTECTION INC	328	1/31/2023	1/1/2023	1/31/2023	01/16/23	2/7/2023	22.5	3,104	0.3%	0.07
336	KS ENERGY SERVICES LLC	329	12/22/2022	12/17/2022	12/17/2022	12/17/22	2/3/2023	48.5	875	0.1%	0.04
337	TROUTMAN PEPPER HAMILTON SANDERS LLP	330	4/12/2023	3/1/2023	3/31/2023	03/16/23	5/12/2023	57.5	3,927	0.4%	0.23
338	GUIDANT GROUP INC	331	10/2/2023	9/24/2023	9/30/2023	09/27/23	10/16/2023	19.5	240	0.0%	0.00
339	THE HOME DEPOT #2306	332	7/18/2023	4/24/2023	4/24/2023	04/24/23	5/21/2023	27.5	237	0.0%	0.01
340	KENTUCKY STATE TREASURER	333	3/9/2023	5/9/2022	6/17/2022	05/28/22	3/28/2023	304.0	20,000	2.1%	6.28
341	KENTUCKY STATE TREASURER	334	10/17/2023	9/26/2023	9/26/2023	09/26/23	11/17/2023	52.5	4,000	0.4%	0.22
342	CHAMPION CLEANING SPECIALISTS INC	335	7/31/2023	7/26/2023	7/26/2023	07/26/23	10/27/2023	93.5	1,188	0.1%	0.11
343	Expense Report	336	8/14/2023	6/19/2023	6/21/2023	06/20/23	7/21/2023	31.5	131	0.0%	0.00
344	MILLER PIPELINE LLC	337	9/14/2023	9/5/2023	9/8/2023	09/06/23	10/27/2023	51.0	236	0.0%	0.01
345	KS ENERGY SERVICES LLC	338	12/9/2022	12/3/2022	12/3/2022	12/03/22	3/9/2023	96.5	613	0.1%	0.06
346	DTV DIRECTV SERVICE	339	1/3/2023	12/1/2022	12/31/2022	12/16/22	1/21/2023	36.5	128	0.0%	0.00
347	HATHAWAY STAMP AND IDE	340	10/5/2023	8/16/2023	8/16/2023	08/16/23	9/21/2023	36.5	647	0.1%	0.02
348	Expense Report	341	1/4/2023	12/29/2022	12/29/2022	12/29/22	1/9/2023	11.5	175	0.0%	0.00
349	GUIDANT GROUP INC	342	9/25/2023	9/10/2023	9/16/2023	09/13/23	10/9/2023	26.5	154	0.0%	0.00
350	GUIDANT GROUP INC	343	2/14/2023	2/5/2023	2/11/2023	02/08/23	2/28/2023	20.5	155	0.0%	0.00
351	AMS CONSTRUCTION INC	344	11/29/2023	11/13/2023	11/20/2023	11/16/23	2/27/2024	103.0	5,956	0.6%	0.63
352	Expense Report	345	12/18/2023	11/10/2023	11/22/2023	11/16/23	12/21/2023	35.5	181	0.0%	0.01
353	Expense Report	345	12/18/2023	11/30/2023	11/30/2023	11/30/23	1/21/2024	52.5	28	0.0%	0.00
354	IDEAL SUPPLIES INC.	346	6/29/2023	6/8/2023	6/8/2023	06/08/23	7/21/2023	43.5	413	0.0%	0.02
355	FRANKFORT ELEC & WATER	347	5/16/2023	4/3/2023	4/3/2023	04/03/23	5/21/2023	48.5	118	0.0%	0.01
356	Randys Rugged Wear	348	11/28/2023	11/28/2023	11/28/2023	11/28/23	11/30/2023	2.5	186	0.0%	0.00
357	AMS CONSTRUCTION INC	349	2/1/2023	1/27/2023	1/27/2023	01/27/23	5/2/2023	95.5	239	0.0%	0.02
358	SURVEYING AND MAPPING LLC	350	6/13/2023	5/1/2023	5/31/2023	05/16/23	9/11/2023	118.5	16,425	1.7%	2.01
359									\$ 968,799	100.0%	66.2

362
363 Calculated based on a random sample of direct O&M invoices

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER E-1 - FEDERAL INCOME TAXES

Line No.	From (A)	To (B)	Mid-Point (C)	Payment Date (D)	Expense Lead (E)	Weighting Factor (%) (F)	Weighted Lead days (G)
1	1/1/2023	12/31/2023	7/2/2023	4/17/2023	(74.5)	25.0%	(18.6)
2	1/1/2023	12/31/2023	7/2/2023	6/15/2023	(15.5)	25.0%	(3.9)
3	1/1/2023	12/31/2023	7/2/2023	9/15/2023	76.5	25.0%	19.1
4	1/1/2023	12/31/2023	7/2/2023	12/15/2023	167.5	25.0%	41.9
5						100.0%	38.5
6							

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER E-2 - STATE INCOME TAXES

Line No.	From (A)	To (B)	Mid-Point (C)	Payment Date (D)	Expense Lead (E)	Weighting Factor (%) (F)	Weighted Lead days (G)
1	1/1/2023	12/31/2023	7/2/2023	4/17/2023	(74.5)	25.0%	(18.6)
2	1/1/2023	12/31/2023	7/2/2023	6/15/2023	(15.5)	25.0%	(3.9)
3	1/1/2023	12/31/2023	7/2/2023	9/15/2023	76.5	25.0%	19.1
4	1/1/2023	12/31/2023	7/2/2023	12/15/2023	167.5	25.0%	41.9
5						100.0%	38.5
6							

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER F - KENTUCKY REGULATORY FEES

Line No.	Insurance Type	Service Start Date	Service End Date	Service MidPoint	Payment Date	Expense Lead
	(A)	(B)	(C)	(D)	(E)	(F)
1	Kentucky Annual Assessment Regulatory Fee	7/1/2023	6/30/2024	12/30/2023	7/11/2023	(172.0)
2						
3						

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER G - INTERCOMPANY TRANSACTIONS

Line No.	Service Start Date	Service End Date	Payment Date	Payment Amount	Total Unweighted Lead Time	Weighting Factor	Weighted Lead Time
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	11/1/2022	12/1/2022	12/21/2022	\$ 201,511	35.5	7.33%	2.60
2	12/1/2022	1/1/2023	1/30/2023	198,684	45.0	7.23%	3.25
3	1/1/2023	2/1/2023	2/23/2023	230,351	38.0	8.38%	3.18
4	2/1/2023	3/1/2023	3/28/2023	200,916	41.5	7.31%	3.03
5	3/1/2023	4/1/2023	4/27/2023	226,879	42.0	8.25%	3.47
6	4/1/2023	5/1/2023	5/26/2023	115,534	40.5	4.20%	1.70
7	5/1/2023	6/1/2023	6/27/2023	215,966	42.0	7.86%	3.30
8	6/1/2023	7/1/2023	7/27/2023	209,924	41.5	7.64%	3.17
9	7/1/2023	8/1/2023	8/29/2023	545,100	44.0	19.83%	8.72
10	8/1/2023	9/1/2023	9/26/2023	176,588	41.0	6.42%	2.63
11	9/1/2023	10/1/2023	10/26/2023	186,447	40.5	6.78%	2.75
12	10/1/2023	11/1/2023	11/28/2023	241,154	43.0	8.77%	3.77
13							
14				<u>\$ 2,749,054</u>		<u>100.00%</u>	<u>41.59</u>
15							

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER H - INTEREST ON CUSTOMER DEPOSITS

Line No.	Customer Class	Sum of Sec. Dep Returned	Sum of Sec. Dep Interest Returned	Median Days Held	Midpoint of Median Holding Period	Weighting Factor	Weighted Lead Time
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Residential	2,133,882	96,658	637	319	32.30%	103
2	Non Residential	1,390,235	202,567	2,189	1,095	67.70%	741
3	Total	\$ 3,524,117	\$ 299,226			100.0%	844
4							

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER I - PROPERTY TAXES

Line No.	State	Municipality	Tax Assessment Begin	Tax Assessment	Midpoint	Check Date	Expense Lead	Gas Amount	Weighting Factor (%)	Weighted Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	KY	CITY OF FLORENCE	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	23,519	1.0%	2.5
2	KY	CITY OF WALTON	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	2,922	0.1%	0.3
3	KY	CITY OF BELLEVUE	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	4,212	0.2%	0.4
4	KY	CITY OF COLD SPRING	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	4,914	0.2%	0.5
5	KY	CITY OF DAYTON	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	5,263	0.2%	0.6
6	KY	CITY OF FORT THOMAS	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	26,858	1.2%	2.9
7	KY	CITY OF HIGHLAND HEIGHTS	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	2,219	0.1%	0.2
8	KY	CITY OF SILVER GROVE	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	167	0.0%	0.0
9	KY	CITY OF SOUTHGATE	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	5,341	0.2%	0.6
10	KY	CAMPBELL COUNTY	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	374,408	16.5%	39.8
11	KY	KENTON COUNTY	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	643,141	28.4%	68.3
12	KY	CITY OF CRESCENT SPRINGS	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	1,142	0.1%	0.1
13	KY	CITY OF COVINGTON	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	32,018	1.4%	3.4
14	KY	CITY OF EDGEWOOD	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	5,155	0.2%	0.5
15	KY	CITY OF ELSMERE	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	2,144	0.1%	0.2
16	KY	CITY OF FORT MITCHELL KY	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	9,910	0.4%	1.1
17	KY	CITY OF FORT WRIGHT	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	7,579	0.3%	0.8
18	KY	CITY OF INDEPENDENCE	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	11,143	0.5%	1.2
19	KY	CITY OF LAKESIDE PARK	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	3,867	0.2%	0.4
20	KY	CITY OF LUDLOW	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	7,491	0.3%	0.8
21	KY	CITY OF PARK HILLS	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	2,872	0.1%	0.3
22	KY	CITY OF RYLAND HEIGHTS	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	1,506	0.1%	0.2
23	KY	CITY OF TAYLOR MILL	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	17,627	0.8%	1.9
24	KY	CITY OF BUTLER	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	288	0.0%	0.0
25	KY	CITY OF FALMOUTH	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	713	0.0%	0.1
26	KY	ERLANGER-ELSMERE BOARD OF EDUCATION	1/1/2022	12/31/2022	7/2/2022	2/27/2023	240.5	61,196	2.7%	6.5
27	KY	BOONE COUNTY SHERIFFS DEPARTMENT	1/1/2022	12/31/2022	7/2/2022	3/8/2023	249.5	714,825	31.6%	78.8
28	KY	CITY OF ALEXANDRIA	1/1/2022	12/31/2022	7/2/2022	3/8/2023	249.5	4,484	0.2%	0.5
29	KY	CITY OF MELBOURNE	1/1/2022	12/31/2022	7/2/2022	3/8/2023	249.5	1,143	0.1%	0.1
30	KY	CITY OF WILDER	1/1/2022	12/31/2022	7/2/2022	3/8/2023	249.5	32,133	1.4%	3.5
31	KY	CITY OF ERLANGER	1/1/2022	12/31/2022	7/2/2022	3/8/2023	249.5	12,373	0.5%	1.4
32	KY	CITY OF UNION	1/1/2022	12/31/2022	7/2/2022	3/8/2023	249.5	430	0.0%	0.0
33	KY	BOONE COUNTY SHERIFFS DEPARTMENT	1/1/2022	12/31/2022	7/2/2022	3/30/2023	271.5	88	0.0%	0.0
34	KY	CITY OF WOODLAWN	1/1/2022	12/31/2022	7/2/2022	3/8/2023	249.5	594	0.0%	0.1
35	KY	CITY OF CRITTENDEN	1/1/2022	12/31/2022	7/2/2022	3/20/2023	261.5	2,858	0.1%	0.3
36	KY	CITY OF DRY RIDGE	1/1/2022	12/31/2022	7/2/2022	3/20/2023	261.5	3,955	0.2%	0.5
37	KY	CITY OF WILLIAMSTOWN	1/1/2022	12/31/2022	7/2/2022	3/20/2023	261.5	3,588	0.2%	0.4
38	KY	CITY OF FAIRVIEW	1/1/2022	12/31/2022	7/2/2022	3/20/2023	261.5	5,021	0.2%	0.6
39	KY	PENDLETON COUNTY SHERIFFS OFFICE	1/1/2022	12/31/2022	7/2/2022	3/20/2023	261.5	4,285	0.2%	0.5
40	KY	CITY OF NEWPORT	1/1/2022	12/31/2022	7/2/2022	3/30/2023	271.5	41,999	1.9%	5.0
41	KY	CITY OF WARSAW	1/1/2022	12/31/2022	7/2/2022	3/30/2023	271.5	20	0.0%	0.0
42	KY	GRANT COUNTY	1/1/2022	12/31/2022	7/2/2022	3/30/2023	271.5	113,836	5.0%	13.7
43	KY	GALLATIN COUNTY	1/1/2022	12/31/2022	7/2/2022	4/7/2023	279.5	929	0.0%	0.1
44	KY	CITY OF GLENCOE	1/1/2022	12/31/2022	7/2/2022	5/22/2023	324.5	19	0.0%	0.0
45	KY	CITY OF ERLANGER	1/1/2022	12/31/2022	7/2/2022	7/18/2023	381.5	58	0.0%	0.0
46	KY	CITY OF DRY RIDGE	1/1/2022	12/31/2022	7/2/2022	7/18/2023	381.5	644	0.0%	0.1
47	KY	CITY OF EDGEWOOD	1/1/2022	12/31/2022	7/2/2022	7/18/2023	381.5	1,263	0.1%	0.2
48	KY	CITY OF ALEXANDRIA	1/1/2022	12/31/2022	7/2/2022	7/18/2023	381.5	2,173	0.1%	0.4
49	KY	CITY OF CRITTENDEN	1/1/2022	12/31/2022	7/2/2022	7/18/2023	381.5	673	0.0%	0.1
50	KY	CITY OF WILLIAMSTOWN	1/1/2022	12/31/2022	7/2/2022	7/18/2023	381.5	884	0.0%	0.1
51	KY	CITY OF CRESCENT SPRINGS	1/1/2022	12/31/2022	7/2/2022	7/18/2023	381.5	160	0.0%	0.0
52	KY	CITY OF UNION	1/1/2022	12/31/2022	7/2/2022	8/2/2023	396.5	50	0.0%	0.0
53	KY	GRANT COUNTY	1/1/2022	12/31/2022	7/2/2022	8/2/2023	396.5	26,829	1.2%	4.7
54	KY	CITY OF COLD SPRING	1/1/2022	12/31/2022	7/2/2022	8/2/2023	396.5	599	0.0%	0.1
55	KY	CITY OF FORT MITCHELL KY	1/1/2022	12/31/2022	7/2/2022	8/2/2023	396.5	260	0.0%	0.0
56	KY	CITY OF TAYLOR MILL	1/1/2022	12/31/2022	7/2/2022	8/2/2023	396.5	887	0.0%	0.2

DUKE ENERGY KENTUCKY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
STUDY PERIOD ENDING DECEMBER 31, 2023
WORK PAPER I - PROPERTY TAXES

Line No.	State	Municipality	Tax Assessment Begin	Tax Assessment	Midpoint	Check Date	Expense Lead	Gas Amount	Weighting Factor (%)	Weighted Days
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
57	KY	CITY OF WALTON	1/1/2022	12/31/2022	7/2/2022	8/2/2023	396.5	250	0.0%	0.0
58	KY	CITY OF VILLA HILLS	1/1/2022	12/31/2022	7/2/2022	11/16/2023	502.5	2,626	0.1%	0.6
59	KY	CITY OF CRESTVIEW HILLS	1/1/2022	12/31/2022	7/2/2022	11/16/2023	502.5	6,240	0.3%	1.4
60	KY	CITY OF NEWPORT	1/1/2023	12/31/2023	7/2/2023	11/16/2023	137.5	200	0.0%	0.0
61	KY	CITY OF WILDER	1/1/2023	12/31/2023	7/2/2023	11/16/2023	137.5	71	0.0%	0.0
62	KY	CITY OF CRESTVIEW HILLS	1/1/2023	12/31/2023	7/2/2023	11/16/2023	137.5	315	0.0%	0.0
63	KY	KENTON COUNTY	1/1/2023	12/31/2023	7/2/2023	11/16/2023	137.5	3,682	0.2%	0.2
64	KY	CAMPBELL COUNTY	1/1/2023	12/31/2023	7/2/2023	11/16/2023	137.5	353	0.0%	0.0
65	KY	BOONE COUNTY SHERIFFS DEPARTMENT	1/1/2023	12/31/2023	7/2/2023	12/7/2023	158.5	13,623	0.6%	1.0
66	NC	MECKLENBURG COUNTY	1/1/2023	12/31/2023	7/2/2023	12/29/2023	180.5	1,257	0.1%	0.1
67								\$ 2,263,292	100.0%	248.5
68										
69										
70										
									Check Float	1.0
									Total Expense Lead	249.5

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF DUKE	)	
ENERGY KENTUCKY, INC., FOR: 1) AN	)	
ADJUSTMENT OF THE NATURAL GAS RATES;	)	CASE NO.
2) APPROVAL OF NEW TARIFFS; AND 3) ALL	)	2025-00125
OTHER REQUIRED APPROVALS, WAIVERS,	)	
AND RELIEF.	)	

DIRECT TESTIMONY OF
THOMAS J. HEATH, JR.
ON BEHALF OF
DUKE ENERGY KENTUCKY, INC.

June 2, 2025

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I. INTRODUCTION AND PURPOSE

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Thomas J. Heath Jr. My current business address is 525 South Tryon
3 Street, Charlotte, North Carolina 28202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS) as Corporate Finance
6 Director. DEBS provides various administrative and other services to Duke Energy
7 Kentucky, Inc. (Duke Energy Kentucky or Company) and other affiliated companies
8 of Duke Energy Corporation (Duke Energy).

9 **Q. PLEASE BRIEFLY SUMMARIZE YOUR EDUCATIONAL**
10 **BACKGROUND AND PROFESSIONAL EXPERIENCE.**

11 A. I have a Bachelor of Science degree with a major in Accounting from Southeastern
12 Louisiana University and a Master of Arts degree in Theology from Saint Leo
13 University. I am a Certified Public Accountant licensed in the Commonwealth of
14 Kentucky. My professional work experience began in 1995 with the public
15 accounting firm of Price Waterhouse (now PricewaterhouseCoopers), where my
16 work focused on audits of Generally Accepted Accounting Principles (GAAP) and
17 Securities and Exchange Commission (SEC)-compliant financial statements,
18 including those in the utility industry, and the performance of due diligence
19 procedures over mergers and acquisitions. In April 2004, I joined Cinergy Corp. (a
20 predecessor company to today's Duke Energy) as a Lead Analyst in the Accounting
21 Research Group where I was responsible for assessing the appropriate accounting
22 and disclosure treatment for significant non-routine matters as well as certain

1 regulatory accounting interpretations.

2 Over the next 10 years, I held various finance-related positions of increasing
3 responsibility. In August 2014, I accepted a position in Duke Energy's Treasury
4 Department and for the last 10 years have held the positions of Corporate Finance
5 Director and Structured Finance Director for different periods of time. During my
6 time in treasury, I have been responsible for executing public debt offerings for
7 Duke Energy and its utility subsidiaries, including utility cost recovery bond
8 issuances; managing Duke Energy's Master Credit Facility; providing support for
9 regulatory proceedings for Duke Energy's utility subsidiaries; managing Duke
10 Energy's interest rate risk management program; executing various project debt
11 financings for Duke Energy's nonregulated renewable portfolio; and leading the
12 due diligence process for Duke Energy's Transaction and Risk Committee.

13 **Q. PLEASE SUMMARIZE YOUR RESPONSIBILITIES AS CORPORATE**
14 **FINANCE DIRECTOR.**

15 A. I am primarily responsible for financing the operations of and providing support for
16 regulatory proceedings for Duke Energy's Midwest utility subsidiaries, including
17 Duke Energy Kentucky, and managing Duke Energy's interest rate risk
18 management program.

19 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE KENTUCKY**
20 **PUBLIC SERVICE COMMISSION?**

21 A. Yes. Most recently, I submitted direct and rebuttal testimony supporting the
22 Company's Application in Case No. 2024-00354. Also, I previously submitted
23 rebuttal testimony in Case No. 2022-00372.

1 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
2 **PROCEEDING?**

3 A. My testimony will address Duke Energy Kentucky's financial objectives, capital
4 structure, and cost of capital. I will also discuss the current credit ratings and
5 forecasted capital needs of Duke Energy Kentucky. Throughout my testimony, I
6 will emphasize the importance of Duke Energy Kentucky's continued ability to
7 meet its financial objectives and the benefits to customers resulting from Duke
8 Energy Kentucky maintaining financial stability and strong credit ratings.

9 I sponsor the following information that I used in preparing my financial
10 forecasts in this case: Duke Energy's dividend policy; Duke Energy Kentucky's
11 debt rate assumptions; existing short-term and long-term debt balances; capital
12 lease and equipment lease information; and information relating to long-term debt
13 financing.

14 I sponsor Filing Requirements (FR) FR 12(2)(a), FR 12(2)(b), FR 12(2)(c),
15 FR 12(2)(d), FR 12(2)(e), FR 12(2)(f), FR 12(2)(g), FR 12(2)(h) and FR16(7)(j),
16 FR 16(7)(l) and FR 16(7)(r). I sponsor Schedules J-1, J-2, J-3, and J-4 in response
17 to FR 16(8)(J). Finally, I provided certain information to Company witness Claire
18 C. Hudson for her use in preparation of FR 16(7)(h) and Schedule K in response to
19 FR 16(8)(k), respectively.

20 **Q. PLEASE PROVIDE AN OVERVIEW OF YOUR TESTIMONY.**

21 A. Duke Energy Kentucky continues to face substantial capital needs over the next
22 several years. The Company competes for capital in the open market and must
23 appeal to both debt and Duke Energy's equity investors to attract the capital it

1 needs. Investors have a variety of investment opportunities available to them and
2 require a return commensurate with the risk they incur. They will invest elsewhere
3 if they feel the expected return provided by a company is inadequate, and lower
4 credit quality weakens a company's attractiveness as an investment opportunity
5 relative to companies with higher credit quality and similar return profiles. For this
6 reason, it is critically important that the Company maintain strong, investment-
7 grade credit quality to assure its financial strength and flexibility and ensure access
8 to capital on reasonable terms.

9 The Company is making significant capital investments to provide cost-
10 effective, safe, and reliable natural gas service to its customers well into the future.
11 The Company's proposed rate increase will allow it to recover prudently incurred
12 costs, compete in the capital markets for needed capital, and preserve its financial
13 standing with both equity and debt investors as well as the credit rating agencies,
14 to the long-term benefit of customers.

II. DUKE ENERGY KENTUCKY'S FINANCIAL OBJECTIVES

15 Q. WHAT ARE DUKE ENERGY KENTUCKY'S FINANCIAL OBJECTIVES?

16 A. The Company at all times seeks to maintain its financial strength and flexibility,
17 including its strong investment-grade credit ratings, thereby ensuring reliable access
18 to capital on reasonable terms. Financial strength and access to capital are necessary
19 for Duke Energy Kentucky to provide cost-effective, safe, and reliable service to its
20 customers. Specific targets that support financial strength and flexibility include: 1)
21 maintaining an equity component of the capital structure that is supportive of Duke
22 Energy Kentucky's credit quality; 2) ensuring timely recovery of prudently incurred

1 costs; 3) maintaining sufficient cash flows to meet obligations; and 4) maintaining a
2 sufficient return on equity to fairly compensate shareholders for their invested capital.
3 The ability to attract capital (both debt and equity) on reasonable terms is vitally
4 important to the Company and its customers, and each of these targets help the
5 Company meet its overall financial objectives.

6 **Q. PLEASE EXPLAIN HOW DUKE ENERGY KENTUCKY'S CUSTOMERS**
7 **WILL BENEFIT FROM DUKE ENERGY KENTUCKY ACHIEVING ITS**
8 **CREDIT RATING OBJECTIVES.**

9 A. The benefits of achieving and maintaining a strong, investment-grade, credit rating
10 include lower overall financing costs and greater access to the capital markets, thus
11 improving Duke Energy Kentucky's ability to maintain a safe, reliable, and low-cost
12 level of service. Duke Energy Kentucky's ability to access needed capital on
13 reasonable terms is supported by the following specific objectives of the Company:
14 (a) maintaining a strong equity component in its capital structure; (b) pursuing timely
15 recovery of prudently incurred costs of providing utility service; (c) maintaining
16 sufficient cash flows to meet its obligations; and (d) maintaining an adequate rate of
17 return on common equity.

18 **Q. WHAT RATEMAKING TREATMENT IS BEING REQUESTED IN THIS**
19 **PROCEEDING AND HOW WILL THE COMPANY'S FINANCIAL**
20 **OBJECTIVES BE IMPACTED?**

21 A. As explained by Company witness Amy B. Spiller, Duke Energy Kentucky is
22 requesting an overall increase of approximately \$26.44 million. As part of this
23 request, supported by the analysis and testimony of Company witness Mr. Joshua

1 C. Nowak, the Company is requesting an allowed return on equity (ROE) of 10.75
2 percent. The proposed capital structure in this request is comprised of 52.649
3 percent equity and 47.351 percent debt. Approval of the Company's request in this
4 case will support its financial objectives by ensuring timely cash recovery of its
5 prudently incurred costs.

6 **Q. PLEASE EXPLAIN HOW THE PROPOSED CAPITAL STRUCTURE IS**
7 **REASONABLY BALANCED SO IT DOES NOT OVER BURDEN**
8 **CUSTOMERS TO THE BENEFIT OF SHAREHOLDERS.**

9 A. The proposed capital structure represents an appropriate amount of risk due to
10 leverage while minimizing the weighted average cost of capital for customers.
11 Approval of the proposed capital structure will help Duke Energy Kentucky
12 maintain its credit quality, the importance of which I will describe in subsequent
13 sections of my testimony and is consistent with Duke Energy's target credit ratings
14 for Duke Energy Kentucky.

III. CREDIT QUALITY AND CREDIT RATINGS

15 **Q. PLEASE EXPLAIN CREDIT QUALITY AND CREDIT RATINGS AND**
16 **HOW THEY ARE DETERMINED.**

17 A. Credit quality (or creditworthiness) is a term used to describe a company's overall
18 financial health and its willingness and ability to repay all financial obligations in full
19 and on time. An assessment of Duke Energy Kentucky's creditworthiness is
20 performed by Standard & Poor's (S&P) and Moody's Investors Service (Moody's),
21 and results in Duke Energy Kentucky's credit ratings and outlook.

1 Many qualitative and quantitative factors go into this assessment. Qualitative
2 aspects may include an assessment of the regulatory climate in which Duke Energy
3 Kentucky operates, its track record for delivering on its commitments, the strength of
4 its management team, corporate governance, its operating performance, and the
5 strength of its service territory. Quantitative measures are primarily based on
6 operating cash flow and focus on the level at which Duke Energy Kentucky maintains
7 debt leverage in relation to its generation of cash and its ability to meet its fixed
8 obligations (interest and principal payments in particular) on the basis of internally
9 generated cash. The percentage of debt to total capital is another example of a
10 quantitative measure. Creditors and credit rating agencies view both qualitative and
11 quantitative factors in the aggregate when assessing the credit quality of a company.

12 **Q. WHAT IS THE ROLE OF REGULATION IN THE DETERMINATION OF**
13 **THE FINANCIAL STRENGTH OF A UTILITY COMPANY?**

14 A. Investors, investment analysts, and the credit rating agencies regard consistent and
15 predictable regulation as one of the most important factors in assessing a utility
16 company's financial strength. These stakeholders want to be confident that a utility
17 company operates in a stable regulatory environment that will allow the company
18 to recover prudently incurred costs and earn a reasonable return on investments
19 necessary to meet the demand, reliability, and service requirements of its
20 customers. Important considerations include the allowed rate of return, cash quality
21 of earnings, timely recovery of capital investments, stability of earnings, and
22 strength of its capital structure. Positive consideration is also given for utilities
23 operating in states where the regulatory process is streamlined, the time lag in

capital investment recovery is minimized through cost recovery mechanisms such as riders and trackers, and outcomes are equitably balanced between customers and investors.

Q. HOW ARE DUKE ENERGY KENTUCKY'S OUTSTANDING SECURITIES CURRENTLY RATED BY THE CREDIT RATING AGENCIES?

A. As of the date of this testimony, S&P and Moody's rated Duke Energy Kentucky's outstanding debt as follows:

Rating Agency	S&P	Moody's
Senior Unsecured Rating	BBB+	Baa1
Outlook	Stable	Stable

Ratings in the "BBB" category, such as those of Duke Energy Kentucky, are considered adequate but have less assurance of access to the capital markets in challenging market conditions than higher ratings. There are four key factors which drive the credit ratings of the electric and gas utility sector: regulatory framework, ability to recover costs and earn returns, diversification, and financial strength. A gas or electric utility in the Baa range is described by Moody's as having (i) a regulatory framework where rates are set in a manner that will permit the utility to make and recover all prudently incurred investments, (ii) a regulatory environment that is consistent and predictable, (iii) timeliness in the recovery of operating and capital costs, (iv) rates that are set at a level where attracting capital is sufficient without difficulty, and (v) adequate financial metrics.

S&P and Moody's ratings differ but are analogous. S&P modifies its ratings with the use of a plus or minus sign to further indicate the relative standing within a major rating category. For example, a "BBB+" credit rating is at the higher end

1 of the “BBB” credit rating category and a “BBB-” is at the lower end of the category.
2 Moody’s credit rating assignments use the numbers “1”, “2” and “3”, with the
3 numbers “1” and “3” analogous to a “+” and “-”, respectively. For example,
4 Moody’s credit ratings of “Baa1” and “Baa3” would be analogous to “BBB+” and
5 “BBB-” credit ratings at S&P.

6 The ratings outlook assesses the potential direction of a long-term credit rating
7 over an intermediate term (typically six months to two years). Duke Energy
8 Kentucky’s “Stable” outlook at S&P and Moody’s is an indication the credit ratings
9 are not likely to change at this time, however a change in outlook or rating could occur
10 if the Company experiences a change in its business, regulatory or financial risk.

11 **Q. HAVE THERE BEEN ANY RECENT ANNOUNCEMENTS RELATED TO**
12 **DUKE ENERGY KENTUCKY’S CREDIT RATINGS OR OUTLOOKS AT**
13 **S&P OR MOODY’S?**

14 A. On May 29, 2025, Moody’s affirmed Duke Energy Kentucky’s Baa1 senior
15 unsecured rating and stable outlook.”¹ On May 29, 2025, S&P affirmed Duke
16 Energy Kentucky’s BBB+ rating and stable outlook.²

17 **Q. DOES DUKE ENERGY KENTUCKY COMPETE FOR INVESTORS IN THE**
18 **CAPITAL MARKETS? PLEASE EXPLAIN.**

19 A. Yes. When evaluating investment alternatives, fixed income investors use a set of
20 criteria similar to that of the rating agencies. Fixed income investors will evaluate both
21 credit strengths and challenges to determine the overall risk of the investment. Fixed

¹ Moody’s Ratings, Credit Opinion, “Duke Energy Kentucky, Inc. Update to credit analysis,” May 29, 2025 (May 2025 Moody’s Duke Energy Kentucky Report).

² S&P Global Ratings, Research, “Duke Energy Kentucky Inc.” May 29, 2025 (May 2025 S&P Duke Energy Kentucky Report).

1 income investors make investments for up to 40 years of duration and therefore
2 consistency and predictability of business risk including a stable regulatory
3 environment is imperative. If the regulatory environment in Kentucky becomes
4 unsupportive or unpredictable, investors would likely look for alternative fixed
5 income investments that provide similar returns with lower perceived risk. In addition,
6 if Duke Energy Kentucky's credit rating is in jeopardy, the risk of investing in the
7 Company's debt securities would increase. In order to compensate for the increased
8 risk, investors would require a higher rate of return. This would increase the cost of
9 future debt issuances, which are passed through to customers. Just as the Company
10 must compete for capital among fixed income investors in the debt capital markets, it
11 must also be well positioned against its peers to attract equity capital. A pivotal factor
12 in any investment decision is the risk-return profile of the subject company.
13 Authorized ROE is of paramount importance because it sets a cap on the regulated
14 company's ability to earn a return on invested capital and share that return with equity
15 investors. If the Commission were to adopt an unreasonable ROE it could negatively
16 impact Duke Energy Kentucky's ability to attract debt and equity capital on
17 reasonable terms, especially in times of financial stress or under volatile market
18 conditions.

19 **Q. WHAT BENEFITS DO CUSTOMERS OF DUKE ENERGY KENTUCKY**
20 **ENJOY BY BEING A PART OF THE BROADER DUKE ENERGY**
21 **FAMILY?**

22 A. Customers enjoy several benefits derived from Duke Energy Kentucky's status as
23 a subsidiary of the larger Duke Energy enterprise. Duke Energy's \$10.0 billion

1 Master Credit Facility and \$8.0 billion commercial paper program provide Duke
2 Energy Kentucky greater access to liquidity from highly reputable financial
3 institutions and in the short-term money markets. In addition, the Duke Energy
4 Utility Money Pool Agreement allows Duke Energy Kentucky to borrow short-term
5 funds from participating entities at the “AA” Industrial Commercial Paper
6 Composite Rate, which is a lower rate than would otherwise be available to Duke
7 Energy Kentucky as a stand-alone issuer. Access to deeper pools of liquidity at
8 lower borrowing costs have been particularly beneficial in periods of high
9 volatility, most recently driven by uncertainty related to tariff policies and
10 previously geopolitical events and the uncertainty surrounding fiscal and monetary
11 policy to address a weakening economy and decades high inflation, and prior to
12 that the COVID-19 pandemic. Duke Energy Kentucky also benefits from lower
13 overhead costs as a result of shared corporate services.

14 **Q. WHAT EFFECT DO CAPITAL STRUCTURE AND RETURN ON EQUITY**
15 **HAVE ON CREDIT QUALITY?**

16 A. Capital structure and return on equity are important components of credit quality.
17 Equity capital is subordinate to debt capital, thereby providing a cushion and safer
18 returns for debt investors. Accordingly, equity capital is a more expensive form of
19 capital. The Company seeks to maintain a level of equity in the capital structure
20 that ensures high credit quality, while minimizing its overall cost of capital. An
21 adequate ROE will allow the Company to generate earnings and cash flows to
22 properly compensate equity investors for their capital at risk while protecting debt
23 investors with a higher degree of credit quality. High credit quality improves

1 financial flexibility by providing more readily available access to capital markets
2 on reasonable terms, and ultimately lower debt financing costs.

3 **Q. PLEASE EXPLAIN WHY MAINTAINING CREDIT QUALITY AND**
4 **CREDIT RATINGS ARE BENEFICIAL TO CUSTOMERS.**

5 A. To assure reliable and cost-effective service, and to fulfill its obligations to serve
6 customers, the Company must continuously plan and execute major capital projects.
7 This is the nature of regulated, capital-intensive industries like electric and gas
8 utilities. The Company must be able to operate and maintain its business without
9 interruption and refinance maturing debt on time, regardless of financial market
10 conditions. The financial markets continue to experience periods of high volatility,
11 most recently driven by uncertainty related to tariff policies and previously
12 geopolitical events and the uncertainty surrounding fiscal and monetary policy to
13 address a weakening economy and decades high inflation, and prior to that the
14 COVID-19 pandemic. Duke Energy Kentucky must be able to finance its needs
15 throughout such periods and strong investment-grade credit ratings provide the
16 Company greater assurance of continued access to the capital markets on reasonable
17 terms during periods of elevated volatility. Any factors that negatively impact Duke
18 Energy Kentucky's credit ratings, including an inadequate allowed ROE or an
19 inadequate equity percentage of the capital structure, have the potential to reduce the
20 Company's access to the capital markets and to increase the cost of such access.

21 Approval of the Company's request in this case will support its financial
22 objectives by allowing timely recovery of its investments in plant and equipment,
23 providing sufficient cash flows to fund necessary capital expenditures and service

1 debt.

2 **Q. PLEASE EXPLAIN THE CONCEPT OF FUNDS FROM OPERATIONS**
3 **(FFO) AND THE IMPORTANCE OF THE RATIO BETWEEN FFO AND**
4 **DEBT.**

5 A. The Funds from Operations (FFO) to Debt calculation is a key leverage metric
6 utilized by the credit rating agencies when determining the credit rating and rating
7 outlook of a company such as Duke Energy Kentucky. The numerator of the
8 equation (FFO), also referred to as Cash Flow from Operations Pre-Working
9 Capital (CFO Pre-WC) by Moody's Investor Services (Moody's), is comprised of
10 the operating cash flows of the company with certain proprietary adjustments made
11 by the rating agencies. The denominator is the total debt of the company. The result
12 of the calculation is a percentage that represents the cash flows of the company,
13 generated annually compared to total leverage.

14 To maintain the current ratings by S&P and Moody's respectively, certain
15 downgrade thresholds for this key metric have been established by the credit rating
16 agencies for which Duke Energy Kentucky must remain above. Unfavorable
17 regulatory outcomes will negatively impact the calculation. For example, a lower
18 equity ratio would result in reduced FFO and higher leverage. A lower allowed
19 ROE would also lower FFO, weakening the key metric. Moody's current rating
20 outlook of 'Stable' for Duke Energy Kentucky reflects a credit supportive
21 regulatory environment and the expectation that, over the next two years, the utility
22 will demonstrate a ratio of FFO to debt in the range of 18 percent to 20 percent.
23 Further, Moody's explains that factors that could lead to a downgrade include the

1 ratio of FFO to Debt sustained below 17 percent, a decline in the credit
2 supportiveness of the regulatory environment in Kentucky, or higher capital
3 expenditures resulting in a material increase in debt levels.

4 **Q. WHAT STRENGTHS AND WEAKNESSES HAVE THE CREDIT RATING**
5 **AGENCIES IDENTIFIED WITH RESPECT TO DUKE ENERGY**
6 **KENTUCKY?**

7 A. As of the most recent publications of the Company's credit opinions, the rating
8 agencies believe the Kentucky regulatory environment generally supports long-term
9 credit quality with timely and sufficient recovery of prudently incurred costs and
10 expenses, including recovery of fuel, purchased power, and environmental
11 compliance costs, and the use of a forward test year in rate cases, which are supportive
12 of credit quality. The rating agencies also view the Company's position as a
13 strategically important subsidiary of Duke Energy to be a key factor in their credit
14 ratings.

15 However, the rating agencies have identified a number of challenges the
16 Company faces in maintaining its credit ratings, including:

- 17 • A decline in the credit supportiveness of the utility's regulatory
18 framework: The rating agencies identify the current regulatory
19 environment and suite of cost recovery mechanisms as credit
20 supportive but acknowledge that changes to the regulatory
21 environment could potentially pressure the credit profile of the
22 Company.

- 1 • Environmental considerations: The rating agencies view Duke Energy
2 Kentucky's reliance on coal-fired generation as a constraint on its risk
3 profile and as exposing the Company to environmental risks. Because
4 of its reliance on coal-fired generation, Moody's states that Duke
5 Energy Kentucky is poorly positioned for carbon transition.
- 6 • Capital expenditure growth: Capital expenditures in 2021 and 2022
7 fell below \$200 million annually after several higher years which
8 included investments focused on environmental compliance and the
9 distribution system to improve reliability. Capital spending exceeded
10 \$200 million in 2023 and 2024 and is expected to remain above \$200
11 million annually over the next five years. The rating agencies also
12 expressed concerns that additional capital investments could be
13 required due to changing environmental regulations related to coal-
14 fired generation.
- 15 • Small stand-alone size: The rating agencies view Duke Energy
16 Kentucky's small customer base as making the Company vulnerable
17 to localized adverse weather events that could affect operations.

18 **Q. WHAT FACTORS COULD LEAD TO A CREDIT DOWNGRADE AT DUKE**
19 **ENERGY KENTUCKY?**

20 A. For rate-regulated utilities, the regulatory environment and how the utility adapts to
21 that environment is the most important credit consideration made by the credit rating
22 agencies. The ability to recover prudently incurred costs timely and earn a fair return
23 is foundational to a utility's credit quality. Therefore, if there is a decline in the credit

1 supportiveness of the regulatory environment, such as delays in recovery of prudently
2 incurred costs through the absence of rider mechanisms or a reduced ROE and equity
3 component, it could lead to weaker financing credit metrics and could result in a credit
4 rating downgrade. Such an event could, in turn, negatively impact the Company's
5 ability to access the financial markets on reasonable terms, and ultimately, increase
6 the Company's costs to borrow funds. This, in turn, could result in increased costs for
7 customers.

IV. CAPITAL STRUCTURE AND COST OF CAPITAL

8 **Q. WHAT IS DUKE ENERGY KENTUCKY'S PROPOSED CAPITAL**
9 **STRUCTURE?**

10 A. As mentioned earlier in my testimony, Duke Energy Kentucky's proposed capital
11 structure is comprised of 52.649 percent equity and 47.351 percent debt, after making
12 adjustments for purchase accounting and other items. The Company believes this
13 proposed capital structure is the appropriate capital structure for Duke Energy
14 Kentucky, as it introduces an appropriate amount of risk due to leverage and
15 minimizes the weighted average cost of capital to customers. Approval of the
16 proposed capital structure will help Duke Energy Kentucky maintain its credit quality
17 to meet its ongoing business objectives. This level is also consistent with the
18 Company's target credit ratings.

19 **Q. WHAT IS DUKE ENERGY KENTUCKY'S COST OF EQUITY?**

20 A. Duke Energy Kentucky witness Joshua C. Nowak testifies regarding the Company's
21 cost of equity. The Company supports Mr. Nowak's analysis and is requesting 10.75
22 percent as the Company's allowed ROE.

1 **Q. WHAT ROLE DO EQUITY INVESTORS PLAY IN THE FINANCING OF**
2 **DUKE ENERGY KENTUCKY, AND HOW WILL THE OUTCOME OF**
3 **THIS CASE IMPACT THESE INVESTORS?**

4 A. Equity investors provide the foundation of a company's capitalization by providing
5 significant amounts of capital, for which an appropriate economic return is
6 required. Duke Energy Kentucky compensates equity investors for the risk of their
7 investment by targeting fair and adequate returns, a stable dividend policy, and
8 earnings growth — these are necessary to preserve ongoing access to equity capital.
9 Returns to equity investors are realized only after all operating expenses and fixed
10 payment obligations (including debt principal and interest) of the Company have
11 been paid. Because equity investors are the last in priority to a company's assets,
12 their investment is at most risk should the company suffer any underperformance.
13 For this reason, equity investors require a higher return on investment. Equity
14 investors expect utilities like Duke Energy Kentucky to recover their prudently
15 incurred costs and earn a fair and reasonable return for their investors. The
16 Company's proposal in this proceeding supports this investor requirement.

17 **Q. DO YOU BELIEVE THAT DUKE ENERGY KENTUCKY'S CAPITAL**
18 **STRUCTURE HAS AN ADEQUATE EQUITY COMPONENT TO ENABLE**
19 **DUKE ENERGY KENTUCKY TO ACHIEVE THE COMPANY'S**
20 **FINANCIAL STRENGTH AND CREDIT QUALITY OBJECTIVES?**

21 A. Yes. Duke Energy Kentucky's equity component, as supported in this proceeding,
22 enables it to maintain current credit ratings and financial strength and flexibility. This
23 level of equity enables the Company to operate without perpetually remaining at the

1 very bottom of rating agencies' acceptable credit metrics, which in turn supports the
2 Company's access to capital through different business cycles. In addition, the
3 Company's current and future capital expenditures require the need for a strong equity
4 component in the Company's capital structure in order to maintain access to capital
5 funding at reasonable terms.

6 **Q. IS IT APPROPRIATE TO CONSIDER DUKE ENERGY CORPORATION'S**
7 **CAPITAL STRUCTURE WHEN DETERMINING THE CAPITAL**
8 **STRUCTURE FOR DUKE ENERGY KENTUCKY?**

9 A. No. Duke Energy Corporation is a non-regulated entity that sits outside of the
10 jurisdiction of the Kentucky Public Service Commission. Comparing the capital
11 structures of a non-regulated business to that of a regulated business is not appropriate.
12 Duke Energy Kentucky funds its operations through retained earnings and the
13 issuance of debt. The capital structure on its balance sheet is its true capital structure.
14 The assets obtained by Duke Energy Kentucky to serve customers were financed in a
15 manner consistent with the Company's capital structure as a regulated utility, not that
16 of a parent-level holding company. Duke Energy Corporation's capital structure is
17 significantly influenced by strategic transactions, for example the recent sale of its
18 Commercial Renewables business, and acquisitions of other companies such as
19 Progress Energy and Piedmont Natural Gas. Transactions such as these have impacted
20 Duke Energy Corporation's diversity and scale, ultimately improving the credit
21 profile of Duke Energy Corporation. They have also delivered benefits to Duke
22 Energy Kentucky customers, such as reduced operation and maintenance (O&M)
23 costs due to operational efficiencies, yet those customers have not paid for the debt

1 incurred at the holding company. Arbitrarily imposing a holding company capital
2 structure upon Duke Energy Kentucky would significantly increase its leverage (and,
3 therefore, financial risk), reduce its cash flows, and erode credit quality, all to the
4 detriment of the customers through higher borrowing costs.

5 **Q. PLEASE SUMMARIZE THE COMPANY'S AVERAGE COST OF SHORT-**
6 **TERM AND LONG-TERM DEBT FOR THE FORECAST PERIOD AND**
7 **THE KEY ASSUMPTIONS AND METHODOLOGY USED IN**
8 **CALCULATING COST OF DEBT FOR SUCH PERIODS.**

9 A. The table below presents the average cost of short-term and long-term debt for the
10 forecast period:

	Forecast Period (Avg of Jan. 2026 thru Dec. 2026)
Short-Term Debt (Schedule J-2)	3.784 percent
Long-Term Debt (Schedule J-3)	5.051 percent

11 For Schedule J-2, which calculates cost of short-term debt, the Amount Outstanding
12 for the Notes Payable to Associated Companies in the forecasted short-term debt
13 schedule is the thirteen-month average of Duke Energy Kentucky's monthly money
14 pool borrowing balance from current company projections. The interest rate on this
15 debt was derived using Bloomberg's implied forward curve for one-month Term
16 SOFR as of March 2025.

17 For Schedule J-3, which calculates the cost of long-term debt, the interest rate
18 on \$25 million of LT Commercial Paper for the forecast period was derived using
19 Bloomberg's implied forward curve for one-month Term SOFR as of March 2025

1 plus a 25-basis point credit spread. Long-term, senior unsecured, debt issuances of
2 \$150 million and \$150 million are forecasted for September 2025 and June 2026,
3 respectively, based on company projections. The indicative interest rates on these
4 future issuances were estimated using a weighted average of Bloomberg's forward
5 curves for the 5-year, 10-year and 15-year US Treasury yield, respectively, as of
6 March 2025 plus a 155 basis point credit spread for the 5 year debt offering, 175 basis
7 point credit spread for the 10 year debt offering and a 185 basis point credit spread for
8 the 15 year debt offering.

V. DUKE ENERGY KENTUCKY'S CAPITAL REQUIREMENTS

9 **Q. WHAT ARE DUKE ENERGY KENTUCKY'S CAPITAL REQUIREMENTS**
10 **DURING THE 2025-2027 TIME PERIOD?**

11 A. Duke Energy Kentucky faces substantial capital needs over the next several years to
12 satisfy debt maturities, upgrade aging infrastructure, and to further invest in energy
13 efficiency. The Company's capital requirement for the regulated business of Duke
14 Energy Kentucky is projected to be approximately \$1.5 billion during the period –
15 2025-2029. This amount consists of approximately \$1.1 billion in projected capital
16 expenditures and approximately \$400 million in debt maturities.

17 **Q. HOW WILL DUKE ENERGY KENTUCKY'S CAPITAL REQUIREMENTS**
18 **BE FUNDED?**

19 A. Duke Energy Kentucky's capital requirements are expected to be funded from internal
20 cash generation, the issuance of debt, and equity contributions. It is important to
21 remember that Duke Energy also has dividend obligations to its shareholders. Duke
22 Energy's operating subsidiaries are expected to distribute approximately 65 percent

1 of their earnings over the long run in support of these obligations.

2 **VI. CAPITAL MARKET ALTERNATIVES AND APPLICABILITY TO DUKE**
3 **ENERGY KENTUCKY**

4 **Q. PLEASE DISCUSS THE DIFFERENT DEBT CAPITAL MARKET**
5 **ALTERNATIVES AND WHETHER EACH OF THESE ALTERNATIVES**
6 **ARE AVAILABLE TO DUKE ENERGY KENTUCKY.**

7 A. There are generally three primary fixed income debt capital market options: (1)
8 Securities and Exchange Commission (SEC) public debt market, (2) Rule 144A
9 private placement market, and (3) Section 4(a)(2) private placement market. I will
10 briefly discuss each of these markets and their availability to Duke Energy
11 Kentucky herein.

12 The SEC public debt market is the deepest and most widely used debt
13 market in the United States and debt securities issued in this market are available
14 to both institutional investors and the general public. In the SEC public debt market
15 bonds are traded in the secondary market and pricing levels on bonds are readily
16 observable. To participate in this market issuers must be fully registered with the
17 SEC and file SEC compliant financial statement on a quarterly and annual basis.
18 Over \$1.2 trillion was issued in the SEC public debt market in 2024. Investors in
19 this market prefer transaction sizes of \$300 million or more for secondary market
20 liquidity. As Duke Energy Kentucky is not an SEC registered entity, the SEC public
21 debt market is not a viable option.

22 The Rule 144A private placement market allows initial sales of debt
securities to and secondary trading of debt securities among more sophisticated
institutional investors which may not require the same type of information and

1 protection as the general public. Under Rule 144A a minimum level of publicly
2 accessible information is required from the issuer of the securities and issuers are
3 only required to provide whatever information is requested by the purchaser before
4 making the investment as compared to the extensive documentation required
5 through filings with the SEC in the SEC public debt market. Over \$330 billion was
6 issued in the Rule 144A market in 2024. Investors in this market also prefer
7 transaction sizes of \$300 million or more for secondary market liquidity. This
8 market could be an option for Duke Energy Kentucky if it has a financing need of
9 this size.

10 In Section 4(a)(2) private placement market debt securities are offered to a
11 limited pool of accredited investors and securities are fully exempt from any
12 registration with the SEC. An established secondary market does not exist for this
13 market and any transfers of securities are negotiated between buyers and sellers.
14 Transactions in this market afford the issuer the opportunity to avoid certain costs
15 associated with a public offering as well as allow for more flexibility regarding
16 structure and terms. The smallest of the three fixed income markets, the Section
17 4(a)(2) market had issuances of approximately \$70 billion in 2024. Transactions
18 ranging from \$25 million to \$400 million are frequently executed in this market.
19 Duke Energy Kentucky has historically utilized the Section 4(a)(2) market due to
20 the size of its debt transactions.

1 **Q. DO OTHER DUKE ENERGY KENTUCKY REGULATED AFFILIATES**
2 **RELY UPON THE RULE 144A OR SECTION 4(A)(2) PRIVATE**
3 **PLACEMENT MARKETS FOR FINANCING? PLEASE EXPLAIN.**

4 A. Duke Energy Kentucky is the only regulated operating company within the Duke
5 Energy organization that relies upon either of these private placement markets.
6 Duke Energy Kentucky is also the smallest regulated operating company within the
7 Duke Energy organization. The typical size of Duke Energy Kentucky's debt
8 issuances are more appropriate for the Section 4(a)(2) private placement market
9 which can accommodate financings of \$100 million or less more efficiently than
10 the SEC public debt or Rule 144A private placement markets. In addition, as Duke
11 Energy Kentucky is not a SEC registered entity, it does not have ready access to
12 the SEC public debt market as do other Duke Energy regulated operating
13 companies.

14 **Q. WHAT HAS BEEN THE BENEFIT OF SECTION 4(A)(2) PRIVATE**
15 **PLACEMENT FINANCING FOR DUKE ENERGY KENTUCKY?**

16 A. The Section 4(a)(2) private placement debt market is an alternative source of
17 financing that provides Duke Energy Kentucky the opportunity to raise capital as it
18 does not have to access the SEC public debt market (as it is not an SEC registered
19 entity) and its historic debt issuances have been well below the transaction size
20 preferred by investors in the Rule 144A private placement market. The Section
21 4(a)(2) private placement market has allowed Duke Energy Kentucky to have
22 greater flexibility when raising capital but comes at the cost of less competitive
23 pricing compared to raising capital in the SEC public debt and Rule 144A private

1 placement markets.

2 **Q. HAS THE COMPANY EXPLORED OTHER WAYS TO LOWER ITS**
3 **FINANCING COSTS TO THE BENEFIT OF RATE PAYERS IN LIGHT OF**
4 **THE COMPANY’S EQUITY RATIO CONTINUING TO RISE?**

5 A. Yes, the Company would prefer to access the Rule 144A private placement market
6 to finance Duke Energy Kentucky’s capital plan but is limited to Section 4(a)(2)
7 private placement transactions due to investors’ lack of interest in investing in a
8 utility that has significant coal exposure and the relatively small size of its historic
9 debt issuances.

10 Duke Energy Kentucky successfully completed a \$225 million issuance of
11 unsecured debentures through a negotiated Section 4(a)(2) private placement
12 transaction with three investors in June 2024. The debentures were issued in three
13 tranches targeted to the interest of each of the investors and were priced at a
14 weighted average coupon of 6 percent. The Company chose to pursue a negotiated
15 transaction instead of a fully marketed Section 4(a)(2) private placement
16 transaction due to continued investor sensitivity over coal exposure and the
17 expectation of aggressive, investor friendly changes to covenant provisions. Duke
18 Energy Kentucky engaged in significant negotiations with the investor group over
19 the course of several months to arrive at a competitively priced transaction with
20 moderate changes to existing financing transaction documents. While this
21 transaction was competitively priced, it lacked the ability to leverage pricing
22 tension between investors that is commonly achieved in fully marketed
23 transactions, including those in the Section 4(a)(2) private placement market.

1 Prior to the June 2024 debt issuance, Duke Energy's most recent debt
2 issuances were \$70 million (2020), \$210 million (2019), \$74 million (2018), \$90
3 million (2017), and \$95 million (2016), all well below the \$300 million or more
4 preferred transaction size in the Rule 144A private placement market. Each of these
5 financings were used to fund Duke Energy Kentucky's capital spending and debt
6 maturities. As Duke Energy Kentucky's capital plan increases over time there could
7 be an opportunity to fund capital spending for multiple years in a single financing
8 transaction that could be of a transaction size suitable of the Rule 144A private
9 placement market. However, such a funding strategy would likely require Duke
10 Energy Kentucky to utilize short-term debt, including borrowings under the Duke
11 Energy Utility Money Pool Agreement and/or bank term loans, for a longer period
12 of time.

VII. ACCOUNTS RECEIVABLES FINANCING PROGRAM

13 **Q. PLEASE EXPLAIN THE COMPANY'S HISTORICAL ACCOUNTS**
14 **RECEIVABLE FINANCING PROGRAM?**

15 A. Until March 2024, Duke Energy Kentucky was a party to an agreement with its sister
16 utilities in Ohio and Indiana, and the Cinergy Receivables Company (CRC), that
17 effectively provided for debt financing collateralized by outstanding accounts
18 receivables. The substance of the program was to use the accounts receivable of Duke
19 Energy Indiana, Duke Energy Ohio, and Duke Energy Kentucky as a security
20 instrument in order to efficiently diversify the long-term debt raised by each these
21 entities at reasonable interest rates. The CRC accounts receivable financing program
22 included Duke Energy Indiana, Duke Energy Ohio, and Duke Energy Kentucky for

1 scale of borrowing and efficiency of administration. This financing arrangement
2 isolated the accounts receivable from other assets of the utilities and structured a
3 financing that relied on the strength of the accounts receivable rather than the
4 creditworthiness of the utilities.

5 Duke Energy Kentucky traditionally raises debt capital from fixed-rate long-
6 term private placement issuances. Lenders for these types of financings are typically
7 insurance companies, pension funds, and money managers. The accounts receivable
8 financing program provided Duke Energy Kentucky the opportunity to raise floating-
9 rate debt funded by financial institutions. This financing method provided
10 diversification of both the interest rates and lending institutions.

11 The legal documentation provided for the transfer of Duke Energy Kentucky's
12 accounts receivable to CRC, a bankruptcy remote, special purpose entity owned by
13 Cinergy Corp., a wholly-owned subsidiary of Duke Energy Corp. CRC used the
14 receivables it obtained from Duke Energy Indiana, Duke Energy Ohio, and Duke
15 Energy Kentucky as collateral for borrowings under a credit facility with two financial
16 institutions. Amounts borrowed under the credit facility were reflected on Duke
17 Energy's Consolidated Balance Sheets as Long-Term Debt but were not reflected on
18 the Consolidated Balance Sheets of Duke Energy Indiana, Duke Energy Ohio, and
19 Duke Energy Kentucky for GAAP due to technical consolidation accounting
20 guidance. However, Duke Energy Kentucky did include its pro rata share of the
21 outstanding debt of CRC in its embedded cost of debt for ratemaking purposes.

1 **Q. IN RESPONSE TO THE COMMISSION’S ORDER IN CASE NO. 2022-00372,**
2 **HAS THE COMPANY EVALUATED THE BENEFIT OF ITS ACCOUNTS**
3 **RECEIVABLE FINANCING PROGRAM? PLEASE EXPLAIN.**

4 A. Yes, in response to the Commission’s order in Case No. 2022-00372 and a broader
5 enterprise-wide analysis, Duke Energy evaluated all of its accounts receivable
6 financing programs in late 2023 and early 2024. The evaluation considered a
7 comparison of the borrowing costs of the accounts receivable financing programs
8 relative to other alternative forms of financing and the amount of administrative
9 support required to monitor, maintain, and oversee the programs. This evaluation
10 determined that, under then current market conditions, the accounts receivable
11 financing programs were no longer producing the financial benefits originally
12 intended as compared to other alternative forms of financing and that the
13 administrative support required for these programs was extensive. As a result of this
14 evaluation, Duke Energy decided to repay all outstanding borrowings under these
15 programs and terminate the related credit agreements.

16 **Q. WHAT IS THE STATUS OF THE CRC ACCOUNTS RECEIVABLE**
17 **FINANCING PROGRAM?**

18 A. The CRC accounts receivable financing program was terminated in March 2024 and
19 all outstanding borrowings were repaid at that time.

20 **Q. WILL THIS CHANGE RESULT IN INCREASED COSTS TO CUSTOMERS?**

21 A. No, as stated previously, the cost of and administrative effort to support the CRC
22 accounts receivable financing program exceed those of other alternative forms of
23 financing. The requested revenue requirement in this case reflects the weighted

1 average cost of debt for the forecast period, which does not include any costs related
2 to the CRC accounts receivable financing program.

VIII. SCHEDULES AND FILING REQUIREMENTS SPONSORED BY WITNESS

3 **Q. PLEASE DESCRIBE FR 12(2)(a).**

4 A. FR 12(2)(a) provides the amount and kinds of stock authorized.

5 **Q. PLEASE DESCRIBE FR 12(2)(b)**

6 A. FR 12(2)(b) provides the amount and kinds of stock issued and outstanding as of
7 March 31, 2024.

8 **Q. PLEASE DESCRIBE FR 12(2)(c).**

9 A. FR 12(2)(c) is a requirement to provide certain terms and conditions for any preferred
10 stock. Since Duke Energy Kentucky has no preferred stock, there is no information to
11 provide.

12 **Q. PLEASE DESCRIBE FR 12(2)(d).**

13 A. FR 12(2)(d) provides a description of certain terms and conditions for any mortgages.
14 Since Duke Energy Kentucky has no mortgages, there is no information to provide.

15 **Q. PLEASE DESCRIBE FR 12(2)(e).**

16 A. FR 12(2)(e) provides certain terms and conditions for any bonds authorized and
17 issued.

18 **Q. PLEASE DESCRIBE FR 12(2)(f).**

19 A. FR 12(2)(f) provides certain terms and conditions for any notes issued. Duke Energy
20 Kentucky had other notes outstanding beyond those summarized in 12(2)(e) and
21 12(2)(g).

- 1 **Q. PLEASE DESCRIBE FR 12(2)(g).**
- 2 A. FR 12(2)(g) provides certain terms and conditions for other indebtedness, including
- 3 information on two outstanding series of Pollution Control Bonds, capital leases, and
- 4 information on money pool borrowings.
- 5 **Q. PLEASE DESCRIBE FR 12(2)(h).**
- 6 A. FR 12(2)(h) provides certain information regarding dividend payments by Duke
- 7 Energy Kentucky during the past five years.
- 8 **Q. PLEASE DESCRIBE THE INFORMATION YOU PROVIDED IN SUPPORT**
- 9 **OF FR 16(7)(h).**
- 10 A. The information I sponsor on FR 16(7)(h) includes Duke Energy Kentucky's capital
- 11 structure requirements. I provided this information to Ms. Hudson for her preparation
- 12 of the Company's financial forecast.
- 13 **Q. PLEASE DESCRIBE FR 16(7)(j).**
- 14 A. FR 16(7)(j) is a requirement to provide copies of the prospectuses of the most recent
- 15 stock or bond offerings.
- 16 **Q. PLEASE DESCRIBE FR 16(7)(l).**
- 17 A. FR 16(7)(l) is a requirement to provide copies of the consolidated annual report to
- 18 shareholders and statistical supplements for the last two years.
- 19 **Q. PLEASE DESCRIBE FR 16(7)(r).**
- 20 A. FR 16(7)(r) is a requirement to provide copies of the past five quarterly reports to
- 21 shareholders.
- 22 **Q. PLEASE DESCRIBE SCHEDULES J-1.**
- 23 A. These J schedules are embodied in FR 16(8)(j). Specifically, Schedule J-1, entitled

1 “Cost of Capital Summary” sets forth the projected capital structure and capitalization
2 ratios of Duke Energy Kentucky at August 31, 2025, and the average of the projected
3 balances and rates for the thirteen-month period ending December 31, 2026. The
4 weighted cost of the various capital components is computed by multiplying the
5 respective capitalization ratio by the computed annualized cost rate. The overall
6 weighted cost of capital is reflected in the rate of return requested for the thirteen-
7 month period ending December 31, 2026.

8 **Q. PLEASE DESCRIBE SCHEDULES J-2 AND J-3.**

9 A. Schedule J-2, entitled “Embedded Cost of Short-Term Debt,” and Schedule J-3,
10 entitled “Embedded Cost of Long-Term Debt,” set forth the calculations of the cost
11 of short-term debt and long-term debt, respectively, of Duke Energy Kentucky. The
12 information on page 1 of these schedules was computed at the date of the base period,
13 August 31, 2025. On page 2, the balances and interest rates are based on the average
14 of the projected balances and rates for the thirteen-month period ending December 31,
15 2026.

16 **Q. WHY IS SCHEDULE J-4 NOT INCLUDED?**

17 A. Schedule J-4 is designed to provide the embedded cost of preferred stock for Duke
18 Energy Kentucky. Since Duke Energy Kentucky has no preferred stock, this schedule
19 has not been filed.

20 **Q. DO YOU SPONSOR ANY OF THE INFORMATION CONTAINED IN ANY**
21 **OTHER SCHEDULES?**

22 A. Yes. I sponsor the rating agencies’ ratings in Schedule K.

1 **Q. PLEASE DESCRIBE THE INFORMATION YOU PROVIDED FOR**
2 **SCHEDULE K IN RESPONSE TO FR 16(8)(K).**

3 A. The information I sponsor includes Duke Energy Kentucky's senior unsecured credit
4 ratings. I also provided information relating to consolidated capital structure and
5 common stock related data to Company witnesses Ms. Linda L. Miller and Mr. Sharif
6 S. Mitchell for their use in preparing Schedule K.

IX. CONCLUSION

7 **Q. WERE FR 12(2)(a), FR 12(2)(b), FR 12(2)(c), FR 12(2)(d), FR 12(2)(e), FR**
8 **12(2)(f), FR 12(2)(g), FR 12(2)(h), FR 16(7)(j), FR 16(7)(l), FR 16(7)(r), THE**
9 **INFORMATION YOU PREPARED SUPPORTING FR 16(7)(h),**
10 **SCHEDULES J-1 THROUGH J-4 IN RESPONSE TO FR 16(8)(j), AND**
11 **SCHEDULE K PREPARED BY YOU OR UNDER YOUR SUPERVISION?**

12 A. Yes.

13 **Q. IS THE INFORMATION YOU SPONSORED IN THOSE SUPPLEMENTAL**
14 **FILING REQUIREMENTS AND SCHEDULES ACCURATE TO THE**
15 **BEST OF YOUR KNOWLEDGE AND BELIEF?**

16 A. Yes.

17 **Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?**

18 A. Yes.

VERIFICATION

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

The undersigned, Thomas J. Heath, Jr., Director Corporate Finance, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing testimony and that it is true and correct to the best of his knowledge, information and belief.



Thomas J. Heath, Jr. Affiant

Subscribed and sworn to before me by Thomas J. Heath, Jr. on this 6th day of May, 2025.



NOTARY PUBLIC



My Commission Expires: 01/21/29

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF DUKE	)	
ENERGY KENTUCKY, INC., FOR: 1) AN	)	
ADJUSTMENT OF THE NATURAL GAS RATES;	)	CASE NO.
2) APPROVAL OF NEW TARIFFS; AND 3) ALL	)	2025-00125
OTHER REQUIRED APPROVALS, WAIVERS,	)	
AND RELIEF.	)	

DIRECT TESTIMONY OF

DOUGLAS J. HEITKAMP

ON BEHALF OF

DUKE ENERGY KENTUCKY, INC.

June 2, 2025

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I. INTRODUCTION AND PURPOSE

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Douglas J. Heitkamp, and my business address is 139 East Fourth
3 Street, Cincinnati, Ohio 45202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS) as Manager,
6 Rates & Regulatory Strategy. DEBS provides various administrative and other
7 services to Duke Energy Kentucky, Inc., (Duke Energy Kentucky) and other
8 affiliated companies of Duke Energy Corporation (Duke Energy).

9 **Q. PLEASE BRIEFLY SUMMARIZE YOUR EDUCATION AND**
10 **PROFESSIONAL EXPERIENCE.**

11 A. I earned a Bachelor of Science in Business Administration degree with a
12 concentration in accounting from Saint Louis University and subsequently a
13 Master of Science in Accountancy from the University of Notre Dame. I am a
14 Certified Public Accountant licensed in Missouri. I began my career with Deloitte
15 & Touche LLP as an audit associate in September 2008. In November 2009, I
16 joined the internal audit department at Ameren Corporation, an electric and gas
17 investor-owned utility based in St. Louis, Missouri. In 2013, I left Ameren for
18 Macy's, Inc., a national department store and online retailer, where I worked in
19 internal audit initially and then in Selling Support as Manager, Investment
20 Strategies. I began with Duke Energy in May 2017, as a Senior Analyst in the
21 Rates and Regulatory Strategy department and have progressed to Manager, Rates
22 and Regulatory Strategy.

1 **Q. PLEASE SUMMARIZE YOUR RESPONSIBILITIES AS MANAGER**
2 **RATES & REGULATORY STRATEGY.**

3 A. As Manager, Rates & Regulatory Strategy, I am responsible for the preparation
4 and review of various monthly, quarterly, and annual rate recovery mechanisms. I
5 also prepare and review other schedules used in retail rate filings, including base
6 rate cases, for Duke Energy Kentucky and Duke Energy Ohio.

7 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE KENTUCKY**
8 **PUBLIC SERVICE COMMISSION?**

9 A. No.

10 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
11 **PROCEEDING?**

12 A. I sponsor Schedules B-7, B-7.1, B-7.2, D-3, D-4, and D-5 in response to Filing
13 Requirement FR 16(8)(b) and FR 16(8)(d), respectively. I also support the natural
14 gas cost of service studies identified in response to Filing Requirement FR
15 16(7)(v).

16 **II. SCHEDULES AND FILING REQUIREMENTS SPONSORED BY WITNESS**

16 **Q. PLEASE DESCRIBE SCHEDULES B-7 AND D-3.**

17 A. These schedules report the allocation factors used to determine the jurisdictional
18 percentages of natural gas plant, expenses, *etc.*, necessary to allocate the amount
19 of the proposed new natural gas rates between jurisdictional and non-
20 jurisdictional customers. These schedules indicate that 100 percent of the costs are
21 jurisdictional, because Duke Energy Kentucky does not provide service to any
22 non-jurisdictional natural gas customers.

1 **Q. PLEASE DESCRIBE SCHEDULES B-7.1 AND D-4.**

2 A. These schedules are the support for Schedules B-7 and D-3 described above. They
3 provide the basis for the actual jurisdictional allocation factors. These schedules
4 also show that 100 percent of Duke Energy Kentucky's natural gas costs are
5 jurisdictional.

6 **Q. PLEASE DESCRIBE SCHEDULES B-7.2 AND D-5.**

7 A. These schedules explain changes made to the jurisdictional allocation from the
8 Company's prior natural gas base rate proceeding in Case No. 2021-00190. In
9 Duke Energy Kentucky's last natural gas rate case, 100% of its costs were also
10 jurisdictional. As a result, there were no changes in the jurisdictional allocation
11 factors used in this proceeding.

12 **Q. PLEASE DESCRIBE FR 16(7)(v).**

13 A. FR 16(7)(v) contains 12 schedules: Schedules FR 16(7)(v)-1 through FR 16(7)(v)-
14 12 which represent the fully allocated, embedded cost of service study by rate
15 class. I discuss these filing requirements in greater detail in my testimony below.

III. COST OF SERVICE STUDIES

16 **Q. WHAT IS THE PURPOSE OF A COST-OF-SERVICE STUDY?**

17 A. A cost-of-service study is an analytical tool used in traditional utility rate design
18 to allocate costs to different classes of customers. When the process of preparing a
19 cost-of-service study is completed, the resulting class cost-of-service study can
20 (1) assist in determining the revenue requirement for the services offered by a
21 utility; (2) analyze, at a very detailed level, the costs imposed on the utility's
22 system by different classes of customers; (3) show the total costs the company

1 incurs in serving each retail rate class, as well as the rate of return on
2 capitalization earned from each class during the test period; and (4) establish cost
3 responsibility that makes it possible to determine just and reasonable rates based
4 on costs.

5 **Q. WHAT INFORMATION DID THE COMPANY USE TO DEVELOP THE**
6 **COST ALLOCATION FACTORS FOR THE COST OF SERVICE STUDIES**
7 **USED IN THIS PROCEEDING?**

8 A. The test period for this proceeding is the twelve months ending December 31, 2026,
9 which is comprised of forecasted test period data. The development of the test period
10 allocation factors is primarily based on historical data for the twelve months ended
11 December 2024. Otherwise, forecasted test period information was used as
12 appropriate. I will discuss the actual development of the various allocation factors
13 used in this proceeding later in my testimony.

14 **Q. PLEASE DESCRIBE THE NATURAL GAS COST OF SERVICE STUDY.**

15 A. The natural gas cost of service study contained in Schedules FR-16(7)(v)-1
16 through FR-16(7)(v)-12 is an embedded, fully allocated cost of service study by
17 rate class for the test period ended December 31, 2026. In preparing the cost of
18 service study, I used information provided by other Company employees. The
19 cost of service study functionalizes, classifies, and allocates cost items such as
20 plant investment, operating expenses, and taxes to the various customer classes
21 and calculates the revenue responsibility of each class. Finally, the cost of service
22 study calculates the revenue responsibility of each rate class required to generate
23 the recommended rate of return.

1 **Q. PLEASE DESCRIBE HOW THE COST OF SERVICE STUDY IS**
2 **ORGANIZED IN SCHEDULES FR-16(7)(v)-1 THROUGH SCHEDULE**
3 **FR-16(7)(v)-12.**

4 A. Each of the schedules (Schedule FR-16(7)(v)-1 through Schedule FR-16(7)(v)-12)
5 provided in the cost of service study are organized as shown in the table below.
6 The detailed calculation and derivation of the allocation factors utilized in the cost
7 of service study are included in the workpapers filed in this proceeding.

Table 1		
Schedule	Page No.	Description
Schedule 1	1	Summary of Results
Schedule 2	2	Gross Plant in Service
Schedule 3	3	Depreciation Reserve
Schedule 4	4	Net Natural Gas Plant in Service
Schedule 5	5	Subtractive Rate Base Adjustments
Schedule 5.1	6	Additive Rate Base Adjustments
Schedule 5.2	7	Working Capital
Schedule 6	8	O&M Expenses
Schedule 6.1	9	O&M Expenses
Schedule 7	10	Depreciation Expense
Schedule 8	11	Taxes Other Than Income Taxes
Schedule 9	12	Federal Income Tax Based on Return
Schedule 9.1	13	State Income Tax Based on Return
Schedule 10	14	Cost of Service Computation
Schedule 11	15	ROR, Tax Rates & Special Factors
Schedule 12	16	Allocation Factors
Schedule 12.1	17	Allocation Factors
Schedule 12.2	18	Allocation Factors

8 **Q. WHAT JURISDICTIONAL RATE CLASSES WERE USED IN THE CLASS**
9 **COST OF SERVICE STUDY?**

10 A. I used the following customer classes; RS-Residential, GS-General Service, FT-L-
11 Firm Transportation and IT- Interruptible Transportation.

1 **Q. WHAT ARE THE ELEMENTS OF A COST OF SERVICE STUDY?**

2 A. Much like the components of the overall revenue requirement, the elements of a
3 cost of service study consist of the following elements, which are allocated to
4 each function, classification, and rate class:

5 Operating & Maintenance Expense
6 + Depreciation
7 + Other Taxes
8 + Federal Income Tax
9 + State Income Tax
10 + Return (Jurisdictional Rate Base x Rate of Return (ROR))
11 - Revenue Credits
12 = Class Revenue Requirement or Cost of Service

13 **Q. PLEASE DESCRIBE SCHEDULES FR-16(7)(v)-1 THROUGH FR-16(7)(V)-**
14 **12.**

15 A. Schedule FR-16(7)(v)-1 is a functional cost of service study that separates the cost
16 items into the production, storage, and distribution functions. In this case, no costs
17 were functionalized as storage. Costs were functionalized as either production-
18 related or distribution-related.

19 Schedule FR-16(7)(v)-2 classifies the production function into the
20 demand, commodity, and customer classifications. In this filing, all of the
21 production costs are classified as commodity.

22 Schedule FR-16(7)(v)-3 allocates the production commodity costs to the
23 four retail rates.

1 Schedule FR-16(7)(v)-4 classifies the distribution function into demand,
2 commodity, and customer classifications. In this filing, no distribution costs are
3 classified as commodity.

4 Schedule FR-16(7)(v)-5 allocates the distribution demand costs to the four
5 retail rates.

6 Schedule FR-16(7)(v)-6 allocates the distribution customer costs to the
7 four retail rates.

8 Schedule FR-16(7)(v)-7 is not used in this filing.

9 Schedule FR-16(7)(v)-8 shows the total costs that were allocated to each
10 of the retail rates from Schedule FR-16(7)(v)-3, Schedule FR-16(7)(v)-5, and
11 Schedule FR-16(7)(v)-6.

12 Schedule FR-16(7)(v)-9 through Schedule FR-16(7)(v)-12 shows the
13 classified costs (demand, commodity, and customer) for each of the four retail
14 rate schedules.

15 **Q. HOW DID YOU DEVELOP THE BASIC COST OF SERVICE STUDY**
16 **THAT YOU USED TO ALLOCATE COSTS TO THE DIFFERENT**
17 **CUSTOMER CLASSES?**

18 A. First, I received functionalized costs, *i.e.*, production and distribution, from Duke
19 Energy Kentucky witness Jefferson “Jay” P. Brown. Then, I developed the
20 classification factors based on customer, commodity, and demand statistics for the
21 test period. Finally, I made the allocation to rate classes based on the general
22 principles outlined in the National Association of Regulatory Utility
23 Commissioners (NARUC) Gas Distribution Rate Design Manual, Chapter 7 -

1 Cost Allocation Studies of the AGA book *Gas Rate Fundamentals* (fourth
2 edition), my utility company experience, and my knowledge of cost-of-service
3 studies.

4 **Q. PLEASE DESCRIBE THE METHODOLOGY USED TO ALLOCATE**
5 **PRODUCTION PLANT AND OTHER DEMAND RELATED ITEMS TO**
6 **THE VARIOUS CLASSES OF CUSTOMERS.**

7 A. The average and excess method (also known as the average and peak demand
8 method) was used in the allocation of these items. The Company has a natural gas
9 load research program, which allows us to determine the class coincident peaks
10 utilized in this methodology.

11 **Q. PLEASE DESCRIBE THE AVERAGE AND EXCESS DEMAND METHOD**
12 **OF ALLOCATION.**

13 A. This method is sometimes referred to as the "used and unused capacity method."
14 "Used capacity" is the minimum capacity necessary to deliver the total natural gas
15 used and is numerically equal to average deliveries. "Unused capacity" is simply
16 the difference between average capacity and peak capacity. As noted in the
17 NARUC Gas Distribution Rate Design Manual, this method reflects a
18 compromise between the coincident and non-coincident demand methods. Total
19 demand costs are multiplied by the system's load factor to arrive at the capacity
20 costs attributed to average use and are apportioned to the various customer classes
21 on an annual volumetric basis. The remaining costs are considered to have been
22 incurred to meet the individual peak demands of the various classes of service and
23 are allocated on the basis of the coincident peak of each class.

1 **Q. DO YOU HAVE AN OPINION REGARDING WHETHER THIS IS A**
2 **REASONABLE ALLOCATION METHOD TO USE?**

3 A. Yes. The average and excess demand method is a reasonable cost allocation
4 method to use because: (1) shifts in the system peak do not greatly affect the
5 allocation, as would happen in the coincident peak method; (2) the allocation of
6 unused capacity is similar to the non-coincident demand method, except that it is
7 applied only to the excess of class peak day demands above the average daily
8 demand; and (3) this method gives recognition to load-factor.

9 **Q. HOW DID THE COMPANY DEVELOP CLASS COINCIDENT PEAK**
10 **DAY DEMAND DATA?**

11 A. Load research data and historical volumes were developed by the Company and
12 utilized to determine peak day demand data. This information is included on the
13 Daily Demand Analysis and the Monthly Gas Statistics pages of the cost of
14 service study work papers WP FR-16(7)(v). The following is an example of how
15 the demands were calculated for Rate RS for the month of January.

16 Step 1 - Determine the average daily demand by dividing the monthly
17 volumes by the number of days in the month.

18 $1,180,469 \text{ Mcf} \div 31 \text{ days} = 38,080 \text{ Mcf/day}$

19 Step 2 - Determine the daily class coincident peak demand by dividing the
20 average daily demand, from Step 1, by the coincident peak load factor,
21 which was obtained from load research data.

22 $38,080 \text{ Mcf/day} \div 0.610679 = 62,357 \text{ Mcf/day}$

1 This process was followed for each rate class for each month to determine
2 each rate class' monthly coincident peak day demand. The coincident peak day
3 demands for the peak month were then used to develop the average and excess
4 demand allocators in the cost-of-service studies. My calculation of the coincident
5 peak day demand factors for each rate class is at work paper WP FR-16(7)(v)
6 Daily Demand Analysis.

7 **Q. WHAT COSTS DID YOU ALLOCATE BY USING THE AVERAGE AND**
8 **EXCESS DEMAND COST ALLOCATORS?**

9 A. Using the average and excess demand formula, I calculated two peak day demand
10 factors K203 and K205. I used allocation factor K203 to allocate all the rate classes
11 the demand component of the following costs: system measuring and regulating
12 equipment, regulators, mains, and associated land, rights of way, structures, and
13 improvements. I used allocation factor K205 to allocate production facilities costs
14 among rate classes.

15 **Q. WHAT METHOD DID YOU USE TO ALLOCATE ADMINISTRATIVE**
16 **AND GENERAL EXPENSES?**

17 A. I used a two-step approach. First, I functionalized Administrative and General
18 (A&G) expenses based on specific groupings of employee salaries and wages.
19 These groupings include Production Plant, Production Commodity, Distribution
20 Plant, Customer Accounting, Customer Service and Information and Sales. I then
21 allocated these expenses to each rate class based on operation and maintenance
22 (O&M) expense allocation factors.

1 **Q. HOW DID YOU ALLOCATE THE CUSTOMER COMPONENT OF**
2 **DISTRIBUTION MAIN COSTS TO THE VARIOUS CUSTOMER**
3 **CLASSES?**

4 A. The zero-intercept method was used to allocate these costs. This was done by
5 obtaining distribution main cost data from the asset accounting department.

6 **Q. PLEASE DESCRIBE THE ZERO-INTERCEPT METHOD OF**
7 **ALLOCATION.**

8 A. This method to determine the customer component of distribution mains is
9 performed through statistical regression analysis of cost versus diameter squared
10 to determine the unit cost associated with a zero-inch diameter distribution main.
11 This method is an attempt to estimate the fixed costs per foot that the Company
12 would incur to design and install a natural gas distribution main regardless of the
13 main's diameter.

14 **Q. DO YOU HAVE AN OPINION REGARDING WHETHER THIS IS A**
15 **REASONABLE ALLOCATION METHOD TO USE?**

16 A. Yes. The zero-intercept method to allocate the customer component of distribution
17 mains is a reasonable cost allocation method. It is one of two commonly used
18 methods in the natural gas utility industry along with the minimum system method.
19 While the minimum system method has been used in prior natural gas rate cases for
20 the Company, including Case No. 2021-00190, the Commission has expressed a
21 preference for the zero-intercept method. Given the Commission's preference and as
22 the zero-intercept method is a commonly accepted method of allocation it was used
23 to determine the customer component of distribution mains.

1 **Q. HOW DID YOU ALLOCATE THE REMAINING DISTRIBUTION PLANT**
2 **COSTS TO THE VARIOUS CUSTOMER CLASSES?**

3 A. I allocated the costs for large industrial measuring and regulating plant by using
4 allocator K595, based on Mcf ratios, excluding residential, commercial, and
5 interdepartmental Mcf. This equipment serves the industrial customers of the
6 General Service, Firm Transportation, and Interruptible Transportation Service rate
7 groups.

8 I allocated the services based upon weighted customer ratios. I calculated the
9 weighting factors by using the average cost of the different types and sizes of
10 services. I allocated the meter and meter installation costs using ratios developed
11 from a meter cost study. I allocated house regulator and regulator installation costs
12 based upon the weighted ratios within each rate class.

13 **Q. HOW DID YOU ALLOCATE THE COSTS FOR COMMON AND**
14 **GENERAL PLANT?**

15 A. I functionalized the common and general plant costs into specific functional
16 categories using my earlier functionalization of the labor costs. I allocated these
17 costs to each rate class based on how much of the direct O&M for that specific
18 function had been allocated to each rate class. This was the same method I used to
19 allocate A&G expenses.

20 **Q. HOW DID YOU ALLOCATE THE ADJUSTMENTS THAT WERE**
21 **SUBTRACTED FROM RATE BASE?**

22 A. I used net plant ratios to allocate the majority of the dollars associated with the
23 subtractive adjustments. Most of the subtractive adjustments are related to

1 liberalized depreciation.

2 **Q. HOW DID YOU ALLOCATE ADJUSTMENTS THAT WERE ADDED TO**
3 **RATE BASE?**

4 A. I used A&G to allocate the additive adjustments to the rate classes.

5 **Q. HOW DID YOU ALLOCATE WORKING CAPITAL?**

6 A. Working capital consists of the following items: materials and supplies,
7 prepayments, and other miscellaneous items which includes cash working capital.

8 The largest item of working capital, gas stored underground, was allocated based on
9 the Mcf throughput allocator, K301 a net plant ratio.

10 **Q. HOW DID YOU ALLOCATE PRODUCTION OPERATION AND**
11 **MAINTENANCE EXPENSES?**

12 A. I used the firm Mcf sales (K301) to allocate the demand and commodity-related
13 production expenses. I allocated the other production expenses by using the total
14 throughput allocation factor K300.

15 **Q. HOW DID YOU ALLOCATE DISTRIBUTION OPERATION AND**
16 **MAINTENANCE EXPENSES?**

17 A. I allocated load dispatching costs based on average and excess allocator K203. I
18 allocated mains and services operating expenses based on mains and services plant
19 cost allocation ratio K667. I allocated measuring and regulating station expenses
20 based on the peak and average demand cost allocator K203. I allocated customer
21 installation and other distribution expenses based on the combination customer/
22 demand cost allocation factor K415.

23 I allocated meter and house regulator O&M expenses based on meter and

1 house regulator plant cost allocation allocator K697. I allocated mains
2 maintenance expense based on the combination customer/ demand cost allocation
3 factor K415. I allocated services maintenance expense based on the weighted
4 customer-services ratio K403, similar to the allocation of services' plant costs. I
5 allocated supervision and engineering expenses based on the total distribution
6 plant cost allocation ratio D249.

7 I allocated other distribution expenses based on the combination customer/
8 demand cost allocation factor K415.

9 **Q. HOW DID YOU ALLOCATE CUSTOMER ACCOUNTING,**
10 **UNCOLLECTIBLE ACCOUNTS, CUSTOMER SERVICE AND**
11 **INFORMATION, AND SALES EXPENSES?**

12 A. Customer Accounting includes Accounts 901, 902, 903 and 905 and was allocated to
13 class based on allocator K405. Uncollectible expense is recorded in Account 904
14 and was allocated using K406. Customer Service & Information includes Account
15 907, 908, 909, and 910 and was allocated using K407. Sales Expense includes
16 Accounts 911, 912, and 913. Sales expense was allocated using K408.

17 To create the allocators, each account was allocated to a rate class based on
18 allocator K401, total customers. Next, the account amounts needed to calculate each
19 allocator were summed by rate class. For example, the Customer Accounting
20 Expense Allocator K405 was derived by summing the amounts allocated to each rate
21 in Accounts 901, 902, and 903 and then dividing these sums by the total 901-903
22 dollars. Allocator K405 was then applied to test period Customer Accounting
23 Expense. A similar process was used for Customer Service and Information Expense

1 and Sales Expense.

2 **Q. HOW DID YOU ALLOCATE DEPRECIATION EXPENSES?**

3 A. I allocated depreciation expenses to rate class based on the class net plant ratios.

4 **Q. HOW DID YOU ALLOCATE REAL ESTATE AND PROPERTY TAXES?**

5 A. I allocated real estate and property taxes to rate class based on the weighted class
6 net plant ratio NP29.

7 **Q. HOW DID YOU ALLOCATE PAYROLL TAXES, THE PSC ASSESSMENT,**
8 **AND OTHER MISCELLANEOUS TAXES?**

9 A. I allocated these items to rate class based on the class-weighted A&G expense ratio
10 AG39.

11 **Q. HOW DID YOU ALLOCATE FEDERAL AND STATE INCOME TAXES?**

12 A. I reviewed each income tax component to determine the functional cause of the
13 component then selected the appropriate allocation factor. For example,
14 Depreciation in Excess of Book Depreciation was allocated to the rate classes based
15 on the appropriate class depreciation expense ratio.

16 **Q. HOW DID YOU ALLOCATE OTHER OPERATING REVENUES?**

17 A. Miscellaneous service revenues were allocated to class based on the ratio K401,
18 customers by class to the total.

IV. RESULTS OF COST OF SERVICE STUDY

19 **Q. WHAT DO THE RESULTS OF THE COST OF SERVICE STUDY SHOW?**

20 A. Schedule FR-16(7)(v)-8, page 1 of 15, is a summary of the cost of service study
21 that shows the costs allocated to each rate class.

1 **Q. HOW WERE THE RESULTS OF YOUR COST OF SERVICE STUDY**
2 **USED IN THIS PROCEEDING?**

3 A. The results of the fully allocated cost of service study by rate class were supplied
4 to Duke Energy Kentucky witness Bruce L. Sailors, who used this data to develop
5 the proposed rate design for this proceeding.

V. **DISTRIBUTION OF PROPOSED REVENUE INCREASE**

6 **Q. DID THE COST OF SERVICE STUDY SHOW THAT THE INCREASE**
7 **REQUIRED FOR EACH CUSTOMER CLASS WAS PROPORTIONAL?**

8 A. No. The cost of service study revealed that there are differences among the rate
9 classes when comparing the actual return earned by each rate class to the overall
10 return being requested in this case. Put another way, developing rates that generate
11 the amount of revenue that equals the allocated revenue requirement for each rate
12 class will mean much greater increases for some rate classes, in terms of percentage
13 increases, than other classes.

14 In order to mitigate the rate shock that may come from completely
15 eliminating the subsidy/excess (or rate disparities) among the rate classes, the
16 Company is proposing to use a two-step process to distribute the proposed revenue
17 increase. The first step eliminated 50 percent of the subsidy/excess revenues
18 between customer classes based on present revenues. The second step allocated the
19 rate increase to customer classes based on rate base.

20 **Q. PLEASE EXPLAIN IN GREATER DETAIL THE FIRST STEP THAT**
21 **ELIMINATES 50 PERCENT OF THE SUBSIDY/EXCESS REVENUES.**

22 A. Again, it is a general tenet of ratemaking that each class should, to the extent

1 practicable, pay the costs of providing service to that class. The elimination of a
2 portion of the subsidy/excess takes into consideration that the Company is not
3 earning the same rate of return on all customer classes. It is unlikely that equal rates
4 of return across all rate classes are achievable; nonetheless, to the extent possible,
5 large variances among the customer classes should be eliminated. A comparison of
6 revenues under present rates and at the retail average rate of return is made and then
7 half of that amount is added to, or subtracted from, the rate increase to determine the
8 proposed revenues in this proceeding.

9 Admittedly, this proposal lets a subsidy/excess persist, but it will close the
10 gap so that each class is paying rates that more closely reflect their costs of service.

11 **Q. HOW DID THIS RATE DISPARITY ARISE?**

12 A. Rate disparities exist mostly because over the years rates have not been set based on
13 the cost to serve customers as determined by a cost of service study. Other factors
14 include: (1) customer mix and usage often change between rate cases, *i.e.*, Firm
15 Transportation-Large, for example, may make up more or less of the total today than
16 it did the last time rates were set; (2) different asset classes depreciate at different
17 rates and because different asset classes are allocated differently, long periods
18 between rate cases can shift the relative costs to serve each rate class. Also,
19 regulators may purposely allow subsidy/excesses to persist in the interest of rate
20 gradualism.

21 **Q. WHY DID YOU PROPOSE A FIFTY PERCENT REDUCTION OF THE**
22 **SUBSIDY/EXCESS REVENUES IN THIS PROCEEDING?**

23 A. The present rate of returns by class shown on Work Paper FR-16(7)(v) - XII, page 1,

1 indicates that there is a significant difference in those returns. In order to ensure that
2 each rate class pays the actual cost to serve that class and move each class to the
3 average rate of return, 100 percent of the subsidy/excess would need to be
4 eliminated. However, given the disparity among rate classes, particularly with Rate
5 GS and IT, complete elimination of the subsidy excess would cause a dramatic
6 swing in rate impacts between and among various rate classes. By proposing to
7 eliminate only half of the subsidy/excess, the Company is choosing to invoke the
8 rate making principle of gradualism so to mitigate the volatility of 100 percent
9 subsidy/excess elimination.

10 **Q. ARE THE RESULTS OF THE COST OF SERVICE STUDY**
11 **REASONABLE?**

12 A. Yes. The allocation methodologies, and the derivation of the allocation factors, are
13 mostly consistent with the Cost of Service Study that was used in the Company's
14 most recent natural gas base rate case, Case No. 2021-00190. The main difference
15 being this Cost of Service Study used the zero-intercept method to allocate the
16 customer component of distribution mains, as discussed above. In the 2021 case, the
17 Commission ordered the Company to cap the overall increase to each rate class at
18 1.5 times the overall rate increase. In the current case, the Company proposes to
19 eliminate fifty percent of the subsidy/excess, which is beneficial for future
20 ratemaking. This proposal prevents any class from receiving a rate decrease and also
21 does not disadvantage the residential class with a rate increase larger than the overall
22 increase.

VI. CONCLUSION

1 **Q. WERE SCHEDULES B-7, B-7.1, B-7.2, D-3, D-4, AND D-5, AS WELL AS,**
2 **FR 16(7)(v), AND WORKPAPER FR 16(7)(v), PREPARED BY YOU OR**
3 **UNDER YOUR SUPERVISION?**

4 **A. Yes.**

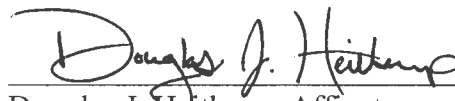
5 **Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?**

6 **A. Yes.**

VERIFICATION

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The undersigned, Douglas J. Heitkamp, Manager, Rates & Regulatory Strategy, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing testimony and that it is true and correct to the best of his knowledge, information and belief.



Douglas J. Heitkamp Affiant

Subscribed and sworn to before me by Douglas J. Heitkamp on this 28th day of May, 2025.



NOTARY PUBLIC

My Commission Expires: July 8, 2027



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

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF DUKE	)	
ENERGY KENTUCKY, INC., FOR: 1) AN	)	
ADJUSTMENT OF THE NATURAL GAS RATES;	)	CASE NO.
2) APPROVAL OF NEW TARIFFS; AND 3) ALL	)	2025-00125
OTHER REQUIRED APPROVALS, WAIVERS,	)	
AND RELIEF.	)	

DIRECT TESTIMONY OF

CLAIRE C. HUDSON

ON BEHALF OF

DUKE ENERGY KENTUCKY, INC.

June 2, 2025

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I. INTRODUCTION AND PURPOSE

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Claire C. Hudson and my business address is 526 South Tryon Street,
3 Charlotte, North Carolina 28202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS) as Manager
6 Financial Forecasting. DEBS provides various administrative and other services to
7 Duke Energy Kentucky, Inc., (Duke Energy Kentucky or Company) and other
8 affiliated companies of Duke Energy Corporation (Duke Energy).

9 **Q. PLEASE BRIEFLY SUMMARIZE YOUR EDUCATIONAL**
10 **BACKGROUND AND PROFESSIONAL EXPERIENCE.**

11 A. I have a Bachelor of Science degree in Accounting as well as a Master of
12 Accounting degree from the University of North Carolina at Charlotte. After
13 several years working in public accounting as an auditor, I joined Duke Energy in
14 2013 as a senior accounting analyst within the Controller's Department. Since then
15 I have held various roles within the company including Corporate Accounting,
16 Business Support Financial Planning and Analysis, and recently was responsible
17 for the financial forecasts of Duke Energy Florida as well as Duke Energy Progress.
18 Earlier this year, I became the Forecasting Manager for Duke Energy Ohio and its
19 subsidiary, Duke Energy Kentucky, Inc.

20 **Q. PLEASE SUMMARIZE YOUR RESPONSIBILITIES AS MANAGER**
21 **FINANCIAL FORECASTING.**

22 A. I am responsible for leading the preparation of budgets, forecasts, and financial

1 analysis for Duke Energy Kentucky's electric and natural gas utilities, as well as
2 Duke Energy Ohio.

3 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE KENTUCKY**
4 **PUBLIC SERVICE COMMISSION?**

5 A. Yes. I recently submitted rebuttal testimony on behalf of Duke Energy Kentucky in
6 Case No. 2024-00354.

7 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
8 **PROCEEDING?**

9 A. My testimony describes the budgeting and forecasting process underlying the
10 projected data for the test year proposed in this Application. I also discuss the
11 budget variance reports, which provide the variance analysis for the test period. I
12 sponsor and support the forecasted operating revenues and expenses prior to
13 proforma adjustments and the long-term financial forecast that were prepared under
14 the direction and control of the Financial Planning and Analysis department. I
15 sponsor Filing Requirements (FR) 16(6)(a), 16(6)(d), 16(6)(e), 16(7)(b), 16(7)(c),
16 16(7)(d), 16(7)(f), 16(7)(g), 16(7)(h), and 16(7)(o). In response to FR 16(8)(b), I
17 sponsor certain information contained in Schedules B-2, B-2.1, B-2.2, B-2.3, B-
18 2.4, B-2.5, B-2.6, B-2.7, B-3, B-3.1, B-3.2, and B-4 that are co-sponsored by Duke
19 Energy Kentucky witness Mr. Sharif S. Mitchell. I sponsor the information
20 contained in B-5 and B-5.1. Company witness Mr. Daniel S. Dane provided me
21 with the cash working capital included in these schedules as supported by the lead-
22 lag study he prepared. I also sponsor certain information contained in Schedule B-
23 8 that is also supported by Duke Energy Kentucky witness Ms. Linda L. Miller. In

1 response to FR 16(6)(a), 16(6)(b) and 16(8)(d), I sponsor Schedules D-2.1 through
2 D-2.5 and D-2.7 through D-2.16. I also sponsor the forecasted data on Schedules I-
3 1 through I-5 in response to FR 16(8)(i), and Schedule K in response to FR 16(8)(k).

4 **II. THE BUDGETING AND FORECASTING PROCESS**

4 **Q. DESCRIBE THE SOURCE OF THE FORECASTED FINANCIAL DATA** 5 **USED IN THIS PROCEEDING.**

6 A. The forecasted data used in this proceeding is based on Duke Energy Kentucky's
7 2024 actual data and its 2025 annual budget. This is because the Company is using
8 a base period that spans two calendar years and is comprised of actual data for 2024
9 and both actual and budgeted data for 2025. The Company is also using a fully
10 forecasted test period that, for this proceeding, spans the twelve-month period
11 ending December 31, 2026. The budget and forecast were reviewed and approved
12 by Duke Energy Kentucky's executive management and Duke Energy's Board of
13 Directors. Updates to the forecast may occur for material changes that occur that
14 were not known at the time of Board approval. Those changes are reviewed by
15 executive management.

16 **Q. HOW DID YOU USE THE 2025 ANNUAL BUDGET RESULTS FOR THE** 17 **BASE AND FORECASTED PERIODS IN THIS PROCEEDING?**

18 A. The base period is the twelve months ending August 31, 2025, and consists of six
19 months of actual data through February 2025 and the remaining six months of
20 budgeted data. The forecasted test period is the twelve months ending December
21 31, 2026. The Company's 2024 actual data and 2025 budget were the starting point
22 for the preparation of both the base and forecasted periods. A simplistic high-level

1 summary of that approach is as follows. First, I revised the 2025 annual budget for
2 a limited number of updated assumptions. Next, I extended the revised 2025 budget
3 to December 31, 2026, using the Company's standard forecasting methodology,
4 which I describe later in my testimony when I explain how I prepared the financial
5 forecasts. Finally, I updated the revised budget and the forecasted test period with
6 actual data through February 2025.

7 **Q. DESCRIBE THE BUDGETING AND FORECASTING PROCESS THAT**
8 **YOU USED TO DEVELOP THE TEST PERIOD IN THIS PROCEEDING.**

9 A. Each entity (or group) that performs work throughout the organization is assigned
10 a responsibility center, which is specific to a single payroll company. The
11 responsibility centers use guidelines provided by Duke Energy's Budgeting and
12 Business Support organization within the Financial Planning and Analysis
13 Department. The responsibility centers represent detailed responsibility budgets
14 consisting of expense items, certain types of revenues, and construction budgets for
15 capital projects. The information is consolidated, along with sales and revenue data,
16 into a corporate budget and is reviewed by various levels of management. One or
17 more iterations of the annual budget are typically required before final approval by
18 executive management and the Board of Directors. This "bottom-up" approach is
19 reasonable and has been an effective process for managing costs.

1 **Q. DESCRIBE THE GUIDELINES PROVIDED BY THE BUDGETING AND**
2 **BUSINESS SUPPORT ORGANIZATION IN DEVELOPING DUKE**
3 **ENERGY KENTUCKY’S ANNUAL RESPONSIBILITY (OPERATING**
4 **AND MAINTENANCE) CENTER BUDGET.**

5 A. The guidelines provided by the business support organization are a detailed set of
6 instructions for creating a responsibility center budget. For example, there are
7 detailed instructions for budgeting employee labor data, such as the escalation rates
8 for union and non-union labor expenses and fringe benefit loading rates. Detailed
9 instructions for non-labor related expenses, such as transportation (fleet) expenses,
10 are included along with instructions for handling contract labor. The Company
11 follows internal capitalization guidelines when identifying a capital versus expense
12 item. Budget coordinators are required to use these assumptions and/or instructions
13 in projecting their future departmental expenses. These operating and maintenance
14 (O&M) budgeting guidelines are reflected in the budgets and forecasts that are
15 submitted to Duke Energy Kentucky’s executive management and Duke Energy’s
16 Board of Directors for approval and are also reflected in the forecasted financial
17 data in this proceeding.

18 **Q. WHAT OTHER STEPS ARE INVOLVED IN DEVELOPING THE**
19 **CORPORATE BUDGET?**

20 A. In addition to the O&M expenses and capital data provided by the budgeting
21 process, other forecasted information is required as follows:

- 22 1. Operating revenues;
- 23 2. Projected purchased natural gas and other natural gas supply costs;

- 1 3. Depreciation;
- 2 4. Property taxes;
- 3 5. Other Income and Expense, primarily allowance for funds used during
- 4 construction (AFUDC);
- 5 6. Financing assumptions, including short- and long-term debt rates,
- 6 dividend policy, issuances and redemptions, accounts receivable sales
- 7 and capital leases; and
- 8 7. Tax rates and tax depreciation.

III. METHODOLOGY FOR THE FORECASTED DATA

9 **Q. PLEASE DESCRIBE HOW THIS FORECASTED INFORMATION WAS**
10 **USED FOR THE CORPORATE BUDGET AND LATER REVISED**
11 **AND/OR EXTENDED THROUGH THE BASE AND FORECAST**
12 **PERIODS.**

13 A. I will do so by describing the three primary financial statements beginning with the
14 income statement.

A. Income Statement

15 **Q. PLEASE DESCRIBE HOW THE OPERATING REVENUES WERE**
16 **FORECASTED.**

17 A. The first step in preparing the operating revenues for the 2025 annual budget was
18 to obtain a forecast of the projected natural gas sales on a thousand cubic feet basis
19 (MCF) from Duke Energy Kentucky witness Mr. Jonathon C. Thorpe, Senior Load
20 Forecasting Analyst, who prepared the load forecasts on a monthly basis. The
21 forecasts are updated at least annually. The Load Forecasting and Fundamentals

1 organization also provides the number of customers for each customer class. The
2 projected revenues for the annual budget and the long-range forecast for MCF sales
3 were calculated by applying the tariff charges to these sales forecast numbers for
4 all natural gas residential customers. The projected revenue for natural gas non-
5 residential customers was calculated by applying average realizations to their
6 respective MCF sales forecasts.

7 **Q. ARE THE REVENUE PROJECTIONS BASED ON WEATHER**
8 **NORMALIZED LOAD FORECASTS?**

9 A. Yes. As described by Mr. Thorpe, a thirty-year (30) historical period was used as
10 the basis for calculating normal weather. This is the same methodology that
11 management relies on for preparing its budgets and forecasts, and for financial
12 presentations to the Board of Directors, credit rating agencies, and the investment
13 community.

14 **Q. HOW WERE OTHER REVENUES PROJECTED?**

15 A. Other revenue categories, such as reconnection charges, minimum use contract
16 revenues *etc.*, for Duke Energy Kentucky's 2025 and 2026 annual budgets are
17 projected based on historical trends or are provided by the individual budget
18 centers.

19 **Q. HOW DID YOU OBTAIN THE PURCHASED NATURAL GAS EXPENSE**
20 **FOR THE INCOME STATEMENT PORTION OF THE ANNUAL**
21 **BUDGET?**

22 A. The level of purchased gas expense is derived from the projected cost per unit of
23 the natural gas consumed and the volume of the consumption determined by the

1 natural gas sales forecasts. Duke Energy Kentucky witness Mr. Brian R. Weisker
2 provided the natural gas supply mixture and purchased natural gas expense.

3 **Q. DESCRIBE HOW DEPRECIATION EXPENSE IS INCLUDED IN THE**
4 **FORECAST.**

5 A. The forecasted depreciation for current and projected new natural gas plant was
6 calculated by multiplying the original cost of current and projected new natural gas
7 plant by the Company account level depreciation rates from Schedule B-3.2. This
8 calculation was performed for the base and forecasted periods. Duke Energy
9 Kentucky witness Mr. Sharif S. Mitchell provided me with the actual balances of
10 the current natural gas plant along with the current depreciation rates. Then the
11 Natural Gas Business Unit works with operational teams and provides budgeted
12 capital expenditures. A similar process was used to obtain the depreciation expense
13 for the five-year forecast, using budgeted capital expenditures.

14 **Q. DESCRIBE HOW OPERATION AND MAINTENANCE EXPENSES ARE**
15 **INCLUDED IN THE FORECAST.**

16 A. The O&M expenses, including benefits and payroll taxes, were obtained from the
17 2025 annual budget by the various responsibility centers, using the bottom-up
18 approach that I described above. Duke Energy Kentucky's proportionate share of
19 the shared services expenses and the corporate center O&M expenses are assigned
20 and/or allocated from the service company to Duke Energy Kentucky and are also
21 derived using the same bottom-up approach. The allocated share is derived by the
22 application of appropriate allocations based on the service company allocation
23 factors, and in accordance with various Commission-approved service agreements

1 as discussed in the direct testimony of Duke Energy Kentucky witness, Ms.
2 Rebekah E. Buck. For labor-related expenses, I used the projected annual labor cost
3 rate increases provided by Duke Energy Kentucky witness Ms. Shannon A.
4 Caldwell to budget 2025 and 2026 union and non-union employee labor expense.
5 Union labor cost increases were assumed to be between 2.5 percent and 3.6 percent,
6 depending on the agreements, while non-union labor cost increases were assumed
7 to be 3.5 percent (including both merit increases of 3 percent and an allowance for
8 salary increases for promotions of 0.5 percent). I also used the fringe benefit loading
9 rates (22.46 percent for 2025 and 2026) and payroll tax (7.50 percent in each year)
10 loadings. Non-labor expenses for 2025 and 2026 were forecasted by the
11 responsibility centers based on their knowledge and expectations for various costs.

12 **Q. HOW WAS O&M EXTENDED THROUGH THE FORECASTED PERIOD?**

13 A. As mentioned above, O&M budgets were supplied by the responsibility centers for
14 2025 and 2026 per the company's Budget Guidelines. The basis for the 2026 budget
15 is the 2025 budget adjusted for various O&M expenses that are expected to diverge
16 from that budget in 2026.

17 **Q. HOW DID YOU OBTAIN PROPERTY TAX EXPENSE?**

18 A. The property tax expense was obtained from the 2025 annual budget and was
19 prepared as described by Duke Energy's Tax Department. Duke Energy Kentucky
20 witness Mr. John R. Panizza supplied the property tax expenses for the forecasted
21 financial test period data, based on the capital projections.

22 **Q. HOW DID YOU OBTAIN INTEREST EXPENSE?**

23 A. Duke Energy's Treasury Department provided the long-term debt balances and

1 long- and short-term interest rates for the 2025 annual budget and the 2026 forecast.

2 **Q. HOW DID YOU OBTAIN “OTHER INCOME AND EXPENSE”?**

3 A. “Other income and expense” is a below-the-line item and is derived from a
4 combination of sources. The amount of funds for the AFUDC was derived from the
5 capital forecasts prepared for the 2025 annual budget.

6 **Q. HOW DID YOU OBTAIN THE INCOME TAX EXPENSE?**

7 A. Mr. Panizza provided the appropriate income tax rates and the amortization of
8 investment tax credit (ITC) and Excess Deferred Income Taxes (EDITs). The
9 income tax expense was derived using Utilities International (UI) Planner or
10 “proprietary forecasting” software for each month of the 2025 annual budget period
11 and the 2026 forecast, by applying statutory income tax rates to applicable taxable
12 book income and adjusting the resulting applicable income taxes by the ITC and
13 EDIT amortization amounts.

B. Balance Sheet Statement

14 **Q. HOW WERE INITIAL BALANCES ESTABLISHED FOR THE BALANCE**
15 **SHEET?**

16 A. The final month of actual data for the base period was the February 2025 balances.
17 Duke Energy Kentucky witness, Mr. Mitchell supplied the net book value for the
18 existing natural gas and common plant and construction work in progress for the
19 period ending February 2025. I used the proprietary forecasting software to
20 calculate the depreciation expense and net natural gas and common plant and
21 construction work in progress balances for the forecasted period.

1 **Q. WHAT OTHER INFORMATION WAS USED TO ESTABLISH THE BASE**
2 **AND FORECASTED BALANCE SHEETS?**

3 A. Company witness Mr. Long provided the capital expenditures for the forecasted
4 portion of the base period and for the forecasted test period. All of the forecasted
5 capital data was prepared for the 2025 annual budget and was completed for a five-
6 year period as typically done.

7 The other assumptions were the dividend policy, the projected changes in
8 long-term debt, the amount of capital lease and equipment lease payments, and the
9 sale of accounts receivable for both the 2025 annual budget and the 2026 forecasts.

C. Cash Flow Statement

10 **Q. HOW DID YOU PREPARE THE CASH FLOW STATEMENT FOR THE**
11 **2025 AND 2026 ANNUAL BUDGETS?**

12 A. The cash flow statement is generated by Duke Energy's proprietary forecasting
13 software tools. It is derived from corresponding inputs from the income statement
14 and changes in the balance sheet.

IV. REASONABLENESS OF THE FORECASTED TEST PERIOD DATA

15 **Q. DO YOU HAVE AN OPINION AS TO WHETHER THE FORECASTED**
16 **TEST PERIOD FINANCIAL DATA IS REASONABLE, RELIABLE, MADE**
17 **IN GOOD FAITH, AND THAT ALL BASIC ASSUMPTIONS USED IN THE**
18 **FORECAST HAVE BEEN IDENTIFIED AND JUSTIFIED?**

19 A. Yes, the forecasted test period financial data is reasonable, reliable and made in
20 good faith, based on all the information available at the time of this filing. In my
21 opinion, as Manager, Financial Forecasting, the budgeting and forecasting

1 processes are adequate, reasonable, and reliable. My testimony has identified all
2 the basic assumptions in the forecast. These assumptions are justified by my
3 testimony and the testimony of the other witnesses I have identified.

4 **Q. DOES THE FORECAST CONTAIN THE SAME ASSUMPTIONS AND**
5 **METHODOLOGIES USED IN FORECASTED DATA PREPARED FOR**
6 **USE BY MANAGEMENT?**

7 A. Yes.

V. **SCHEDULES AND FILING REQUIREMENTS SPONSORED BY**
WITNESS

8 **Q. PLEASE DESCRIBE FR 16(6)(a).**

9 A. FR 16(6)(a) is the forecasted period in the form of pro forma adjustments to the
10 base period. Our assumptions and methodologies have been described in my
11 testimony as well as other witnesses in this case.

12 **Q. PLEASE DESCRIBE FR 16(6)(b).**

13 A. FR 16(6)(b) requires that the forecasted adjustments are limited to the twelve
14 months immediately following the suspension period.

15 **Q. PLEASE DESCRIBE FR 16(6)(d).**

16 A. FR 16(6)(d) requires that there be no revisions to the forecast after filing. The
17 Company will comply with this requirement.

18 **Q. PLEASE DESCRIBE FR 16(6)(e).**

19 A. FR 16(6)(e) provides that the Commission may require the utility to prepare an
20 alternative forecast based upon a reasonable number of changes in the variables,
21 assumptions and other factors used as the basis for the utility's forecast. The
22 Company will comply with this if requested.

1 **Q. PLEASE DESCRIBE FR 16(7)(b).**

2 A. FR 16(7)(b) consists of the Company's most recent capital construction budget
3 containing a minimum three (3) year forecast of construction expenditures.

4 **Q. PLEASE DESCRIBE FR 16(7)(c).**

5 A. FR 16(7)(c) is a summary of the assumptions used to prepare the forecasted test
6 period data. Our assumptions and methodologies have also been described in my
7 testimony and the testimony of other witnesses I identified earlier.

8 **Q. PLEASE DESCRIBE FR 16(7)(d).**

9 A. FR 16(7)(d) is Duke Energy Kentucky's annual and monthly budget for the twelve
10 months preceding the filing date, the base period and forecasted period.

11 **Q. PLEASE DESCRIBE FR 16(7)(f).**

12 A. FR 16(7)(f) includes specific information for each major construction project that
13 constitutes five (5) percent or more of the annual construction budget within the
14 three (3) year forecast. This information includes the date the project was or is
15 estimated to be started, the estimated completion date, and the total estimated cost
16 of construction by year exclusive and inclusive of AFUDC or interest during
17 construction credit, and the most recent available total costs incurred exclusive and
18 inclusive of AFUDC.

19 **Q. PLEASE DESCRIBE FR 16(7)(g).**

20 A. FR 16(7)(g) includes an aggregate of the information included in FR 16(7)(f) for
21 all construction projects that constitute less than five (5) percent of the annual
22 construction budget within three (3) years of the forecast.

1 **Q. PLEASE DESCRIBE FR 16(7)(h).**

2 A. FR 16(7)(h) is Duke Energy Kentucky's financial forecast corresponding to the
3 three-year capital budget. This includes an income statement, a balance sheet, a
4 statement of cash flow, and certain other required financial and statistical
5 information.

6 **Q. PLEASE DESCRIBE FR 16(7)(o).**

7 A. FR 16(7)(o) consists of management's monthly variance reports for the twelve
8 months prior to the base period, each month of the base period and subsequent
9 months as available. These reports are self-explanatory and include explanations
10 on the variances.

11 **Q. PLEASE DESCRIBE THE INFORMATION YOU SUPPORT IN**
12 **SCHEDULES B-2, B-2.1, B-2.2, B-2.3, B-2.4, B-2.5, B-2.6, B-2.7, B-3, B-3.1, B-**
13 **3.2, AND B-4.**

14 A. I provided Company witness Mr. Mitchell with the forecasted data contained in
15 those schedules.

16 **Q. PLEASE DESCRIBE SCHEDULE B-5.**

17 A. Schedule B-5 is a summary of the jurisdictional working capital calculation based on
18 the Commission's traditional methodology. The calculation includes inventory
19 balances and prepayments. The cash working capital calculation is based on the
20 lead-lag study supported by Mr. Dane.

21 **Q. PLEASE DESCRIBE SCHEDULE B-5.1.**

22 A. Schedule B-5.1 reflects the itemized miscellaneous working capital items for both the
23 base and forecasted periods.

1 **Q. PLEASE EXPLAIN THE MATERIALS AND SUPPLIES INVENTORY ON**
2 **SCHEDULE B-5.1.**

3 A. The materials and supplies shown on Schedule B-5.1 represent the 13-month average
4 for the forecasted period and the end of period balance for the base period. These
5 supplies consist primarily of supplies kept on hand in the Company's storerooms.
6 These investments assure that adequate supplies are available to provide reliable
7 service to customers. The 13-month average of material and supplies included in
8 natural gas working capital for the forecasted test period is \$630,182.

9 **Q. PLEASE EXPLAIN THE GAS ENRICHERS LIQUIDS AND GAS STORED**
10 **UNDERGROUND INVENTORIES ON SCHEDULE B-5.1.**

11 A. The gas enricher liquids and gas stored underground inventories shown on Schedule
12 B-5.1 represent the 13-month average for the forecasted period and the end of period
13 balance for the base period. The 13-month average balances of gas enricher liquids
14 and gas stored underground inventories included in natural gas working capital for the
15 forecasted test period are \$0 and \$1,610,670, respectively.

16 **Q. PLEASE EXPLAIN THE CASH WORKING CAPITAL COMPUTATION ON**
17 **SCHEDULE B-5.1.**

18 A. Cash working capital was computed for both the base and forecasted periods. It
19 represents the financing incurred to bridge the gap between the time when
20 expenditures are incurred to provide service and the time when payment is received
21 for that service. The cash working capital computation is based upon the lead-lag
22 study sponsored by Mr. Dane. The resulting jurisdictional cash working capital is
23 \$31,851 for the forecasted period.

1 **Q. PLEASE DESCRIBE THE B-8 SCHEDULE AND THE INFORMATION YOU**
2 **SUPPORT.**

3 A. Schedule B-8 is the comparative balance sheet. I sponsor the forecasted data contained
4 in this schedule.

5 **Q. PLEASE DESCRIBE SCHEDULE D-2.1.**

6 A. Schedule D-2.1 adjusts base period revenue to the level included in the forecasted
7 test period. The adjustment results in a net revenue increase of \$12,690,984.

8 **Q. PLEASE DESCRIBE SCHEDULE D-2.2.**

9 A. Schedule D-2.2 adjusts base period purchased gas cost expenses to the level
10 included in the forecasted test period. The effect of the adjustment on Duke Energy
11 Kentucky's natural gas operations is an increase in pre-tax operating expenses of
12 \$6,958,592.

13 **Q. PLEASE DESCRIBE SCHEDULE D-2.3.**

14 A. Schedule D-2.3 adjusts base period other production expenses to the level included
15 in the forecasted test period. The effect of the adjustment on gas operations is a
16 decrease in pre-tax operating expenses of \$1,627.

17 **Q. PLEASE DESCRIBE SCHEDULE D-2.4.**

18 A. Schedule D-2.4 adjusts the base period for other gas supply expense to the
19 forecasted period. The effect of the adjustment on natural gas operations is a
20 decrease in pre-tax operating expenses of \$30,985.

21 **Q. PLEASE DESCRIBE SCHEDULE D-2.5.**

22 A. Schedule D-2.5 adjusts base period transmission expenses to the level included in
23 the forecasted test period. The effect of the adjustment on natural gas operations is

1 an increase in pre-tax operating expenses of \$620,434.

2 **Q. PLEASE DESCRIBE SCHEDULE D-2.7.**

3 A. Schedule D-2.7 adjusts base period distribution expenses to the level included in
4 the forecasted test period. The effect of the adjustment on natural gas operations is
5 an increase in pre-tax operating expenses of \$991,085.

6 **Q. PLEASE DESCRIBE SCHEDULE D-2.8.**

7 A. Schedule D-2.8 adjusts base period customer accounts expenses to the level
8 included in the forecasted test period. The effect of the adjustment on natural gas
9 operations is an increase in pre-tax operating expenses of \$10,356.

10 **Q. PLEASE DESCRIBE SCHEDULE D-2.9.**

11 A. Schedule D-2.9 adjusts base period customer service and information expenses to
12 the level included in the forecasted test period. The effect of the adjustment on
13 natural gas operations is an increase in pre-tax operating expenses of \$103,614.

14 **Q. PLEASE DESCRIBE SCHEDULE D-2.10.**

15 A. Schedule D-2.10 adjusts base period sales expense to the level included in the
16 forecasted test period. The effect of the adjustment on natural gas operations is a
17 decrease in pre-tax operating expenses of \$25,530.

18 **Q. PLEASE DESCRIBE SCHEDULE D-2.11.**

19 A. Schedule D-2.11 adjusts base period administrative and general expenses to the
20 level included in the forecasted test period. The effect of the adjustment on natural
21 gas operations is an increase in pre-tax operating expenses of \$496,411.

22 **Q. PLEASE DESCRIBE SCHEDULE D-2.12.**

23 A. Schedule D-2.12 adjusts base period other operating expenses to the level included

1 in the forecasted test period. The effect of the adjustment on natural gas operations
2 is an increase of pre-tax operating expenses of \$1,657,848.

3 **Q. PLEASE DESCRIBE SCHEDULE D-2.13.**

4 A. Schedule D-2.13 adjusts base period depreciation expense to the level included in
5 the forecasted test period. The effect of the adjustment on natural gas operations is
6 an increase in pre-tax operating expenses of \$1,323,988.

7 **Q. PLEASE DESCRIBE SCHEDULE D-2.14.**

8 A. Schedule D-2.14 adjusts base period taxes other than income taxes to the level
9 included in the forecasted test period. The effect of the adjustment on natural gas
10 operations is an increase in pre-tax operating expenses of \$4,860,357.

11 **Q. PLEASE DESCRIBE SCHEDULE D-2.15.**

12 A. Schedule D-2.15 adjusts base period income taxes to the level included in the
13 forecasted test period. The effect of the adjustment on natural gas operations is a
14 decrease in income tax expense of \$653,664.

15 **Q. PLEASE DESCRIBE SCHEDULE D-2.16.**

16 A. Schedule D-2.16 is an adjustment to annualize revenue in the forecasted test period.
17 The overall effect of the adjustment on natural gas operations is to decrease
18 revenues in the forecasted test period by \$507,791.

19 **Q. PLEASE DESCRIBE SCHEDULES I-1 THROUGH I-5.**

20 A. Schedule I-1 contains comparative income statements for the Company. Schedules
21 I-2.1 through I-5 contain comparative revenue and sales statistical information as
22 required by the Commission's filing requirements.

1 **Q. PLEASE DESCRIBE SCHEDULE K.**

2 A. Schedule K contains comparative financial and statistical information, as required
3 by the Commission's filing requirements. I provided the condensed income
4 statement, on page 2, and the mix of sales and fuel on page 5, for the base period
5 and the forecasted test period.

VI. CONCLUSION

6 **Q. WAS THE INFORMATION YOU SPONSOR IN FR 16(6)(a), 16(6)(b),**
7 **16(6)(d), 16(6)(e), 16(7)(b), 16(7)(c), 16(7)(d), 16(7)(f), 16(7)(g), 16(7)(h),**
8 **16(7)(o), 16(8)(b), 16(8)(d), 16(8)(i), AND 16(8)(k), SCHEDULES B-2, B-2.1,**
9 **B-2.2, B-2.3, B-2.4, B-2.5, B-2.6, B-2.7, B-3, B-3.1, B-3.2, B-4, B-5, B-5.1, AND**
10 **B-8, D-2.1 THRU D-2.5 AND D-2.7 THRU D-2.16, AS WELL AS**
11 **SCHEDULES I-1 THROUGH I-5, AND SCHEDULE K PREPARED BY OR**
12 **SPONSORED AND SUPPORTED BY YOU?**

13 A. Yes.

14 **Q. IS THE INFORMATION CONTAINED IN THOSE SCHEDULES**
15 **ACCURATE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF?**

16 A. Yes.

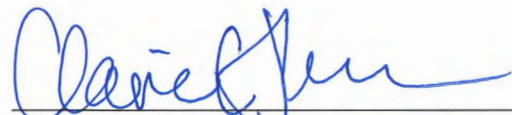
17 **Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?**

18 A. Yes.

VERIFICATION

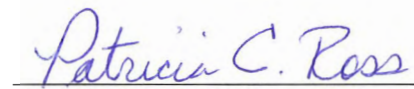
STATE OF NORTH CAROLINA)
)
COUNTY OF MECKLENBURG) SS:

The undersigned, Claire C. Hudson, Manager, Finance Forecasting, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing testimony and that it is true and correct to the best of her knowledge, information and belief.



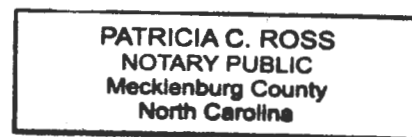
Claire C. Hudson Affiant

Subscribed and sworn to before me by Claire C. Hudson on this 15th day of May, 2025.



NOTARY PUBLIC

My Commission Expires: 10-23-2029



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF DUKE	)	
ENERGY KENTUCKY, INC., FOR: 1) AN	)	
ADJUSTMENT OF THE NATURAL GAS RATES;	)	CASE NO.
2) APPROVAL OF NEW TARIFFS; AND 3) ALL	)	2025-00125
OTHER REQUIRED APPROVALS, WAIVERS,	)	
AND RELIEF.	)	

DIRECT TESTIMONY OF

SARAH E. LAWLER

ON BEHALF OF

DUKE ENERGY KENTUCKY, INC.

June 2, 2025

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I. INTRODUCTION

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Sarah E. Lawler and my business address is 139 East Fourth Street,
3 Cincinnati, Ohio 45202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS), as Vice President,
6 Rates and Regulatory Strategy for Kentucky and Ohio. DEBS provides various
7 administrative and other services to Duke Energy Kentucky, Inc., (Duke Energy
8 Kentucky or Company) and other affiliated companies of Duke Energy Corporation
9 (Duke Energy).

10 **Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATION AND**
11 **PROFESSIONAL EXPERIENCE.**

12 A. I earned a Bachelor of Science in Accountancy from Miami University, Oxford,
13 Ohio, in 1993. I am also a Certified Public Accountant. I began my career in
14 September 1993 with Coopers & Lybrand, L.L.P., as an audit associate and
15 progressed to a senior audit associate. In August 1997, I moved to Kendle
16 International Inc., where I held various positions in the accounting department,
17 ultimately being promoted to Corporate Controller. In August 2003, I began
18 working for Cinergy Corp., the parent of Duke Energy Ohio, as External Reporting
19 Manager, where I was responsible for the Company's Securities & Exchange
20 Commission filings. In August 2005, I moved into the role of Manager, Budgets &
21 Forecasts. In June 2006, following the merger between Cinergy Corp. and Duke
22 Energy, I became Manager, Financial Forecasting. In February 2015, I was

1 promoted to Utility Strategy Director, Midwest, where I was responsible for the
2 preparation of business plans and other internal managerial reporting for Duke
3 Energy Kentucky and Duke Energy Ohio. In December 2017, I assumed the role of
4 Director, Rates and Regulatory Planning where I was responsible for the
5 preparation of financial and accounting data used in Duke Energy Kentucky and
6 Duke Energy Ohio retail rate filings and changes in various other rate recovery
7 mechanisms. In May 2020, I was promoted to my current role of Vice President,
8 Rates & Regulatory Strategy where I am responsible for all state and federal
9 regulatory rate matters involving Duke Energy Kentucky and Duke Energy Ohio.

10 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE KENTUCKY**
11 **PUBLIC SERVICE COMMISSION (COMMISSION)?**

12 A. Yes. I have previously testified in a number of cases before the Commission and
13 other regulatory commissions.

14 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
15 **PROCEEDING?**

16 A. On behalf of Duke Energy Kentucky, I provide some background for its request to
17 increase natural gas base revenues and the drivers behind the Company's
18 application. I support the reasonableness of the Company's proposed rate increase
19 and sponsor Filing Requirement (FR) 16(1)(b)(1) to comply with the Commission's
20 filing requirements.

II. BACKGROUND AND DRIVERS FOR REQUESTED RATE INCREASE

1 **Q. WHEN DID THE COMMISSION APPROVE DUKE ENERGY**
2 **KENTUCKY'S CURRENT NATURAL GAS BASE RATES?**

3 A. The Company's current base rates for natural gas service were approved by the
4 Commission on December 28, 2021, in Case No. 2021-00190 (2021 Rate Case).
5 The test period in that proceeding was the forecasted twelve months ended
6 December 31, 2022. The current rates went into effect on January 4, 2022.

7 **Q. WHAT PERIOD IS DUKE ENERGY KENTUCKY USING FOR ITS**
8 **FORECASTED TEST PERIOD IN THIS CASE?**

9 A. The Company's Application in this case requests an increase in its overall natural
10 gas base revenues based on the forecasted twelve-month period of January 1, 2026
11 through December 31, 2026.

12 **Q. WHY IS DUKE ENERGY KENTUCKY FILING A NATURAL GAS BASE**
13 **RATE CASE AT THIS TIME?**

14 A. For the forecasted test period, the Company is projecting that the earned return on
15 its investment in its natural gas system is not providing fair and reasonable
16 compensation to its investors. As a result, the Company is requesting an
17 approximate \$26.4 million increase in natural gas base revenues in order to provide
18 fair and reasonable compensation to its investors.

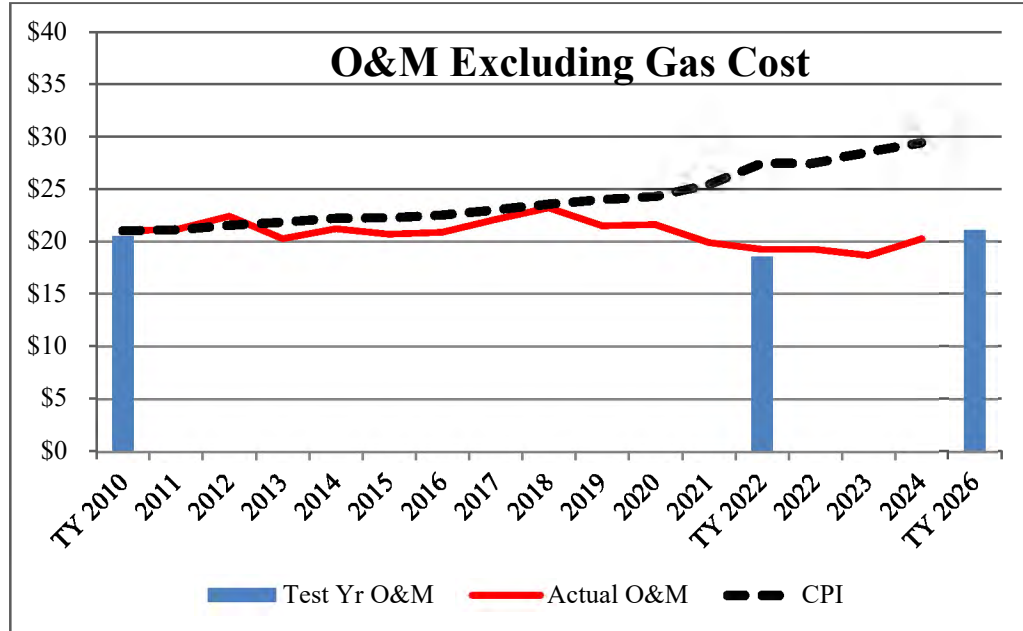
19 Since the time of the last natural gas base rate case, the Company has made
20 significant capital investments in its natural gas delivery system infrastructure. The
21 thirteen-month average of gross utility plant in the 2021 Rate Case was
22 approximately \$772 million. The thirteen-month average of gross utility plant in

1 the forecasted test period for this case is \$925 million. This represents an increase
2 of approximately \$153 million in gross utility plant and results in an approximate
3 \$87 million increase in rate base. The return on this increased rate base translates
4 into an increased revenue requirement of approximately \$19 million. That
5 increased return and the associated approximate \$9 million in increased
6 depreciation and property taxes are the primary drivers of the need for new
7 customer rates. These increases are partially offset by lower overall operating
8 expenses of approximately \$2 million. Importantly, the Company has diligently
9 controlled its operation and maintenance (O&M) expenses since the 2021 Rate
10 Case. This effort to control costs through efficiency and productivity gains has
11 helped the Company mitigate the impact of the proposed rate increase in this case.

12 **Q. PLEASE QUANTIFY THE COMPANY'S SUCCESS IN CONTROLLING**
13 **ITS O&M EXPENSE SINCE ITS LAST NATURAL GAS BASE RATE**
14 **CASE.**

15 A. The chart below best demonstrates the fact that the Company has successfully
16 controlled its O&M costs over the last fifteen years. The blue bars represent the
17 O&M expense approved in its 2009 and 2021 rate cases and that is projected in this
18 current case. The horizontal line shows the Company's actual O&M expenses, as
19 reported in its Annual Reports filed with the Commission. As this chart shows, the
20 Company's O&M expense has remained relatively flat for the last fifteen years and
21 has remained below the rate of inflation as shown by the black dotted line
22 representing the Consumer Price Index (CPI). Importantly, O&M expenses
23 included in customer rates have also remained below the rate of inflation and either

1 flat or lower than actual O&M expense for the last fifteen years.



2 **Q. IS THE COST OF CAPITAL CONTRIBUTING TO THE OVERALL**
3 **INCREASE?**

4 A. Yes. Since the 2021 Rate Case, the cost of capital has increased. The Company's
5 current weighted average cost of capital approved in the 2021 Rate Case is 6.541%.
6 The Company is requesting a weighted average cost of capital of 8.011% in this
7 current proceeding. The last case was settled with a 9.375% return on equity, and
8 the Company is proposing a 10.75% return on equity in this case. The Company's
9 long-term debt interest rate included in the approved rate of return in the 2021 Rate
10 Case was 3.656%. The long-term debt interest rate for the forecasted test period in
11 this case has increased to 5.051%. The Company's short-term debt interest rate
12 included in the approved rate of return in the 2021 Rate Case was 1.667%. The
13 short-term debt interest rate for the forecasted test period in this case has increased
14 to 3.784%. Finally, the 2021 Rate Case included a capital structure of 51.344%

1 equity compared to 52.649% equity being requested in this case.

2 **III. REASONABLENESS OF REQUEST**

2 **Q. PLEASE DESCRIBE HOW THE COMPANY'S REQUESTED INCREASE**
3 **IN BASE RATES WILL IMPACT CUSTOMERS' BILLS.**

4 A. The Company's proposed overall revenue requirement is an increase of
5 approximately 17% over current total retail revenue.¹ As discussed in the testimony
6 of Company witness Douglas Heitkamp, Duke Energy Kentucky is proposing to
7 allocate the overall revenue requirement so that existing subsidies and excesses
8 between rate classes are not exacerbated, but rather reduced where possible. As a
9 result of the cost-of-service study, the allocation of the proposed revenue
10 requirement is such that residential customers will see an approximate 16.8%
11 increase in their overall bills. General Service customers will see an approximate
12 19.3% increase in their bills on average. Firm Transportation and Interruptible
13 Transportation customers will see an approximate 3.2% and 4.8% increase,
14 respectively on their bills.

15 **Q. DO YOU BELIEVE THE COMPANY'S REQUESTED RATE RELIEF IS**
16 **REASONABLE?**

17 A. Yes. Duke Energy Kentucky has done a good job of keeping its expenses down over
18 the years; however, the need to continually invest in its natural gas delivery system
19 creates a need for the Company to seek additional rate relief.

¹ See Schedule M, page 1 of 1, line 25.

IV. FILING REQUIREMENTS SPONSORED BY WITNESS

1 **Q. PLEASE DESCRIBE FR 16(1)(b)(1).**

2 A. FR 16(1)(b)(1) is Duke Energy Kentucky's statement of the reasons for the
3 proposed increase.

V. CONCLUSION

4 **Q. HAVE YOU REVIEWED DUKE ENERGY KENTUCKY'S APPLICATION**
5 **IN THESE PROCEEDINGS?**

6 A. Yes. I have also reviewed the testimony and attachments of all Company witnesses.
7 I believe that the Company's total natural gas revenue requirement is properly
8 computed, the costs of service are properly allocated to customer classes, and the
9 rate design is equitable.

10 **Q. DO YOU BELIEVE DUKE ENERGY KENTUCKY'S RATE REQUEST IS**
11 **REASONABLE?**

12 A. Yes.

13 **Q. WAS FR 16(1)(b)(1) PREPARED BY YOU OR UNDER YOUR**
14 **SUPERVISION?**

15 A. Yes.

16 **Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?**

17 A. Yes.

VERIFICATION

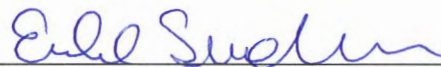
STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The undersigned, Sarah E. Lawler, VP Rates & Regulatory Strategy OH/KY, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing testimony and that it is true and correct to the best of her knowledge, information and belief.



Sarah E. Lawler Affiant

Subscribed and sworn to before me by Sarah E. Lawler on this 30th day of May, 2025.



NOTARY PUBLIC

My Commission Expires: July 8, 2027



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

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF DUKE	)	
ENERGY KENTUCKY, INC., FOR: 1) AN	)	
ADJUSTMENT OF THE NATURAL GAS RATES;	)	CASE NO.
2) APPROVAL OF NEW TARIFFS; AND 3) ALL	)	2025-00125
OTHER REQUIRED APPROVALS, WAIVERS,	)	
AND RELIEF.	)	

DIRECT TESTIMONY OF

ADAM LONG

ON BEHALF OF

DUKE ENERGY KENTUCKY, INC.

June 2, 2025

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I. INTRODUCTION AND PURPOSE

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Adam Long and my business address is 525 South Tryon Street,
3 Charlotte, North Carolina 28202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS) as Vice
6 President and Chief Operations Officer Natural Gas. DEBS provides various
7 administrative and other services to Duke Energy Kentucky, Inc. (Duke Energy
8 Kentucky or Company) and other affiliated companies of Duke Energy
9 Corporation (Duke Energy).

10 **Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATION AND**
11 **PROFESSIONAL EXPERIENCE.**

12 A. I graduated from North Carolina State University with a Bachelor's Degree in
13 Mechanical Engineering. For the past twenty years, I have been employed by
14 multiple pipeline companies with significant experience in the design,
15 construction and operations of natural gas and hydrocarbon liquid facilities. In
16 April of 2024, I assumed my current role as Vice President and Chief Operating
17 Officer of Duke Energy's Natural Gas Business Unit.

18 **Q. PLEASE DESCRIBE YOUR DUTIES AS VICE PRESIDENT, CHIEF**
19 **OPERATING OFFICER NATURAL GAS.**

20 A. I am responsible for safe, reliable and efficient natural gas delivery, safe work
21 execution, investment prioritization, and compliance with all state and federal
22 natural gas regulations for the Natural Gas Business Unit within Duke Energy.

1 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE KENTUCKY**
2 **PUBLIC SERVICE COMMISSION?**

3 A. No.

4 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
5 **PROCEEDING?**

6 A. The purpose of my testimony is to discuss the major investments in Duke Energy
7 Kentucky's natural gas operations since the Company's last natural gas base rate
8 case, including, but not limited to, Duke Energy Kentucky's AM07 gas pipeline
9 replacement program and the cost recovery mechanism, the pipeline
10 modernization mechanism (Rider PMM) that was approved in Case No. 2021-
11 00190. I also support the Company's request for approval to implement its
12 proposed Aldyl-A replacement program, with cost recovery through Rider PMM.

II. NATURAL GAS BUSINESS UNIT'S FIELD AND UTILITY
 OPERATIONS SEGMENT

13 **Q. PLEASE DESCRIBE THE FIELD AND UTILITY OPERATIONS**
14 **SEGMENT.**

15 A. Field and Utility Operations is responsible for safe and reliable natural gas
16 delivery, safe work execution, investment prioritization, and compliance at an
17 affordable cost. Field and Utility Operations is defined by six functions: Customer
18 Field Operations, Pipeline Operations, Engineering and Pipeline Integrity, Major
19 Projects, Distribution Construction, and Pipeline Safety.

20 **Q. PLEASE DESCRIBE THE CUSTOMER FIELD OPERATIONS**
21 **FUNCTION.**

22 A. Customer Field Operations is responsible for operations and maintenance, first

1 responder resources to natural gas emergencies, serving as customer facing field
2 technicians, and performing compliance work on the natural gas system.
3 Examples of work performed include repairing damaged gas mains, turning on/off
4 natural gas service at the meter, setting meters for new customers, performing
5 meter age changes, and responding to leak surveys of the gas distribution system.

6 **Q. PLEASE DESCRIBE THE PIPELINE OPERATIONS FUNCTION.**

7 A. Pipeline Operations is responsible for natural gas control operations and
8 emergency response for the natural gas network, including transmission and
9 distribution systems, the safe and reliable delivery of natural gas into the system,
10 and measurement, odorization, and regulation of natural gas into the system. This
11 team provides oversight of natural gas control, maintenance of Supervisory
12 Control and Data Acquisition (SCADA) applications, and coordination of
13 SCADA activities.

14 **Q. PLEASE DESCRIBE THE ENGINEERING, PLANNING, AND PIPELINE**
15 **INTEGRITY FUNCTION.**

16 A. The Engineering, Planning, and Pipeline Integrity function is responsible for
17 investment prioritization and compliance, which enables the business unit to gain
18 operations and maintenance (O&M) efficiency and capital efficiency while
19 reducing risk. This team provides risk analysis of investments and focus on
20 records and data. The team also facilitates the upkeep of standards and reporting,
21 optimizes long term planning, and provides a central engineering organization of
22 technical skill.

1 **Q. PLEASE DESCRIBE THE MAJOR PROJECTS FUNCTION.**

2 A. The Major Projects function is responsible for project management,
3 implementation and Project Management Office (PMO) activities on the natural
4 gas transmission pipeline, facilities, and privatization, compression, and liquified
5 natural gas (LNG) infrastructure.

6 **Q. PLEASE DESCRIBE THE DISTRIBUTION CONSTRUCTION**
7 **FUNCTION.**

8 A. The Distribution Construction function is responsible for project management,
9 implementation, and construction activities on the natural gas distribution pipeline
10 facilities. This team provides the appropriate level of project and contractor
11 management for the construction of the distribution system, aligning with industry
12 standards.

13 **Q. PLEASE DESCRIBE THE PIPELINE SAFETY FUNCTION.**

14 A. Natural Gas Operational Excellence is responsible for compliance management,
15 regulatory audit facilitation, employee and contractor operator qualification
16 programs, employee and contractor training, and for quality assurance and
17 management. This team manages both state and federal compliance programs,
18 develops and manages the operator qualification program for employees and
19 contractors performing work on the natural gas system, and develops and
20 implements a quality management program for operations and construction.

**III. MAJOR INVESTMENTS SINCE THE COMPANY’S LAST NATURAL
GAS BASE RATE CASE**

**Q. HAS THE COMPANY MADE ANY SIGNIFICANT INVESTMENTS
SINCE ITS LAST NATURAL GAS GENERAL RATE CASE?**

A. Yes. The Company is continually making prudent investments in its system to fulfill our mission of providing safe, reliable, efficient, adequate, reasonable, and affordable natural gas service. The most significant investment that has occurred since the Company’s last natural gas base rate case is its AM07 Pipeline replacement program, described below. In addition, the Company completed significant new work to meet our growing customer demand and ensure the safety and reliability of the Duke Energy Kentucky natural gas system. From 2022 to early 2025, Duke Energy Kentucky has invested over \$38 million in new mains, services, and replacement services for customers. In this same period, the Company has performed over \$20 million of work to address cased pipelines, corrosion, and relocated mains for KY Department of Transportation (KDOT) projects. Duke Energy System Infrastructure projects, needed to maintain pressure across the Kentucky natural gas system, accounted for more than \$22 million of project work. The Transmission Integrity Management Program (TIMP) projects were an investment of more than \$23 million while the Distribution Integrity Program (DIMP) projects were an investment of more than \$9 million. Finally, Duke has invested more than \$45 million on new meters, regulators, and upgraded or replaced regulator stations in Kentucky to meet our customers’ needs. This investment included work on over 50 individual regulator stations of various sizes. The largest single project after the AM07 project was the Line AM00b ILI

1 Retrofit and Replacement project at a cost of more than \$13.4 million, which is
2 also described in more detail below.

3 **Q. PLEASE BRIEFLY DESCRIBE THE AM07 PROJECT.**

4 A. AM07 is a 24-inch transmission line located north of Big Bone, Kentucky, near
5 the I-275 corridor in Northern Kentucky, and is the backbone of Duke Energy
6 Kentucky's natural gas system. AM07 was constructed in the 1950's and is made
7 of vintage materials that are no longer industry standard. As a result, the AM07
8 pipeline cannot be inspected for internal corrosion and records indicate that it
9 does not meet current Pipeline and Hazardous Materials Safety Administration
10 (PHMSA) standards for traceable and verifiable and complete records.
11 Accordingly, the Company must replace approximately 14 miles of AM07 in
12 sections over five phases at a current estimated total cost of \$228 million. To date,
13 the Company has completed the first and second replacement phases, has started
14 construction on the third phase, and approval for the fourth phase is pending. The
15 Company anticipates the replacement program to be completed on schedule.

16 **Q. WHY WAS THE AM07 PIPELINE REPLACEMENT PROJECT**
17 **NEEDED?**

18 A. The purpose of, and need for, the AM07 replacement was and is to meet PHMSA
19 regulations and ensure the Company's natural gas delivery system continues to
20 function in a safe and reliable manner for customers. The 1956 vintage pipe
21 within the AM07 pipeline does not have traceable, verifiable, and complete
22 pressure test records and is incapable of Inline Inspection (ILI). Additionally,
23 because the AM07 is the backbone of the Company's natural gas delivery system,

1 it is not possible to take it out of service to perform pressure testing due to
2 complexity, timing, and extensive excavation that would be required. Moreover,
3 due to its length and age, the Company may not be able to complete corrective
4 action on any identified deficiencies in the existing pipeline segments in time to
5 place them back into service for winter heating seasons. Because the majority of
6 AM07 is comprised of 1956 vintage pipe with active manufacturing and
7 construction threats, the Company needed to take action to address these threats to
8 comply with these regulations.

9 The new AM07 will provide additional reliability to Duke Energy
10 Kentucky's natural gas delivery system by replacing aging, non-piggable
11 infrastructure with new pipe constructed from modern materials, allowing the
12 Company to continue to provide safe and reliable service and conduct cost-
13 effective necessary inspections in the future. The new pipeline will be designed
14 and constructed for safe passage of ILI tools, allowing the Company to continue
15 providing safe natural gas service for current and future customers.

16 The replacement is also necessary to support future load growth in the area
17 and maintain sufficient natural gas system pressures. Additionally, the timing of
18 the project, including the priority of completion of the project in five phases,
19 spreads out the timing of the investments in a reasonable manner but within the
20 compliance timeline per PHMSA regulations.

21 **Q. PLEASE DESCRIBE THE LINE AM00B PROJECT.**

22 A. Line AM00b is a 20" steel transmission line built in the mid 1970's in Northern
23 Kentucky that runs through the Cold Springs and Highland Heights areas of

1 Campbell County. The focus of this project was to add a 20" barrel to support
2 using in-line inspection (ILI) tools and to retrofit a section of the line near
3 Northern Kentucky University. As with the AM007 project, this transmission line
4 falls under the transmission integrity rule and is included in the TIMP program.
5 This project replaced several thousand feet of 20" pipe, including 3 conventional
6 bores and tied into both an existing 6" steel line and an existing 4" steel line. The
7 project cost was \$13.4 million.

8 **Q. PLEASE BRIEFLY SUMMARIZE THE COMPANY'S PROPOSAL TO**
9 **REPLACE ALDYL-A PIPE AND FOR RECOVERY THROUGH RIDER**
10 **PMM**

11 A. Duke Energy Kentucky has approximately 38 miles of Aldyl-A main and 3,700
12 Aldyl-A services. Duke Energy proposes a 5 year program to replace this Aldyl-A
13 pipe for a cost of \$45 million to \$50 million. Duke Energy would structure the
14 program to minimize impacts to customers and split the replacements up into
15 logical geographics sections to replace in an effort to minimize any impact to the
16 area during construction. Company witness Jefferson "Jay" P. Brown discusses
17 the recovery of this program through Rider PMM in his testimony.

18 **Q. WHAT IS ALDYL-A PIPE?**

19 A. In the 1960s, DuPont introduced a new polyethylene (PE) polymer resin
20 pipe called Aldyl-A to the market. This PE pipe was lighter, easier to install, less
21 expensive, and more corrosion resistant than its metal counterpart. Over the years,
22 DuPont produced several iterations of this salmon-colored PE pipe resin,
23 including changes in colors and resin formulations, until it was acquired by

1 Finnish product maker Uponor in 1991.

2 In the decades since, Aldyl-A and other early PE gas pipe resin
3 formulations have proven susceptible to brittle-like, slow crack growth failures. In
4 1998, in response to a series of pipeline incidents in Iowa, Texas, and Puerto
5 Rico, the National Transportation Safety Board (NTSB) released a special
6 investigative report on "Brittle-Like Cracking in Plastic Pipe for Gas Service,"
7 which included information pertaining to Aldyl-A and other PE pipe
8 manufactured from the 1960s through the early 1980s describing its vulnerability
9 to stress intensification. Several more bulletins and recommendation documents
10 followed.

11 Pre-1973 Aldyl-A, identifiable by its color, is widely considered more
12 vulnerable compared to later formulations. By contrast, current PE resins take
13 advantage of modern advances in polymer science such as bimodal molecular
14 weight distributions and increased short-chain branching to increase resistance to
15 slow crack growth.

16 **Q. PLEASE EXPLAIN WHY THE ALDYL-A PIPE NEEDS TO BE**
17 **REPLACED.**

18 A. As it relates to pipeline replacements, Duke Energy Kentucky must respond to
19 changes in federal or state regulations that necessitate the replacement of older
20 infrastructure that either does not meet, or cannot be proven to meet, new
21 standards, or newer interpretations of existing standards. In addition, the
22 Company must continue to address risks identified as part of its DIMP AND
23 TIMP, respectively.

1 In September 2023, the PHMSA moved to revise federally mandated
2 DIMP for utilities and natural gas distribution operators to include Aldyl-A and
3 other PE pipes under a proposed rule stating "that operators must identify the
4 threats posed by specific material types in their pipeline system." In 2024, the
5 U.S. House of Representatives also considered a bill that would require
6 widespread identification and removal of Aldyl-A pipes.¹

7 **Q. HAVE THERE BEEN RECENT EXAMPLES OF INTEGRITY RISKS**
8 **WITH PRE-1980 VINTAGE ALDYL A PIPES?**

9 A. Yes. In March 2023, Aldyl-A pipe was the catalyst for a natural gas pipeline
10 failure that killed seven workers at a Pennsylvania candy factory. In November of
11 2024 the NTSB issued a report on a South Jordan, Utah house explosion linked to
12 Aldyl-A pipe. In 2021 PHMSA issued a Notice of Proposed Rulemaking (NPRM)
13 for the Safety of Gas Distribution Pipelines that specifically calls for Aldyl-A pipe
14 to be tracked as a separate material in DIMP Plans.

15 **Q. HAS THE COMPANY IDENTIFIED ALDYL-A PIPE AS AN INTEGRITY**
16 **RISK AS PART OF ITS DIMP? PLEASE EXPLAIN.**

17 A. Yes; Duke Energy Kentucky has identified Aldyl-A as a threat to the distribution
18 system that will be identified and tracked in our Distribution Integrity
19 Management Program. When looking specifically at natural gas leaks in the
20 Kentucky distribution system on plastic main pipe that is not associated with
21 excavation damage, the average leak rate for all plastic pipes from January 2020
22 to April 2025 was 0.220 leaks per mile. When Duke Energy Kentucky looks at

¹ [www.congress.gov/bills/118th-congress/house-bill/5638/text?s=1&r=1](https://www.congress.gov/bills/118/congress/house-bills/5638/text/s1/r1)

1 just the leaks on Aldyl-A pipe in its jurisdiction in that same timeframe the leak
2 rate is 0.421 leaks per mile or almost double the overall leak rate. In addition, it
3 has been shown in the industry that Aldyl-A pipe is prone to leak in a location that
4 has been used as a “squeeze off” point for gas isolation, requiring the Company to
5 mobilize and perform another isolation on the same Aldyl-A pipe at a later date to
6 replace the leaking section of main. As part of Duke Energy’s overall integrity
7 program, the leak rates for all of our jurisdictions are analyzed to look for
8 emerging threats and patterns of leaks. For all of Duke Energy from January 2020
9 through April of 2025, the leaks per mile of plastic main was 0.186, while the
10 leaks per mile of Aldyl-A pipe in that same time frame was 1.47, almost 8 times
11 as much – making Aldyl-A pipe a unique threat to the distribution system that
12 would need to be monitored. The proposed program will solve for these issues.

IV. CONCLUSION

13 **Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?**

14 **A. Yes.**

VERIFICATION

STATE OF North Carolina)
COUNTY OF Mecklenburg) SS:

The undersigned, Adam Long, Vice President, Chief Operations Officer Natural Gas, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing testimony and that it is true and correct to the best of his knowledge, information and belief.

Adam Long

Adam Long Affiant

Subscribed and sworn to before me by Adam Long on this 27th day of May, 2025.

SHANNON L. WALL
Notary Public, North Carolina
Mecklenburg County
My Commission Expires
June 28, 2027

Shannon L. Wall
NOTARY PUBLIC

My Commission Expires: 6/28/2027

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF DUKE	)	
ENERGY KENTUCKY, INC., FOR: 1) AN	)	
ADJUSTMENT OF THE NATURAL GAS RATES;	)	CASE NO.
2) APPROVAL OF NEW TARIFFS; AND 3) ALL	)	2025-00125
OTHER REQUIRED APPROVALS, WAIVERS,	)	
AND RELIEF.	)	

DIRECT TESTIMONY OF

LINDA L. MILLER

ON BEHALF OF

DUKE ENERGY KENTUCKY, INC.

June 2, 2025

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I. INTRODUCTION AND PURPOSE

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Linda L. Miller, and my business address is 525 South Tryon Street,
3 Charlotte, North Carolina 28202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS), as Director, Gas
6 & Fuel Accounting. DEBS provides various administrative and other services to
7 Duke Energy Kentucky, Inc., (Duke Energy Kentucky or Company) and other
8 affiliated companies of Duke Energy Corporation (Duke Energy).

9 **Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATION AND**
10 **PROFESSIONAL EXPERIENCE.**

11 A. I received a Bachelor of Science degree in Accounting from Alliance University
12 (formerly Nyack College) in Nyack, New York in 2001. From 2001 to 2004, I
13 was employed by Deloitte as an auditor. After Deloitte, I worked at UBS as a
14 Financial Analyst until joining Lennar Homes as the Assistant Controller of the
15 Sarasota, Florida division in 2005. In 2006, I received my CPA license (NY). In
16 2008, I joined Duke Energy (formerly Progress Energy, Inc.) Florida as Senior
17 Rates and Regulatory Analyst, and in 2010 accepted a Senior Analyst role in
18 Asset Accounting. I was promoted to Lead Accounting Analyst in 2011 and to
19 Manager of Accounting in 2016. In 2021, I took a position as Investor Relations
20 Manager before accepting my current position as Director, Gas and Other
21 Accounting in May 2023.

1 **Q. PLEASE DESCRIBE YOUR RESPONSIBILITIES AS DIRECTOR, GAS**
2 **& FUEL ACCOUNTING.**

3 A. As Director, Gas & Fuel Accounting, I am responsible for the books of account
4 and reporting the financial position and the results for the Gas Segment within
5 Duke Energy including Duke Energy Kentucky's gas operations as well as Duke
6 Energy Ohio's gas operations, Piedmont Natural Gas and various gas pipeline
7 development projects within the segment. Additionally, I am responsible for the
8 accounting of fuel inventory, fuel settlements, and materials and supplies
9 inventory for Duke Energy.

10 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE KENTUCKY**
11 **PUBLIC SERVICE COMMISSION?**

12 A. No.

13 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
14 **PROCEEDING?**

15 A. My testimony in this proceeding addresses the various capital and operating
16 expenditures and accounting adjustments to Duke Energy Kentucky's books of
17 account in support of Duke Energy Kentucky's application in this proceeding. I
18 sponsor the historic data in Schedule B-8 provided in satisfaction of Filing
19 Requirement FR 16(8)(b); and Filing Requirements FR 12(2)(i), FR 16(7)(i), FR
20 16(7)(k), FR 16(7)(m), FR 16(7)(n), FR 16(7)(o), FR 16(7)(p), and FR 16(7)(q).
21 Finally, I also sponsor the historic data on Schedules I-1 through I-5 in response
22 to FR 16(8)(i), and Schedule K in response to FR 16(8)(k).

**II. OVERVIEW OF DUKE ENERGY KENTUCKY'S ACCOUNTING
RECORDS**

1 **Q. ARE YOU FAMILIAR WITH THE ACCOUNTING PROCEDURES AND**
2 **BOOKS OF ACCOUNT OF DUKE ENERGY KENTUCKY?**

3 A. Yes. The books of account for Duke Energy Kentucky's regulated business follow
4 the Uniform System of Accounts prescribed by the Federal Energy Regulatory
5 Commission (FERC).

6 **Q. ARE THE BOOKS OF ACCOUNT FOR THE NATURAL GAS BUSINESS**
7 **OF DUKE ENERGY KENTUCKY PREPARED AT YOUR DIRECTION**
8 **AND UNDER YOUR SUPERVISION?**

9 A. Yes.

10 **Q. ARE THE CAPITAL AND OPERATING EXPENDITURES**
11 **REPRESENTED ON DUKE ENERGY KENTUCKY'S BOOKS OF**
12 **ACCOUNT ACCURATE AND REASONABLE?**

13 A. Yes. Duke Energy Kentucky has various budgeting, planning, and review
14 procedures in place to establish and monitor the capital and operating budgets, as
15 well as actual expenditures. The system of internal accounting controls provides
16 reasonable assurance that all transactions are executed in accordance with
17 management's authorization and are recorded properly.

18 The system of internal accounting controls is annually reviewed, tested,
19 and documented by Duke Energy Kentucky to provide reasonable assurance that
20 amounts recorded on the books and records of the Company are accurate and
21 proper. In addition, independent certified public accountants perform an annual
22 audit to provide assurance that internal accounting controls are operating

1 effectively and that Duke Energy Kentucky's financial statements are materially
2 accurate. Duke Energy Kentucky will continue recording deferrals, per normal
3 regulatory accounting standards, for riders that are subject to being trued-up. Over-
4 or under-recovery of costs are flowed through riders such as the gas cost adjustment
5 clause; the Company records the amounts to be trued-up in future periods as
6 regulatory assets or regulatory liabilities.

III. SCHEDULES AND FILING REQUIREMENTS SPONSORED BY
WITNESS

7 **Q. PLEASE DESCRIBE B-8.**

8 A. Schedule B-8 contains the Comparative Balance Sheets for Duke Energy
9 Kentucky for the most recent five calendar years, the base period, and the forecasted
10 period.

11 **Q. PLEASE DESCRIBE FR 12(2)(i).**

12 A. FR 12(2)(i) consists of Duke Energy Kentucky's detailed income statement and
13 balance sheet for the period ended March 31, 2025.

14 **Q. PLEASE DESCRIBE FR 16(7)(i).**

15 A. FR 16(7)(i) consists of the Company's most recent Federal Energy Regulatory
16 Commission (FERC) audit report, reporting the results of the Company's last
17 FERC audit.

18 **Q. PLEASE DESCRIBE FR 16(7)(k).**

19 A. FR 16(7)(k) consists of Duke Energy Kentucky's most recent FERC Form 1 and
20 FERC Form 2.

21 **Q. PLEASE DESCRIBE FR 16(7)(m).**

22 A. FR 16(7)(m) consists of Duke Energy Kentucky's current chart of accounts.

1 **Q. PLEASE DESCRIBE FR 16(7)(n).**

2 A. FR 16(7)(n) consists of the latest twelve months of the monthly management
3 reports providing financial results of the Company's operations in comparison to
4 the forecast.

5 **Q. PLEASE DESCRIBE FR 16(7)(o).**

6 A. FR 16(7)(o) consists of management's monthly budget variance reports for Duke
7 Energy Kentucky's natural gas operations.

8 **Q. PLEASE DESCRIBE FR 16(7)(p).**

9 A. FR 16(7)(p) consists of Duke Energy's most recent Form 10-K and Form 8-K as
10 well as those forms for the last two years. Additionally, the Company is
11 submitting copies of its Form 10-Qs that were filed during the past six quarters.

12 **Q. PLEASE DESCRIBE FR 16(7)(q).**

13 A. FR 16(7)(q) consists of the independent auditor's annual opinion report for Duke
14 Energy Kentucky. The auditor did not note any material weaknesses in internal
15 controls.

16 **Q. PLEASE DESCRIBE THE INFORMATION YOU SUPPORT IN**
17 **RESPONSE TO FR 16(8)(i), SCHEDULES I-1 THROUGH I-5.**

18 A. Schedule I-1 contains comparative income statements for the Company.
19 Schedules I-2.1 through I-5 contain comparative revenue and sales statistical
20 information as required by the Commission's filing requirements. I support the
21 historic information contained on these schedules.

1 **Q. PLEASE DESCRIBE THE INFORMATION YOU SUPPORT IN**
2 **RESPONSE TO FR 16(8)(k), THE K SCHEDULE.**

3 A. The information I support in response to FR 16(8)(k) consists of the Consolidated
4 Condensed Income Statement and other Comparative Financial Data as presented
5 on pages 2, 4 and 5 of Schedule K for Duke Energy Kentucky. I provided this
6 information to Company witness Ms. Claire C. Hudson for her use in preparation
7 of the forecast.

IV. CONCLUSION

8 **Q. WAS THE INFORMATION YOU SPONSORED IN SCHEDULES B-8, I-1,**
9 **I-2.1, I-3, I-4, I-5 AND K AS WELL AS FR 12(2)(i), FR 16(7)(i), FR 16(7)(k),**
10 **FR 16(7)(m), FR 16(7)(n), FR 16(7)(o), FR 16(7)(p), FR 16(7)(q), FR16(8)(i),**
11 **AND FR 16(8)(k) PREPARED BY YOU OR UNDER YOUR DIRECTION**
12 **AND SUPERVISION?**

13 A. Yes.

14 **Q. IS THE INFORMATION YOU SPONSORED IN THOSE SCHEDULES**
15 **AND FILING REQUIREMENTS ACCURATE TO THE BEST OF YOUR**
16 **KNOWLEDGE AND BELIEF?**

17 A. Yes.

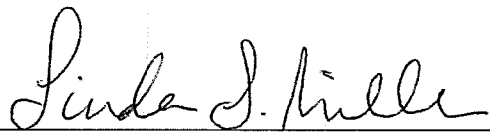
18 **Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?**

19 A. Yes.

VERIFICATION

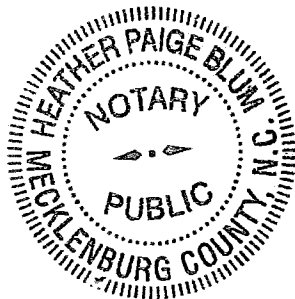
STATE OF NORTH CAROLINA)
)
COUNTY OF MECKLENBURG) SS:

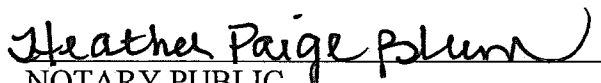
The undersigned, Linda L. Miller, Director, Gas and Fuel Accounting, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing testimony and that it is true and correct to the best of her knowledge, information and belief.



Linda L. Miller Affiant

Subscribed and sworn to before me by Linda L. Miller on this 20th day of May, 2025.





NOTARY PUBLIC

My Commission Expires: 1/9/2028

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF DUKE	)	
ENERGY KENTUCKY, INC., FOR: 1) AN	)	
ADJUSTMENT OF THE NATURAL GAS RATES;	)	CASE NO.
2) APPROVAL OF NEW TARIFFS; AND 3) ALL	)	2025-00125
OTHER REQUIRED APPROVALS, WAIVERS,	)	
AND RELIEF.	)	

DIRECT TESTIMONY OF

SHARIF S. MITCHELL

ON BEHALF OF

DUKE ENERGY KENTUCKY, INC.

June 2, 2025

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I. INTRODUCTION AND PURPOSE

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Sharif S. Mitchell, and my business address is 525 South Tryon
3 Street, Charlotte, North Carolina 28202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Duke Energy Business Services LLC (DEBS), as Manager
6 Accounting II. DEBS provides various administrative and other services to Duke
7 Energy Kentucky, Inc., (Duke Energy Kentucky or Company) and other affiliated
8 companies of Duke Energy Corporation (Duke Energy).

9 **Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATION AND**
10 **PROFESSIONAL EXPERIENCE.**

11 A. I graduated from the University of South Carolina with a Bachelor of Science in
12 Accounting and earned my Master's Degree in Business Administration and
13 Management from Webster University. I have 19 years of professional experience
14 in various accounting roles, including jobs with BlueCross BlueShield of South
15 Carolina, Time Warner Cable, and Charter Communications. I began my
16 employment at Duke Energy in 2016 and was named to my current position of
17 Manager II of Plant Accounting and Reporting in June 2022.

18 **Q. PLEASE DESCRIBE YOUR RESPONSIBILITIES AS MANAGER**
19 **ACCOUNTING I.**

20 A. As Manager Accounting II, I have responsibility for accounting and reporting
21 activities within Duke Energy's electric and natural gas utilities related to fixed
22 assets, including plant in service, construction work in progress, and depreciation.

1 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE KENTUCKY**
2 **PUBLIC SERVICE COMMISSION?**

3 A. Yes. I recently provided testimony in support of the Company's Application in Case
4 No. 2024-00354.

5 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
6 **PROCEEDING?**

7 A. I am responsible for the actual net plant in service contained in rate base and other
8 actual plant-related items that Duke Energy Kentucky witness, Ms. Claire C.
9 Hudson uses in her testimony. In particular, I sponsor the following Schedules in
10 satisfaction of Filing Requirements (FR) 16(8)(b): B-2, B-2.1, B-2.2, B-2.3, B-
11 2.4, B-2.5, B-2.6, B-2.7, B-3, B-3.1, B-3.2, and B-4. I sponsor the following
12 Schedules in satisfaction of FR 16(8)(d): D-2.24 as well as the actual plant data
13 on Schedule K page 1, and the composite depreciation rates on Schedule K, both
14 being in response to FR 16(8)(k). The source and sponsor of the budgeted and
15 projected data as shown on these schedules is Ms. Hudson. The source of the
16 proposed depreciation and amortization accrual rates used in these schedules,
17 including the supporting depreciation study, is supported by Company witness
18 Mr. John J. Spanos.

II. SCHEDULES SPONSORED BY WITNESS

19 **Q. PLEASE DESCRIBE THE INFORMATION CONTAINED IN THE**
20 **SECTION B SCHEDULES.**

21 A. The Section B schedules develop the Jurisdictional Net Plant in Service. The
22 schedules are based on the Company's budget records as of the end of the base

1 period (August 31, 2025) and the end of the forecast period (December 31, 2026). I
2 provided Ms. Hudson with the actual balances as of February 28, 2025 (the last
3 month of the base period based on actual data). She uses these balances to assist
4 in developing the forecasted portions of the base period and the forecasted test
5 period.

6 **Q. PLEASE DESCRIBE SCHEDULE B-2.**

7 A. Schedule B-2 shows the plant in service including allocated common plant by major
8 property grouping for the base period and the 13-month average as of the plant
9 valuation date of December 31, 2026. The amount shown in the column labeled
10 “Adjusted Jurisdiction” on page 1 of 2, and “13 Month Average Adjusted
11 Jurisdiction” on page 2 of 2, represents plant in service that is deemed used and
12 useful in providing natural gas service to our Kentucky jurisdictional customers.

13 **Q. PLEASE DESCRIBE SCHEDULE B-2.1.**

14 A. Schedule B-2.1 consists of a further breakdown of Schedule B-2 by the Federal
15 Energy Regulatory Commission (FERC) and Company Account for each major
16 property grouping for the base period and the forecast period. The plant in service
17 investment shown in the column labeled “Adjusted Jurisdiction” on pages 1 through
18 4, and “13 Month Average Adjusted Jurisdiction” on pages 5 through 8, represents
19 natural gas plant in service including allocated common plant that is deemed used
20 and useful in providing natural gas service to the Company’s Kentucky jurisdictional
21 customers.

22 **Q. PLEASE DESCRIBE SCHEDULE B-2.2.**

23 A. Schedule B-2.2 shows proposed adjustments to plant in service for the base period

1 and the forecast period. The adjustments shown on this schedule are related to the
2 manufactured gas production plant, distribution plant, common plant and general
3 plant and are related to gas facilities devoted to other than Kentucky customers, the
4 Pipeline Modernization Mechanism and Asset Retirement Obligations.

5 **Q. PLEASE DESCRIBE SCHEDULE B-2.3.**

6 A. Schedule B-2.3 shows gross additions, retirements and transfers by FERC and
7 Company Account for each major property grouping for the base period and the
8 forecast period.

9 **Q. PLEASE DESCRIBE SCHEDULE B-2.4.**

10 A. Schedule B-2.4 is entitled "Property Merged or Acquired" for the base period and
11 the forecast period. Duke Energy Kentucky projects that no property will be
12 merged or acquired during the forecast period, so no items appear in this
13 schedule.

14 **Q. PLEASE DESCRIBE SCHEDULE B-2.5.**

15 A. Schedule B-2.5 is entitled "Leased Property" and provides data for the base period
16 and the forecast period. Duke Energy Kentucky's leases for gas meters and
17 regulators ended in June 2019. In 2005, Duke Energy Kentucky entered into a lease
18 for a building on Cox Road in Erlanger, Kentucky, to house its natural gas and
19 electric construction and maintenance operations. This building was purchased by
20 Duke Energy Kentucky in December 2018.

21 **Q. PLEASE DESCRIBE SCHEDULE B-2.6.**

22 A. Schedule B-2.6 shows the property held for future use included in rate base for the
23 base period and forecast period. The Company has not included any property held

1 for future use in rate base.

2 **Q. PLEASE DESCRIBE SCHEDULE B-2.7.**

3 A. Schedule B-2.7 contains data on utility property excluded from rate base for the base
4 period and forecast period. There are no exclusions of utility property from rate base.

5 **Q. PLEASE DESCRIBE SCHEDULE B-3.**

6 A. Schedule B-3 shows the total plant investment and Reserve for Accumulated
7 Depreciation and Amortization by FERC and Company Account grouping for the
8 base period and the forecast period. The amounts for the forecast period, on pages 5
9 through 8, are 13-month averages. The adjusted jurisdictional reserve in the last
10 column is applicable to the jurisdictional plant shown on Schedule B-2, "Adjusted
11 Jurisdiction" and "13-Month Average Adjusted Jurisdiction."

12 **Q. PLEASE DESCRIBE SCHEDULE B-3.1.**

13 A. Schedule B-3.1 shows adjustments to Accumulated Depreciation and Amortization
14 for the base period and the forecast period. The adjustments shown on this schedule
15 are the related accumulated depreciation balances for the adjustments to Plant in
16 Service shown on Schedule B-2.2, which is described above.

17 **Q. PLEASE DESCRIBE SCHEDULE B-3.2.**

18 A. Schedule B-3.2 lists the 13-month average jurisdictional plant investment and
19 reserve balance as of December 31, 2026, for each FERC and Company Account
20 within each major property grouping. It also shows the proposed depreciation and
21 amortization accrual rate, calculated annual depreciation and amortization expense,
22 percentage of net salvage value, average service life and curve form, as applicable
23 for each account. The calculated annual depreciation and amortization was

1 determined by multiplying the 13-month average adjusted jurisdictional plant
2 investment for the forecast period by the proposed depreciation and amortization
3 accrual rates.

4 With this filing, the Company proposes depreciation and amortization
5 accrual rates prepared in 2024 and sponsored by Mr. Spanos of Gannett Fleming,
6 Inc., who prepared the depreciation study. The account numbers referred to in the
7 depreciation study were those in effect in 2024 for Duke Energy Kentucky. The
8 Company requests that the Commission approve these new depreciation and
9 amortization accrual rates included in this filing and that the depreciation and
10 amortization accrual rates be effective January 1, 2026, corresponding with the
11 effective date of the electric rates established in this case.

12 **Q. PLEASE DESCRIBE SCHEDULE B-4.**

13 A. Schedule B-4 is a list of construction work in progress (CWIP) by major property
14 grouping. Duke Energy Kentucky does not request to include its investment in
15 CWIP in rate base.

16 **Q. PLEASE DESCRIBE SCHEDULE D-2.24**

17 A. Schedule D-2.24 reflects the adjustment to the forecasted period depreciation
18 expense to reflect annualized depreciation expense as calculated on Schedule B-3.2.
19 Schedule B-3.2 shows annual depreciation on 13-month average plant balance at
20 December 31, 2026, using the current depreciation rates.

21 **Q. PLEASE DESCRIBE THE INFORMATION YOU SPONSOR IN**
22 **SCHEDULE K.**

23 A. I sponsor the actual plant data submitted on page 1 of Schedule K. This information

1 includes Plant in Service by major property grouping and Reserve for Accumulated
2 Depreciation and Amortization by utility service for the 13-month average forecast
3 period, for the base period and as of December 31 for each of the last ten years. Plant
4 held for future use and construction work in progress have also been provided for the
5 same periods. I also sponsor the composite depreciation rates shown on Schedule K.

III. INFORMATION PROVIDED TO OTHER WITNESSES

6 **Q. DID YOU SUPPLY ANY INFORMATION TO OTHER WITNESSES FOR**
7 **THEIR USE IN THIS PROCEEDING?**

8 A. Yes, I provided Company witness Ms. Hudson with the actual net book value for
9 the existing natural gas and common plant for the period ending February 28,
10 2025, for her use in calculating the forecasted financial data for the periods ending
11 August 31, 2025, and December 31, 2026.

IV. CONCLUSION

12 **Q. WERE SCHEDULES B-2, B-2.1, B-2.2, B-2.3, B-2.4, B-2.5, B-2.6, B-2.7, B-3,**
13 **B-3.1, B-3.2, B-4, D-2.24, THE INFORMATION YOU PROVIDED ON**
14 **SCHEDULE K, AND THE INFORMATION YOU PROVIDED TO MS.**
15 **HUDSON, (EXCLUDING THE BUDGET AND FORECAST NUMBERS**
16 **PREPARED BY MS. HUDSON AND THE PROPOSED DEPRECIATION**
17 **AND AMORTIZATION ACCRUAL RATES AND SUPPORTING**
18 **DEPRECIATION STUDY PREPARED BY MR. SPANOS) PREPARED BY**
19 **YOU OR UNDER YOUR DIRECTION AND SUPERVISION?**

20 A. Yes.

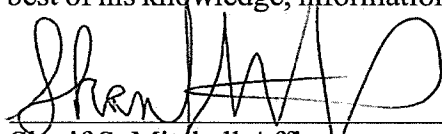
1 **Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?**

2 **A. Yes.**

VERIFICATION

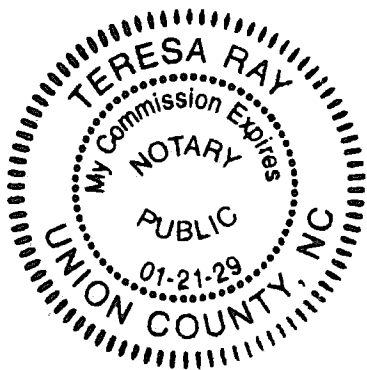
STATE OF NORTH CAROLINA)
) SS:
COUNTY OF MECKLENBURG)

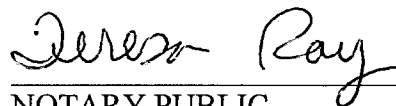
The undersigned, Sharif S. Mitchell, Manager of Accounting II, being duly sworn,
deposes and says that he has personal knowledge of the matters set forth in the foregoing
testimony and that it is true and correct to the best of his knowledge, information and belief.



Sharif S. Mitchell Affiant

Subscribed and sworn to before me by Sharif S. Mitchell on this 5 day of May,
2025.





NOTARY PUBLIC

My Commission Expires: 01/21/29