

KyPSC Case No. 2025-00125
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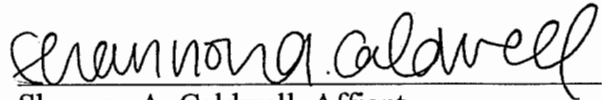
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VERIFICATION

STATE OF NORTH CAROLINA)
) **SS:**
COUNTY OF MECKLENBURG)

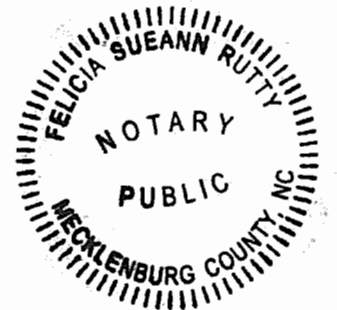
The undersigned, Shannon A. Caldwell, Director HR Operations, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of her knowledge, information, and belief.


Shannon A. Caldwell, Affiant

Subscribed and sworn to before me by Shannon A. Caldwell on this 8th day of August, 2025.


NOTARY PUBLIC

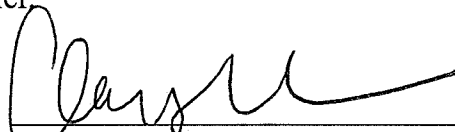
My Commission Expires:



VERIFICATION

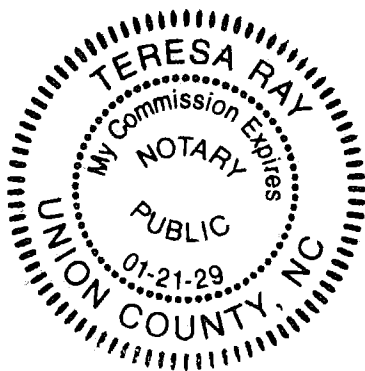
STATE OF NORTH CAROLINA)
) **SS:**
COUNTY OF MECKLENBURG)

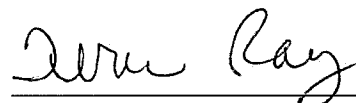
The undersigned, Claire C. Hudson, Manager, Finance Forecasting, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of her knowledge, information, and belief.



Claire C. Hudson, Affiant

Subscribed and sworn to before me by Claire C. Hudson on this 12th day of August, 2025.





NOTARY PUBLIC

My Commission Expires: 01/21/29

VERIFICATION

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The undersigned, Jefferson "Jay" P. Brown, Director Rates & Regulatory Planning, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.



Jefferson "Jay" P. Brown Affiant

Subscribed and sworn to before me by Jefferson "Jay" P. Brown on this 1st day of August, 2025.



NOTARY PUBLIC

My Commission Expires: July 8, 2027



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

VERIFICATION

STATE OF NORTH CAROLINA)
)
COUNTY OF MECKLENBURG) SS:

The undersigned, Brian R. Weisker, SVP and President, Natural Gas Business, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

B. R. Weisker

Brian R. Weisker Affiant

Subscribed and sworn to before me by Brian R. Weisker on this 7th day of August, 2025.



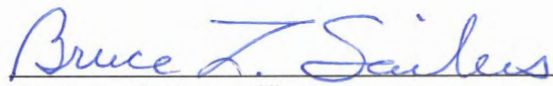
Jacqueline M. Berry
NOTARY PUBLIC

My Commission Expires: 6/12/2027

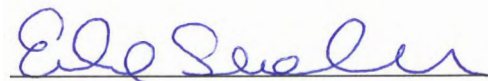
VERIFICATION

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The undersigned, Bruce L. Sailers, Director Jurisdictional Rate Administration, 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.


Bruce L. Sailers Affiant

Subscribed and sworn to before me by Bruce L. Sailers on this 30th day of July, 2025.


NOTARY PUBLIC

My Commission Expires: July 8, 2027

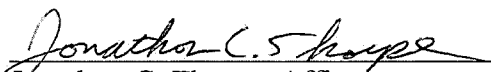


EMILIE SUNDERMAN
Notary Public
State of Ohio
My Comm. Expires
July 8, 2027

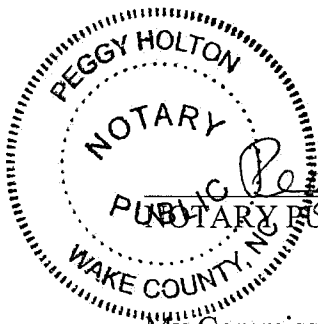
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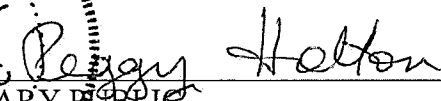
STATE OF NORTH CAROLINA)
) SS:
COUNTY OF WAKE)

The undersigned, Jonathon C. Thorpe, Senior Load Forecasting Analyst, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers therein are true and correct to the best of his knowledge, information, and belief.


Jonathon C. Thorpe, Affiant

Subscribed and sworn to before me by Jonathon C. Thorpe on this 5th day of August, 2025.




My Commission Expires: 12/22/2026

VERIFICATION

STATE OF NORTH CAROLINA

)

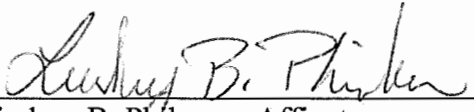
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SS:

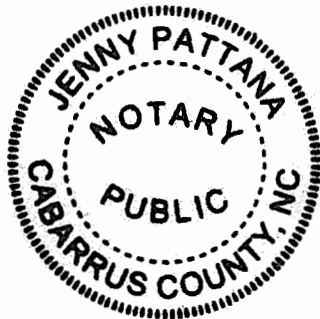
COUNTY OF MECKLENBURG

)

The undersigned, Lindsay B. Philemon, Manager, Customer Governance & Compliance, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of her knowledge, information and belief.


Lindsay B. Philemon Affiant

Subscribed and sworn to before me by Lindsay B. Philemon on this 13th day of August, 2025.



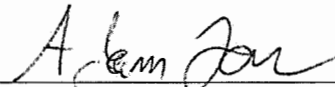

NOTARY PUBLIC

My Commission Expires: 06/08/2030

VERIFICATION

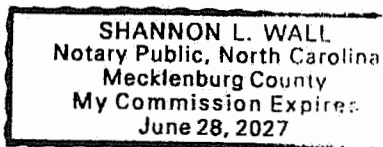
STATE OF NORTH CAROLINA)
)
COUNTY OF MECKLENBURG) **SS:**

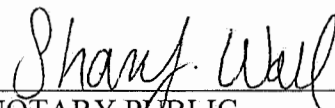
The undersigned, Adam Long, VP, Chief Operations Officer, Natural Gas Business, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.



Adam Long Affiant

Subscribed and sworn to before me by Adam Long on this 6 day of August, 2025.





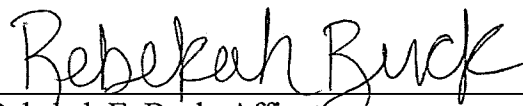
NOTARY PUBLIC

My Commission Expires: 6/28/2027

VERIFICATION

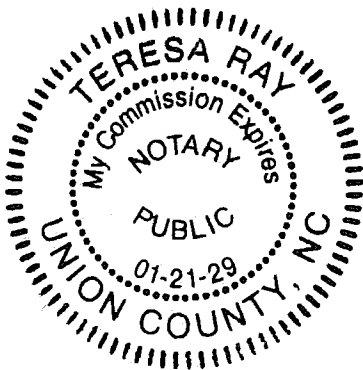
STATE OF NORTH CAROLINA)
)
COUNTY OF MECKLENBURG) **SS:**

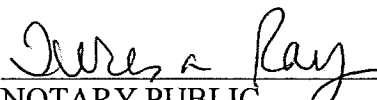
The undersigned, Rebekah E. Buck, Director of Allocations and Reporting, being duly sworn, deposes and says that she has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of her knowledge, information, and belief.



Rebekah E. Buck, Affiant

Subscribed and sworn to before me by Rebekah E. Buck on this 5th day of August, 2025.





NOTARY PUBLIC

My Commission Expires: 01/21/29

VERIFICATION

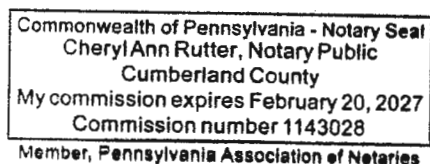
COMMONWEALTH OF PENNSYLVANIA)
) SS:
COUNTY OF CUMBERLAND)

The undersigned, John J. Spanos, President of Gannett Fleming Valuation and Rate Consultants, LLC, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.


John J. Spanos Affiant

Subscribed and sworn to before me by John J. Spanos on this 7th day of August, 2025.


NOTARY PUBLIC

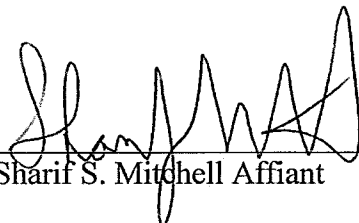


My Commission Expires: February 20, 2027

VERIFICATION

STATE OF NORTH CAROLINA)
)
COUNTY OF MECKLENBURG) SS:

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 data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.

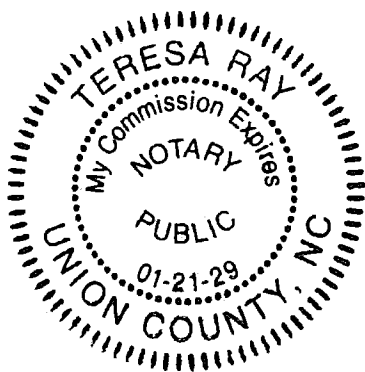


Sharif S. Mitchell Affiant

Subscribed and sworn to before me by Sharif S. Mitchell on this 5th day of August, 2025.



NOTARY PUBLIC

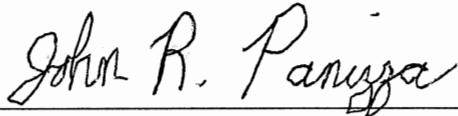


My Commission Expires: 01/21/29

VERIFICATION

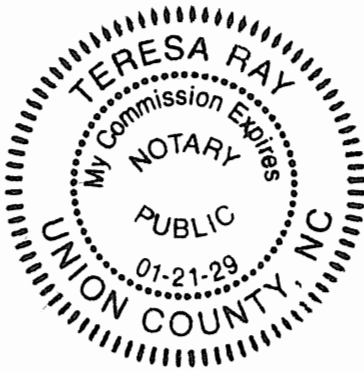
STATE OF NORTH CAROLINA)
)
COUNTY OF MECKLENBURG) SS:

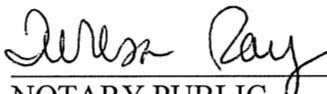
The undersigned, John R. Panizza, Director, Tax Operations, being duly sworn, deposes and says that he has personal knowledge of the matters set forth in the foregoing data requests and that the answers contained therein are true and correct to the best of his knowledge, information, and belief.



John R. Panizza, Affiant

Subscribed and sworn to before me by John R. Panizza on this 5th day of August, 2025.





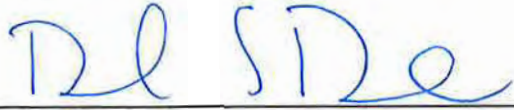
NOTARY PUBLIC

My Commission Expires: 01/21/29

VERIFICATION

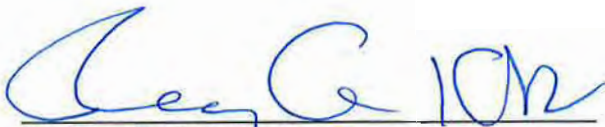
STATE OF MASSACHUSETTS)
)
COUNTY OF MIDDLESEX) SS:

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 data requests and that the answers contained therein are true and correct to the best of his knowledge, information and belief.



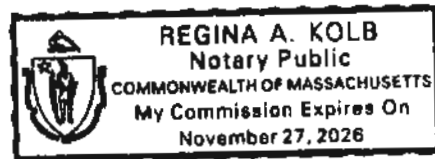
Daniel S. Dane Affiant

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



NOTARY PUBLIC

My Commission Expires: Nov. 27, 2026



Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

CONFIDENTIAL AG-DR-02-001
(As to Attachment only)

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request for Information ("Attorney General's First Request"), Item 1(f). Duke Kentucky's answer is nonresponsive to the question posed. As originally requested, provide an organizational chart (i.e. group structure chart, corporate hierarchy diagram, entity organizational chart, or a company structure chart) that demonstrates a simplistic demonstration of all the parent companies/holding companies/affiliated companies that are associated with Duke Kentucky. For example, Duke Energy Corporation ("Duke Energy") would be at the top of the organizational chart, with the holding companies/subsidiaries underneath of Duke Energy.

RESPONSE:

CONFIDENTIAL PROPRIETARY TRADE SECRET (As to Attachment only)

Please see AG-DR-02-001 Confidential Attachment for Duke Energy Corporation's corporate structure as of June 30, 2025.

PERSON RESPONSIBLE: Legal

CONFIDENTIAL PROPRIETARY TRADE SECRET

AG-DR-02-001 Confidential Attachment

FILED UNDER SEAL

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-002

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 2(a) – (j). Duke Kentucky asserts that no executive employees are paid by Duke Kentucky, and the Company does not track employee labor costs that are allocated from one company/utility to another.

- a. Explain in detail why Duke Kentucky should recover executive employee labor costs if the Company will not provide evidence into the record that these costs are fair, just, and reasonable.
- b. Explain in detail which company pays Duke Kentucky's executive employee labor costs.
- c. Explain in detail whether Duke Kentucky has requested to know the executive employee labor costs. If so, why does Duke Kentucky not know this information? If not, explain why not.
- d. As originally posed, provide answers to the Attorney General's First Request, Items 2(a) – (j).

RESPONSE:

- a. Objection. This request is argumentative, harassing in nature. Without waiving said objection, and to the extent discoverable, in regards to employee labor costs, as discussed in STAFF-DR-01-046, Duke Energy employs a market-based compensation strategy by using annual compensation surveys to establish salary

ranges and ensure jobs are paid competitively in base and in total direct compensation (base + incentives) as compared to jobs at companies that are similar to Duke Energy in size and revenue. Duke Energy participates in a variety of third-party salary surveys on an annual basis and data from these surveys is analyzed to determine overall competitiveness of pay for jobs throughout the Companies. More specifically, for executive officers, the Compensation and People Development Committee of the Board of Directors of Duke Energy (the Committee) reviews data from nationally recognized, independent executive compensation consulting firms (Frederick W. Cook and WTW). The peer group of companies used for these analyses consists of companies that represent the talent markets from which Duke Energy competes to attract and retain executive employees. In Section III and the first question of Section IV of the testimony provided by Shannon A. Caldwell, the application of the salary survey data is described and how it directly relates to ensuring the competitiveness of the Company's compensation programs. Competitive compensation is a reasonable and prudent cost necessary to attract and retain the executive leadership necessary to deliver superior performance and provide safe and reliable service to DEK customers.

- b. Executive employee labor costs are paid by Duke Energy Business Services (DEBS).
- c. Objection. This request is vague and ambiguous. Without waiving said objection, and to the extent discoverable, please see STAFF-DR-01-039 for executive employee labor costs direct charged and allocated to Duke Energy Kentucky. Duke Energy Kentucky completed manual calculations for each corporate officer

individually to determine the labor costs allocated from DEBS to Duke Energy Kentucky. The calculation is time intensive and requires information from multiple stakeholders and systems, including time reporting, payroll, accounting, and finance, to generate the allocated labor costs from DEBS to Duke Energy Kentucky for the time periods requested for each corporate officer.

As noted in the response to AG-DR-01-002, Duke Energy Kentucky does not maintain detailed records of the allocated labor costs it receives from DEBS or affiliated Duke Energy companies at the individual employee level. As such, Duke Energy Kentucky is not able to automatically produce the total labor costs allocated to Duke Energy Kentucky executive employees because doing so would require having the details readily available at the individual employee level in order to separate executive employees from others. As a result, Duke Energy Kentucky had to manually calculate the allocated labor costs shown in the confidential attachment to STAFF-DR-01-039, as the information is not readily available otherwise.

Completing labor cost allocation calculations for individual employees more broadly would be unduly burdensome, as these costs are recorded in the general ledger by responsibility center—groups of employees with a shared function – not by employee. As the labor cost allocation process progresses, tracing costs back to individual employees becomes increasingly difficult. Please refer to the Direct Testimony of Rebekah E. Buck for information on cost allocations, including how labor costs are allocated from one affiliate to another.

Furthermore, Duke Energy Kentucky believes allocated labor costs are fair, just and reasonable as labor cost allocations are based on documented FERC

compliant cost allocation methodology governed by service agreements approved by the Commission (see the Direct Testimony and attachments of Rebekah E. Buck) and described within DEBS' Cost Allocation Manual (CAM) which was included as the last appendix to the application. Duke Energy Kentucky places assurance in the company's controls associated with its employee time tracking¹ and allocation process – which are the drivers for the labor cost allocation process – which are regularly reviewed and subject to both internal and external audit.

Please refer to the responses to AG-DR-01-023(b) and AG-DR-02-018(b) for information on how Duke Energy Kentucky reviews its allocated costs.

d. Please see response to AG-DR-01-002, Items 3(a) – (j).

PERSON RESPONSIBLE: As to objections, Legal
As to response, Shannon A. Caldwell

¹ As noted in its response to AG-DR-01-003, employee time and accounting are managed via the Workforce system (MyTime), allowing default and manual labor accounting to allocate costs across jurisdictions. Exempt employees attest to timesheet accuracy, the requirement of which is explicitly documented in the company's Code of Business ethics (CoBE) in regard to accurate reporting and records, while non-exempt employees' timesheets require managerial approval.

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-003

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 3(a) – (j). Duke Kentucky asserts that the Company does not track salaried employees whose labor costs are allocated from one company/utility to another.

- a. Explain in detail why Duke Kentucky should recover salaried employee labor costs that are allocated to the Company if it will not provide evidence into the record that these costs are fair, just, and reasonable.
- b. Explain in detail whether Duke Kentucky has requested to know the salaried employee total labor costs for those that are allocated to the Company. If not, why not?
- c. As originally posed, provide answers to the Attorney General's First Request, Items 3(a) – (j).

RESPONSE:

- a. Objection. This request is argumentative and harassing in nature and assumes facts not in evidence. Without waiving said objection, and to the extent discoverable, in regards to salaried employee labor costs, as discussed in STAFF-DR-01-046, Duke Energy employs a market-based compensation strategy by using annual compensation surveys to establish salary ranges and ensure jobs are paid competitively in base and in total direct compensation (base + incentives) as compared to jobs at companies that are similar to Duke Energy in size and revenue.

Duke Energy participates in a variety of third-party salary surveys on an annual basis and data from these surveys is analyzed to determine overall competitiveness of pay for jobs throughout the Companies. In Section III and the first question of Section IV of the testimony provided by Shannon A. Caldwell, the application of the salary survey data is described and explained to be reasonable, prudent, and necessary to attract and retain the talent needed to provide safe and reliable service to the Company's customers.

- b. Objection. This request is vague and ambiguous in nature and requires speculation and guesswork to respond. Without waiving said objection, and to the extent discoverable, as noted in the response to AG-DR-01-004, Duke Energy Kentucky does not have detailed records readily available of the allocated labor costs it receives from DEBS or affiliated Duke Energy companies at the individual employee level. As such, Duke Energy Kentucky is not able to automatically generate the total labor costs allocated to Duke Energy Kentucky by salaried and non-salaried employees because doing so would require having the details at the individual employee level readily available in order to group the employees into salaried and non-salaried populations.

Because the information at the individual employee level is not readily available, producing it would be unduly burdensome. Furthermore, labor costs are recorded in the general ledger by responsibility center—groups of employees with a shared function – not by individual employee. As the labor cost allocation process progresses, tracing costs back to individual employees becomes increasingly difficult. Please refer to the Direct Testimony of Rebekah E. Buck for information

on cost allocation, including how labor costs are allocated from one affiliate to another.

Duke Energy Kentucky believes allocated labor costs are fair, just and reasonable as labor cost allocations are based on documented FERC compliant cost allocation methodology governed by Commission-approved service agreements (see the Direct Testimony and attachments of Rebekah E. Buck) and described within DEBS' Cost Allocation Manual (CAM) which was included as the last appendix to the application. Duke Energy Kentucky places assurance in the company's controls associated with its employee time tracking¹ and allocation process – which are the drivers for the labor cost allocation process – which are regularly reviewed and subject to both internal and external audit.

Please refer to the responses to AG-DR-01-023(b) and AG-DR-02-018(b) for information on how Duke Energy Kentucky reviews its allocated costs.

- c. Please see response to AG-DR-01-003, Items 3(a) – (j).

PERSON RESPONSIBLE: As to objections, Legal
As to response, Shannon A. Caldwell

¹ As noted in its response to AG-DR-01-003, employee time and accounting are managed via the Workforce system (MyTime), allowing default and manual labor accounting to allocate costs across jurisdictions. Exempt employees attest to timesheet accuracy, the requirement of which is explicitly documented in the company's Code of Business ethics (CoBE) in regard to accurate reporting and records, while non-exempt employees' timesheets require managerial approval.

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 4(a) – (j). Duke Kentucky asserts that the Company does not track non-salaried employees whose labor costs are allocated from one company/utility to another.

- a. Explain in detail why Duke Kentucky should recover non-salaried employee labor costs that are allocated to the Company if it will not provide evidence into the record that these costs are fair, just, and reasonable.
- b. Explain in detail whether Duke Kentucky has requested to know the non-salaried employee total labor costs for those that are allocated to the Company. If not, why not?
- c. As originally posed, provide answers to the Attorney General's First Request, Items 4(a) – (j).

RESPONSE:

- a. Objection. This request is argumentative and harassing in nature. Without waiving said objection, and to the extent discoverable, in regards to non-salaried employee labor costs, as discussed in STAFF-DR-01-046, Duke Energy employs a market-based compensation strategy by using annual compensation surveys to establish salary ranges and ensure jobs are paid competitively in base and in total direct compensation (base + incentives) as compared to jobs at companies that are similar to Duke Energy in size and revenue. Duke Energy participates in a variety of third-

party salary surveys on an annual basis and data from these surveys is analyzed to determine overall competitiveness of pay for jobs throughout the Companies. In Section III and the first question of Section IV of the testimony provided by Shannon A. Caldwell, the application of the salary survey data is described and explained to be reasonable, prudent, and necessary to attract and retain the talent needed to provide safe and reliable service to the Company's customers.

- b. Objection, this request is vague and ambiguous and requires speculation and guesswork to respond. Without waiving said objection, and to the extent discoverable, as noted in the response to AG-DR-01-004, Duke Energy Kentucky does not have detailed records readily available of the allocated labor costs it receives from DEBS or affiliated Duke Energy companies at the individual employee level. As such, Duke Energy Kentucky is not able to automatically generate the total labor costs allocated to Duke Energy Kentucky by salaried and non-salaried employees because doing so would require having the details at the individual employee level readily available in order to group the employees into salaried and non-salaried populations.

Because the information at the individual employee level is not readily available, producing it would be unduly burdensome. Furthermore, labor costs are recorded in the general ledger by responsibility center—groups of employees with a shared function – not by individual employee. As the labor cost allocation process progresses, tracing costs back to individual employees becomes increasingly difficult. Please refer to the Direct Testimony of Rebekah E. Buck for information

on cost allocation, including how labor costs are allocated from one affiliate to another.

Duke Energy Kentucky believes allocated labor costs are fair, just, and reasonable as labor cost allocations are based on documented FERC compliant cost allocation methodology governed by Commission- approved service agreements and described within DEBS' Cost Allocation Manual (CAM). Duke Energy Kentucky places assurance in the company's controls associated with its employee time tracking¹ and allocation process – which are the drivers for the labor cost allocation process – which are regularly reviewed and subject to both internal and external audit.

Please refer to the responses to AG-DR-01-023(b) and AG-DR-02-018(b) for information on how Duke Energy Kentucky reviews its allocated costs.

- c. Please see response to AG-DR-01-004, Items 3(a) – (j).

PERSON RESPONSIBLE: As to objections, Legal
As to response, Shannon A. Caldwell

¹ As noted in its response to AG-DR-01-004, employee time and accounting are managed via the Workforce system (MyTime), allowing default and manual labor accounting to allocate costs across jurisdictions. Exempt employees attest to timesheet accuracy, the requirement of which is explicitly documented in the company's Code of Business ethics (CoBE) in regard to accurate reporting and records, while non-exempt employees' timesheets require managerial approval.

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-005

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 5.

- a. Explain why Duke Kentucky does not budget number of employees or number of vacant positions.
- b. If Duke Kentucky does not budget number of employees or number of vacant positions then how can the Commission determine whether the included labor costs in the revenue requirement are fair, just, and reasonable? Explain in detail.
- c. Provide a response as originally requested to the Attorney General's First Request, Item 5.

RESPONSE:

- a. Rather than budgeting number of employees or number of vacant positions, Duke Energy Kentucky budgets for the expected costs required to perform necessary work. The Company also recognizes there is always some amount of vacancy and hiring occurring related to natural attrition as part of normal operations. The Company accounts for this normal level of attrition through a budget credit based on a percentage of total labor cost at a departmental level based on historical attrition levels. The proposed revenue requirement includes this credit as a reduction to forecasted labor costs.
- b. The actual balance between internal labor expense and contingent worker expense can vary from budget. For this reason, it is important to consider internal labor and

contingent worker expense together when comparing actual periods to forecasted periods. The Company believes that proposed O&M expense, to include both internal labor and contingent worker expense, is reasonable when compared to historical amounts. Please see the following table comparing internal labor and contingent worker expense for 2024 actual, the base period, and the forecast period. The expenses show an overall decrease of -5.35% for the forecast period as compared to 2024 actuals. Additionally, the increases as they relate to Duke Internal Labor between the periods are reasonable given normal annual merit increases of 3.5% per year.

			% Change 2024 v Base Period		% Change Base Period v Forecast Period	% Change 2024 v Forecast Period
	2024	Base Period	Base Period	Forecast Period	Forecast Period	Forecast Period
Duke Labor	6,616,473	6,667,237	0.77%	6,929,918	3.94%	4.74%
Contingent Worker	1,149,228	764,376	-33.49%	419,975	-45.06%	-63.46%
Total	7,765,701	7,431,614	-4.30%	7,349,893	-1.10%	-5.35%

c. Please see response to (a) above.

PERSON RESPONSIBLE: Claire C. Hudson

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-006

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 6(a) – (e). Consider this an ongoing request during the pendency of this case.

RESPONSE:

- a. Please see STAFF-DR-01-012 1st Supplemental Confidential Attachment 1 for the amount of total rate case expense that has been accrued through June 2025. Regarding the continuing request, please see the updates to STAFF-DR-01-012 request which will be filed monthly.
- b. Please see STAFF-DR-01-012 1st Supplemental Confidential Attachment 1 for the breakdown of the total rate case expense that has been accrued through June 2025. Regarding the continuing request, please see the updates to STAFF-DR-01-012 request which will be filed monthly.
- c. Please see STAFF-DR-01-012 1st Supplemental Attachment 2 for the invoices for the total rate case expense that has been accrued through June 2025. There are no new contracts. Regarding the continuing request, please see the updates to STAFF-DR-01-012 request which will be filed monthly.
- d. See Schedule F-6 in the Application and STAFF-DR-01-012 Attachment 1 for estimated total rate case expense of \$889,000.

See Schedule F-6 in the Application and STAFF-DR-01-012 Attachment 1 for the breakdown of the estimated total rate case expense of \$889,000.

PERSON RESPONSIBLE: Jefferson “Jay” P. Brown

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-007

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 7. Duke Kentucky asserts that the requested revenue requirement includes \$54,044 of expenses related to corporate jet and helicopter expenses ("corporate aviation expenses") allocated from Duke Energy Business Services ("DEBS").

- a. Explain in detail how the corporate aviation expenses benefit Kentucky ratepayers, if at all.
- b. Explain whether DEBS compares the corporate aviation expenses with available commercial flight expenses, and then utilizes the least expensive option. If not, explain in detail why not.
- c. Provide a copy of the corporate aviation policies for Duke Kentucky, Duke Energy, Duke Energy Ohio, Inc. ("Duke Ohio"), and DEBS. If no policies exist, explain why not.
- d. Explain in detail whether the employees utilizing the corporate jet and helicopters are salaried or hourly employees.
- e. Explain whether Duke Kentucky believes corporate aviation is an extravagance. If not, explain why not.
- f. Explain whether Duke Kentucky believes that Duke Energy's/DEBS' utilization of corporate aviation is in direct conflict with the company wide statements and policies on climate change. If not, explain why not.

- g. Provide a breakdown of the total corporate aviation expenses allocated to Duke Kentucky – Gas between those necessary for aerial patrol and all other.

RESPONSE:

- a. Duke Energy uses corporate aviation to ensure our senior leadership team and Board of Directors can safely, securely, and quickly respond to operational needs in support of and execution of the company's strategy and core business. Corporate aviation expenses benefit Kentucky customers by maximizing the time of the senior leadership team and allows for faster decision making to help maintain reliable and affordable service for our customers.
- b. Yes, Aviation Services conducts a regular, data-driven review of travel costs. This includes a comprehensive comparison between our operations and commercial airline alternatives, specifically focused on our most frequently traveled destinations.

In addition to the cost efficiency benefits, corporate travel provides significant non-monetary advantages over commercial airline travel:

- Security: Enhanced passenger safety protocols, including executive spacing protocols, controlled access and secure facilities, crew and aircraft oversight, In-flight security and communication and destination risk assessments.
- Confidentiality: Travel details are restricted to authorized personnel only, ensuring discretion for sensitive business trips.

- Time and Cost Savings: No TSA or long security lines, faster boarding and deplaning, flexible scheduling, productivity in flight time, reduced overnight stays, and fewer unpredictable flight delays.
- Access to more airports: Corporate aircraft can land at smaller, regional airports, reducing ground travel time. Able to access approximately 4,500 more airports in the U.S. than commercial airlines. This expanded access allows for closer proximity to final destinations, greater scheduling flexibility, and avoidance of congested commercial hubs.
- Productivity: A business aircraft should be thought of as an “office in the sky.” Employees are more productive when flying on business aircraft. On average, passengers spend two thirds of their time on business aircraft working, including 40% of the time meeting with colleagues or customers, all while being safe from corporate espionage (National Business Aviation Association).

- c. Please see AG-DR-02-007 Attachment.
- d. These aviation assets primarily support the Duke Energy President & CEO, along with his direct reports. These positions are salaried.
- e. Duke Energy Kentucky does not consider corporate aviation an extravagance. The company’s aviation assets are considered business tools to ensure maximum safety and productivity of the employees that utilize them. We carefully evaluate these expenses to ensure they are cost-effective and used when they provide clear operational benefits.

- f. No, Duke Energy Kentucky does not believe that the use of corporate aviation is in direct conflict with the company's decarbonization statements. As reflected in its public statements, Duke Energy serves customers by keeping reliability and affordability top of mind as we reduce CO2 emissions from electricity generation and methane emissions from natural gas operations. Our approach is to provide reliable service to our customers while keeping costs as low as possible. Appropriate use of corporate aviation to facilitate business purposes is consistent this approach.
- g. The costs identified previously are entirely for corporate aviation, as a result none are related to aerial patrol in Duke Energy Kentucky.

PERSON RESPONSIBLE: Jefferson (Jay) P. Brown

Applicability:	Senior Management Committee
Originator:	Aviation Services
Approval:	Senior Vice President and Chief Administrative Officer
Effective Date:	May 15, 2024
Revision Date:	May 15, 2024
Revision No:	8
Reissue Date:	

Statement of Purpose and Philosophy

Corporate Aviation is designed to maximize the productivity, safety and security of the executive team and the Board of Directors in support and execution of Duke Energy's strategy and core business. This Corporate Aviation policy ("Policy") describes the general processes, expectations and authority for use of Duke Energy aircraft. The Chair, President & CEO and Senior Management Committee members (Authorizers) may request and approve the use of corporate aircraft in accordance with this Policy and should familiarize themselves with the guidance and expectations outlined herein. In addition, the following individuals have authority for use of the corporate helicopter to travel to nuclear sites only: the SVP and Chief Nuclear Officer, the SVP Nuclear Operations N.C., and the SVP Nuclear Operations S.C. When questions or interpretations of this Policy are warranted, the Managing Director of Aviation or the Senior Vice President and Chief Administrative Officer should be contacted.

Corporate Aviation - General Use Expectations

Corporate Aviation, including owned, leased, chartered and fractional aircraft, is the preferred form of domestic and international air travel for the Chair and CEO (CEO) and President. Aviation studies will be conducted periodically to gauge continued merit.

As much as reasonably possible, flights involving deadhead legs should be avoided.

SMC personal use travel on the corporate aircraft requires advance approval of the CEO. Any such approved personal use of the corporate aircraft will be in accordance with the procedures herein.

Roles and Responsibilities

- **Policy Development & Reporting:** The Managing Director of Aviation Services and the Senior Vice President and Chief Administrative Officer are accountable for the development, oversight and communication of this Policy. Reports will be provided as needed and authorized by the Senior Vice President and Chief Administrative Officer through his/her management chain to the CEO.
- **Safety & Compliance:** The Managing Director of Aviation Services is responsible for ensuring that Corporate Aviation provides technical reviews and safety assessments of business travel on Duke Energy aircraft as well as private, non-Duke Energy aircraft directed for executive use by Corporate Aviation.
- **Executive Spacing Protocol:** The Corporate Aviation team is responsible for following the Executive Spacing Protocol as approved by the Corporate Governance Committee of the Duke Energy Corporation Board.

Priority Use Guidelines

Priority use and scheduling will always be given to the CEO and Board of Directors. Secondary priority will be given to SMC members.

General Use Guidelines

- Due to the confidential nature of travel by the Authorizers, Corporate Aviation will not provide travel information to other executives, or their representatives, relating to travel by others; unless there is a specific business need that is approved through the Chief Administrative Officer. Corporate Aviation remains committed to optimizing the use of corporate aircraft whenever possible.
- The CEO has blanket dispatch approval authority for the Board, employees and non-employees.
- Authorizers have dispatch approval authority for (i) themselves, for (ii) employees in their respective organizations, and (iii) persons employed by a non-Duke Energy organization working on matters in support of Duke Energy's interests (e.g., economic development).
- When an Authorizer cancels his/her travel plans, and employees or non-employees were scheduled to accompany the Authorizer, the trip must be reapproved unless the manifest contains another Authorizer.
- When the original requester (non-Authorizer) cancels his/her travel plans, the trip must be reapproved, assuming an Authorizer is not on the manifest.
- The Authorizer shall not delegate dispatch approval authority.
- The Managing Director Aviation Services has authority to approve positioning flights in response to aircraft maintenance events.
- SMC members may utilize Corporate Aviation for purely personal travel with prior approval of the CEO. Appropriate legal documents (e.g., time share agreements) must be executed prior to purely personal trips. Ride along personal travel (e.g., spouse accompanying an Authorizer on business), should be an infrequent occurrence.
- Duke Energy aircraft will not be used to transport publicly elected officials or their staffs.
- Duke Energy aircraft should not be used to transport non-profit organization staff or guests, absent advance approval by the Senior Vice President and Chief Administrative Officer. The only pre-approved non-profit use of the aircraft is the Corporate Angel Network. The Senior Vice President and Chief Administrative Officer may approve other non-profit support which is consistent with the mission of Duke Energy.

Personal Use Guidelines

- When a request for use of the corporate aircraft is made to Aviation, Aviation will gather the following information so that a determination can be made about whether the travel is personal, and if so, whether it results in incremental cost to the company:
 - Purpose of trip
 - List of passengers
 - Whether any passengers are flying for non-business purpose
 - If any passengers or purpose are non-business, Aviation will confirm appropriate approval has been obtained

- Flight time of the trip
 - Flight miles of the trip
 - Whether 50% of the seats will be occupied for business
- Non-business passengers (e.g. spouse, dependent) accompanying an employee on a business flight are considered “ride along” passengers and their trip shall not result in incremental cost to Duke Energy. The seat cost of that passenger will, however, result in imputed income to the employee unless the 50% rule has been met, which means that 50% of the plane’s passengers are aboard to conduct company business. If the 50% rule is met, there is no imputed income to the employee. Pilots do not factor into the count as to the 50% rule.
- Use of corporate aviation for purely personal purposes (e.g. vacation, entertainment events, non-business sporting events) resulting in incremental cost to the company must be paid for by the applicable employee. The executive will reimburse the company for incremental costs as outlined in their respective timeshare agreement. Positioning legs associated with personal travel are considered incremental. Aviation will ensure appropriate approval has been obtained, will document the nature of the trip and provide estimates to the executive, prior to the trip.
- From time to time, business trips may have a personal diversion. Although such diversion may be unavoidable or an emergency, these procedures for approved personal use of the aircraft will still apply and the executive will be subject to personal travel incremental costs rules.
- Aviation will provide a personal flight activity summary to executives on a quarterly basis which will include “ride along” imputed income (based on current published Standard Industry Fare Level (SIFL) rates), and timeshare costs. Timeshare costs will be settled by direct reimbursement from the travelling executive to Duke Energy upon receipt of the quarterly statement.
- Aviation will submit a quarterly report of personal trips, including “ride along” trips, to the Legal Department. The report will include Aviation’s determination of whether each trip is personal and the amount of its incremental cost, if any, to the company. All other departments (e.g., HR, Tax) will receive an annual report.
- Based on the quarterly report, the following action items should be taken:
 - Personal trips resulting in incremental cost to the company will be costed and charged to the applicable employee.
 - Personal trips not resulting in incremental cost to the company will be flagged for imputed income purposes. Imputed income is calculated from November 1 through October 31 and will be charged on the December paycheck.
- At the end of the year, a tax deduction disallowance calculation will be done, and a personal use of the corporate aircraft perquisite may need to be reported in the proxy for Named Executive Officers.

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-008

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 8.

- a. Provide the number of Advanced Metering Infrastructure ("AMI"), Automated Meter Reading ("AMR") Infrastructure, and manual read meters that Duke Kentucky currently has for its natural gas customers.
- b. Explain why Duke Kentucky still has natural gas customers with manual read meters.

RESPONSE:

- a. AMI – 84,697
AMR – 22,648
Manual Read - 717
- b. There are two reasons Duke Energy Kentucky performs manual reads. The first is for large gas meters that are incompatible with AMI and AMR technologies. The second is where the Duke Energy Kentucky customers opted out of the AMI technology.

PERSON RESPONSIBLE: Brian R. Weisker

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 13.

- a. If the Commission approves the termination of the soft close program as the Company requests, explain how it will affect the customers who use the soft close program. For example, will they pay a higher fee/bill per month/year if the soft close program terminates. Provide any additional issues that customers who use the soft close program may encounter if terminated, in addition to potential monetary issues.
- b. Explain how the Operational Flow Orders tariff changes will affect Duke Kentucky's natural gas customers monetarily and otherwise.
- c. Explain how the proposed Curtailment Plan for Management of Available Gas supplies will affect Duke Kentucky's natural gas customers monetarily and otherwise.

RESPONSE:

- a. For clarity, the Company proposes to terminate the "seasonal" soft close program as compared to soft close. The Company uses a soft close process for everyday move-in and move-out transitions and does not propose any changes to that process. The seasonal soft close service was introduced primarily in response to the COVID-19 pandemic. However, the implementation of the service has been challenging and can result in a poor customer experience. The primary change the customer will

encounter if seasonal soft close termination is approved will be a hard close process. For those customers who desire to turn off their gas during the summer and avoid receiving gas bills over the summer months, a disconnection will be requested and when the customer is ready for service to be reinstated, a reconnection fee will be applied. Assuming the proposed charges are approved in this case, the reconnection fee will be \$110. The residential customer charge will be \$21.00 / month. The applicable riders at 0 CCF usage are approximately \$0.42 / month. Therefore, if a customer continues gas service for 5 months, they will pay approximately \$107 in gas bill customer charges plus applicable riders. Financially, the customer will save approximately \$3.00 by continuing gas service over the summer months as compared to a hard close disconnect/reconnect process.

- b. The proposed changes to the Company's Operational Flow Orders (OFO) tariff language are intended to enhance the Company's ability to maintain system integrity and reliability during periods of supply imbalance or operational stress. These changes will have both monetary and non-monetary implications for customers.

Monetarily, the revised OFO tariff language introduces charges for non-compliance with flow directives issued during OFO events. Suppliers who fail to adhere to specified delivery or usage limits during these periods may incur financial penalties. This creates a stronger incentive for suppliers, for large-volume transportation and interruptible service users, to align their gas nominations and usage with system needs. While this may increase costs for non-compliant

suppliers, it also promotes more efficient system operation, which can help stabilize overall rates in the long term.

From an operational standpoint, the OFO tariff changes will help ensure continued service reliability. For suppliers of transportation and interruptible customers, the changes may necessitate operational adjustments to avoid penalties and maintain compliance.

Overall, the OFO tariff revisions are designed to support system reliability, align with industry standards, and maintain safe and reliable service.

- c. The proposed Curtailment Plan for Management of Available Gas Supplies by the Company is structured to ensure the safe and equitable distribution of natural gas during periods of constrained supply. The plan is designed to uphold system reliability while minimizing adverse impacts on customers.

Financially, the plan introduces a mechanism whereby penalties collected from interruptible customers who exceed usage limits during interruptible (Stage 1) events are then redistributed to all customers in accordance with the Company's gas cost adjustment provisions. This approach ensures transparency and fairness in cost recovery and allocation.

Operationally, the plan prioritizes service continuity for firm customers, including residential users and critical infrastructure, while allowing for the curtailment of interruptible customers during emergencies. This tiered approach reflects a commitment to public safety and system integrity. Interruptible customers, who benefit from lower rates in exchange for service flexibility, may experience temporary service suspensions, which could affect their operations.

However, this is consistent with their contractual obligations and risk profile. The plan also includes provisions for timely communication with affected customers, ensuring they are informed and prepared for potential service interruptions. Curtailment impacts could be experienced by firm customers too depending on the stage of curtailment implemented. Again, the plan design seeks to minimize impacts to firm customers.

PERSON RESPONSIBLE: Bruce L. Sailors

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-010

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 14. Duke Kentucky admitted in the response that the pending natural gas rate increase request represents the third natural gas rate increase in the past six years on the natural gas only customers, and the seventh rate increase in the past approximately seven years on Duke Kentucky's combination customers (four electric rate increases and three natural gas rate increases, including the pending rate increase requests). Explain in detail if Duke Kentucky is concerned as to how its natural gas only and combination (electric and natural gas) customers will continue to afford/pay their bills in the face of the aforementioned rate increases. If Duke Kentucky is not concerned about affordability of rates to its customers then explain why not.

RESPONSE:

Objection. This request is argumentative, misconstrues facts and assumes facts not in evidence, and is otherwise harassing in nature. Without waiving said objection, and to the extent discoverable, the Company is always mindful of cost impacts to customers when making the necessary investments in its natural gas system to provide safe and reliable service to its customers. The Company also offers assistance to those customers that are struggling to pay their bill as explained in the Direct Testimony of Company witnesses Lindsay B. Philemon.

PERSON RESPONSIBLE: As to objection, Legal
As to response, Jefferson "Jay" P. Brown

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 15(a) and (b).

- a. Explain how Duke Kentucky's proposal to use the rate of return approved by the Commission in the pending case to calculate the return on rate base associated with capital pipeline replacement projects in future Pipeline Modernization Mechanism ("Rider PMM") filings adheres to Commission precedent when the Company confirmed in its response that Rider PMM received a lower ROE than what was approved for base rates in Case No. 2021-00190.
- b. Explain how Duke Kentucky's proposal to use the rate of return approved by the Commission in the pending case to calculate the return on rate base associated with capital pipeline replacement projects in future Rider PMM filings adheres to Commission precedent, when the Company confirmed in its response that the Commission provided a lower ROE to Duke Kentucky's Earnings Sharing Mechanism ("ESM") in Case No. 2022-00372, and stated that, "[t]he Commission continues to view capital riders, such as the ESM, as providing lower risk to the utility due to the automatic cost recovery and true-up components in the ESM and Duke Kentucky's gas pipeline replacement program. As such, the Commission finds that a 10-basis point reduction in the ROE component of the ESM from 9.75 percent to 9.65 percent is fair, just, and reasonable."

RESPONSE:

- a. Objection. This question misstates facts and presumes that the Company proposed a rate of return for Rider PMM, when in fact, the Company only indicated that it would use the rate of return approved in this proceeding. The Company acknowledges the Commission has historically reduced the return on equity component in the rate of return by 10 basis points for capital riders.
- b. See response to (a) above.

PERSON RESPONSIBLE: As to objection, Legal
As to response, Jefferson “Jay” P. Brown

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-012

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 16(b). As originally requested, provide documentation supporting Duke Kentucky's forecasted increase in natural gas customers.

RESPONSE:

The methodology underlying the forecasted increase in Duke Energy Kentucky natural gas customers reported for the forecast test period (2026) in AG-DR-01-16(b) has two stages.

1. The gas business provides the forecasting group with 5-year, forecasted customer additions. Third-party sources such as Dodge reports, permit reports, and other economic data (like interest rates for home mortgages, residential development and construction costs, and the unemployment rate) are combined with historical growth and ongoing projects to help determine future expected growth. The growth rates received in 2024 for the years 2025 and 2026 are summarized in the following table.

Class	2025	2026
Residential	0.64%	0.65%
Commercial	0.89%	0.89%
Total	0.65%	0.66%

2. March forecast values (2025 through forecast end) are equal to March for the base year increased by the growth rates in (1). The commercial rate is applied to the commercial and OPA classes, and the total growth rate is applied to the industrial

and interruptible classes. The remaining months are calculated using a 4-year average of each month's proportion to March in the corresponding year. This captures the seasonality of natural gas accounts. Annual averages for the base year (monthly close previously reported with AG-DR-01-16), the projected base year, and the projected test year (2026) are summarized in the following table.

Year	Residential	Commercial	Industrial	OPA	Interruptible	Total
2024-monthly close	97,995	6,843	200	320	19.0	105,376
2024-projected	98,165	6,700	216	320	18.5	105,414
2026-projected	99,440	6,807	221	326*	18.8	106,813
Change v 2024-monthly close	1,446	-36	21	6	-0.2	1,437
CAGR v 2024-monthly close	0.74%	-0.27%	5.23%	0.91%	-0.62%	0.68%
CAGR v 2024-Projected	0.65%	0.79%	1.06%	0.90%	0.66%	0.66%

**Reported as 236 on AG-DR-01-16(b) in error*

PERSON RESPONSIBLE: Jonathon C. Thorpe

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-013

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 16(c).

Provide the number of customers that Duke Kentucky provides both electric and natural gas service (combination customers) to versus the number of natural gas only customers in the Kentucky service territory.

RESPONSE:

Duke Energy Kentucky does not track gas only customers directly. The customer database contains service types electric, gas, and combined. Gas only customers can be estimated as the difference between gas customers and combined customers. As of December 2024, there are an estimated 24,188 gas only customers for Duke Energy Kentucky.

Month	Gas	Combined	"Gas only" estimate
Dec-2024	105,920	81,732	24,188

PERSON RESPONSIBLE: Jonathon C. Thorpe

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-014

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 18(a) – (d).

- a. Continue to provide the account balances for Share the Light (formerly WinterCare), Home Energy Assistance, Neighborhood Energy Saver Program, the Payment Plus Program, and the Weatherization Program, for each month of 2024 and 2025 as updated information comes available. Consider this a continuing request during the pendency of this case.
- b. Provide the qualifications that customers must meet to participate in Share the Light, Home Energy Assistance, Neighborhood Energy Saver Program, the Payment Plus Program, and the Weatherization Program.
- c. Explain how Duke Kentucky notifies the customers of Share the Light, Home Energy Assistance, Neighborhood Energy Saver Program, Payment Plus Program and the Weatherization Program.
- d. Specify in which month of each year Duke Kentucky contributes \$50,000 to the Share the Light fund.
- e. Explain why it does not appear that \$50,000 was contributed in any month for 2024 and 2025 based upon the low balances, or was the \$50,000 contribution used that quickly each year.

- f. Specify in which month of each year Duke Kentucky contributes \$50,000 to the Home Energy Assistance program.
- g. Explain why the Home Energy Assistance program account balances for 2024 and 2025 are continuously high. For example, in December 2024, the balance was \$576,471.38. Ensure to address whether not enough customers are qualifying to utilize the Home Energy Assistance program, whether notification to customers of the Home Energy Assistance program is problematic, etc.

RESPONSE:

- a. Account balances for 2025 through June for the Share the Light Fund and Home Energy Assistance program are below. The Company will provide account balances for these programs through supplemental response.

Share the Light Fund

Year	Month	Balance
2025	January	\$32,188.89
2025	February	\$23,989.25
2025	March	\$4,142.24
2025	April	\$2,568.51
2025	May	\$2,829.71
2025	June	\$2,142.46

Home Energy Assistance Program

Year	Month	Balance
2025	January	\$545,917.03
2025	February	\$441,846.85
2025	March	\$312,858.12
2025	April	\$221,669.27
2025	May	\$229,259.75
2025	June	\$305,876.35

The NES, Payment Plus, and Weatherization Programs are not operated in a manner that allows for reporting of monthly account balances. Rather, budgets are

established for NES, the Payment Plus Program, and the Weatherization Program and approved by the Public Service Commission within the annual cost recovery filing for demand side management that is filed annually on November 1st.

b. Eligibility requirements for each program are listed in the table below:

Program	Eligibility Requirements
Share the Light Fund	• Total household income must be at or below 200% FPL guidelines. • Must have past-due charges for gas or electricity, unpaid deposit, or reconnection charges.
Home Energy Assistance	• Household income must be at or below 200% of poverty • Must be an active residential customer of Duke Energy with service connected at the residence where benefits will be credited • Must provide the utility with access for monthly meter readings • Does not reside in a multi-unit single metered building
Neighborhood Energy Saver	• Must be a residential customer (homeowner or renter) residing in a community identified by Duke Energy.
Payment Plus	• Must be a Duke Energy Electric Kentucky customer with an active account for the last 12 months • Must be at or below 200% of Federal Poverty Guidelines • Must have a past due balance at the time of enrollment into the program • Must not have participated in the Payment Plus program in the past
Weatherization	• Must be a Kentucky resident with an active account • Have a household income of less than 150% of Federal Poverty Guidelines

- c. Information on opportunities to participate in the Company's programs and/or receive assistance is available for all customers on the Duke Energy website: www.duke-energy.com/home/savings/lower-my-bill-toolkit. Additionally, the Company uses various communication and marketing channels to raise awareness of these programs including email campaigns, bill inserts, and/or marketing directly from agencies.
- d. Duke Energy Kentucky shareholders contribute \$25,000 at the beginning of each year to the Share the Light Fund. The remaining \$25,000 is contributed in equal amounts monthly throughout the remainder of the year.
- e. Refer to the response to AG-DR-02-014(d) as to how the shareholder contributions are contributed to the Share the Light Fund. A portion of the contribution is funded in one month, with the remaining contribution amount funded in equal amounts throughout the remaining months of the year.
- f. Duke Energy Kentucky shareholders contribute equal amounts to the Home Energy Assistance program monthly.
- g. For the 2025 program year, the Company has increased the number of spaces in the program to 1,530, as compared to the prior year's number of 1,080. This increase will allow the Company to assist more customers with the available funding and result in an overall reduction in unspent funds that were being carried over from month to month in 2024.

PERSON RESPONSIBLE: Lindsay B. Philemon

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-015

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 19.

- a. Explain whether Duke Kentucky/Duke Energy are concerned that Duke Energy came in last place in the J.D. Power 2024 Gas Utility Residential Customer Satisfaction Study, with 707 points out of 1,000 points. If not, explain why not.
- b. Explain whether Duke Energy/Duke Kentucky are implementing any changes in an attempt to improve residential customer satisfaction. If so, provide all examples of the same.
- c. Explain whether Duke Energy/Duke Kentucky are aware of the reasoning behind the lowest J.D. Power score. For example, did the residential customers state that the scores were based on rate increases, customer service, service interruptions, total bill, etc. If so, generally provide the reasons that the residential customers gave for the J.D. Power scores.

RESPONSE:

- a. The Company pays close attention to its J.D. Power scores and continues to focus on ways to improve customer satisfaction. It is important to note that the results of the J.D. Power 2024 Gas Utility Residential Customer Satisfaction Study reflect a national average of 712 for combination electric and natural gas utilities in 2024. This means the Company was just 5 points shy of the national average for combination utilities.

b. The Company continues to explore ways to improve customer satisfaction. Below is a list of actions the Company has taken to elevate the customer experience:

- New Online Bill-pay Options: The Company has implemented new payment options, including Apple Pay, Google Pay, PayPal and Venmo.
- Payment Assistance Finder: The Company has introduced a new online payment assistance finder for customers seeking agency assistance.
- Operational Enhancements include:
 - Smart systems automatically detect outages, isolate problems, and reroute power, enabling service restoration for customers at unprecedented speeds.
 - Pole Inspections and Reinforcements: Regular inspections and maintenance of utility poles help ensure their strength and durability, making the system more resilient against severe weather events.

c. The J.D. Power 2024 Gas Utility Residential Customer Satisfaction Study indicates a decline in overall satisfaction, with the Midwest Large Region and Duke Energy Midwest showing similar results. As noted in the 2024 J.D. Power press release, there have been ongoing declines in billing, payment, and customer care satisfaction, despite increased digital channel use. The press release highlights the need for gas utilities to improve their websites and mobile apps to better meet customer expectations.¹

¹ See Gas Utility Residential Satisfaction Lowest since 2015, J.D. Power Finds, issued in December 2024, <https://www.jdpower.com/sites/default/files/file/2024-11/2024160%20U.S.%20Gas%20Utility%20Residential.pdf>

Also note that the J.D. Power score applies to Duke Energy Midwest as a whole, covering multiple states, not just Kentucky natural gas customers.

PERSON RESPONSIBLE: Lindsay B. Philemon

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-016

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 20. Explain in detail whether Duke Kentucky has implemented policies to address any of the detractors' suggestions as to how to improve start/transfer natural gas service and to improve gas trouble/leaks. If not, why not.

RESPONSE:

As stated in response to AG-DR-01-020, there were minimal suggestions from detractors regarding improvement of the start/transfer natural gas service and trouble/leaks processes. The Company did conduct individual coaching where appropriate to educate employees and improve outcomes for similar future scenarios. Additionally, see response to AG-DR-02-015(b) for improvements the Company has made to drive increased customer satisfaction.

PERSON RESPONSIBLE: Lindsay B. Philemon

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-017

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 22(a) – (d).

- a. Confirm that in Case No. 2021-00190, Duke Kentucky projected that the AM07 natural gas pipeline project would have a total cost of \$191,168,472. If not confirmed, as originally requested, provide the total cost that Duke Kentucky estimated the AM07 natural gas pipeline project would cost in Case No. 2021-00190.
- b. In Duke Kentucky's response to the Attorney General's First Request, Item 22(c), the Company stated that the estimated cost of the AM07 natural gas pipeline project is now \$212.9 million. Explain in detail what has caused the cost overruns of \$21,731,528 for the AM07 natural gas pipeline project.

RESPONSE:

- a. Confirmed – \$191,168,472 was the estimate for the AM07 pipeline project at the time of submission in 2021. The \$212.9 million estimate was provided in error. The current estimated cost for the replacement of the pipeline is \$227,646,000 as detailed in the direct testimony of Witness Melton Huey in Case No. 2025-00057 (The Company's most recent AM-07 CPCN filing).
- b. The estimate given in Case No. 2021-00191 was a high-level estimate for each phase based on the scope of work and known information in 2021. Please see AG-

DR-02-017 Attachment for a chart that outlines the estimate of each phase submitted to the Commission upon application of each individual CPCN filing, along with actuals or current projected costs. AM07 Phase 1 construction schedule overrun, unforeseen construction, land, and material cost are the main contributors to the differences in estimates.

PERSON RESPONSIBLE: Adam Long

	Case No. 2021-00190 Estimates	Case No. 2025-00125 Estimates/Actuals	Reason for overrun/variation
	CPCN Filing Estimates	Actuals/Expected Costs	
Phase 1	32,300,000	49,900,000	Unforeseen increases in material, land, and construction along with project going into the following year due to system constraints - Actual Cost
Phase 2	49,300,000	51,050,000	Project on target - Estimated \$49.3 million in Case No. 2023-00210 CPCN Filing
Phase 3	48,500,000	51,400,000	Project on target - Estimated \$48.5 million in Case No. 2024-00189 CPCN Filing
Phase 4	43,100,000	43,136,000	Expected cost in left column at time of filing based on Case No. 2025-00057.
Phase 5	*30,388,000	32,160,000	Expected cost as of 8/8/2025
*projected in Case No 2022-00084 testimony by Brian Weisker			

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-018

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 23(a) –

(b).

- a. Provide general descriptions of the services/work that the affiliates provide to Duke Kentucky for each of the following allocated costs listed in the response for the test year: Duke Energy Ohio \$1,279,135; Duke Energy Business Services \$12,577,356; Duke Energy Carolinas \$1,929,961; Duke Energy Florida \$9,149; Duke Energy Indiana \$60,363; Duke Energy Progress \$42,360; and Piedmont Natural Gas \$2,588,304; for a grand total of \$18,486,628.
- b. As originally requested, identify the job title(s) of those who are responsible to review the allocated costs to Duke Kentucky. If there are no employees/job titles responsible to review the allocated costs to Duke Kentucky, explain in detail why not.
- c. Duke Kentucky asserts that while the "business functions" have asked questions about allocated costs, no allocated costs have ever been rejected. Explain what is meant by "business functions."
- d. Explain why no allocated costs have ever been rejected in the past five years.
- e. Explain in detail what questions have been asked about allocated costs in the past five years, and the answers provided in response to the questions.

RESPONSE:

- a. The types of costs allocated to Duke Energy Kentucky from its affiliates are outlined in testimony of Rebekah E. Buck. Please see Attachment REB-1, which is the Service Company/Utility Service Agreement, and Attachment REB-2, which is the Operating Companies Service Agreement. See page 18 of Attachment REB-1 for the function descriptions describing services performed as part of the respective functions. See Section 1.1(b) and 1.1(c) of Attachment REB-2 for the definition of services that can be performed under this agreement.

For further explanation of Duke Energy Carolinas allocated amount, as discussed on page 23 of Rebekah E. Buck testimony, as part of the Duke Energy and Progress Energy merger, certain employees who were engaged in core utility functions that primarily supported the Carolina utilities were transferred in 2013 from Duke Energy Business Services (DEBS) into one of the Carolina utilities. While these employees primarily support the Carolinas, they also provide support to other jurisdictions including Duke Energy Kentucky. As a result of the transfer of employees there was an increase in charges from the Carolinas that was previously incurred from DEBS.

- b. As Director of Allocations and Reporting, Ms. Buck's team is tasked with confirming allocations ran appropriately across the enterprise, which includes reviewing the entities receiving the allocations, or the "targets" of the allocations. That includes reviewing the allocations incurred by Duke Energy Kentucky. In addition to my team's review, the Duke Energy Kentucky Accounting team also

reviews the results of Duke Energy Kentucky each month. The Duke Energy Kentucky team is managed by Danielle L. Weatherston, Manager Accounting II.

- c. As noted in AG-DR-01-023(b), different types of review are performed across various Finance teams. Through those reviews of monthly activity, it's not uncommon that business partners may reach out to inquire about a cost allocated to them, and those questions are typically surrounding the original pool cost triggering the allocation. Questions like "what is this allocation from," "how was this allocation performed," or "what is the CAM rate behind this allocation" are the most typical questions received.

Our internal business partners would include our various regulated accounting teammates, our Financial Planning & Analysis (FP&A) teammates, or our operations teammates. Typically, the questions received stem from the Finance departments, primarily accounting and FP&A. In addition to Finance, our FP&A teammates also field questions from the operational personnel associated with our various business functions; these functions align to those outlined in Attachment REB-1, as noted in part (a) of this response.

- d. Charging guidelines are provided across the enterprise to ensure employees understand the appropriate way to code their costs. If employees have any questions on the code block to use, they have assigned Finance contacts to help define the appropriate coding.

As noted in item (c), during the Company's monthly accounting close process, costs are reviewed by accounting and FP&A teams, and that review includes coding on charges. The Company interprets the term "rejected" as saying

the charge itself was improper, while not “rejected,” if an allocation was incorrectly charged or if code block is determined to be incorrect, entries will be done to fix the coding or reallocate the cost to the correct business unit/function. Examples of these “fixes” typically include reclassing the responsibility center utilized on costs to ensure alignment with Service Requests (as outlined in Attachments REB-2, REB-3, and REB-4).

- e. Please see response part (c) for examples of typical questions received. The most common answer to questions is referring teammates to the CAM rates schedules that we maintain on our internal Company portal. On those CAM rates schedules, employees can see the function descriptions (including examples of services performed by the respective function), allocation methods, and rates per affiliate.

PERSON RESPONSIBLE: Rebekah E. Buck

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-019

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 25(a) – (b). If Duke Kentucky will not provide copies of formal wage and benefit studies into the record, explain how the Commission can determine whether Duke Kentucky's wages and benefits are reasonable.

RESPONSE:

- a. Please see the response to AG-DR-01-025(a). As previously noted, the documents are voluminous in nature and are considered to be proprietary by the vendor and subject to licensing agreements. As a result, to the extent permitted by these vendors, the Company will make available for the Commission's or the Attorney General's review, any of the surveys at a time that is convenient to the Commission or Attorney General at the Company's Frankfort office. As of the date of this response, Duke Energy Kentucky has not received a request for an in-person review from the Commission or the Attorney General.
- b. Duke Energy does not possess compensation and benefits studies specific to the compensation and benefits of Kentucky employees. Instead, as indicated in the response to STAFF-DR-01-046, the Company benchmarks its compensation and benefits programs more broadly against organizations of comparable size and revenue, including both utility sector employers and general industry employers. This methodology ensures that Duke Energy's compensation and benefits packages

remain market-based and competitive within Kentucky and across the broader Duke Energy service area.

PERSON RESPONSIBLE: Shannon A. Caldwell

**Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025**

AG-DR-02-020

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 28(b).

Provide updates as to the status of the union negotiations and the union labor cost increases.

Consider this a continuing request during the pendency of this case.

RESPONSE:

Please see the supplemental response to AG-DR-01-028.

PERSON RESPONSIBLE: Shannon A. Caldwell

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-021

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 31(a) – (d).

- a. If Duke Kentucky uses the request for proposal ("RFP") process to select the contractor to perform right of way maintenance/vegetation management, then explain why there is only one contractor name provided in Duke Kentucky's response to the Attorney General's First Request, Item 31(d), instead of multiple contractor names.
- b. Does Duke Kentucky use the RFP process to select the contractor(s) to perform all right of way maintenance/vegetation management projects, or just the projects that are over a specific dollar amount? If so, provide the dollar amount, and explain in detail why all right of way maintenance/vegetation management projects do not use the RFP process to select the contractor(s).
- c. Explain Duke Kentucky's RFP parameters/requirements to select a contractor for the right of way maintenance/vegetation management projects.

RESPONSE:

- a. Duke Energy Kentucky only has a contract with (1) contractor that performs all of Duke Energy Kentucky's natural gas right of way maintenance. This is a multi-year contract awarded via an RFP process. This multi-year contract expires at the end of

2026 at which time Duke Energy Kentucky will perform an RFP for 2027 and subsequent years.

- b. Duke Energy Kentucky utilizes an RFP process to award all Duke Energy Kentucky's right of way maintenance. All Duke Energy Kentucky right of way maintenance is bundled together and is awarded in a multi-year services agreement via an RFP.
- c. Parameters included in a right of way maintenance RFP include costs, historical safety performance, historical environmental performance, and company size/bandwidth to perform required maintenance.

PERSON RESPONSIBLE: Brian R. Weisker

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-022

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 33(d), Excel Attachment.

- a. Explain why the Rider PMM Rate went from a per month dollar amount for the residential and general service classes for June 2023 – March 2024, but then changed to a per CCF dollar amount for April 2024 – March 2025, and for April 2025 – Current Date.
- b. Provide the Rider PMM monthly rate for the average Duke Kentucky residential natural gas customer for the period April 1, 2024 – March 31, 2025.
- c. Provide the Rider PMM monthly rate for the average Duke Kentucky residential natural gas customer for the period April 1, 2025 – Current Date.

RESPONSE:

- a. In the Order filed on May 26, 2023, in Case No. 2022-00229, page 10 the Commission ordered the Company to file in volumetric format.
- b. Objection. This request seeks information that does not exist and a calculation that has not been performed by the Company as it is contrary to the Commission's Order in Case No. 2022-00229. Without waiving said objection, and to the extent discoverable, there is no monthly rate. The Commission ordered the Company to file based on volumetric format.

- c. Objection. This request seeks information that does not exist and a calculation that has not been performed by the Company as it is contrary to the Commission's Order in Case No. 2022-00229. Without waiving said objection, and to the extent discoverable, there is no monthly rate. The Commission ordered the Company to file based on volumetric format.

PERSON RESPONSIBLE: As to objections, Legal
As to response, Jefferson "Jay" P. Brown

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-023

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 33(l).

- a. The Attorney General originally requested for Duke Kentucky to provide the manufacturing year(s) for the Aldyl-A pipe that the Company has in its natural gas system, as Mr. Long asserts that pre-1973 Aldyl-A, identifiable by its color, is widely considered more vulnerable compared to later formulations. Duke Kentucky's response that it, "potentially has Aldyl-A pipe installed from 1964 through 1985" is nonresponsive. As originally requested, provide the manufacturing year(s) for the Aldyl-A pipe that the Company has in its natural gas system. If Duke Kentucky cannot provide this information, explain in detail why not.
- b. If Duke Kentucky cannot differentiate between the Aldyl-A pipe that is pre-1973 and more vulnerable versus post-1973, then how would the Company prioritize the most vulnerable Aldyl-A pipe for replacement? Explain the response in detail.

RESPONSE:

- a. Please see AG-DR-02-023 Attachment.
- b. Duke Energy Kentucky will utilize DIMP metrics to determine the replacement priority. The main DIMP metric is leak rate.

PERSON RESPONSIBLE: Adam Long

Potential Aldyl-A Mains and Services in Kentucky

Year Installed	Miles of Main	Number of Services
1964	0	5
1965	0.16	17
1966	0	8
1967	0	19
1968	0.75	39
1969	4.74	104
1970	4.7	103
1971	8.13	287
1972	7.44	533
1973	2.34	401
1974	1.91	230
1975	1.22	251
1976	0.52	107
1977	0.13	214
1978	1.33	135
1979	1.6	404
1980	2.2	655
1981	0.23	474
1982	0	397
1983	0.04	377
1984	0.82	303
1985	0	392
Total:	38.25	5,455

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-024

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 33(n). Provide copies of all penalties, fines, or citations of any type that has been issued against Duke Kentucky's natural gas system for violation of state law, federal law, Pipeline and Hazardous Materials Safety Administration ("PHMSA") regulations, etc. without limiting the scope to AM00B, AM007, or Aldyl-A assets. This question is intended to capture all penalties, fines, or citations that have been issued against Duke Kentucky's natural gas system for 2020 – 2025.

RESPONSE:

Duke Energy Kentucky received one citation in 2022 from the Kentucky Public Service Commission. Please see AG-DR-02-024 Attachment 1 for the citation and AG-DR-02-024 Attachment 2 for the Company's response.

PERSON RESPONSIBLE: Adam Long

Andy Beshear
Governor

Rebecca W. Goodman
Secretary
Energy and Environment Cabinet



Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

Kent A. Chandler
Chairman

Mary Pat Regan
Commissioner

September 8, 2022

Mr. Brian Weisker, CFO
Duke Energy Kentucky
4720 Piedmont Row Drive
Charlotte, NC 28210

Re: Periodic Gas Transmission Inspection
Duke Energy of KY Transmission Gas System
Boone County, KY

Dear Mr. Weisker:

Public Service Commission staff performed a periodic inspection of the Duke Energy of KY Transmission gas system on July 19-20, 25-28, 2022, reviewing utility operations and management practices pursuant to Commission regulations. The report of this inspection is enclosed with this letter.

Based on the inspector's observations, the following violation was identified:

- Operator could not produce adequate records to indicate that required Change in Class Location studies had been conducted – CFR 49 192.609

For the violation listed above, an explanation of why the violation occurred and how the violation will be remedied and prevented in the future needs to be provided. A letter addressing the organization's actions regarding the violation shall be submitted by October 10, 2022.

No violations were noted on the previous inspection in May 2019

The above cited violation is in violation of the minimum federal safety standards for the transportation of natural gas by pipeline and as such, is subject to the maximum civil penalty not to exceed \$239,142 for each violation for each day the violation continues, except that the maximum civil penalty may not to exceed \$2,391,412 for any related series of violations as prescribed in KRS 278.992(1).

August 9, 2022

Page 2

Please review the enclosed inspection report in its entirety as you will find further information noted in regard to the inspection. If you have any questions regarding this inspection, feel free to contact David Nash at 502-782-2611 or via email at David.Nash@ky.gov

Sincerely,



Melissa C. Holbrook
Assistant Director
Public Service Commission

Enclosure(s)

Copy: laura.mate@duke-energy.com

INSPECTION REPORT

INSPECTION INFORMATION

KY PSC Inspector(s):	David Nash	Report Number:	D-ST-08082022
Inspection Date(s):	7/19,20,25,26,27,28/2022	Report Date:	8/8/2022
Inspection Type:	☒ Standard ☐ Integrity Management ☐ Operator Qualification ☐ Compliance Follow-up ☐ Construction		

OPERATOR INFORMATION

Name of Operator:	Duke Energy of KY	OP ID No.:	20110
Type of Facility:	Intrastate Natural Gas Transmission	Location of Facility:	1262 Cox Rd., Erlanger, KY
Area of Operation:	Northern KY		
<u>Official Operator Contact and Address: (Contact for Inspection Letter)</u> Mr. Brian Weisker, CFO Duke Energy Kentucky 4720 Piedmont Row Drive Charlotte, NC 28210		<u>Unit Name and Address</u>	
Phone # and Email:	Laura Mate' – 513-287-2594 – Laura.Mate@duke-energy.com		
Records Location:	1262 Cox Rd., Erlanger, KY		
<u>Persons Interviewed</u>	<u>Title</u>	<u>Phone No.</u>	<u>Email</u>
Laura Mate'	Lead Engineer	513-287-2594	Laura.Mate@duke-energy.com
Tyler Morris	Gas Regulatory Compliance	513-203-4963	Tyler.Morris@duke-energy.com
Tom Heck	Corrosion Technician – Duke	513-287-4781	Tom.heck@duke-energy.com
Mark Maxwell	Corrosion Supervisor		Mark.Maxwell@duke-energy.com
Jon Trapp	Sr. Implementation Superintendent	859-250-4785	jon.trapp@duke-energy.com
Has the Operator provided an updated Emergency Contact List? ☒ Yes ☐ No			
Number of Gas Employees:	50 field employees dedicated to Kentucky assets.		
Additional Operator Information:			
Date of Last Inspection:	March 11-15 & May 29-31 2019 – M. Nantz		
Number of Deficiencies:	0	Deficiencies not Cleared:	N/A

Summary of Areas Inspected

PHMSA Question Set		
☒ Emergency Plan	☒ Operations and Maintenance Plan	☒ Damage Prevention Plan
☒ Leakage Surveys and Repairs	☒ Operator Qualification	☒ Drug and Alcohol
☒ Valve Maintenance Inspections	☒ Patrolling	☒ Corrosion Control
☒ Odorization	☒ Pipeline Markers	☐ Inactive Services
☒ Training	☒ Security	☐ Risk Base
☒ Pressure Control	☐ Joining Procedures	☒ Safety Related Conditions
☒ Relief Valves	☒ Regulator Stations	☐ Integrity Management
☒ Public Awareness Program	☐ PAPEI	☐ DIMP
☐ DIMP Implementation	☐ Construction	☐ Other (Describe below)
Other:		

State Question Set	
☒ Cybersecurity	☐ Other
Other:	

Summary

On July 19-20 & 25-28, 2022, a standard inspection of the Duke Energy of Kentucky gas transmission system was conducted. The inspection opened with a conference between PSC, Duke Lead Engineer Laura Mate and Tyler Morris, Duke Energy Gas Regulatory Compliance, reviewing what the inspection would entail. This would include a detailed review of Operator's Operation and Maintenance (O&M) and Emergency Plan (EP). The inspection also included a detailed review of the operator's records pertaining to normal operations and maintenance, emergency operations and employee training and field review. An Operator Qualification Field Verification Protocol 9 was performed with Chris Hageman, Duke - System Integrity Technician, conducting Cathodic Protection Surveys for Mains. During the closing conference, PSC staff findings and observations were discussed.

Findings

Operator could not produce adequate records to indicate that required Change in Class Location studies have been conducted – CFR 49 192.609

Comments

During the course of the inspection, PSC staff observed that various details for many of Duke Energy's records for surveys and tasks are maintained in different records keeping systems. Some, such as leakage surveys, indicate the task conducted, the location and date but not the responsible employee conducting the task, or survey results. This information being housed in a different system/location. Survey results are documented only if leaks are detected, This being accomplished through a work order request system. During the closing conference PSC staff expressed concerns that these practices could inadvertently lead to safety issues and/or instances of non compliance.

Submitted By:



8/2/2022
Inspector (date)
Utility Regulatory and Safety Investigator

Procedures - Reporting

*** 1. Immediate Reporting: Incidents (detail)** Is there a process to immediately report incidents to the National Response Center? (RPT.RR.IMMEDREPORT.P) (detail)

191.5(b) (191.7)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-Plan-1000 Appendix B page 30

ER-Plan-1000 Appendix B page 30

Duke Energy has not requested reporting alternatives

*** 2. Incident Reports (detail)** Does the process require preparation and filing of an incident report as soon as practicable but no later than 30 days after discovery of a reportable incident? (RPT.RR.INCIDENTREPORT.P) (detail)

191.15(a)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: AM-ST-2080 Incident Report - Gas Transmission, Gathering, and UNGS section 7.1.1, pg. 3

3. Supplemental Incident Reports (detail) Does the process require preparation and filing of supplemental incident reports? (RPT.RR.INCIDENTREPORTSUPP.P) (detail)

191.15(c)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: AM-ST-2080 Incident Report - Gas Transmission, Gathering, and UNGS section 7.1.2, pg. 3

Duke Energy does not operate an underground natural gas storage facility.

*** 4. National Registry of Pipeline and LNG Operators (OPID) (detail)** Does the process require the obtaining, and appropriate control, of Operator Identification Numbers (OPIDs)? (RPT.RR.OPID.P) (detail)

191.22

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: AM-ST-2120 OPID Assignment Request section 7.7.1, pg. 3

5. Safety Related Condition Reports (detail) Do the procedures require reporting of safety-related conditions? (RPT.RR.SRCR.P) (detail)

192.605(a) (191.23(a); 191.25(a); 191.25(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: AM-ST-2130 Safety Related Condition Reports, section 7.2.1(a) pg. 4

AM-ST-2130 Safety Related Condition Reports, section 7.1.1 pg. 3

AM-ST-2130 Safety Related Condition Reports, Section 7.2.1 (10), pg. 5

6. Offshore Pipeline Condition Reports (detail) Does the process require reports to be submitted within 60 days after completing inspection of underwater pipelines in GOM and its inlets? (RPT.RR.OPCR.P) (detail)

191.27(a) (191.27(b); 192.612(a))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any underwater pipelines in the Gulf of Mexico

7. Safety Related Conditions (detail) Does the process include instructions enabling personnel who perform operation and maintenance activities to recognize conditions that may potentially be safety-related conditions? (MO.GO.SRC.P) (detail)

192.605(d)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: G095.1205-1 Notification and Investigation of Pipeline Safety Events, section D, p. 2

Procedures - Customer Notification

1. Customer Notification (detail) Is a customer notification process in place that satisfies the requirements of 192.163 (MO.GO.CUSTNOTIFY.P) (detail)

192.13(c) (192.16(a); 192.16(b); 192.16(c); 192.16(d))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: AM-1010 Customer Notification Regarding Customer Owned Buried Pipe, Entire Document.
Also, a new customer brochure is issued to customers.

Procedures - Conversion to Service

1. Conversion to Service (detail) If any pipelines were converted into Part 192 service, was a process developed addressing all the applicable requirements? (MO.GO.CONVERSION.P) (detail)

192.14(a) (192.14(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: At the time of inspection Duke Energy KY does not operate any converted pipelines
On June 6, 2022, Duke Energy KY – Liquid submitted notification of conversion to service of LP03 – 3.41 miles of 8" steel pipeline from liquid propane to natural gas. The pipeline is currently capped at both ends and filled with nitrogen. The conversion is scheduled to be completed August 8, 2022.

Procedures - Normal Operations

1. Normal Maintenance and Operations (detail) Does the process include a requirement to review the manual at intervals not exceeding 15 months, but at least once each calendar year? (MO.GO.OMANNUALREVIEW.P) (detail)

192.605(a)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: AM-ST-1020 Natural Gas Business Unit (NGBU) Documents Section 7.5 Table 1 pg. 8
Latest review – 11/11-12/2021

2. Normal Operations and Maintenance Procedures - History (detail) Does the process include requirements for making construction records, maps and operating history available to appropriate operating personnel? (MO.GO.OMHISTORY.P) (detail)

192.605(a) (192.605(b)(3))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: AM-ST-3030 NGBU Records Management Standard, section 1, p. 2

3. Normal Operations and Maintenance Procedures (detail) Does the process include procedures for starting up and shutting down any part of the pipeline in a manner to assure operation with the MAOP limits, plus the build-up allowed for operation of pressure-limiting and control devices? (MO.GO.MAOP.MAOPLIMIT.P) (detail)

192.605(a) (192.605(b)(5))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: OM-PL-1750 Notification to Gas Control, pages 1 and 2. OM-PR-1760 Communication Required for Work on M&R Stations, page 1.

4. Normal Operations and Maintenance Procedures - Review (detail) Does the process include requirements for periodically reviewing the work done by operator personnel to determine the effectiveness, and adequacy of the procedures used in normal operations and maintenance and modifying the procedures when deficiencies are found? (MO.GO.OMEFFECTREVIEW.P) (detail)

192.605(a) (192.605(b)(8))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: AM-ST-1020 Natural Gas Business Unit (NGBU) Documents Section 7.5 Table 1 pg. 8
OPX-PHG-1020 NGBU Quality Assurance Program, Sections 1-7

5. Safety While Making Repairs (detail) Does the process ensure that repairs are made in a safe manner and are made so as to prevent damage to persons and property? (AR.RMP.SAFETY.P) (detail)

192.605(b)(9) (192.713(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-1060 Working Safely in a Gaseous Environment
FOM-PR-1050 Prevention of Accidental Ignition
FOM-PR-8000 Steel Pipeline Response and Repair With MAMP >125 PSIG

6. Holders (detail) Does the process include systematic and routine testing and inspection of pipe-type or bottle-type holders? (MO.GM.HOLDER.P) (detail)

192.605(a) (192.605(b)(10))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not operate any type of holders.

7. Gas Odor Response (detail) Does the process require prompt response to the report of a gas odor inside or near a building? (MO.GO.ODDOR.P) (detail)

192.605(a) (192.605(b)(11))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-PR-1000 First Responder Procedure section 11.5 page 9
ER-PR-1000 Section 1.4 (page 7)
ER-Plan-1000 Section 2.1, pg. 4

Procedures - Abnormal Operations

1. Abnormal Operations (detail) Does the process include procedures for responding to, investigating, and correcting the cause of the listed abnormal operating conditions? (MO.GOABNORMAL.ABNORMAL.P) (detail)

192.605(a) (192.605(c)(1))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy NGBU is a local distribution company. This section is not applicable based on 192.605(c)(5).

192.605(c)(5) - The requirements of this paragraph (c) do not apply to natural gas distribution operators that are operating transmission lines in connection with their distribution system.

2. Abnormal Operations (detail) Does the process include procedures for checking variations from normal operation after abnormal operation has ended at sufficient critical locations in the system to determine continued integrity and safe operation? (MO.GOABNORMAL.ABNORMALCHECK.P) (detail)

192.605(a) (192.605(c)(2))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: See notes question #1 above

3. Abnormal Operations (Notify) (detail) Does the process include procedures for notifying responsible operator personnel when notice of an abnormal operation is received? (MO.GOABNORMAL.ABNORMALNOTIFY.P) (detail)

192.605(a) (192.605(c)(3))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: See notes question #1 above

4. Abnormal Operations Review (detail) Does the process include procedures for periodically reviewing the response of operator personnel to determine the effectiveness of the procedures controlling abnormal operation and taking corrective action where deficiencies are found? (MO.GOABNORMAL.ABNORMALREVIEW.P) (detail)

192.605(a) (192.605(c)(4))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: See notes question #1 above

Procedures - Class Location

1. Change in Class Location Required Study (detail) Does the process include a requirement that the operator conduct a study whenever an increase in population density indicates a change in the class location of a pipeline segment operating at a hoop stress that is more than 40% SMYS? (MO.GOCLASS.CLASSLOCATESTUDY.P) (detail)

192.605(b)(1) (192.609(a); 192.609(b); 192.609(c);
192.609(d); 192.609(e); 192.609(f))

Sat+	Sat	Concern	Unsat	NA	NC
					X

Notes: FOM-PR-1040 Confirm or Revise MAOP Based on Change in Class Location, Section 10.1, pg. 4

*** 2. Change in Class Location Confirmation or Revision of MAOP (detail)** Does the process include a requirement that the MAOP of a pipeline segment be confirmed or revised within 24 months whenever the hoop stress corresponding to the established MAOP is determined not to be commensurate with the existing class location? (MO.GOCLASS.CLASSLOCATEREV.P) (detail)

192.605(b)(1) (192.611(a); 192.611(b); 192.611(c);
192.611(d))

Sat+	Sat	Concern	Unsat	NA	NC
					X

Notes: FOM-PR-1040 Confirm or Revise MAOP Based on Change in Class Location, Section 10.3, pg. 5

Procedures - Continuing Surveillance

1. Continuing Surveillance (detail) Does the process include procedures for performing continuing surveillance of pipeline facilities, and also for reconditioning, phasing out, or reducing the MAOP in a pipeline segment that is determined to be in unsatisfactory condition but on which no immediate hazard exists? (MO.GO.CONTSURVEILLANCE.P) (detail)

192.605(e) (192.613(a); 192.613(b); 192.703(b); 192.703(c))

Sat+	Sat	Concern	Unsat	NA	NC
					X

Notes: FOM-PR-1130 Patrols and Surveillance - Class location - 10.2.4 pg. 9; Failures - Sect 10 pg. 6; Leak history, corrosion, cathodic protection changes - DIM-PLAN Distribution Integrity Management Plan, Sect 6 pg. 34
FOM-PR-8000 Steel Pipe Response and Repair Procedure for Steel Lines w/MAOP >125 psig Sect 11 pg. 10
FOM-PR-8000 Steel Pipe Response and Repair Procedure for Steel Lines w/MAOP >125 psig Sect 14, pg. 28
FOM-PR-1000 Leak Management pg. 8, and section 10.1.5.1 Hazardous Leak Required Response, pg. 9

Procedures - Damage Prevention

1. Damage Prevention Program (detail) Is a damage prevention program approved and in place? (PD.DC.PDPROGRAM.P) (detail)

192.614(a)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed DPP-PLAN-1000 Damage Prevention Program Plan

Procedures - Emergency Operations

1. Receiving Notices (detail) Does the emergency plan include procedures for receiving, identifying, and classifying notices of events which need immediate response? (EP.ERG.NOTICES.P) (detail)

192.615(a)(1)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: ER-PLAN-1000 – Section 7 & 8 - Pg. 7-9

2. Emergency Response Communication (detail) Does the emergency plan include procedures for establishing and maintaining adequate means of communication with appropriate fire, police, and other public officials? (EP.ERG.COMMSYS.P) (detail)

192.615(a) (192.615(a)(2))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: ER-PLAN-1000 – Section 13 - pg. 15

*** 3. Emergency Response (detail)** Does the emergency plan include procedures for making a prompt and effective response to a notice of each type of emergency, including gas detected inside or near a building, a fire or explosion near or directly involving a pipeline facility, or a natural disaster? (EP.ERG.RESPONSE.P) (detail)

192.615(a) (192.615(a)(3); 192.615(a)(11); 192.615(b)(1))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: ER-PLAN-1000 – Section 2 - pg. 4

4. Emergency Response (detail) Does the process include procedures for ensuring the availability of personnel, equipment, tools, and materials as needed at the scene of an emergency? (EP.ERG.READINESS.P) (detail)

192.615(a) (192.615(a)(4))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: ER-PLAN-1000 – Section 9 - pg. 9

ER-PR-1000 – Section 9 - pg. 5

5. Emergency Response – Actions (detail) Does the emergency plan include procedures for taking actions directed toward protecting people first and then property? (EP.ERG.PUBLICPRIORITY.P) (detail)

192.615(a) (192.615(a)(5))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: ER-PLAN-1000 – Section 1.5 - pg. 3, Section 9.1 - pg. 10

ER-PR-1000 – Section 1 - pg. 2

6. Emergency Response (detail) Does the emergency plan include procedures for the emergency shutdown or pressure reduction in any section of pipeline system necessary to minimize hazards to life or property? (EP.ERG.PRESSREDUCED.P) (detail)

192.615(a) (192.615(a)(6))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-PLAN-1000 - Section 10 - pg. 11

7. Emergency Response - Hazards (detail) Does the emergency plan include procedures for making safe any actual or potential hazard to life or property? (EP.ERG.PUBLICHAZ.P) (detail)

192.605(a) (192.615(a)(7))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-PLAN-1000 - Section 1.5 - pg. 3, Section 9.1 - pg. 10

ER-PR-1000 - Section 1 - pg. 2, Section 10 - Procedures/Process

8. Public Official Notification (detail) Does the emergency plan include procedures for notifying appropriate public officials of gas pipeline emergencies and coordinating with them both planned responses and actual responses during an emergency? (EP.ERG.AUTHORITIES.P) (detail)

192.615(a) (192.615(a)(8))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-PLAN-1000 - Section 9 - pg. 10

Also see Resource Center Emergency Plans (EP-PR-5000) for Operations Center (Erlanger)

9. Service Outage Restoration (detail) Does the emergency plan include procedures for safely restoring any service outage? (EP.ERG.OUTAGERESTORE.P) (detail)

192.615(a) (192.615(a)(9))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-Plan-1000 - Section 9.4 - pg. 10

10. Incident Investigation Actions (detail) Does the process include procedures for beginning action under §192.617, if applicable, as soon after the end of the emergency as possible? (EP.ERG.INCIDENTACTIONS.P) (detail)

192.615(a) (192.615(a)(10))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-Plan-1000 - Section 12 - pg. 13

11. Emergency Response Training (detail) Does the process include training of the appropriate operating personnel to assure they are knowledgeable of the emergency procedures and verifying that the training is effective? (EP.ERG.TRAINING.P) (detail)

192.615(b)(2)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-Plan-1000 - Section 5&6 - pg. 6

12. Emergency Response Performance (detail) Does the process include detailed steps for reviewing employee activities to determine whether the procedures were effectively followed in each emergency? (EP.ERG.POSTEVTNREVIEW.P) (detail)

192.615(b)(3)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-Plan-1000 - Section 6.3 - pg. 7

13. Liaison with Public Officials (detail) Does the process include steps for establishing and maintaining liaison with appropriate fire, police and other public officials and utility owners? (EP.ERG.LIAISON.P) (detail)

192.615(c) (192.615(c)(1); 192.615(c)(2); 192.615(c)(3);
192.615(c)(4); ADB-05-03)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-Plan-1000 - Section 14 - pg. 15

Procedures - Public Awareness

1. Public Education Program (detail) Has the continuing public education (awareness) program been established as required? (PD.PA.PROGRAM.P) (detail)

192.616(a) (192.616(h))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed Duke Energy PAP Plan - Last reviewed 5/17/2022 by Nicole Caldwell

2. Management Support of Public Awareness Program (detail) Does the operator's program documentation demonstrate management support? (PD.PA.MGMTSUPPORT.P) (detail)

192.616(a) (API RP 1162 Section 2.5; API RP 1162 Section 7.1)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke PAP - Section 9.2

3. Asset Identification (detail) Does the program clearly identify the specific pipeline systems and facilities to be included in the program, along with the unique attributes and characteristics of each? (PD.PA.ASSETS.P) (detail)

192.616(b) (API RP 1162 Section 2.7 Step 4)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke PAP - Section 9.4

4. Audience Identification (detail) Does the program establish methods to identify the individual stakeholders in the four affected stakeholder audience groups: (1) affected public, (2) emergency officials, (3) local public officials, and (4) excavators, as well as affected municipalities, school districts, businesses, and residents? (PD.PA.AUDIENCEID.P) (detail)

192.616(d) (192.616(e); 192.616(f); API RP 1162 Section 2.2;
API RP 1162 Section 3)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke PAP - Section 9.6

Duke PAP - Appendix A - Tables 4-7

Direct mail was sent in 2020 to Affected Public within 1,000 foot buffer on either side of a transmission pipeline.

5. Messages, Delivery Methods, and Frequencies (detail) Does the program define the combination of messages, delivery methods, and delivery frequencies to comprehensively reach all affected stakeholder audiences in all areas where gas is transported? (PD.PA.MESSAGES.P) (detail)

192.616(c) (API RP 1162 Section 3; API RP 1162 Section 4; API
RP 1162 Section 5)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke PAP - Section 9.8

Duke PAP - Appendix A - Table 11

6. Consideration of Supplemental Enhancements (detail) Were relevant factors considered to determine the need for supplemental public awareness program enhancements for each stakeholder audience, as described in API RP 1162? (PD.PA.SUPPLEMENTAL.P) (detail)

192.616(c) (API RP 1162 Section 6.2)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke PAP – Section 9.9

7. Other Languages (detail) Does the program require that materials and messages be provided in other languages commonly understood by a significant number and concentration of non-English speaking populations in the operator's areas? (PD.PA.LANGUAGE.P) (detail)

192.616(g) (API RP 1162 Section 2.3.1)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke PAP Section 9.5 & Appendix C

8. Evaluation Plan (detail) Does the program include a process that specifies how program implementation and effectiveness will be periodically evaluated? (PD.PA.EVALPLAN.P) (detail)

192.616(i) (192.616(c); API RP 1162 Section 8; API RP 1162 Appendix E)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke PAP – Section 9.10

Procedures – Failure Investigation

1. Incident Investigation (detail) Does the process include procedures for analyzing accidents and failures, including the selection of samples of the failed facility or equipment for laboratory examination, where appropriate, for the purpose of determining the causes of the failure and minimizing the possibility of recurrence? (EP.ERG.INCIDENTANALYSIS.P) (detail)

192.617

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: ER-Plan-1000 – Section 12 – pg. 13

Procedures – MAOP

1. Maximum Allowable Operating Pressure Determination (detail) Does the process include procedure for determining the maximum allowable operating pressure for a pipeline segment in accordance with §192.619? (MO.GOMAOP.MAOPDETERMINE.P) (detail)

192.605(b)(1) (192.619(a); 192.619(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-1030 Establishing and Re-Establishing MAOP 10.2.1.1 – 10.2.1.4 – pg. 5-6

Procedures - Pressure Testing

1. Test Acceptance Criteria and Procedures (detail) Were test acceptance criteria and procedures sufficient to assure the basis for an acceptable pressure test? (AR,PTI,PRESSTESTACCEP,P) (detail)

192.503(a); 192.503(b); 192.503(c); 192.503(d); 192.505(a); 192.505(b); 192.505(c); 192.505(d); 192.505(e); 192.507(a); 192.507(b); 192.507(c)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: FOC-PR-2040 - Pressure Testing section 11 - Procedures/Process and Appendix B.

Procedures - Upgrading

1. Upgrading (detail) Is the pressure upgrading process consistent with the requirements of 192.553? (MO,GO,UPRATE,P) (detail)

192.13(c); 192.553(a); 192.553(b); 192.553(c); 192.553(d)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: FOM-PR-1280 MAOP Upgrades/Downrates - Section 10 - Pressure Upgrades/Downrates

Procedures - Odorization

1. Odorization of Gas (detail) Does the process ensure appropriate odorant levels are contained in its combustible gases in accordance with 192.625? (MO,GO,ODOR,ODORIZE,P) (detail)

192.605(b)(1); 192.625(a); 192.625(b); 192.625(c); 192.625(d); 192.625(e); 192.625(f)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: GD20.1206-1 DESIGN OF ODORIZATION GAS EQUIPMENT

Procedures - Hot Tapping

1. Tapping Pipelines Under Pressure (detail) Is the process adequate for tapping pipelines under pressure? (AR,RMP,HOTTAP,P) (detail)

192.605(b)(1); 192.627	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: FOM-PR-1390 - Tapping Steel Pipelines

FOM-PR-1370 Tapping Plastic Pipelines

2. Qualification of Personnel Tapping Pipelines under Pressure (detail) Does the process require taps on a pipeline under pressure (hot taps) to be performed by qualified personnel? (TQ,QU,HOTTAPQUAL,P) (detail)

192.627; 192.805(b)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: FOM-PR-1390 - Tapping Steel Pipelines - Section 5

FOM-PR-1370 Tapping Plastic Pipelines - Section 5

Procedures - Purge

1. Pipeline Purging (detail) Does the process include requirements for purging of pipelines in accordance with 192.629? (MO.GO.PURGE.P) (detail)

192.605(b)(1) (192.629(a); 192.629(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-1010 - Purging Pipelines - Section 10 - Procedures/Process

Procedures – Control Room Management

See separate question set "Control Room Management"

Procedures - Patrol and Leak Survey

1. Patrolling Requirements (detail) Does the process adequately cover the requirements for patrolling the ROW and conditions reported? (PD.RW.PATROL.P) (detail)

192.705(a) (192.705(b); 192.705(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-1130 - Patrols and Surveillance – Section 10

2. Leakage Surveys (detail) Does the process require leakage surveys to be conducted? (PD.RW.LEAKAGE.P) (detail)

192.706 (192.706(a); 192.706(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-1070 - Leak Survey and Atmospheric Corrosion Inspection – Section 11 - Procedures/Process
Appendix A

Procedures - Line Marker

1. ROW Markers Requirements (detail) Does the process adequately cover the requirements for placement of ROW markers? (PD.RW.ROWMARKER.P) (detail)

192.707(a) (192.707(b); 192.707(c); 192.707(d); CGA Best Practices, v4.0, Practice 2-5; CGA Best Practices, v4.0, Practice 4-20)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-1140 - Pipeline Markers - Section 10 - Procedures/Process

Procedures - Records

1. Transmission Lines Record Keeping (detail) Does the process include a requirement that the operator maintain a record of each pipe/"other than pipe" repair, NDT required record, and (as required by subparts L or M) patrol, survey, inspection or test? (MO.GM.RECORDS.P) (detail)

192.605(b)(1) (192.709(a); 192.709(b); 192.709(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-8000, Steel Pipeline Response and Repair Procedure, section 16, pg. 31

FOM-PR-8030 Repairs on Natural Gas Steel Transmission and Steel Distribution Pipelines w/MAOP >125 PSIG Using Type B Full Encirclement Steel Sleeve - Recordkeeping, Section 11 - Retain records for life of Pipeline

FOM-PR-1130 Patrols and Surveillance Sec 11 pg 14 kept per Record Retention Policy (6 years)

FOM-PR-1000 Leak Management, Sec 11 pg 16

Retention Policy - Repairs - Active + 10 years

Tests - As Long as Pipeline Remains in Service

Inspections - 10 years

Procedures - Repair

1. Transmission Lines Permanent Field Repair of Defects (detail) Is the process adequate for the permanent field repair of defects in transmission lines? (AR.RMP.FIELDREPAIRDEFECT.P) (detail)

192.605(b)(1) (192.713(a); 192.713(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-8000 - Steel Pipeline Response and Repair for Steel NG Trans and Distribution Lines W MAOP Greater Than 125 PSIG - Section 11 & 14 - Appendix A & B

2. Transmission Lines Permanent Field Repair of Welds (detail) Is the process adequate for the permanent field repair of welds? (AR.RMP.FIELDREPAIRWELDS.P) (detail)

192.605(b) (192.715(a); 192.715(b); 192.715(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-8000 Steel Pipeline Response and Repair for Steel NG Trans and Distribution Lines W/MAOP Greater Than 125 PSIG - Section 13 & 14; Appendix A, B & C

3. Transmission Lines Permanent Field Repair of Leaks (detail) Is there an adequate process for the permanent field repair of leaks on transmission lines? (AR.RMP.FIELDREPAIRLEAK.P) (detail)

192.605(b) (192.717(a); 192.717(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-8000 Steel Pipeline Response and Repair for Steel NG Trans and Distribution Lines W/MAOP Greater Than 125 PSIG - A

FOM-PR-8030 Repairs on Natural Gas Steel Transmission and Steel Distribution Pipelines w/MAOP >125 PSIG Using Type B Full Encirclement Steel Sleeve - Section 10 - Procedures/Process

4. Transmission Lines Testing of Repairs (detail) Is the process adequate for the testing of replacement pipe and repairs made by welding on transmission lines? (AR.RMP.WELDTTEST.P) (detail)

192.605(b) (192.719(a); 192.719(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-8000 Steel Pipeline Response and Repair for Steel NG Trans and Distribution Lines W/MAOP Greater Than 125 PSIG - Section 12 & 14

Notes: Duke does not operate any compressor stations in KY

Procedures - Pressure Regulation

1. Pressure Limiting and Regulating Stations Inspection and Testing (detail) Does the process include procedures for inspecting and testing each pressure limiting station, relief device, and pressure regulating station and their equipment at intervals not exceeding 15 months, but at least once each calendar year as required? (MO.GMOPP.PRESSREGTEST.P) (detail)

192.605(b)(1) (192.739(a); 192.739(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: TFO-PR-1240 - Pressure Limiting Stations - Inspection and Maintenance - Section 6 pg. 3-4
TFO-PR-1230 Overpressure Protection Inspection & Maintenance - Section 11

2. Pressure Limiting and Regulating Stations Capacity of Relief Devices (detail) Does the process include procedures for ensuring, either by testing or a review of calculations, at intervals not exceeding 15 months, but at least once each calendar year, that the capacity of each pressure relief device at pressure limiting stations and pressure regulating stations has sufficient capacity, and for installing a new or additional device if a relief device is determined to have insufficient capacity? (MO.GMOPP.PRESSREGCAP.P) (detail)

192.605(b)(1) (192.743(a); 192.743(b); 192.743(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: TFO-PR-1240 - Pressure Limiting Stations - Inspection and Maintenance - Section 5 pg. 3
TFO-PR-1230 Overpressure Protection Inspection & Maintenance - Section 11

Procedures - Valve Maintenance

1. Valve Maintenance Transmission Lines (detail) Does the process include procedures for inspecting and partially operating each transmission line valve that might be required in an emergency at intervals not exceeding 15 months, but at least once each calendar year and for taking prompt remedial action to correct any valve found inoperable? (MO.GM.VALVEINSPECT.P) (detail)

192.605(b)(1) (192.745(a); 192.745(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: FOM-PR-1310 Valves - Inspection, Maintenance & Operation - Section 6

Procedures - Welding

1. Welding Procedures (detail) Does the process require welding to be performed by qualified welders using qualified welding procedures and are welding procedures and qualifying tests required to be recorded in detail? (DC.WELDPROCEDURE.WELD.P) (detail)

192.225(a) (192.225(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: WEL-ST-1000 - Duke Energy NGBU Welding Standard - Section 10 & 11
WEL-ST-1010 - Construction Field Welding & Fabrication - Section 10

*** 2. Qualification of Welders (detail)** Does the process require welders to be qualified in accordance with API 11Q or the ASME Boiler & Pressure Vessel Code? (TQ.QUOMCONST.WELDER.P) (detail)

192.227(a) (192.225(a); 192.225(b); 192.328(a); 192.328(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: WEL-ST-1000 - Duke Energy NGBU Welding Standard - Section 11
WEL-ST-1010 - Construction Field Welding & Fabrication - Section 10

3. Qualification of Welders for Low Stress Pipe (detail) Does the process require welders who perform welding on low stress pipe on lines that operate at < 20% SMYS to be qualified under Section I of Appendix C to Part 192, and are welders who perform welding on service line connection to a main required to be qualified under Section II of Appendix C to Part 192? (DC.QUOMCONST.WELDERLOWSTRESS.P) (detail)

192.227(b) (192.225(a); 192.225(b); 192.805(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: WEL-ST-1000 - Duke Energy NGBU Welding Standard - Appendix A

4. Limitations on Welders (detail) Does the process require certain limitations be placed on welders? (DC.WELDERQUAL.WELDERLIMITNOT.P) (detail)

192.303 (192.229(a); 192.229(b); 192.229(c); 192.229(d))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: WEL-ST-1000 - Duke Energy NGBU Welding Standard - Section 11

5. Welding Weather (detail) Does the process require welding to be protected from weather conditions that would impair the quality of the completed weld? (DC.WELDPROCEDURE.WELDWEATHER.P) (detail)

192.303 (192.231)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: : WEL-PR-1080 - Visual Inspection of Welds - Section 7.3.3, and Section 7.1.4.3 - 5th bullet

6. Miter Joints (detail) Does the process prohibit the use of certain miter joints? (DC.WELDPROCEDURE.MITERJOINT.P) (detail)

192.303 (192.233(a); 192.233(b); 192.233(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: WEL-ST-1000 - Duke Energy NGBU Welding Standard - Section 10.1.2 - States welding miter joints are prohibited
WEL-PR-1080 - Visual Inspection of Welds, section 7.2.3.4

7. Preparation for Welding (detail) Does the process require certain preparations for welding, in accordance with §192.235? (DC.WELDPROCEDURE.WELDPREP.P) (detail)

192.303 (192.235)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: WEL-PR-1080 - Visual Inspection of Welds - Section 7

8. Inspection and Test of Welds (detail) Does the process require visual inspections of welds to be conducted by qualified inspectors? (DC.WELDINSPECTION.WELDVISUALQUAL.P) (detail)

192.303 (192.241(a); 192.241(b); 192.241(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: WEL-PR-1080 - Visual Inspection of Welds

9. Repair or Removal of Weld Defects (detail) Does the process require welds that are unacceptable to be removed and/or repaired as specified by §192.245? (DC.WELDINSPECTION.WELDREPAIR.P) (detail)

192.303 (192.245(a); 192.245(b); 192.245(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: WEL-PR-1080 - Visual Inspection of Welds - Section 7.1.4.3 (last bullet point)

WEL-ST-1010 - Construction Field Welding & Fabrication - Section 14

WEL-ST-1010 - Construction Field Welding & Fabrication section 14.2.2

FOM-PR-8000 - Steel Pipeline Response and Repair for Steel Transmission and Distribution Lines

Procedures - Vault

1. Vault Inspection (detail) Does the process provide adequate direction for inspecting vaults having a volumetric internal content of 200 cubic feet (5.66 cubic meters) or more that house pressure regulating/limiting equipment and are inspections to be performed at the required interval? (FS.FG.VAULTINSPECTFAC.P) (detail)

192.605(b)(1) (192.749(a); 192.749(b); 192.749(c); 192.749(d))

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: TFO-PR-1220 - Gas Vault or Pit Entry, Inspection and Maintenance – Section 11

Procedures - Ignition

1. Prevention of Accidental Ignition (detail) Does the manual include procedures for minimizing the danger of accidental ignition where gas constitutes a hazard of fire or explosion? (MO.GM.IGNITION.P) (detail)

192.605(b)(1) (192.751(a); 192.751(b); 192.751(c))

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: FOM-PR-1050 - Prevention of Accidental Ignition - Section 11 – Procedures/Process

Procedures - NDT

1. Nondestructive Test and Interpretation Procedures (detail) Is there a process for nondestructive testing and interpretation? (DC.WELDINS.P.WELDNDT.P) (detail)

192.243(a) (192.243(b)(1); 192.243(b)(2); 192.243(c); 192.243(d); 192.243(e).)

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: WEL-ST-1060 - Non-Destructive Evaluation and Inspection of Steel Pipeline Welds - Section 7

Procedures - Pipeline Joining

1. Plastic Pipe Joints (detail) Does the process require plastic pipe joints to be designed and installed in accordance with §192.281? (DC.CO.PLASTICJOINT.P) (detail)

192.303 (192.281(a); 192.281(b); 192.281(c); 192.281(d); 192.281(e))

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: Duke does not operate any plastic transmission lines in KY

2. Marking of Materials (detail) Does the process require pipe, valves, and fittings to be marked? (DC.MA.MARKING.P) (detail)

192.53(a) (192.53(b); 192.53(c); 192.63(a); 192.63(b); 192.63(c); 192.63(d))

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: ENG-ST-2910 - Marking of Material - Section 6

3. Plastic pipe - Qualifying Joining Procedures (detail) Does the process require plastic pipe joining procedures to be qualified in accordance with §192.283, prior to making plastic pipe joints? (DC.CO.PLASTICJOINTPROCEDURE.P) (detail)

192.283(a) (192.283(b); 192.283(c); 192.283(d))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any plastic transmission lines in KY

4. Plastic pipe - Qualifying Joining Procedures (detail) Is a process in place to ensure that personnel making joints in plastic pipelines are qualified? (DC.CO.PLASTICJOINTQUAL.P) (detail)

192.285(d) (192.285(a); 192.285(b); 192.285(c); 192.805)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any plastic transmission lines in KY

5. Qualification of Personnel Inspecting Joints in Plastic Pipelines (detail) Is a process in place to assure that persons who inspect joints in plastic pipes are qualified? (DC.CO.PLASTICJOINTINSP.P) (detail)

192.287 (192.805(h))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any plastic transmission lines in KY

Procedures - Corrosion Control

1. Corrosion Control Personnel Qualification (detail) Does the process require corrosion control procedures to be carried out by, or under the direction of, qualified personnel? (TQ.QU.CORROSION.P) (detail)

192.453 (192.805(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1000 - External Corrosion Control - Section 5 & 11

2. New Buried Pipe Coating (detail) Does the process require that each buried or submerged pipeline installed after July 31, 1971, be protected against external corrosion with an adequate coating unless exempted by §192.455(b)? (TD.COAT.NEWPIPE.P) (detail)

192.605(b)(2) (192.455(a)(1); 192.461(a); 192.461(b); 192.483(a))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1010 - External Corrosion Control - System Components - Section 9.2

SI-ST-1010 - External Corrosion Control - System Components - Section 9.1

SI-ST-5150 - Field Applied Coating Below Ground - Section 9.1.4.8

SI-ST-1030 - External Corrosion Control - Remedial Measures - Section 9.1

3. Conversion to Service - Pipe Coating (detail) Does the process require that each buried or submerged pipeline that has been converted to gas service and was installed after July 31, 1971, be protected against external corrosion with an adequate coating unless exempted by 192.455(b)? (TD.COAT.CONVERTPIPE.P) (detail)

192.605(b)(2) (192.455(a); 192.455(a)(1); 192.455(a)(2); 192.455(b); 192.461(a))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not operate any pipelines that have been converted to gas service.

On June 6, 2022, Duke Energy KY - Liquid submitted notification of conversion to service of LP03 - 3.41 miles of 8" steel pipeline from liquid propane to natural gas. The pipeline is currently capped at both ends and filled with nitrogen. The conversion is scheduled to be completed August 8, 2022.

4. Cathodic Protection post July 1971 (detail) Does the process require that each buried or submerged pipeline installed after July 31, 1971, be protected against external corrosion with a cathodic protection system within 1 year after completion of construction, conversion to service, or becoming jurisdictional onshore gathering? (TD.CP.POST1971.P) (detail)

192.605(b)(2) (192.455(a); 192.457(a); 192.452(a); 192.452(b))

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: SI-ST-1000 - External Corrosion Control - Section 9.3 - Table 2, First row for 1971 and after; Pg. 6

SI-ST-1000 - External Corrosion Control - Table 1 Pg. 6

Duke Energy does not operate any converted pipelines

At the time of inspection Duke Energy KY does not operate any converted pipelines

On June 6, 2022, Duke Energy KY - Liquid submitted notification of conversion to service of LP03 - 3.41 miles of 8" steel pipeline from liquid propane to natural gas. The pipeline is currently capped at both ends and filled with nitrogen. The conversion is scheduled to be completed August 8, 2022.

5. Use of Aluminum (detail) Does the process give adequate guidance for the installation of aluminum in a submerged or buried pipeline? (TD.CP.ALUMINUM.P) (detail)

192.605(b)(2) (192.455(e))

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: Duke Energy does not operate pipelines with aluminum

6. Cathodic Protection pre August 1971 (detail) Does the process require that pipelines installed before August 1, 1971 (except for cast and ductile iron lines) which are 1) bare or ineffectively coated transmission lines or 2) bare or coated pipes in compressor, regulator or meter stations must be cathodically protected in areas where active corrosion is found in accordance with Subpart I or Part 192? (TD.CP.PRE1971.P) (detail)

192.605(b)(2) (192.457(b))

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: SI-ST-1000 - External Corrosion Control - General - Section 9.3 - Table 2

7. Examination of Exposed Portions of Buried Pipe (detail) Does the process require that exposed portions of buried pipeline must be examined for external corrosion? (TD.CPEXPOSED.EXPOSEINSPECT.P) (detail)

192.605(b)(2) (192.459)

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: SI-ST-1020 - External Corrosion Control - System Integrity - Section 9.6 - Table 3

FOM-PR-1120 - Exposed Pipe Documentation, Inspection, Monitoring and Evaluation - Section 10

8. Further Examination of Exposed Portions of Buried Pipe (detail) Does the process require further examination of exposed buried pipe if corrosion is found? (TD.CPEXPOSED.EXPOSECORRODE.P) (detail)

192.605(b)(2) (192.459)

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: SI-ST-1030 - External Corrosion Control - Remedial Measures - Section 9.2.2

FOM-PR-1120 Exposed Pipe Documentation, Inspection, Monitoring and Evaluation, IG.S, Pg. 9

9. Cathodic Protection Monitoring Criteria (detail) Does the process require CP monitoring criteria to be used that is acceptable? (TD.CPMONITOR.MONITORCRITERIA.P) (detail)

192.605(b)(2) (192.463(a); 192.463(c))

Sat+	Sat	Concern	Unsat	NA	NC
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X

Notes: SI-ST-1010 - External Corrosion Control - System Components - Section 9.2.3 Table 2 & 3

10. Cathodic Protection of Amphoteric Metals (detail) Does the process describe criteria to be used for cathodic protection of amphoteric metals (aluminum) that are included in a steel pipeline? (TD.CP.AMPHOTERIC.P) (detail)

192.605(b)(2) (192.463(b); 192.463(c))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not operate pipelines with amphoteric metals

11. Cathodic Protection Monitoring (detail) Does the process adequately describe how to monitor CP that has been applied to pipelines? (TD.CP.MONITOR.TEST.P) (detail)

192.605(b)(2) (192.465(a))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1020 - External Corrosion Control - Monitoring - Section 9

12. Rectifiers or other Impressed Current Sources (detail) Does the process give sufficient details for making electrical checks of rectifiers or impressed current sources? (TD.CP.MONITOR.CURRENTTEST.P) (detail)

192.605(b)(2) (192.465(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1020 - External Corrosion Control - Monitoring - Section 9

13. Bonds, Diodes, and Reverse Current Switches (detail) Does the process give sufficient details for making electrical checks of interference bonds, diodes, and reverse current switches? (TD.CP.MONITOR.REVCURRENTTEST.P) (detail)

192.605(b)(2) (192.465(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1020 - External Corrosion Control - Monitoring - Section 9

14. Correction of Corrosion Control Deficiencies (detail) Does the process require that the operator correct any identified deficiencies in corrosion control? (TD.CP.MONITOR.DEFICIENCY.P) (detail)

192.605(b)(2) (192.465(d))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1020 - External Corrosion Control - Monitoring - Section 9 - Table 3

15. Unprotected Buried Pipelines (typically bare pipelines) (detail) Does the process give sufficient direction for the monitoring of external corrosion on buried pipelines that are not protected by cathodic protection? (TD.CP.UNPROTECT.P) (detail)

192.605(b)(2) (192.465(e))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not operate any unprotected pipelines

16. Isolation from Other Metallic Structures (detail) Does the process give adequate guidance for electrically isolating each buried or submerged pipeline from other metallic structures unless they electrically interconnect and cathodically protect the pipeline and the other structures as a single unit? (TD.CP.ELECISOLATE.P) (detail)

192.605(b)(2) (192.467(a); 192.467(b); 192.467(c);
192.467(d); 192.467(e))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1010 - External Corrosion Control - System Components - Section 9.3

17. Test Leads Installation (detail) Does the process provide adequate instructions for the installation of test leads? (TD.CP.MONITOR.TESTLEAD.P) (detail)

192.605(b)(2) (192.471(a); 192.471(b); 192.471(c); 192.469)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: SI-ST-1010 - External Corrosion Control - System Components - Section 9.4 - Table 6 (Including notes)

18. Interference Currents (detail) Does the process give sufficient guidance and detail for identifying areas of potential stray current so the detrimental effects of stray currents can be minimized through a continuing program? (TD.CP.MONITOR.INTERCURRENT.P) (detail)

192.605(b)(2) (192.473(a))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: SI-ST-1000 - External Corrosion Control - General - Section 9.7 thru 9.10

19. Internal Corrosion (detail) If the process does not preclude corrosive gas to be transported by pipeline, does the process also require that the corrosive effect of the gas on the pipeline be investigated and steps be taken to minimize internal corrosion? (TD.ICP.CORRGAS.P) (detail)

192.605(b)(2) (192.475(a))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: SI-ST-1020 - External Corrosion Control - Monitoring - Section 9
SI-PR-2010 - Internal Corrosion Coupon Monitoring - Entire document

20. Internal Corrosion in Cutout Pipe (detail) Does the process direct personnel to examine removed pipe for evidence of internal corrosion? (TD.ICP.EXAMINE.P) (detail)

192.605(b)(2) (192.475(a); 192.475(b))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: SI-ST-1040 - Internal and Atmospheric Control - Section 9.1.1
SI-PR-2010 Internal Corrosion Monitoring Procedure - Coupons - Section 6

21. Internal Corrosion Control: Design and Construction (192.476) (detail) Does the process require that the transmission line project has features incorporated into its design and construction to reduce the risk of internal corrosion, as required of §192.476? (DC.DPC.INTCORRODE.P) (detail)

192.453 (192.476(a); 192.476(b); 192.476(c))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: SI-ST-1000 - External Corrosion Control - Section 5 Pg. 2
ENG-ST-3010 - Steel Pipeline Design - Section 9.9.5 Pg 12 & Section 9.8.1 Pg. 11
ENG-ST-3010 - Steel Pipeline Design - Section 9.8.1 Pg. 11
SI-ST-1040 - Internal and Atmospheric Corrosion Control - Section 9 Pg. 4-5

22. Internal Corrosion Corrosive Gas Actions (detail) Does the process give adequate direction for actions to be taken if corrosive gas is being transported by pipeline? (TD.ICP.CORRGASACTION.P) (detail)

192.605(b)(2) (192.477)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: SI-PR-2010 - Internal Corrosion Monitoring Procedure - Coupons - Sections 11-15

23. Atmospheric Corrosion (detail) Does the process give adequate guidance for protecting above ground pipe from atmospheric corrosion? (TD.ATM.ATMCORRODE.P) (detail)

192.605(b)(2) (192.479(a); 192.479(b); 192.479(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1040 - Internal and Atmospheric Corrosion Control - Section 9.2.2.1 Pg. 5

FCS-PR-1200 Painting Customers Meters and Associate Gas Piping - Section 11.1.2

SI-ST-1010 External Corrosion Control - System Components, Table 2 Pg. 6

SI-ST-1040 Internal and Atmospheric Corrosion Control - Section 9.2.2.1 and Table 1

24. Atmospheric Corrosion Monitoring (detail) Does the process give adequate instruction for the inspection of aboveground pipeline segments for atmospheric corrosion? (TD.ATM.ATMCORRODEINSP.P) (detail)

192.605(b)(2) (192.481(a); 192.481(b); 192.481(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1040 - Internal and Atmospheric Corrosion Control - Section 9.2.

25. Repair of Internally Corroded Pipe (detail) Does the process give sufficient guidance for personnel to repair or replace pipe that has internally corroded to an extent that there is no longer sufficient remaining strength in the pipe wall? (TD.ICP.REPAIR.P) (detail)

192.491(c) (192.485(a); 192.485(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1030 - External Corrosion Control - Remedial Measures - Section 9.2 Pg. 4

SI-ST-1030 - External Corrosion Control - Remedial Measures - Section 9.4.1 Pg. 5

26. Evaluation of Internally Corroded Pipe (detail) Does the process give sufficient guidance for personnel to evaluate the remaining strength of pipe that has been internally corroded? (TD.ICP.EVALUATE.P) (detail)

192.605(b)(2) (192.485(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: TIM-PR-1020 - External Corrosion Direct Assessment Procedure - Table 13.2 #7.7 Pg. 47

27. Corrosion Control Records (detail) Does the process include records requirements for the corrosion control activities listed in 192.491? (TD.CP.RECORDS.P) (detail)

192.605(b)(2) (192.491(a); 192.491(b); 192.491(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: SI-ST-1000 - External Corrosion Control - Section 10

FOM-PR-1070 - Leak Survey and Atmospheric Corrosion Inspection - Section 12

Use American Innovations PCS

Procedures - Offshore GOM Inspection

1. Requirement to Identify GOM Pipeline Hazards (detail) Does the process require identification of pipelines in the Gulf of Mexico at risk of being exposed underwater or hazards to navigation? (PD.RW.GOMHAZARD.P) (detail)

192.612(a) (192.612(c)(2); 192.612(c)(3))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any pipelines in the Gulf of Mexico

2. Telephonic Reporting: Exposed Pipe GOM and inlets (detail) Does the process include telephonic notification to the National Response Center of exposed or navigation hazard pipe in the Gulf of Mexico and its Inlets? (RPT.RR.TELREPORTGOM.P) (detail)

192.605(b)(1) (192.612(c)(1))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any pipelines in the Gulf of Mexico

Field Review - Field Review Pipe

1. Transmission Line Valve Spacing (detail) Are transmission line valves being installed as required of §192.179? (DC.DPC.VALVESPACE.O) (detail)

192.141 (192.179(a); 192.179(b); 192.179(c); 192.179(d))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed sample of valve locations on Duke myWorld Gas mapping system

2. Cathodic Protection Monitoring Criteria (detail) Are methods used for taking CP monitoring readings that allow for the application of appropriate CP monitoring criteria? (TD.CPMONITOR.MONITORCRITERIA.O) (detail)

192.463(a)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Copper/Copper Sulfate Half-Cell & Digital Multi-meter
Verified during field review

3. Rectifier or other Impressed Current Sources (detail) Are impressed current sources properly maintained and are they functioning properly? (TD.CPMONITOR.CURRENTTEST.O) (detail)

192.465(b)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: No issues identified during field review

4. Internal Corrosion Control: Design and Construction (192.476) (detail) Does the transmission project's design and construction comply with §192.476? (DC.DPC.INTCORRODE.O) (detail)

192.476(a) (192.476(b); 192.476(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: No issues identified

5. Atmospheric Corrosion Monitoring (detail) Is pipe that is exposed to atmospheric corrosion protected? (TD.ATM.ATMCORRODEINSP.O) (detail)

192.481(b) (192.481(c); 192.479(a); 192.479(b); 192.479(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: No issues identified during field review

6. Requirement to Identify GOM Pipeline Hazards (detail) Are pipelines in the Gulf of Mexico at risk of being exposed underwater pipelines or hazards to navigation marked as required? (PD.RW.GOMHAZARD.O) (detail)

192.612(c)(2)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No GOM piping in system

7. Continuing Surveillance (detail) Are unsatisfactory conditions being captured and addressed by continuing surveillance of facilities and the pipeline as required by 192.613? (MO.GD.CONTSURVEILLANCE.O) (detail)

192.613(a) (192.613(b); 192.703(a); 192.703(b); 192.703(c))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: No Issues Identified

8. Placement of ROW Markers (detail) Are line markers placed and maintained as required? (PD.RW.ROWMARKER.O) (detail)

192.707(a) (CGA Best Practices, v4.0, Practice 2-5; CGA Best Practices, v4.0, Practice 4-20)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: No Issues Identified during field review

9. Placement of ROW Markers (detail) Are line markers placed and maintained as required for above ground pipelines? (PD.RW.ROWMARKERABOVE.O) (detail)

192.707(c) (CGA Best Practices, v4.0, Practice 2-5; CGA Best Practices, v4.0, Practice 4-20)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: No Issues Identified during field review

10. Transmission Lines Testing of Repairs (detail) Does the operator properly test replacement pipe and repairs made by welding on transmission lines? (AR.RMP.WELDTTEST.O) (detail)

192.719(a) (192.719(b))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed records for Casing 42 project in 2019 -3.12_V7739_20190 including multiple pressure test records

11. Pressure Limiting and Regulating Stations Inspection and Testing (detail) Are field or bench tests or inspections of regulating stations, pressure limiting stations or relief devices adequate? (MO.GMOPP.PRESSREGTEST.O) (detail)

192.739(a) (192.739(b); 192.743)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: No issue identified during field audit.

12. Valve Maintenance Transmission Lines (detail) Are field inspection and partial operation of transmission line valves adequate? (MO.GM.VALVEINSPECT.O) (detail)

192.745(a) (192.745(b))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: No issue identified during field audit

13. Prevention of Accidental Ignition (detail) Perform observations of selected locations to verify that adequate steps have been taken by the operator to minimize the potential for accidental ignition. (AR.RMP.IGNITION.O) (detail)

192.751(a) (192.751(b); 192.751(c))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: No issue identified during field audit

Field Review - Field Review - Compressor

1. Compressor Station Design/Construction - Exits (detail) Does each main compressor building operating floor have at least two separated, easily accessed and unobstructed exits to a place of safety, main compressor building exits that have door latches that can be readily opened without a key, and main compressor building exit doors mounted to swing outward? (FS.CS.BLDGEXITS.O) (detail)

192.163(c)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

2. Compressor Station Design/Construction - Fence Gates (detail) Do fenced areas around compressor stations have at least two gates that provide for easy escape to place of safety, and do gates located within 200 feet of any compressor plant open outward and able to be opened from the inside without a key when the station is occupied? (FS.CS.FENCEGATES.O) (detail)

192.163(d)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

3. Compressor Station Design/Construction - NFPA 70 (detail) Does the equipment and wiring within compressor stations conform to National Electric Code, ANSI/NFPA 70, including the required posting or ready access of the permit? (FS.CS.CMPNFPA70.O) (detail)

192.163(e)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

4. Compressor stations Liquid Removal (detail) Are compressors protected from liquids and, as applicable, liquid separators for compressors installed, in accordance with 192.165? (DC.DPCCMP.CMPLIQPROT.O) (detail)

192.141 (192.165(a); 192.615(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

5. Compressor Station Design/Construction - ESD Gas Discharge (detail) Does each compressor station have an emergency shutdown system that is capable of safely discharging blowdown gas from the blowdown piping at a location where the gas will not create a hazard? (FS.CSSYSPROT.ESDGASDISCH.O) (detail)

192.167(a)(2)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

6. Compressor Station Design/Construction - ESD Gas Block (detail) Does each compressor station have an emergency shutdown system that is capable of blocking gas out of the station and blow down the station piping? NOTE: Not required for field compressor stations of 1,000 horsepower (746 kilowatts) or less. (FS.CSSYSPROT.ESDGASBLK.O) (detail)

192.167(a)(1)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

7. Compressor Station Design/Construction - ESD (detail) Does each compressor station have an emergency shutdown system that is capable of shutting down gas compressing equipment and gas fires in the vicinity of gas headers and compressor buildings? (FS.CSSYSPROT.ESDGASSD.O) (detail)

192.167(a)(3)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

8. Compressor Station Design/Construction - ESD Electrical (detail) Does each compressor station have an emergency shutdown system that is capable of shutting down electrical facilities (except emergency and equipment protection circuits) near gas headers and within compressor buildings? (FS.CSSYSPROT.ESDELECSO.O) (detail)

192.167(a)(3)(i) (192.167(a)(3)(ii))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

9. Compressor Station Design/Construction - ESD Locations (detail) Does each compressor station have an emergency shutdown system that is capable of being operated from at least two locations which are: 1) Outside the gas area of the station, 2) Near the exit gates, if the station is fenced, or near emergency exits, if not fenced, 3) And not more than 500 feet (153 meters) from the limits of the station? (FS.CSSYSPROT.ESDLOCATION.O) (detail)

192.167(a)(4)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

10. Compressor Station Design/Construction - Distribution Supply ESD (detail) Does each compressor station that supplies gas directly to a distribution system (with no other adequate sources of gas available) have an emergency shutdown system that will not function at the wrong time or cause unintended outages? (FS.CSSYSPROT.ESDDISTSD.O) (detail)

192.167(b)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

11. Compressor Station Design/Construction - Unattended Platform ESD (detail) Does each unattended platform compressor station located offshore or in inland navigable waters have an emergency shutdown system that will actuate automatically in the event of the following occurrences? 1) When gas pressure equals the MAOP plus 15 percent and 2) When an uncontrolled fire occurs on the platform. (FS.CSSYSPROT.UNATTPLATCMPSD.O) (detail)

192.167(c)(1)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

12. Compressor Station Design/Construction - Fire Protection (detail) Do compressor stations have adequate fire protection facilities? (FS.CSSYSPROT.CMPFP.O) (detail)

192.171(a)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

13. Compressor Station Design/Construction - Over-Speed Protection (detail) Do compressor stations' prime movers other than electrical induction or synchronous motors have automatic shutdown devices that will prevent over-speed of the prime mover or the unit being driven? (FS.CSSYSPROT.CMPOVSPO.O) (detail)

192.171(b)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

14. Compressor Station Design/Construction - Lubrication (detail) Do compressor units have shutdown or alarm devices that will operate in the event of inadequate heating or lubrication? (FS.CSSYSPROT.CMPLUBPROT.O) (detail)

192.171(c)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

15. Compressor Station Design/Construction - Gas Engine Shutdown (detail) Are compressor station gas engines that operate with pressure gas injection equipped so that stoppage of the engine will result in the fuel being automatically shut off and the engine distribution manifold being vented? (FS.CSSYSPROT.CMPGASENGSD.O) (detail)

192.171(d)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

16. Compressor Station Design/Construction - Gas Engine Mufflers (detail) Are gas engines in compressor stations equipped with mufflers that prevent gas from being trapped in the muffler? (FS.CSSYSPROT.CMPGASENGMFL.O) (detail)

192.171(e)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

17. Compressor Station Design/Construction - Ventilation (detail) Are compressor station buildings ventilated to ensure employees are not endangered by accumulation of gas in enclosed areas? (FS.CS.CMPBLDGVENT.O) (detail)

192.173

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

18. Cathodic Protection of Underground Piping (detail) Are bare or coated pipes in compressor, regulator or meter stations installed before August 1, 1971 (except for cast and ductile iron lines) cathodically protected in areas where active corrosion was found in accordance with Subpart I or Part 192? (TD.CP.PRE1971.O) (detail)

192.457(b)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

19. Atmospheric Corrosion Monitoring (detail) Is pipe that is exposed to atmospheric corrosion protected? (TD.ATM.ATMCORRODEINSP.O) (detail)

192.481(b) (192.481(c); 192.479(a); 192.479(b); 192.479(c))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

20. Start-Stop Procedures (detail) During startup or shut-in, is it assured that the pressure limitations on the pipeline were not exceeded? (DC.MD.MAOPLIMIT.O) (detail)

192.605(b)(5)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

21. Normal Operations and Maintenance Procedures - History (detail) Are construction records, maps and operating history available to appropriate operating personnel? (MO.GO.DMHISTORY.O) (detail)

192.605(b)(3)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

22. Compressor Station - Emergency Response Plan (detail) Are emergency response plans for selected compressor stations kept on site? (FS.CS.CMPERP.O) (detail)

192.605(a) (192.615(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

23. Compressor Station Design/Construction - Pressure Relief (detail) Are pressure relief/limiting devices inside a compressor station designed, installed, and inspected properly? (FS.CSSYSROT.CMPRELIEF.O) (detail)

192.199 (192.731(a); 192.731(b); 192.731(c))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

24. Compressor Stations - Storage of Combustible Materials (detail) Are flammable/combustible materials stored as required and aboveground oil or gasoline storage tanks installed at compressor stations protected in accordance with NFPA No. 30, as required by §192.735(b)? (DC.CO.CMP.CMPCOMBUSTIBLE.O) (detail)

192.735(a) (192.735(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

25. Compressor Station Gas Detection (detail) Have adequate gas detection and alarm systems been installed in selected applicable compressor buildings? (FS.CSSYSROT.CMPGASDET.O) (detail)

192.736(a) (192.736(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke does not operate any compressor stations in KY

Performance and Records Review - Conversion to Service

1. Conversion to Service (detail) Do records indicate the process was followed for converting any pipelines into Part 192 service? (MO.GC.CONVERSION.R) (detail)

192.14(a) (192.14(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: At the time of inspection Duke Energy KY does not operate any converted pipelines

On June 6, 2022, Duke Energy KY - Liquid submitted notification of conversion to service of LPQ3 - 3.41 miles of 8" steel pipeline from liquid propane to natural gas distribution. The pipeline is currently capped at both ends and filled with nitrogen. The conversion is scheduled to be completed August 8, 2022.

Performance and Records Review - Reporting

1. Immediate Reporting: Incidents (detail) Do records indicate immediate notifications of incidents were made in accordance with 191.5? (RPT.RR.IMMEDIATEREPORT.R) (detail)

191.5(a) (191.7(a))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No reportable incidents since previous inspection

2. Incident Reports (detail) Do records indicate reportable incidents were identified and reports were submitted to DOT on Form 7100.2 (01-2002) within the required timeframe? (RPT.RR.INCIDENTREPORT.R) (detail)

191.15(a)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No reportable incidents since previous inspection

3. Supplemental Incident Reports (detail) Do records indicate accurate supplemental incident reports were filed and within the required timeframe? (RPT.RR.INCIDENTREPORTSUPP.R) (detail)

191.15(c)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No reportable incidents since previous inspection

4. Annual Report Records (detail) Have complete and accurate Annual Reports been submitted? (RPT.RR.ANNUALREPORT.R) (detail)

191.17(a)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed 2019-2021 records - 2021 report submitted 3/8/2022

5. Safety Related Condition Reports (detail) Do records indicate safety-related condition reports were filed as required? (RPT.RR.SRCR.R) (detail)

191.23(a) (191.25(a); 191.25(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: No SRCs since previous inspection

6. Offshore Pipeline Condition Reports (detail) Do records indicate reports were submitted within 60 days of completing inspections of underwater pipelines? (RPT.RR.OPCR.R) (detail)

191.27(a) (191.27(b); 192.612(a))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No offshore piping

7. NPMS: Abandoned Underwater Facility Reports (detail) Do records indicate reports were filed for abandoned offshore pipeline facilities or abandoned onshore pipeline facilities that crosses over, under or through a commercially navigable waterway? (RPT.RR.NPMSABANDONWATER.R) (detail)

192.727(g)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No abandoned underwater facilities

8. NPMS: Annual Updates (detail) Do records indicate NPMS submissions were updated every 12 months if system modifications (excludes distribution lines and gathering lines) occurred; and that if no modifications occurred, an email was submitted stating that fact? (RPT.RR.NPMSANNUAL.R) (detail)Pipeline Safety Improvement Act of 2002 (49 USC 60132)
(Advisory Bulletin ADB-08-07)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed 2019-2021 Records – Last submitted 3/11/2022

Performance and Records Review - Construction**1. Welding Procedures (detail)** Do records indicate weld procedures are being qualified in accordance with §192.225? (DC.WELDPROCEDURE.WELD.R) (detail)

192.225(a) (192.225(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed sample of Duke PQRs

2. Qualification of Welders (detail) Do records indicate adequate qualification of welders? (TQ.QUOMCONST.WELDER.R) (detail)192.227(a) (192.227(b); 192.229(a); 192.229(b); 192.229(c);
192.229(d); 192.328(a); 192.328(b); 192.807(a); 192.807(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed records for 6 Duke welders.

Reviewed records for 3 contract welders on Casing 42 project in 2019

Carl Traweek – welding foreman for Price-Gregory Int.

Colby Shaffer – Welder for Price-Gregory Int.

Louis Floréze – Welder for Price-Gregory Int.

3. Inspection and Test of Welds (detail) Do records indicate that individuals who perform visual inspection of welding are qualified by appropriate training and experience, as required by §192.241(a)? (DC.WELDINSPE.WELDQUAL.R) (detail)

192.241(a) (192.241(b); 192.241(c); 192.807(a); 192.807(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: All Duke welders and welder helpers are required to qualify on OQ task 1003 – Visual inspection of Welds
Reviewed random sample of records

4. Qualification of Nondestructive Testing Personnel (detail) Do records indicate the qualification of nondestructive testing personnel? (TQ.QUOMCONST.NDT.R) (detail)

192.243(b)(2) (192.807(a); 192.807(b); 192.328(a); 192.328(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed certification records for 3 ACUREN NDT Technicians

Travis Manuel - Level II - 2/16/2021

Luka Powell - Level II - 7/14/2020

Justin Weddle - Level II - 2/28/2022

5. Nondestructive Test and Interpretation Procedures (detail) Do records indicate that NDT implementation is adequate? (DC.WELDINSR.WELDNDT.R) (detail)

192.243(a) (192.243(b)(1); 192.243(b)(2); 192.243(c); 192.243(a))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed records for Casing 42 project in 2019 - 153.5' 24" steel pipe

Records indicated XRD-TI-001 Rejected due to IP - Repaired and accepted - XRD-TI-001R

6. Transmission Lines Record Keeping (detail) Do records indicate that records are maintained of each pipe/other than pipe repair, NDT required record, and (as required by subparts L or M) patrol, survey, inspection or test? (MO.GM.RECORDS.R) (detail)

192.605(b)(1) (192.243(f); 192.709(a); 192.709(b); 192.709(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed records for Casing 42 project in 2019**7. Underground Clearance (detail)** Do records indicate pipe is installed with clearances in accordance with §192.325 and (if plastic) installed as to prevent heat damage to the pipe? (DC.CO.CLEAR.R) (detail)

192.325(a) (192.325(b); 192.325(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed records for Casing 42 project in 2019 -3.12_V7739_20190**8. Depth of Cover - Onshore (detail)** Is onshore piping minimum cover as specified in §192.327? (DC.CO.COVER.R) (detail)

192.327(a) (192.327(b); 192.327(c); 192.327(d); 192.327(e))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed records for Casing 42 project in 2019 -3.12_V7739_20190**9. Cathodic Protection post July 1971 (detail)** Do records document that each buried or submerged pipeline installed after July 31, 1971, has been protected against external corrosion with a cathodic protection system within 1 year after completion of construction, conversion to service, or becoming jurisdictional onshore gathering? (TD.CP.POST1971.R) (detail)

192.491(c) (192.455(a); 192.457(a); 192.452(a); 192.452(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed CP records for new section of AM07

P/S records indicate pipe was under cathodic protection within 1 year of completion

Performance and Records Review - Operations and Maintenance

1. Outer Continental Shelf (detail) Do records indicate specific point(s) at which operating responsibility transfers to a producing operator, as applicable? (MO.GO.OCS.R) (detail)

192.10

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke KY does not operate any OCS piping

2. Customer Notification (detail) Do records indicate the customer notification process satisfies the requirements of 192.16? (MO.GO.CUSTNOTIFY.R) (detail)

192.16(d) (192.16(a); 192.16(b); 192.16(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Contained in new customer package – Sent out with customer billing quarterly & contained in PA message

3. Normal Maintenance and Operations (detail) Has the operator conducted annual reviews of the written procedures in the manual as required? (MO.GO.OMANNUALREVIEW.R) (detail)

192.605(a)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed 2019-2021 Manuals review roster – Last conducted 12/6/2021

4. Abnormal Operations (detail) Did personnel respond to indications of abnormal operations as required by procedures? (MO.GO.ABNORMAL.ABNORMAL.R) (detail)

192.605(a) (192.605(c)(1))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No instances of abnormal operations since previous inspection

5. Normal Operations and Maintenance Procedures - History (detail) Are construction records, maps and operating history available to appropriate operating personnel? (MO.GO.GMHISTORY.R) (detail)

192.605(a) (192.605(b)(3))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Records available to appropriate personnel via tablets on My World App
Demonstrated to PSC staff – Found to be satisfactory

6. Normal Operations and Maintenance Procedures - Review (detail) Do records indicate periodic review of the work done by operator personnel to determine the effectiveness, and adequacy of the procedures used in normal operations and maintenance and modifying the procedures when deficiencies are found? (MO.GO.OMEFFECTREVIEW.R) (detail)

192.605(a) (192.605(b)(8))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Periodic 3rd party and in-house quality assurance audits conducted on O&M & construction operations
Supervisors also conduct weekly reviews of personnel performance

7. Holders (detail) Do records indicate systematic and routine testing and inspection of pipe-type or bottle-type holders? (MO.GO.HOLDER.R) (detail)

192.603(b) (192.605(b)(10))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No holders in system

8. Abnormal Operations Review (detail) Do records indicate periodic review of work done by operator personnel to determine the effectiveness of the abnormal operation procedures and corrective action taken where deficiencies are found? (MO.GOABNORMAL.ABNORMALREVIEW.R) (detail)

192.605(a) (192.605(c)(4))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No instances of abnormal operations since previous inspection

9. Change in Class Location Required Study (detail) Do records indicate performance of the required study whenever the population along a pipeline increased or there was an indication that the pipe hoop stress was not commensurate with the present class location? (MO.GOCLASS.CLASSLOCATESTUDY.R) (detail)

192.605(b)(1) (192.609(a); 192.609(b); 192.609(c);
192.609(d); 192.609(e); 192.609(f))

Sat+	Sat	Concern	Unsat	NA	NC
			X		

Notes: Operator could not produce adequate records to indicate that required Change in Class Location studies had been conducted

10. Requirement to Identify GOM Pipeline Hazards (detail) Do records indicate steps taken to identify and inspect pipelines in the Gulf of Mexico at risk of being exposed underwater pipelines or hazards to navigation? (PD.RW.GOMHAZARD.R) (detail)

192.709(c) (192.612(a); 192.612(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No GOM piping in system

11. Damage Prevention Program (detail) Does the damage prevention program meet minimum requirements specified in §192.614(c)? (PD.OC.PDPROGRAM.R) (detail)

192.614(c)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke energy KY Damage Prevention Program Audit conducted 6/1/2022 – No violations were identified

12. Emergency Response Performance (detail) Do records indicate review of employee activities to determine whether the procedures were effectively followed in each emergency? (EP.ERG.POSTEVENTREVIEW.R) (detail)

192.605(a) (192.615(b)(1); 192.615(b)(3))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No reported emergencies in the transmission department since the previous inspection

13. Emergency Response Training (detail) Has the operator trained the appropriate operating personnel on emergency procedures and verified that the training was effective in accordance with its procedures? (EP.ERG.TRAINING.R) (detail)

192.605(a) (192.615(b)(2))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Emergency Response Training conducted 9/23/2021

Table top scenario exercise

Employee training on Duke Emergency Plan – Gas DQ-200 – Gas Emergency Response WE & PE

14. Liaison with Public Officials (detail) Do records indicate liaisons established and maintained with appropriate fire, police and other public officials and utility owners in accordance with procedures? (EP.ERG.LIAISON.R) (detail)

192.605(a) (192.615(c)(1); 192.615(c)(2); 192.615(c)(3);
192.615(c)(4); ADB-05-03)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: First responder Pipeline Training Paradigm Meetings Annually - 2022 most recent 4/27/2022 - 363 Invited
2021 was virtual
Resources available for local outreach program as well

15. Audience Identification Records (detail) Do records identify the individual stakeholders in the four affected stakeholder audience groups: (1) affected public, (2) emergency officials, (3) local public officials, and (4) excavators, as well as affected municipalities, school districts, businesses, and residents to which it sends public awareness materials and messages? (PD.PA.AUDIENCEID.R) (detail)

192.616(d) (192.616(e); 192.616(f); API RP 1162 Section 2.2;
API RP 1162 Section 3)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed Paradigm Invitation Database - 795 Invitations in Boone County representing all stakeholders

16. Educational Provisions (detail) Did delivered messages specifically include provisions to educate the public, emergency officials, local public officials, and excavators on: (1) Use of a one-call notification system prior to excavation and other damage prevention activities; (2) Possible hazards associated with unintended releases from a gas pipeline facility; (3) Physical indications of a possible release; (4) Steps to be taken for public safety in the event of a gas pipeline release; and (5) Procedures to report such an event? (PD.PA.EDUCATE.R) (detail)

192.616(d) (192.616(f))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed message delivered to affected public
Duke PAP - Section 9.6
Duke PAP - Appendix A - Tables 4-7

17. Messages on Pipeline Facility Locations (detail) Were messages developed and delivered to advise affected municipalities, school districts, businesses, and residents of pipeline facility locations? (PD.PA.LOCATIONMESSAGE.R) (detail)

192.616(e) (192.616(f))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed messages delivered to different stakeholder groups

18. Baseline Message Delivery Frequency (detail) Did the delivery of materials and messages meet or exceed the baseline delivery frequencies specified in API RP 1162, Table 2-1 through Table 2.3? (PD.PA.MESSAGEFREQUENCY.R) (detail)

192.616(c) (API RP 1162 Table 2-1; API RP 1162 Table 2-2; API
RP 1162 Table 2-3)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: All messages delivered annually

19. Liaison with Emergency and Other Public Officials (detail) Have liaisons been established and maintained with appropriate fire, police, and other public officials? (PD.PA.LIAISON.R) (detail)

192.616(c) (API RP 1162 Section 4.4)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Liaison meetings facilitated through Paradigm - Reviewed 2020-2022 invited/attendee records
2021 meeting held virtually

20. Other Languages (detail) Were materials and messages developed and delivered in other languages commonly understood by a significant number and concentration of non-English speaking populations in the operator's areas? (PD.PA.LANGUAGE.R) (detail)

192.616(g) (API RP 1162 Section 2.3.1)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed messages delivered to different stakeholder groups in English and Spanish

21. Evaluate Program Implementation (detail) Has an audit or review of the operator's program implementation been performed annually since the program was developed? (PD.PA.EVALIMPL.R) (detail)

192.616(c) (192.616(i); API RP 1162 Section 8.3)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed Duke Energy/Piedmont Plan Implemented 9/30/2019 and reviewed annually

22. Acceptable Methods for Program Implementation Audits (detail) Was one or more of the three acceptable methods (i.e., internal assessment, 3rd-party contractor review, or regulatory inspections) used to complete the annual audit or review of program implementation? (PD.PA.AUDITMETHODS.R) (detail)

192.616(c) (192.616(i); API RP 1162 Section 8.3)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Internal assessment annually – Reviewed 2021 Annual Review form 1000
Intertech conducted 4 year review in 2020

23. Program Changes and Improvements (detail) Were changes made to improve the program and/or the implementation process based on the results and findings of the annual audit(s)? (PD.PA.PROGRAMIMPROVE.R) (detail)

192.616(c) (API RP 1162 Section 8.3)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed 2019-2022 Summary of Change Log – No significant changes

24. Evaluating Program Effectiveness (detail) Have effectiveness evaluation(s) of the program been performed for all stakeholder groups in all notification areas along all systems covered by the program? (PD.PA.EVALEFFECTIVENESS.R) (detail)

192.616(c) (API RP 1162 Section 8.4)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Telephone surveys conducted annually after mailings to determine effectiveness
Reviewed 2021 results

25. Measure Program Outreach (detail) In evaluating effectiveness, was actual program outreach for each stakeholder audience tracked? (PD.PA.MEASUREOUTREACH.R) (detail)

192.616(c) (API RP 1162 Section 8.4.1)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Telephone surveys conducted annually after mailings to determine effectiveness
Reviewed 2021 results & Breakdown of individual stakeholder audiences

26. Measure Understandability of Message Content (detail) In evaluating program effectiveness, was the percentage of each stakeholder audience that understood and retained the key information from the messages determined? (PD.PA.MEASUREUNDERSTANDABILITY.R) (detail)

192.616(c) (API RP 1162 Section 8.4.2)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Telephone surveys conducted annually after mailings to determine effectiveness
Reviewed 2021 results & Breakdown of individual stakeholder audiences

27. Measure Desired Stakeholder Behavior (detail) In evaluating program effectiveness, was evaluation made of whether appropriate preventive, response, and mitigative behaviors were understood and likely to be exhibited? (PD.PA.MEASUREBEHAVIOR.R) (detail)

192.616(c) (API RP 1162 Section 8.4.3)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Telephone surveys conducted annually after mailings to determine effectiveness

Reviewed 2021 results & Breakdown of individual stakeholder audiences

28. Measure Bottom-Line Results (detail) Were bottom-line results of the program measured by tracking third-party incidents and consequences including: (1) near misses, (2) excavation damages resulting in pipeline failures, (3) excavation damages that do not result in pipeline failures? (PD.PA.MEASUREBOTTOM.R) (detail)

192.616(c) (API RP 1162 Section 8.4.4)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed current damage prevention tracking of 3rd party damages

29. Program Changes (detail) Were needed changes and/or modifications to the program identified and documented based on the results and findings of the program effectiveness evaluations? (PD.PA.CHANGES.R) (detail)

192.616(c) (API RP 1162 Section 2.7 (Step 12); API RP 1162 Section 8.5)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke PAP – Section 14 – Summary of Changes

Last revisions – 6/23/2021 – Nicole Caldwell & Farris Barry

30. Pressure Test Results (detail) From the review of the results of pressure tests, do the test records validate the pressure test? (AR.PTI.PRESSTESTRESULT.R) (detail)

192.517(a) (192.505(a); 192.505(b); 192.505(c); 192.505(d); 192.505(e); 192.507(a); 192.507(b); 192.507(c); 192.617; 192.919(e); 192.921(a)(2); B31.85 Section 6.3.4)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed records for Casing 42 project in 2019 –3,12_V7739_20190 including multiple pressure test records

31. Upgrading (detail) Do records indicate the pressure upgrading process was implemented per the requirements of 192.553? (MO.GO.UPRATE.R) (detail)

192.553(b) (192.553(a); 192.553(c); 192.553(d))

Sat+	Sat	Concern	Unsat	NA	NC
					X

Notes: No upgrading conducted since previous inspection

32. Maximum Allowable Operating pressure (detail) Do records indicate determination of the MAOP of pipeline segments in accordance with §192.619 and limiting of the operating pressure as required? (MO.GO.MAOP.MAOPDETERMINE.R) (detail)

192.709(c) (192.619(a); 192.619(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed 3rd party engineering firm Burns/McDonnell - Duke Energy Line ULO2

MAOP verification document – dated 11/1/2021

33. Odorization of Gas (detail) Do records indicate appropriate odorization of its combustible gases in accordance with its procedures and conduct of the required testing to verify odorant levels met requirements? (MO.GO.QDOR.ODORIZE.R) (detail)

192.709(c) (192.625(a); 192.625(b); 192.625(c); 192.625(d); 192.625(e); 192.625(f))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed random sample of 2019-2021 odorant checks

34. Patrolling Requirements (detail) Do records indicate that ROW surface conditions have been patrolled as required? (PD.RW.PATROL.R) (detail)

192.709(c) (192.705(a); 192.705(b); 192.705(c))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed 2019-2021 records

35. Pressure Limiting and Regulating Stations Inspection and Testing (detail) Do records indicate inspection and testing of pressure limiting, relief devices, and pressure regulating stations as required and at the specified intervals? (MO.GMOPP.PRESSREGTEST.R) (detail)

192.709(c) (192.739(a); 192.739(b))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed 2019-2021 records

36. Pressure Limiting and Regulating Stations Capacity of Relief Devices (detail) Do records indicate testing or review of the capacity of each pressure relief device at each pressure limiting station and pressure regulating station as required and a new or additional device installed if determined to have insufficient capacity? (MO.GMOPP.PRESSREGCAP.R) (detail)

192.709(c) (192.743(a); 192.743(b); 192.743(c))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed 2019-2021 records

37. Leakage Surveys (detail) Do records indicate leakage surveys conducted as required? (PD.RW.LEAKAGE.R) (detail)

192.709(c) (192.706; 192.706(a); 192.706(b))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed 2019-2021 records

38. Valve Maintenance Transmission Lines (detail) Do records indicate proper inspection and partial operation of transmission line valves that may be required during an emergency as required and prompt remedial actions taken if necessary? (MO.GM.VALVEINSPECT.R) (detail)

192.709(c) (192.745(a); 192.745(b))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed 2019-2021 records

39. Compressor Station Design/Construction - Pressure Relief (detail) Do records document with adequate detail that all inspection and testing of compressor station pressure relief devices with the exception of rupture disks have occurred at the required interval? (FS.CSSYSPROT.CMPRELIEF.R) (detail)

192.709(b) (192.709(c); 192.731(a); 192.731(b); 192.731(c))	Sat+	Sat	Concern	Unsat	NA	NC
					X	

Notes: Duke does not operate any compressor stations in KY

40. Compressor Station Design/Construction - Gas Detection (detail) Do records document that all compressor station gas detection and alarm systems are being maintained and tested as required? (FS.CSSYSPROT.CMPGASDETM.R) (detail)

192.709(c) (192.736(c))	Sat+	Sat	Concern	Unsat	NA	NC
					X	

Notes: Duke does not operate any compressor stations in KY

41. Prevention of Accidental Ignition (detail) Do records indicate personnel followed procedures for minimizing the danger of accidental ignition where the presence of gas constituted a hazard of fire or explosion? (MO.GM.IGNITION.R) (detail)

192.709 (192.751(a); 192.751(b); 192.751(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed pre job briefing for repair of a 3rd party line strike covering steps for prevention of Accidental Ignition – location 2653 Wesley Dr. Villa Hills – 7/7/2021

42. Vault Inspection (detail) Do records document inspections at the required interval of all vaults having a volumetric internal content of 200 cubic feet (5.66 cubic meters) or more that house pressure regulating/limiting equipment? (FS.FG.VAULTINSPECTFAC.R) (detail)

192.709(c) (192.749(a); 192.749(b); 192.749(c); 192.749(d))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No vaults in the operators transmission system

Performance and Records Review - Operator Qualification

Performance and Records Review - Corrosion Control

1. Qualification Records for Personnel Performing Covered Tasks (detail) Do records document the evaluation and qualifications of individuals performing covered tasks, and can the qualification of individuals performing covered tasks be verified? (TQ.OQ.RECORDS.R) (detail)

192.807

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: All required data is housed in ITS – Onboard electronic records

2. Contractor and Other Entity Qualification (detail) Are adequate records maintained for contractor personnel qualifications that contain the required elements? (TQ.OQ.OQCONTRACTOR.R) (detail)

192.807(a) (192.807(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: All required data is housed in ITS – Onboard electronic records
Records requirements – Duke OQ Plan – Records – Pg. 35

1. Corrosion Control Personnel Qualification (detail) Do records indicate qualification of personnel implementing pipeline corrosion control methods? (TQ.QU.CORROSION.R) (detail)

192.453 (192.807(a); 192.807(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke – Thomas Heck – Multiple qualifications expire 2024
Reviewed OQ records for Mesa – Duke contractor

2. New Buried Pipe Coating (detail) Do records document that each buried or submerged pipeline installed after July 31, 1971, has been protected against external corrosion with an adequate coating unless exempted under §192.455(b)? (TD.COAT.NEWPIPE.R) (detail)

192.491(c) (192.455(a)(1); 192.461(a); 192.461(b); 192.483(a))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed materials list for job #05-7387-3 Peachtree AM7 24" steel replacement
Indicated coated steel installed

3. Conversion to Service - Pipe Coating (detail) Do records document that each buried or submerged pipeline that has been converted to gas service and was installed after July 31, 1971, has been protected against external corrosion with an adequate coating unless exempted under 192.455(b)? (TD.COAT.CONVERTPIPE.R) (detail)

192.491(c) (192.452(a); 192.455(a)(1); 192.455(a)(2); 192.455(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: On June 6, 2022, Duke Energy KY - Liquid submitted notification of conversion to service of LP03 - 3.41 miles of 8" steel pipeline from liquid propane to natural gas. The pipeline is currently capped at both ends and filled with nitrogen. The conversion is scheduled to be completed August 8, 2022.

4. Corrosion Control Records (detail) Do records indicate the location of all items listed in 192.491(a)? (TD.CP.RECORDS.R) (detail)

192.491(a)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed random section of AMD7 on Duke GIS mapping system identifying indicating required items

5. Examination of Exposed Portions of Buried Pipe (detail) Do records adequately document that exposed buried piping was examined for corrosion? (TD.CPEXPOSED.EXPOSEINSPECT.R) (detail)

192.491(c) (192.459)

Sat+	Sat	Concern	Unsat	NA	NC

Notes: Reviewed JCF for job #V7902 Tie in new 24" steel SWPC T/L into existing 24" steel SWPC T/L 11/23/2019. All required items listed

6. Cathodic Protection Monitoring (detail) Do records adequately document cathodic protection monitoring tests have occurred as required? (TD.CP.MONITOR.TEST.R) (detail)

192.491(c) (192.465(a))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed 2019-2021 records

7. Rectifier or other Impressed Current Sources (detail) Do records document details of electrical checks of sources of rectifiers or other impressed current sources? (TD.CP.MONITOR.CURRENTTEST.R) (detail)

192.491(c) (192.465(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed 2019-2021 records

8. Bonds, Diodes and Reverse Current Switches (detail) Do records document details of electrical checks interference bonds, diodes, and reverse current switches? (TD.CP.MONITOR.REVCURRENTTEST.R) (detail)

192.491(c) (192.465(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed 2019-2021 records

Duke KY has no reverse current switches

9. Correction of Corrosion Control Deficiencies (detail) Do records adequately document actions taken to correct any identified deficiencies in corrosion control? (TD.CP.MONITOR.DEFICIENCY.R) (detail)

192.491(c) (192.465(d))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed Corrosion Maintenance Request for test station repair - Requested 4/21/2020
Repaired by 4/29/2020

10. Unprotected Buried Pipelines (typically bare pipelines) (detail) Do records adequately document the re-evaluation of buried pipelines with no cathodic protection for areas of active corrosion? (TD.CP.UNPROTECT.R.) (detail)

192.491(c) (192.465(e))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke KY has no bare/unprotected lines in their system

11. Isolation from Other Metallic Structures (detail) Do records adequately document electrical isolation of each buried or submerged pipeline from other metallic structures unless they electrically interconnect and cathodically protect the pipeline and the other structures as a single unit? (TD.CP.ELECISOLATE.R.) (detail)

192.491(c) (192.467(a); 192.467(b); 192.467(c); 192.467(d); 192.467(e))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed 2019-2021 records

Any reading <100 mV difference is investigated

12. Test Leads Installation (detail) Do records document that pipelines with cathodic protection have electrical test leads installed in accordance with requirements of Subpart I? (TD.CP.MONITOR.TESTLEAD.R.) (detail)

192.491(c) (192.471(a); 192.471(b); 192.471(c); 192.469)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed random section of AM07 on Duke GIS mapping system Identifying Indicating required items

Reviewed Corrosion Maintenance Request for test station repair - Requested 4/21/2020

Repaired by 4/29/2020

13. Interference Currents (detail) Do records document that the operator has minimized the detrimental effects of stray currents when found? (TD.CP.MONITOR.INTERCURRENT.R.) (detail)

192.491(c) (192.473(a))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke KY has had no indications of issues with stray currents

14. Internal Corrosion (detail) Do records document if corrosive gas is being transported by pipeline, including the investigation of the corrosive effect of the gas on the pipeline and steps that have been taken to minimize internal corrosion? (TD.ICP.CORRGAS.R.) (detail)

192.491(c) (192.475(a))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No transportation of corrosive gases - No indications of issues to date

Sulfur testing @ city gate annually - No indications of issues to date

15. Internal Corrosion in Cutout Pipe (detail) Do records document examination of removed pipe for evidence of internal corrosion? (TD.ICP.EXAMINE.R.) (detail)

192.491(c) (192.475(a); 192.475(b))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed JCF for job #V7902 Tie in new 24" steel SWPC T/L into existing 24" steel SWPC T/L 11/23/2019

All required items listed - Cutout pipe was examined for IC

16. Internal Corrosion Control: Design and Construction (192.476) (detail) Do records demonstrate the transmission line project has features incorporated into its design and construction to reduce the risk of internal corrosion, as required of §192.476? (DC.DPC.INTCORRODE.R.) (detail)

192.476(a) (192.476(b); 192.476(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: CC Plan G002.903

17. Internal Corrosion Corrosive Gas Actions (detail) Do records document the actions taken when corrosive gas is being transported by pipeline? (TD.ICP.CORRGASACTION.R) (detail)

491(c) (192.477)

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke KY has had no instances of IC

18. Atmospheric Corrosion Monitoring (detail) Do records document inspection of aboveground pipe for atmospheric corrosion? (TD.ATM.ATMCORRODEINSP.R) (detail)

192.491(c) (192.481(a); 192.481(b); 192.481(c))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed 2021 records

AC indicated @ bridge on Grand Ave. Applied for Charter request for main replacement 5/10/2022

19. Repair of Internally Corroded Pipe (detail) Do records document the repair or replacement of pipe that has been internally corroded to an extent that there is not sufficient remaining strength in the pipe wall? (TD.ICP.REPAIR.R) (detail)

192.485(a) (192.485(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke KY has had no instances of IC

20. Evaluation of Internally Corroded Pipe (detail) Do records document adequate evaluation of internally corroded pipe? (TD.ICP.EVALUATE.R) (detail)

192.491(c) (192.485(c))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke KY has had no instances of IC

Public Awareness Program Effectiveness

1. Public Education Program (detail) Has the continuing public education (awareness) program been established as required? (PD.PA.PROGRAM.P) (detail)

192.616(a) (192.616(h))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed Duke Energy PAP Plan - Last reviewed 5/17/2022 by Nicole Caldwell

2. Management Support of Public Awareness Program (detail) Does the operator's program documentation demonstrate management support? (PD.PA.MGMTSUPPORT.P) (detail)

192.616(a) (API RP 1162 Section 2.5; API RP 1162 Section 7.1)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke PAP - Section 9.2

3. Asset Identification (detail) Does the program clearly identify the specific pipeline systems and facilities to be included in the program, along with the unique attributes and characteristics of each? (PD.PA.ASSETS.P) (detail)

192.616(b) (API RP 1162 Section 2.7 Step 4)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke PAP – Section 9.4

4. Audience Identification (detail) Does the program establish methods to identify the individual stakeholders in the four affected stakeholder audience groups: (1) affected public, (2) emergency officials, (3) local public officials, and (4) excavators, as well as affected municipalities, school districts, businesses, and residents? (PD.PA.AUDIENCED.P) (detail)

192.616(d) (192.616(e); 192.616(f); API RP 1162 Section 2.2; API RP 1162 Section 3)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke PAP – Section 9.6

Duke PAP – Appendix A – Tables 4-7

5. Audience Identification Records (detail) Do records identify the individual stakeholders in the four affected stakeholder audience groups: (1) affected public, (2) emergency officials, (3) local public officials, and (4) excavators, as well as affected municipalities, school districts, businesses, and residents to which it sends public awareness materials and messages? (PD.PA.AUDIENCED.R) (detail)

192.616(d) (192.616(e); 192.616(f); API RP 1162 Section 2.2; API RP 1162 Section 3)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed Paradigm Invitation Database – 795 Invitations in Boone County representing all stakeholders

6. Messages, Delivery Methods, and Frequencies (detail) Does the program define the combination of messages, delivery methods, and delivery frequencies to comprehensively reach all affected stakeholder audiences in all areas where gas is transported? (PD.PA.MESSAGES.P) (detail)

192.616(c) (API RP 1162 Section 3; API RP 1162 Section 4; API RP 1162 Section 5)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke PAP – Section 9.8

Duke PAP – Appendix A – Table 11

7. Consideration of Supplemental Enhancements (detail) Were relevant factors considered to determine the need for supplemental public awareness program enhancements for each stakeholder audience, as described in API RP 1162? (PD.PA.SUPPLEMENTAL.P) (detail)

192.616(c) (API RP 1162 Section 6.2)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke PAP – Section 9.9

8. Educational Provisions (detail) Did delivered messages specifically include provisions to educate the public, emergency officials, local public officials, and excavators on: (1) Use of a one-call notification system prior to excavation and other damage prevention activities; (2) Possible hazards associated with unintended releases from a gas pipeline facility; (3) Physical indications of a possible release; (4) Steps to be taken for public safety in the event of a gas pipeline release; and (5) Procedures to report such an event? (PD.PA.EDUCATE.R) (detail)

192.616(d) (192.616(f))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed message delivered to affected public

Duke PAP – Section 9.6

Duke PAP – Appendix A – Tables 4-7

9. Messages on Pipeline Facility Locations (detail)

Were messages developed and delivered to advise affected municipalities, school districts, businesses, and residents of pipeline facility locations? (PD.PA.LOCATIONMESSAGE.R) (detail)

192.616(e) (192.616(f))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed messages delivered to different stakeholder groups

10. Baseline Message Delivery Frequency (detail)

Did the delivery of materials and messages meet or exceed the baseline delivery frequencies specified in API RP 1162, Table 2-1 through Table 2-3? (PD.PA.MESSAGEFREQUENCY.R) (detail)

192.616(c) (API RP 1162 Table 2-1; API RP 1162 Table 2-2; API RP 1162 Table 2-3)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: All messages delivered annually

11. Liaison with Public Officials (detail)

(presented above) Do records indicate liaisons established and maintained with appropriate fire, police and other public officials and utility owners in accordance with procedures? (EP.ERG.LIAISON.R) (detail)

192.605(a) (192.615(c)(1); 192.615(c)(2); 192.615(c)(3); 192.615(c)(4); 192.616(c); ADB-05-03)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: First responder Pipeline Training Paradigm Meetings Annually - 2022 most recent 4/27/2022 - 363 Invited 2021 was virtual

Resources available for local outreach program as well

12. Other Languages (detail)

Does the program require that materials and messages be provided in other languages commonly understood by a significant number and concentration of non-English speaking populations in the operator's areas? (PD.PA.LANGUAGE.P) (detail)

192.616(g) (API RP 1162 Section 2.3.1)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke PAP - Appendix C

13. Other Languages (detail)

(presented above) Were materials and messages developed and delivered in other languages commonly understood by a significant number and concentration of non-English speaking populations in the operator's areas? (PD.PA.LANGUAGE.R) (detail)

192.616(g) (API RP 1162 Section 2.3.1)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed messages delivered to different stakeholder groups in English and Spanish

14. Evaluation Plan (detail)

Does the program include a process that specifies how program implementation and effectiveness will be periodically evaluated? (PD.PA.EVALPLAN.P) (detail)

192.616(i) (192.616(c); API RP 1162 Section B; API RP 1162 Appendix E)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke PAP - Section 9.10

15. Evaluate Program Implementation (detail) Has an audit or review of the operator's program implementation been performed annually since the program was developed? (PD.PA.EVALIMPL.R) (detail)

192.616(c) (192.616(l); API RP 1162 Section 8.3)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed Duke Energy/Piedmont Plan implemented 9/30/2019 and reviewed annually

16. Acceptable Methods for Program Implementation Audits (detail) Was one or more of the three acceptable methods (i.e., internal assessment, 3rd-party contractor review, or regulatory inspections) used to complete the annual audit or review of program implementation? (PD.PA.AUDITMETHODS.R) (detail)

192.616(c) (192.616(l); API RP 1162 Section 8.3)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Internal assessment annually – Reviewed 2021 Annual Review form 1000
Intertech conducted 4 year review in 2020

17. Program Changes and Improvements (detail) Were changes made to improve the program and/or the implementation process based on the results and findings of the annual audit(s)? (PD.PA.PROGRAMIMPROVE.R) (detail)

192.616(c) (API RP 1162 Section 8.3)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Reviewed 2019-2022 Summary of Change Log – No significant changes

18. Evaluating Program Effectiveness (detail) (presented above) Have effectiveness evaluation(s) of the program been performed for all stakeholder groups in all notification areas along all systems covered by the program? (PD.PA.EVALEFFECTIVENESS.R) (detail)

192.616(c) (API RP 1162 Section 8.4)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Telephone surveys conducted annually after mailings to determine effectiveness
Reviewed 2021 results

19. Measure Program Outreach (detail) In evaluating effectiveness, was actual program outreach for each stakeholder audience tracked? (PD.PA.MEASUREOUTREACH.R) (detail)

192.616(c) (API RP 1162 Section 8.4.1)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Telephone surveys conducted annually after mailings to determine effectiveness
Reviewed 2021 results & Breakdown of individual stakeholder audiences

20. Measure Understandability of Message Content (detail) In evaluating program effectiveness, was the percentage of each stakeholder audience that understood and retained the key information from the messages determined? (PD.PA.MEASUREUNDERSTANDABILITY.R) (detail)

192.616(c) (API RP 1162 Section 8.4.2)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Telephone surveys conducted annually after mailings to determine effectiveness
Reviewed 2021 results & Breakdown of individual stakeholder audiences

21. Measure Desired Stakeholder Behavior (detail) In evaluating program effectiveness, was evaluation made of whether appropriate preventive, response, and mitigative behaviors were understood and likely to be exhibited? (PD.PA.MEASUREBEHAVIOR.R) (detail)

192.616(c) (API RP 1162 Section 8.4.3)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Telephone surveys conducted annually after mailings to determine effectiveness
Reviewed 2021 results & Breakdown of individual stakeholder audiences

22. Measure Bottom-Line Results (detail) Were bottom-line results of the program measured by tracking third-party incidents and consequences including: (1) near misses, (2) excavation damages resulting in pipeline failures, (3) excavation damages that do not result in pipeline failures? (PD.PA.MEASUREBOTTOM.R) (detail)

192.616(c) (API RP 1162 Section 8.4.4)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Reviewed current damage prevention tracking of 3rd party damages

23. Program Changes (detail) Were needed changes and/or modifications to the program identified and documented based on the results and findings of the program effectiveness evaluations? (PD.PA.CHANGES.R) (detail)

192.616(c) (API RP 1162 Section 2.7 (Step 12); API RP 1162 Section 8.5)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke PAP – Section 14 – Summary of Changes
Last revisions – 6/23/2021 – Nicole Caldwell & Farris Barry

Alternative MAOP - Alternative MAOP

*** 1. Alternate MAOP Calculation (detail)** Does the AMAOP process include appropriate factors and considerations for calculating the alternative MAOP? (MO.AMAOP.CALC.P) (detail)

192.605(a) (192.620(a))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not use an alternative MAOP on any of their pipelines.

2. Alternate MAOP Calculation (detail) Do records indicate appropriate calculation of the alternative MAOP? (MO.AMAOP.CALC.R) (detail)

192.605(a) (192.620(a))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not use an alternative MAOP on any of their pipelines.

*** 3. Alternate MAOP Conditions (detail)** Does the AMAOP process include conditions on the application of alternative MAOP? (MO.AMAOP.CONDITIONS.P) (detail)

192.605(a) (192.620(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not use an alternative MAOP on any of their pipelines.

4. Alternate MAOP Conditions (detail) Do records indicate the AMAOP process satisfied the conditions on application of an alternative MAOP? (MO.AMAOP.CONDITIONS.R) (detail)

192.605(a) (192.620(b))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not use an alternative MAOP on any of their pipelines.

*** 5. Alternate MAOP Requirements (detail)** Does the AMAOP process include AMAOP requirements? (MO.AMAOP.REQUIREMENTS.P) (detail)

192.605(a) (192.620(c))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not use an alternative MAOP on any of their pipelines.

6. Alternate MAOP Conditions (detail) Do records indicate the AMAOP requirements were met? (MO.AMAOP.REQUIREMENTS.R) (detail)

192.605(a) (192.620(c))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not use an alternative MAOP on any of their pipelines.

*** 7. Alternate MAOP Additional O&M (detail)** Does the AMAOP process include additional O&M requirements? (MO.AMAOP.ADDITIONALOM.P) (detail)

192.605(a) (192.620(d))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not use an alternative MAOP on any of their pipelines.

8. Alternate MAOP Additional O&M (detail) Do records indicate the additional AMAOP O&M requirements were met? (MO.AMAOP.ADDITIONALOM.R) (detail)

192.605(a) (192.620(d))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not use an alternative MAOP on any of their pipelines.

*** 9. Alternate MAOP Overpressure Protection (detail)** Does the AMAOP process include overpressure protection requirements? (MO.AMAOP.OVERPRESS.P) (detail)

192.605(a) (192.620(e))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not use an alternative MAOP on any of their pipelines.

10. Alternate MAOP Overpressure Protection (detail) Do records indicate that overpressure protection requirements were met? (MO,AMAOP,OVERPRESS,R) (detail)

192.605(a) (192.620(e))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: Duke Energy does not use an alternative MAOP on any of their pipelines.

Name of Operator	Duke Energy of KY	Op ID #	20110
Inspector	David Nash	Unit #	Duke Energy of KY NGBU
Date of Inspection	7/29/2022		
Inspection Location City & State	Erlanger, KY (Conducted Remotely)		
Operator Employee Interviewed	Sonia Gregory and Jodi Harte	Phone #	919-632-5334 704-779-4166
Position/Title	Lead H&S Specialist and Mgr. Occupational Health		
Operator Designated Employer Representative (DER), (a.k.a. Substance Abuse Program Manager)	Sonia Gregory and Jodi Harte		
DER Phone #	S.G. 919-632-5334 J.H. 704-779-4166		

§199	Pipeline Safety Regulations Drug and Alcohol Testing	Yes	No	Does Not Know
3, 101 201, 245	1. Does the company have a plan for drug and alcohol testing of employees and contractors performing, or ready to perform, covered functions of operations, maintenance, and emergency response?	X		

§199	Pipeline Safety Regulations Drug and Alcohol Testing	Yes	No	Does Not Know
Comments	Duke – PHMSA Pipeline & Hazardous Materials Safety Administration Anti-drug and Alcohol Misuse Prevention Program			
3 105(c) 225(b)	2. Does the company perform random drug testing and reasonable suspicion drug and alcohol testing of employees performing covered functions? For random drug testing, enter the number of times per year employees are selected and the number of employees in each selection in Comments below.	X		
Comments	4 draws per year – 143, 275, 135, 83 employees selected each draw			
3 105(h)	3. Does the company conduct post-accident/incident drug and alcohol testing for employees who have caused or contributed to the consequences of an accident/incident? Enter the position/title of the employee who would make the decision to conduct post-accident/incident testing in Comments below.	X		
Comments	No instances in KY The supervisor along with HR and consulting with the DER if necessary make the determination for a post-accident test.			
113(c) 117(a)(4) 227(b)(2) 241	4. Does the company provide training for supervisors on the detection of potential drug abuse (minimum 60 minutes) and alcohol misuse (minimum 60 minutes)?	X		
Comments	Reviewed sample of employee training Brian Weis – Mgr. Gas Customer Field Ops – 5/27/2015 Tyler Shelton – Gas Integrity Risk Program Mgr. – 12/19/2019			
3 113(b) 117(a)(4) 239(b)(11)	5. Does the company give covered employees an explanation of the drug & alcohol policies and distribute information about the Employee Assistance Program, including a hotline number? Provide details in Comments below.	X		
Comments	EAP information is provided during employee training and is also available on the Employee Portal			

Training and Qualification - Operator Qualification

1. Operator Qualification Plan and Covered Tasks (detail) Is there an OQ plan that includes covered tasks, and the basis used for identifying covered tasks? (TQ, OQ, OQPLAN, R) (detail).

192.805(a) (192.801(b))

Sat+ Sat Concern Unsat NA NC

X

(Notes: Reviewed Duke OQ plan)

2. Reevaluation Intervals for Covered Tasks (detail) Does the process establish and justify requirements for reevaluation intervals for each covered task? (TQ.OQ.REEVALINTERVAL.P) (detail)

192.805(g)	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke OQ Plan – Subsequent Evaluation Intervals – Pg. 16

Duke OQ Plan – Appendix A – Covered task list – Pg. 36 thru 43 – Each covered task has a task specific reevaluation interval

3. Contractors Adhering to OQ Plan (detail) Does the process require the OQ plan to be communicated to contractors and ensure that contractors are following the plan? (TQ.OQ.OQPLANCONTRACTOR.P) (detail)

192.805(b) (192.805(f); 192.805(c))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke OQ Plan – Use of Contractors – Pg. 24-25

4. Contractor and Other Entity Qualification (detail) Does the process require contractor organizations or other entities that perform covered tasks on behalf of the operator to be qualified? (TQ.OQ.OQCONTRACTOR.P) (detail)

192.805(b) (192.805(c); 192.855(d); 192.805(e); 192.805(f))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke OQ Plan – Use of Contractors – Pg. 24-25

Duke OQ Plan – Mutual Assistance – Pg. 26

Duke OQ Plan – Qualification of Others – Pg. 27

6. Contractor and Other Entity Qualification (detail) Are adequate records maintained for contractor personnel qualifications that contain the required elements? (TQ.OQ.OQCONTRACTOR.R) (detail)

192.807(a) (192.807(b))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: All required data is housed in ITS – Onboard electronic records

Records requirements – Duke OQ Plan – Records – Pg. 35

7. Management of Other Entities Performing Covered Tasks (detail) Do records document evaluation of the other entity (ies) performing covered task(s) on behalf of the operator (e.g., through mutual assistance agreements) prior to performing task? (TQ.OQ.OTHERENTITY.R) (detail)

192.805(b) (192.805(c); 192.803)	Sat+	Sat	Concern	Unsat	NA	NC
					X	

Notes: Duke currently has no mutual assistance agreements in KY

Duke OQ Plan – Mutual Assistance – Pg. 26 – Records from mutual assistance personnel would be reviewed by OQ program administrator then stored on the secure drive.

8. Evaluation Methods (detail) Are evaluation methods established and documented appropriate to each covered task? (TQ.OQ.EVALMETHOD.P) (detail)

192.805(b) (192.803; 192.809(d); 192.809(e))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke OQ Plan – Appendix A – Covered task list – Pg. 36 thru 43

Written/Performance Evaluation/Computer Based Training

9. Evaluation Methods (detail) Do records indicate evaluation methods are documented for covered tasks and consistent with personnel qualification records? (TQ.OQ.EVALMETHOD.R) (detail)

192.805(b) (192.803; 192.809(d); 192.809(e))	Sat+	Sat	Concern	Unsat	NA	NC
		X				

Notes: Duke OQ Plan – Appendix A – Covered task list – Pg. 36 thru 43

Written/Performance Evaluation/Computer Based Training

10. Abnormal Operating Conditions (detail) Does the process require: 1) individuals performing covered tasks be qualified to recognize and react to abnormal operating conditions (AOCs), 2) evaluation and qualification of individuals for their capability to recognize and react to AOCs, 3) AOCs identified as those that the individual may reasonably anticipate and appropriately react to during the performance of the covered task, and 4) established provisions for communicating AOCs for the purpose of qualifying individuals? (TQ.OQ.ABNORMAL.P) (detail)

192.803

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke OQ Plan - Mutual Assistance - Pg. 10

Duke OQ Plan - Evaluation Methods - Pg. 14

11. Abnormal Operating Conditions (detail) Do records document evaluation of qualified individuals for recognition and reaction to AOCs? (TQ.OQ.ABNORMAL.R) (detail)

192.807(a) (192.807(b); 192.803)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Task specific AOCs recorded on training forms

Reviewed sample of OQ training form

All covered task employees receive training in generic AOCs

12. Qualification Records for Personnel Performing Covered Tasks (detail) Do records document the evaluation and qualifications of individuals performing covered tasks, and can the qualification of individuals performing covered tasks be verified? (TQ.OQ.RECORDS.R) (detail)

192.807

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Observed Chris Hageman - System Integrity Technician - DE-GASOQ701

Conducting Cathodic Protection Surveys for Mains - Expires 1/30/2024

All required data is housed in ITS - Onboard electronic records

13. Planning for Mergers and Acquisitions (Due Diligence re: Acquiring Qualified Individuals) (detail) Does the process adequately manage qualifications of individuals performing covered tasks during program integration following a merger or acquisition? (TQ.OQ.MERGERACQ.P) (detail)

192.805(b) (192.803)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke OQ Plan - Mergers and Acquisitions - PG. 23

14. Training Requirements (Initial, Retraining, and Reevaluation) (detail) Does the OQ program provide for initial qualification, retraining and reevaluation of individuals performing covered tasks? (TQ.OQ.TRAINING.P) (detail)

192.805(h)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke OQ Plan - Initial Qualification - PG. 22

Duke OQ Plan - Use of Contractors - PG. 24-25

Duke OQ Plan - Qualification of Others - PG. 27

Duke OQ Plan - Performance Contributing to an Incident (A)(B) - Pg. 29

Duke OQ Plan - Poor Performance(A)(B) - Pg. 30

16. Covered Task Performed by Non-Qualified Individual (detail) Are there provisions for non-qualified individuals to perform covered tasks while being directed and observed by a qualified individual, and are there restrictions and limitations placed on such activities? (TQ.OQ.NONQUALIFIED.P) (detail)

192.805(c)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke OQ Plan - Terms & Definitions - Pg. 8

Duke OQ Plan - OQ committee duties - Pg. 12

Duke OQ Plan - Appendix A - Covered task list -- Pg. 36 thru 43 - Span of Control Ratio listed for each task

17. Personnel Performance Monitoring (detail) Does the program include provisions to evaluate an individual if there is reason to believe the individual is no longer qualified to perform a covered task based on: covered task performance by an individual contributed to an incident or accident; other factors affecting the performance of covered tasks? (TQ.OQ.PERFMONITOR.P) (detail)

192.805(d) (192.805(e))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke OQ Plan - Performance Contributing to an Incident - Pg. 29

19. Program Performance and Improvement (detail) Does the process require evaluation of the OQ program and implementation of improvements to enhance the effectiveness of the program? (TQ.OQ.PROGRAMEVAL.P) (detail)

192.605(a) (192.605(b)(B))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke OQ Plan - Program Effectiveness - Pg. 34

21. Management of Changes (detail) Does the OQ program identify how changes to procedures, tools standards and other elements used by individuals in performing covered tasks are communicated to the individuals, including contractor individuals, and how these changes are implemented in the evaluation method(s)? (TQ.OQ.MOC.P) (detail)

192.805(f)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke OQ Plan - Management of Change - Pg. 31 thru 33

22. Notification of Significant Plan Changes (detail) Does the process require significant OQ program changes to be identified and the Administrator or State agency notified? (TQ.OQ.CHANGENOTIFY.P) (detail)

192.805(i)

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Duke OQ Plan - OQ committee duties - Pg. 12

Duke OQ Plan - Management of Change - Process - Pg. 32

Training and Qualification - OQ Protocol 9

1. Covered Task Performance (detail) Verify the qualified individuals performed the observed covered tasks in accordance with the operator's procedures or operator approved contractor procedures. (TQ.PROT9.TASKPERFORMANCE.O) (detail)

192.801(a) (192.809(a))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: No issues observed

2. Qualification Status (detail) Verify the individuals performing the observed covered tasks are currently qualified to perform the covered tasks. (TQ.PROT9.QUALIFICATIONSTATUS.O) (detail)

192.801(a) (192.809(a))

Sat+	Sat	Concern	Unsat	NA	NC

Notes: Chris Hageman - System Integrity Technician - DE-GASOQ701

Conducting Cathodic Protection Surveys for Mains - Expires 1/30/2024

3. Abnormal Operating Condition Recognition and Reaction (detail) Verify the individuals performing covered tasks are cognizant of the AOCs that are applicable to the tasks observed. (TQ.PROT9.AOCRECOG.O) (detail)

192.801(a) (192.809(a))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Subject was cognizant of task specific AOCs

4. Verification of Qualification (detail) Verify the qualification records are current, and ensure the personal identification of all individuals performing covered tasks are checked, prior to task performance. (TQ.PROT9.VERIFYQUAL.O) (detail)

192.801(a) (192.809(a))

Sat+	Sat	Concern	Unsat	NA	NC
	X				

Notes: Chris Hageman – System Integrity Technician – DE-GASOQ701

Conducting Cathodic Protection Surveys for Mains – Expires 1/30/2024

5. Program Inspection Deficiencies (detail) Have potential issues identified by the headquarters inspection process been corrected at the operational level? (TQ.PROT9.CORRECTION.O) (detail)

192.801(a) (192.809(a))

Sat+	Sat	Concern	Unsat	NA	NC
				X	

Notes: No deficiencies identified

NTSB SUPPLEMENTAL INSPECTION QUESTIONS

SUPPLEMENTAL INSPECTION QUESTIONS	Yes	No	N/A	N/C
Does the operator have procedures for determining if exposed cast iron pipe was examined for evidence of graphitization?			X	
If necessary, was remedial action taken?				
Comments: No cast iron pipe in KY				
Does the operator have procedures for surveillance of cast iron pipelines?			X	
Was appropriate action taken resulting from tracking circumferential cracking failures, study of failures, study of leakage history, or other unusual operating maintenance condition? (See GPTC Appendix G-18 for guidance)			X	
Comments: No cast iron pipe in KY				
Does the operator have emergency response procedures for leaks caused by excavation damage near buildings?		X		
Do procedures adequately address the possibility of multiple leaks and underground migration of gas into nearby buildings (Refer to 4/12/01 letter from PHMSA)		X		
Comments: Operator has procedures for leaks, including checking for the possibility of multiple leaks and underground migration into nearby buildings. They do not have specific language addressing excavation damage. PSC staff recommends adding language addressing excavation damage.				
Does the operators records of previous accidents and failures (including reported third party damage and leak response) ensure appropriate operator response as required by 192.617.	X			
Comments:				

THIRD PARTY/EXCAVATION DAMAGE PREVENTION SUPPLEMENTAL QUESTIONS				
SUPPLEMENTAL INSPECTION QUESTIONS	Yes	No	N/A	N/C
Does the operator or its contractors have directional drilling/ boring procedures?	X			
Do the procedures include actions to protect their facilities from the dangers posed by drilling and other trenchless technologies?	X			
Comments: FOC-PR-3220 – Section 11 Protecting their facilities - 11.2.9				
Is operator following written procedures pertaining to notification of excavation, marking, positive response, and the availability and use of the one-call system?				X
Comments: Addressed in DP audit				
Has operator adopted the CGA Best Practices document as a means of reducing damages to all underground facilities? If no, encourage and promote the adoption of CGA Best Practices document.				X
Comments: Addressed in DP audit				
Do the operator's records of accidents and failures due to excavation damage ensure causes of failure are addressed to minimize the possibility of recurrence as required by 192.617?				X
Comments: Addressed in DP audit				

PLASTIC PIPE DEFECTS/LEAKS				
SUPPLEMENTAL INSPECTION QUESTIONS	Yes	No	N/A	N/C
Has operator identified any plastic pipe and /or components that have shown a record of defects/leaks? If yes, what is operator doing to mitigate the safety concerns?			X	
Comments: Transmission Audit – No plastic transmission main				

PERMALOCK MECHANICAL TAPPING TEE ASSEMBLIES				
SUPPLEMENTAL INSPECTION QUESTIONS	Yes	No	N/A	N/C
Does the operator use PermaLock Mechanical Tapping Tee Assemblies? If yes, are they experience any issues with these type of installations?		X		
Comments: Transmission Audit – No plastic main or fittings				
Are they using best practices recommended by the manufacturer in their O&M Manual and/or distribution integrity management programs?			X	

Comments: Transmission Audit – No plastic main or fittings				
Are they using the specified tools and methods to correctly install these Assemblies?			X	
Comments: Transmission Audit – No plastic main or fittings				

OPERATOR PROCEDURES FOR CONSIDERING LOW PRESSURE SYSTEMS IN THREAT ANALYSIS				
SUPPLEMENTAL INSPECTION QUESTIONS	Yes	No	N/A	N/C
Does the operator include low pressure systems in DIMP Plan?			X	
Comments: Transmission Audit				
Does the operator have procedures for considering low pressure distribution systems in threat analysis?			X	
Comments: Transmission Audit				

DISTRIBUTION- INDOOR METER SETS WITH REGULATORS				
SUPPLEMENTAL INSPECTION QUESTIONS	Yes	No	N/A	N/C
Does the operator have any meters /and or service regulators inside buildings? If so, do they have an action plan to relocate the equipment outside of the building? Recommend installing methane detectors inside buildings. NTSB (Silver Spring, MD Incident)			X	
Comments: Transmission Audit				

TRANSMISSION ONLY				
SUPPLEMENTAL INSPECTION QUESTIONS	Yes	No	N/A	N/C
If transmission, has operator submitted information into National Pipeline Mapping System (NPMS) database along with any changes made after original submittal?	X			
Comments: Reviewed 2019-2021 submission status on PHMSA website				
Does operator have any reversal flows, product changes, conversion of service? (ADB-2014-0040)			X	
Comments: No reversal flows, product changes or conversion of service at time of audit				

CYBERSECURITY QUESTIONNAIRE

49 CFR 192.605 Procedural manual for operations, maintenance, and emergencies.
807 KAR 5:022 Section 13(7) Continuing surveillance of operational systems.

1. Does the operator utilize any business or operational systems which may be vulnerable to cybersecurity concerns?

Yes	No	NA	NC
X			

Notes: Duke utilizes various operational equipment across the service territories which could be vulnerable to cybersecurity concerns were they not protected/secured.

2. Has the operator developed and implemented a cybersecurity written plan that includes assessing and mitigating vulnerabilities for critical infrastructure and essential business systems? Describe.

Yes	No	NA	NC
X			

Notes: Enterprise Cybersecurity program

Duke Energy Cyber Security Policy – Section 1 - Scope

3. Has the operator utilized any internal or external resources and/or personnel assigned specifically with accessing and/or analyzing cybersecurity threats and vulnerabilities? Describe.

Yes	No	NA	NC
X			

Notes: Internal with dedicated Natural Gas Business Unit (NGBU) staff, Corporate Enterprise Protective Services (EPS) staff, and corporate Cybersecurity staff

Duke Energy Cyber Security Policy – Section 2 – Roles & Responsibilities

4. Are cybersecurity threats considered as part of the operator's overall operations and maintenance plans?

Yes	No	NA	NC
X			

Notes: Duke Energy Cyber Security Policy – Section 1.6

5. Has the operator experienced any cyber-attacks related to its business or operational systems? Describe.

Yes	No	NA	NC

Notes: On the corporate side, Duke identifies and prevents many attacks/incidents on regular basis. For Operational Systems, Duke has not experienced any cyber events related to their natural gas business or operational systems.

6. Identify personnel with specific responsibilities for cybersecurity within your organization?

Yes	No	NA	NC
X			

Notes: Nathan Ryan – Director NERC & Regulatory compliance



October 6, 2022

Ms. Melissa C. Holbrook
Assistant Director DOI / Gas Pipeline Safety
Program Manager
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Subject: Notice of Violation KY Transmission Inspection

Dear Ms. Holbrook:

This is in response to your letter dated September 8, 2022, regarding the inspection of Duke Energy of KY Transmission Gas System conducted on July 19-20, 25-28, 2022 by representatives of the Kentucky Public Service Commission and the potential violation identified during the inspection. The following issue was identified regarding compliance with CFR 192.609

Operator could not produce adequate records to indicate that required Change in Class Location studies had been conducted - CFR 49 192.609.

Response:

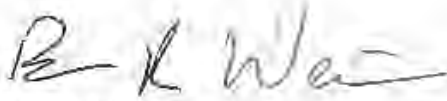
While Duke Energy was not able to produce the requested documentation at the time of inspection, we are now offering the attached procedure, GD10.302-2 Design of Steel Piping Systems, as evidence of our compliance with CFR 192.609. As stated in Section 3 Design (information Part F. *To avoid maintaining class location records and conducting periodic class location reviews, every attempt shall be made to design the new main as if it were located in a Class 4 location. Any exceptions to a Class 4 location design will only be permitted with the expressed written permission of the Vice-President of Gas Operations or their designate on a case-by-case determination.*

Duke Energy regrets not presenting this document at the time of the request. We apologize for any confusion or miss understanding.

As always, Duke Energy appreciates the valuable assistance rendered by the Kentucky Public Service Commission in an ongoing effort to operate a safe and efficient gas delivery system.

If you have any questions regarding this information, please contact Mr. Randall Suttles at Randall.Suttles@duke-energy.com or 513-312-8550.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Weisker".

Brian Weisker
Senior Vice President & Chief Operations Officer

cc: G. Franklin
M. Henderson
R. Suttles
M. Sikora

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-025

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 34(a).

- a. As originally requested, confirm that the bill Mr. Long refers to in his direct testimony – the bill that the United States House of Representatives considered in 2024 that would require widespread identification and removal of Aldyl-A pipes – did not pass and did not become law. If not confirmed, explain in detail why not.
- b. Continue to provide updates as to the September 7, 2023 PHMSA notice of proposed rulemaking for the Safety of Gas Distribution Pipelines Safety Initiatives, which has not become a final rule as of the date of Duke Kentucky's initial response to the Attorney General's First Request.

RESPONSE:

- a. The Bill that directly addresses the mandatory removal of Aldyl-A has not become law; however, currently PHMSA requires Distribution Integrity Management Programs (DIMP) to identify and evaluate system risks. PHMSA has published bulletins that call out Aldyl-A as a sub-standard material.
- b. Duke Energy Kentucky will continue to provide updates as to the September 7, 2023 PHMSA notice of proposed rulemaking for the Safety of Gas Distribution Pipelines Safety Initiatives as they become available.

PERSON RESPONSIBLE: Adam Long

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 34(b).

- a. Duke Kentucky asserts that Mr. Long's statement that PHMSA now requires for operators to identify threats posed by specific material types in their pipeline system, such as Aldyl-A and other PE pipes is not in the current code/law. Explain whether Mr. Long intends to make this correction to his direct testimony in the case record, and if not, why not.
- b. Duke Kentucky asserts that CFR 49 Part 192 Subpart P, Gas Distribution Pipeline Integrity Management, requires the Company to identify threats and evaluate the risks associated with the distribution system and identify and implement measures to address risk, and such measures can include pipe replacement programs to mitigate risks. Explain in detail all other measures that can be used instead of pipe replacement programs to mitigate the risks.

RESPONSE:

- a. The proposed PHMSA regulations appear to not be moving forward. Therefore, there is no current or pending requirement "to identify threats posed by specific material types." What remains is the CFR 49 Part 192 Subpart P, Gas Distribution Pipeline Integrity Management requirement to identify threats and evaluate the risks associated with the distribution system and identify and implement measures to address risk. Mr. Long will revise his statement.

- b. The predominant threat to distribution piping systems are leaks. If the leak cause is due to substandard material, replacement is the only viable option to remediate. Repairs on substandard material, especially the brittle Aldyl-A piping, typically result in additional cracking and leaks.

PERSON RESPONSIBLE: Adam Long

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-027

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 34(f). Provide a copy of all updated PHMSA rules and mandates regarding Aldyl-A pipes that have been proposed and/or implemented since Duke Kentucky filed its testimony in the pending case. Consider this a continuous request during the pendency of this case.

RESPONSE:

There have been no PHMSA rules or mandates regarding Aldyl-A proposed and/or implemented since Duke Energy Kentucky filed its testimony in the pending case. Duke Energy Kentucky will provide updates if any are proposed or mandated.

PERSON RESPONSIBLE: Adam Long

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-028

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 34(g)(i).

- a. Duke Kentucky asserts that it does not plan to file Company specific comments to the June 4, 2025 PHMSA request, because the Company provided input to joint industry comments. Provide a copy/direct link of the Joint Industry Comments (AGA & American Public Gas Association) referenced in Duke Kentucky's response.
- b. Duke Kentucky further asserts that the AGA is reviewing and may provide similar industry insights in response to the advance notice by August 4, 2025. Provide a copy/direct link of these comments if filed. Consider this a continuing request during the pendency of this case.

RESPONSE:

- a. Duke Energy Kentucky will provide a copy or link of comments filed by AGA through supplemental response when it becomes available.
- b. Duke Energy Kentucky will also provide a copy or link of any future comments filed by AGA through supplemental response.

PERSON RESPONSIBLE: Adam Long

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-029

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 34(g)(ii). Explain whether a repeal or amendment of any PHMSA regulations can save Duke Kentucky money, and in turn save the customers money, If not, explain why not. Duke Kentucky responded by stating that the potential financial impact of this Notice of Proposed Rulemaking has not been assessed. Consider this a continuing request during the pendency of this case.

RESPONSE:

The Company has not identified any current cost impacts. Duke Energy Kentucky will continue to assess the cost impacts and will provide updates.

PERSON RESPONSIBLE: Adam Long

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-030

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 35(b).
Provide the monetary amount of low-income utility assistance funds that Duke Kentucky receives from agencies for 2025. Consider this a continuous request during the pendency of this case.

RESPONSE:

The Company will provide the monetary amount of low-income utility assistance funds that Duke Energy Kentucky receives from agencies through supplemental response as it becomes available.

PERSON RESPONSIBLE: Lindsay B. Philemon

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 36(a) –

(i).

- a. Confirm that to Duke Kentucky's knowledge, the Commission has not approved an investor-owned utility in Kentucky to allow customers to pay a utility bill using a credit card, debit card, or prepaid card without an assessed fee, and include those fees in the revenue requirement. If not confirmed, explain why not.
- b. Confirm that if the Commission approves Duke Kentucky's request to include credit card, debit card, prepaid card, and electronic check fees in the revenue requirement, this will require all customers to subsidize the credit card, debit card, prepaid card, and electronic check fee costs. If not confirmed, explain why not.
- c. Provide the monetary amount that Duke Kentucky included in the pending revenue requirement for payment processing fees, not including the \$237,738 in the proposed fee-free payment options. Provide a breakdown of the same including the type of payment processing and the associated fees.
- d. Explain whether the proposed inclusion of \$237,738 in fee-free payment options includes the forecasted credit card, debit card, prepaid card, and electronic check fees. If not, provide a breakdown of what fees are included in the \$237,738 amount.
- e. Provide a breakdown of the proposed inclusion of \$237,738 in fee-free payment options by type of payment and amount.

- f. Confirm that if Duke Kentucky removes the assessed fee to pay the utility bill with a credit card or debit card then it may entice more customers to use credit cards and debit cards in order to increase points and rewards associated with various credit card and debit card loyalty programs. If not confirmed, explain in detail why not.
- g. Confirm that if Duke Kentucky removes the assessed fee to pay the utility bill with a credit card or debit card and it entices more customers to use credit/debit cards to pay the utility bills, then the amount of fees that customers will subsidize in rates could be much more than the proposed \$237,738. If not confirmed, explain in detail why not.
- h. According to a 2025 publication by the Federal Reserve, almost all adults with an income of \$100,000 or more had a credit card, but “the lowest-income adults were the least likely to have a credit card...” In fact, according to the Federal Reserve, 54% of people with family income less than \$25,000 do not have a credit card. Due to low-income customers having more difficulty obtaining credit cards, confirm that Duke Kentucky’s proposal for the credit and debit card processing fees to be subsidized by all customers will cause the customers without credit/debit cards to pay a higher electric rate. If not confirmed, explain in detail why not.
- i. Confirm that the Commission denied Duke Kentucky’s similar request in Case No. 2019-00271, in which the Commission asserted that, “asking all customers to share the cost for payment methods that are at least ten times more expensive than the alternative is unreasonable. Duke Kentucky offers multiple fee free payment methods and should offer those alternatives to customers that take issue with the convenience fees.” If not confirmed, explain why not.

RESPONSE:

- a. Objection. This request seeks information that is publicly available and otherwise discoverable by the Attorney General. The Commission's decisions speak for themselves. Without waiving said objection, and to the extent discoverable, the Company has not performed an exhaustive search of all Commission decisions to determine whether or not the Commission has issued such an order, and the Company is not aware whether any other investor-owned utilities in Kentucky offer a fee-free program. As discussed in Witness Philemon's testimony, the Company's proposal is based upon improving the customer experience when paying the utility bill which continues to be shared as a top frustration by Kentucky customers, many examples of which are detailed in Attachment LBP-1.
- b. Confirmed. The Company is proposing that the Card Payment channel, including transactions made by credit card, debit card, prepaid card, and electronic check, be treated the same as other payment options that are available to customers.
- c. As stated in response to AG-DR-01-036(a) and (c), the Company can only approximate the monetary amount for processing fees for one-time electronic bank draft payments and Auto Pay payments based on historical trends. The approximate breakdown of payment processing fees included in the pending revenue requirement is shown below.

Auto Pay	~\$ 3,000
ACH One Time Payment	~\$15,000

d. The Company is proposing that all payments made through the Card Payment channel will not have a per-transaction charge under the fee-free proposal. This includes payments made by debit card, prepaid card, credit card, and electronic check.

e. The approximate breakdown of the proposed \$237,738 is shown below.

Credit	~\$ 49,000
Debit/Prepaid	~\$152,000
Electronic Check	~\$ 36,000

f. The Company disagrees. The fee-free Card Payment program is being proposed to provide additional options for residential customers to have access to convenient methods to pay their utility bill. The method of payment a customer chooses is based on a number of personal, individual factors including but not limited to how customers receive their income, convenience, timing, budget monitoring, and aligning with how they pay other bills. Card loyalty programs are just one of many factors that may influence a consumers' choice of payment method.

g. The Company disagrees. The level of costs requested in this rate proceeding is fixed and any adjustment would be made in a future base rate proceeding. Therefore, the Company bears the risk of incurring expenses above what is proposed to be included in base rates, \$237,738 until rates are reset in a future proceeding.

h. Only ~20% of payments within the Card Payment channel in 2024 were made with credit cards, while nearly 65% of payments were made with debit cards and ~15% were electronic check transactions. While the assertion that card payment fees being "subsidized by all customers will cause the customers without credit cards to

pay a higher electric rate” is accurate and aligned with other payment channel options, it mischaracterizes the payment channel as a credit card only channel.

- i. Confirmed.

PERSON RESPONSIBLE: As to objections, Legal
As to response, Lindsay B. Philemon

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-032

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 37(a) – (b). Explain what is meant by, "[t]he Company does not pay a fee to the agent network for collection of payments as these costs are absorbed as part of the overall network model." Ensure to explain how the costs are absorbed, what company absorbs the costs, and what is meant by as part of the overall network model.

RESPONSE:

The overall network model involves the vendor's control of the pay agent network and negotiation of the per transaction costs within that network. The convenience fee model allows the vendor to offer some free pay agents within that financial model. The Company's contracted vendor that runs the pay agent network, absorbs the costs of the free locations.

PERSON RESPONSIBLE: Lindsay B. Philemon

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-033

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 37(b). Explain in detail whether Duke Kentucky is working with any of the payment agents to convert from charging a fee to not charging a fee to process the utility payments. If yes, provide specific examples. If not, explain why not.

RESPONSE:

The Company recently worked with its walk-in payment agent vendor to convert 16 Kroger locations which are conveniently located throughout the Company's service territory to be fee-free payment locations. The Company will continue to assess customer feedback regarding walk-in payment locations and will discuss expansion with its walk-in payment agent vendor as needed. However, the Company is proposing a fee-free Card Payment program that will add another convenient option for customers to conveniently make payments.

PERSON RESPONSIBLE: Lindsay B. Philemon

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-034

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Items 38(a) – (c).

- a. Explain whether the riders are increasing the average residential bills in between base rate cases. For example, the average residential bill increased from \$58.80 to \$62.65 in Case No. 2018-00261, but then in Case No. 2021-00190, the average residential bill increased from \$69.31 to \$73.47, and in the pending case, the current average residential bill is \$84.92 and proposes to increase to \$99.20. If the riders are not increasing the average residential bills in between base rate cases, explain what is causing the increases.
- b. Confirm that 51 CCF is being used to calculate the average residential current bill and proposed bill for the pending case in Duke Kentucky's response to the Attorney General's First Request, Item 38(a). If not confirmed, provide the CCF being used to calculate the average residential current bill and proposed bill in the pending case.

RESPONSE:

- a. There are multiple items that impact the numbers referenced. Riders can increase or decrease the average bill amount; especially Rider GCA, Gas Cost Adjustment. The Gas Cost Adjustment rider is a significant portion of the customers' bill and costs of gas can be variable over time. Related to the three base rate cases

referenced, the assumed Rider GCA value in each case chronologically is \$4.0143/MCF, \$4.0621/MCF, and \$6.6991/MCF. Rider GCA is a pass-through cost to customers. Riders can also be created, such as Rider PMM, or eliminated, such as Rider ASRP, over an extended period of time. However, other items can also impact the average bill amount such as the average CCF consumption. These values are referenced in AG-DR-01-038.

b. Confirmed.

PERSON RESPONSIBLE: Bruce L. Sailors

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-035

REQUEST:

Refer to the U.S. Environmental Protection Agency's ("EPA") July 29, 2025 proposal to rescind the 2009 Greenhouse Gas Endangerment Finding, which qualifies greenhouse gases as pollutants, and led to the Clean Air Act prescribing standards for greenhouse gas emissions. If this proposed rescission is finalized, explain how it will affect Duke Kentucky's natural gas system as well as the Company's customers (i.e., lower regulatory costs, lower natural gas rates, etc.).

RESPONSE:

Objection. Calls for speculation and seeks information that is irrelevant and beyond the scope of this proceeding. The Company has not performed the requested analysis of the impact on its natural gas operations of a proposed rescission of environmental regulations that was only announced weeks ago. Without waiving said objection, and to the extent discoverable, the only immediately known impact on the Company's natural gas operations is the potential elimination of the annual report to the EPA on methane emissions if the rescission is finalized.

PERSON RESPONSIBLE: As to objection, Legal
 As to response, Brian R. Weisker

REQUEST:

Refer to the Direct Testimony of John Spanos (“Spanos Testimony”), Attachment JJS-1, pages 50 – 51, Table 1.

- a. Provide the gross plant, accumulated depreciation, and future accruals for each of the mains and services plant subaccounts separated into the specific pipeline material, (e.g., Aldyl-A pipe, each other type of PE pipe, bare steel, coated steel, etc.).
- b. Confirm that the actual net negative salvage costs incurred through the date of the depreciation study are reflected as a reduction to accumulated depreciation.
- c. Confirm that the estimated net negative salvage costs are added to the gross plant less accumulated depreciation to calculate the “future accruals,” meaning the net cost to be recovered over the composite remaining life.
- d. Confirm that the methodology used to calculate the proposed depreciation rates gives no consideration to whether the accumulated net salvage regulatory liability recorded for Generally Accepted Accounting Principles (“GAAP”) purposes is over recovered or under recovered and to the extent it is over recovered, it simply amortizes the over recovery over the composite remaining life rather than over a shorter period. Explain your response in detail.
- e. Provide the net negative salvage cost regulatory liability at month end from January 2021 through December 2025 under authorized depreciation rates, each month

from January 2026 through December 2026 under presently authorized depreciation rates, and each month from January 2026 through December 2026 under the proposed depreciation rates.

RESPONSE:

- a. All plant accounting records are not maintained by type pipe, just at the account level.
- b. Cost of removal incurred is a reduction in the accumulated depreciation. Gross salvage incurred is an increase in the accumulated depreciation. For most accounts, the actual net negative salvage costs incurred through the date of the depreciation study are reduction to the accumulated depreciation since cost of removal exceeds gross salvage.
- c. Estimated net negative salvage represents an increase in the amount to be recovered through depreciation. The future accruals are determined by summing the plant and net salvage and subtracting the accumulated depreciation. This represents the remaining full service value to be recovered by the end of the remaining life.
- d. The depreciation study represents the regulatory ratemaking component, so full recovery includes the asset value as well as the net salvage component. Any regulatory liability for financial reporting is not calculated within the depreciation rates provided in the study.
- e. Please see AG-DR-02-036 Attachment.

PERSON RESPONSIBLE: John J. Spanos

E. Provide the net negative salvage cost regulatory liability at month end from January 2021 through December 2025 under authorized depreciation rates, each month from January 2026 through December 2026 under presently authorized depreciation rates, and each month from January 2026 through December 2026 under the proposed depreciation rates.

The below balances do not include unitized cost or removal that would reduce the monthly balances from August 2025-December 2026, as the below balances reflect actuals as of July 2025.

Current Authorized Rates

Year	Month	Amount
2021	Jan	16,395,612.32
2021	Feb	15,833,009.47
2021	Mar	15,983,673.38
2021	Apr	15,910,961.92
2021	May	15,626,268.21
2021	Jun	15,439,364.87
2021	Jul	15,641,305.65
2021	Aug	15,665,576.41
2021	Sep	15,877,607.62
2021	Oct	15,777,441.02
2021	Nov	15,954,720.47
2021	Dec	16,179,158.39
2022	Jan	16,364,722.95
2022	Feb	16,583,378.21
2022	Mar	16,595,710.32
2022	Apr	16,796,940.48
2022	May	17,008,203.95
2022	Jun	17,208,417.04
2022	Jul	17,423,373.03
2022	Aug	17,535,447.89
2022	Sep	17,446,198.46
2022	Oct	17,204,740.30
2022	Nov	17,425,496.37
2022	Dec	17,247,659.73
2023	Jan	17,470,633.89
2023	Feb	17,693,289.00
2023	Mar	17,757,861.43
2023	Apr	17,979,634.98
2023	May	18,044,605.29
2023	Jun	18,224,256.94
2023	Jul	15,229,345.80
2023	Aug	15,453,721.76
2023	Sep	15,596,626.97
2023	Oct	15,681,801.31
2023	Nov	15,914,034.32
2023	Dec	16,100,966.12
2024	Jan	16,347,263.94
2024	Feb	16,594,070.60
2024	Mar	16,828,847.49
2024	Apr	17,075,428.89
2024	May	16,935,190.25
2024	Jun	17,018,855.84
2024	Jul	17,239,379.97
2024	Aug	17,175,146.56
2024	Sep	16,123,446.94
2024	Oct	16,235,361.15
2024	Nov	16,438,812.31
2024	Dec	16,459,918.18

Proposed Rates

Year	Month	Amount
2026	Jan	10,967,088.42
2026	Feb	11,373,151.39
2026	Mar	11,779,214.37
2026	Apr	12,185,277.34
2026	May	12,591,340.31
2026	Jun	12,997,403.28
2026	Jul	13,403,466.26
2026	Aug	13,809,529.23
2026	Sep	14,215,592.20
2026	Oct	14,621,655.17
2026	Nov	15,027,718.15
2026	Dec	15,433,781.12

2025	Jan	16,545,574.73
2025	Feb	16,684,119.02
2025	Mar	15,390,373.83
2025	Apr	15,665,077.73
2025	May	14,609,960.64
2025	Jun	13,323,554.25
2025	Jul	9,189,429.65
2025	Aug	9,463,748.81
2025	Sep	9,738,067.97
2025	Oct	10,012,387.13
2025	Nov	10,286,706.29
2025	Dec	10,561,025.45
2026	Jan	10,835,344.61
2026	Feb	11,109,663.77
2026	Mar	11,383,982.93
2026	Apr	11,658,302.09
2026	May	11,932,621.25
2026	Jun	12,206,940.41
2026	Jul	12,481,259.57
2026	Aug	12,755,578.73
2026	Sep	13,029,897.89
2026	Oct	13,304,217.05
2026	Nov	13,578,536.21
2026	Dec	13,852,855.37

REQUEST:

Describe how the Company accounts for the “removal” of old pipe and services when it installs new replacement pipe and services, including the allocation between “removal” costs and “installation” costs when the activities are interrelated and the work is performed at the same time. Address payroll costs, contractor costs, equipment costs, and each other defined cost. Describe all allocations of costs among or between the “removal” and “installation” activities, the basis for the allocations, the sources/calculations of the allocation factors applied for these purposes. Explain in detail why the costs are not recorded entirely as “installation” costs and instead are allocated between “removal” and “installation” costs. In addition, provide a copy of all documentation of the Company’s accounting for these costs.

RESPONSE:

The Company uses the Cost of Removal Derivation functionality in the PowerPlan system that allows labor charges to be charged directly to additions (CWIP) and then get allocated between additions (CWIP) and cost of removal (RWIP) based on the latest estimate at the detail project level for projects deemed CWIP and RWIP.

The derivation rates are calculated based on the latest project estimate:

Additions (Labor, Contractor, and Other)/Total Capital Estimate = CWIP

Cost of Removal (Labor, Contractor, and Other)/Total Capital Estimate = RWIP

Charges are posted to CWIP, debiting the CWIP account and crediting the cash account.

During the systematic derivation process, the CWIP account is credited and the RWIP account is debited for the allocated portion based on the estimate.

PERSON RESPONSIBLE: Sharif S. Mitchell

AG-DR-02-038

REQUEST:

Describe the Company's activities related to the "removal" of old pipe when it is capped, evacuated, and abandoned in place. Indicate if those activities are any different, and if so, the differences in those activities between "removal" and abandonment of the pipe where there is no replacement compared to "removal" and abandonment of the pipe where there is replacement with new pipe.

RESPONSE:

Our procedures define abandonment as pipeline facilities that have been determined to have no present or future use, and have ceased operation, either due to deterioration or because they are no longer needed for gas transportation. The abandoned pipeline or pipeline facilities are physically separated from its source of gas and are no longer maintained in accordance with the requirements of 49 CFR Part 192. Activities may include disconnecting, cutting, and capping at ends, purging, and sealing.

There is not a substantial change to abandonment activities if we are replacing with new pipe, but we may be able to avoid duplicate effort if done together.

PERSON RESPONSIBLE: Sharif S. Mitchell

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-039

REQUEST:

Confirm the Company simply expenses certain replacement costs when it replaces shorter segments of pipe instead of accounting for “removal” and “installation” costs. Provide a description of the thresholds, dollar and/or otherwise, used to delineate expense from capital in such circumstances, e.g., if replacement involves 100 feet or less, then the cost is expensed. Provide a copy of all documentation of the Company’s accounting procedures in such circumstances. If not confirmed, explain why not.

RESPONSE:

The Company confirms that certain replacement costs are expensed instead of capitalized. When the Company replaces a retirement unit with another retirement unit the new retirement unit is capitalized. When replacing a minor item of property the costs are expensed. For example, for distribution pipe the Company will expense any replacement less than one foot.

PERSON RESPONSIBLE: Sharif S. Mitchell

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-040

REQUEST:

Confirm that the Company presently recovers all Aldyl-A pipeline and services replacement and repair costs through base revenues and not through the PMM. If not confirmed, explain in detail why not.

RESPONSE:

Confirmed. For clarity, the Company does not recover the costs for the Aldyl-A pipeline and service replacement costs proposed to be included in Rider PMM in this proceeding presently in base rates. The Aldyl-A replacement costs proposed in this Application have not been included in rate base and are not included in current rates.

PERSON RESPONSIBLE: Jefferson "Jay" P. Brown

REQUEST:

Identify and describe each Aldyl-A pipeline and services replacement project and provide the capital expenditures and closings to Gas Plant In Service ("GPIS") by month for each of these projects and in total for the test year in an Excel workbook in live format and with all formulas intact. Provide also the rate base amounts by month for each of these projects and in total for the test year by component, i.e, GPIS, accumulated depreciation, accumulated deferred income tax ("ADIT"), etc. in the same Excel workbook. In addition, provide the related expense amounts by month for each of these projects and in total for the test year by expense account, i.e., depreciation expense, property tax expense, O&M expense, O&M expense savings, e.g., due to reduced maintenance for leak repairs, etc. in the same Excel workbook. Finally, provide the revenue requirement by month for each of these projects and in total for the test year in the same Excel workbook.

RESPONSE:

Only two Aldyl-A replacement projects were completed during the requested time frame, the Sparta Pike Aldyl-A replacement project and the Patty Lane Aldyl-A replacement project. The Sparta Pike project was the replacement of main that was installed in 1969 and had exposed sections of the main causing a compliance issue. The Patty Lane project is the replacement of plastic main and services that are unlocatable, creating a high risk of

excavation damage, and have an extensive leak history. Please see AG-DR-02-041 Attachment for the requested data.

PERSON RESPONSIBLE: Adam Long
Sharif S. Mitchell

The below actuals are as of 07/2025 and the forecasted amounts are from 8/2025-12/2026 for plant in service, end of test period. The additional CWIP forecasted assumes estimated in service date for project MX3848219

Funding Project:	Description:	Charge Project
G74238	Patty Ln - Aldyl-A Replacement	43848219, MX3848219
G76451	Emergent-Sparta Pike ALDYL-A Expose	MX8051147

CWIP Charges			
Row Labels	Sum of Monetary Amount JD		
0107000	783,425.93	Estimated Plant in Service:	Estimated In service date (added to plant in service):
43848219	3,302.46	3,302.46	Dec-25
MX3848219	599,373.20	1,649,538	Sep-25
MX8051147	180,750.27	180,750.27	In Service 11/2023
Grand Total	783,425.93	1,833,590.73	

RWIP Charges	
Row Labels	Sum of Monetary Amount JD
MX3848219	79,578.87
MX8051147	16,973.20
Grand Total	96,552.07

Additions	
Row Labels	Sum of Activity Cost
MX8051147	\$180,750.27
202311	\$113,472.95
202312	\$66,333.55
202401	\$7,593.87
202402	(\$11,826.19)
202406	\$0.00
202411	\$5,176.09
Grand Total	\$180,750.27

	2025	2026
Monthly Depreciation Rate:	0.00128	0.00141

Month	[1] Capital Expenditures	[2] Plant In Service	Depreciation	[3] Accumulated Depreciation
202207	1,032.02			
202208	731.29			
202209	7.92			
202210	500.89			
202211	8.28			
202212	945.75			
202301	13.36			
202302	14.94			
202303	15.65			
202304	16.42			
202305	15.94			
202306	-			
202307	-			
202308	-			
202309	11,004.86			
202310	37,727.02			
202311	64,741.07	\$113,472.95		
202312	66,334.82	\$179,806.50	\$144.68	\$144.68
202401	7,592.60	\$187,400.37	\$229.25	\$373.93
202402	(11,826.19)	\$175,574.18	\$238.94	\$612.87
202403	-	\$175,574.18	\$223.86	\$836.72
202404	-	\$175,574.18	\$223.86	\$1,060.58
202405	-	\$175,574.18	\$223.86	\$1,284.44
202406	-	\$175,574.18	\$223.86	\$1,508.30
202407	-	\$175,574.18	\$223.86	\$1,732.15
202408	7,387.91	\$175,574.18	\$223.86	\$1,956.01
202409	11,694.53	\$175,574.18	\$223.86	\$2,179.87
202410	24,739.50	\$175,574.18	\$223.86	\$2,403.72
202411	7,048.25	\$180,750.27	\$223.86	\$2,627.58
202412	49,822.73	\$180,750.27	\$230.46	\$2,858.04
202501	7,170.26	\$180,750.27	\$230.46	\$3,088.49
202502	1,393.37	\$180,750.27	\$230.46	\$3,318.95
202503	1,978.46	\$180,750.27	\$230.46	\$3,549.41
202504	178,305.83	\$180,750.27	\$230.46	\$3,779.86
202505	89,170.30	\$180,750.27	\$230.46	\$4,010.32
202506	117,215.82	\$180,750.27	\$230.46	\$4,240.78
202507	108,622.33	\$180,750.27	\$230.46	\$4,471.23
202508	-	\$180,750.27	\$230.46	\$4,701.69
202509	1,050,164.80	\$1,830,288.27	\$230.46	\$4,932.15
202510	-	\$1,830,288.27	\$2,333.62	\$7,265.76
202511	-	\$1,830,288.27	\$2,333.62	\$9,599.38
202512	-	\$1,833,590.73	\$2,333.62	\$11,933.00
202601	-	\$1,833,590.73	\$2,582.31	\$14,515.31
202602	-	\$1,833,590.73	\$2,582.31	\$17,097.61
202603	-	\$1,833,590.73	\$2,582.31	\$19,679.92
202604	-	\$1,833,590.73	\$2,582.31	\$22,262.23
202605	-	\$1,833,590.73	\$2,582.31	\$24,844.53
202606	-	\$1,833,590.73	\$2,582.31	\$27,426.84
202607	-	\$1,833,590.73	\$2,582.31	\$30,009.15
202608	-	\$1,833,590.73	\$2,582.31	\$32,591.45
202609	-	\$1,833,590.73	\$2,582.31	\$35,173.76
202610	-	\$1,833,590.73	\$2,582.31	\$37,756.07
202611	-	\$1,833,590.73	\$2,582.31	\$40,338.38
202612	-	\$1,833,590.73	\$2,582.31	\$42,920.68

Property Tax Expense Summary

Calendar Year	Estimated Annual Expense	Monthly Expense
2024	\$2,360.65	\$196.72
2025	\$2,976.82	\$248.07
2026	\$11,854.01	\$987.83
2027	\$11,652.36	\$971.03

[4] = [2] - [3]		[1]	[5] = [4] + [1]		[6]	[7] = [5] * [6]		[8]	[9] = [7] * [8] Months		[10] = [9] / 12
NBV at year end	CWIP Balance	Total Project Cost to Date	NBV Factor	Estimated Value	Tax Rate	Estimated Annual Tax	Estimated Monthly Amount	Calendar Year to be expensed			
\$179,661.82	183,110.23	\$362,772.05	0.65416291	\$237,312.02	0.995%	\$2,360.65	\$196.72	2024			
\$177,892.23	279,569.56	\$457,461.79	0.65416291	\$299,254.54	0.995%	\$2,976.82	\$248.07	2025			
\$1,821,657.73	-	\$1,821,657.73	0.65416291	\$1,191,660.93	0.995%	\$11,854.01	\$987.83	2026			
\$1,790,670.05	-	\$1,790,670.05	0.65416291	\$1,171,389.93	0.995%	\$11,652.36	\$971.03	2027			

Duke Energy Kentucky
Estimated Revenue Requirement
Aldyl-A Projects

Line	Description	Test Period
1	Gross Plant ^(a)	\$1,833,591
2	Accumulated Depreciation	(27,427)
3	Net Plant in Service	\$1,806,164
4	Accum Def Income Taxes on Plant	(\$28,052)
5	Rate Base	\$1,778,112
6	Return on Rate Base (Pre-Tax %) ^(b)	9.96%
7	Return on Rate Base (Pre-Tax)	\$177,100
8	Depreciation Expense	30,988
9	Property Tax Expense	11,854
10	Revenue Requirement (Lines 7 - 9)	\$219,942

Assumptions:

^(a) 13 month average of cumulative gross plant

^(b) Weighted-Average Cost of Capital from Schedule A in Case No. 2025-0125, with ROE at 10.75%, grossed up for 21% FIT rate.

Asset Location	Closing Rollup	Eng In Service Year	Ferc Ptl Acct Id	Func Class	Gl Account	Ldg Long Description	Major Location	Utility Account	Ldg Work Order Number	Ldg Work Order Description	Activity Status	Act Description	Ferc Activity Code	Act Long Description	Month Number	Act Work Order Number	Act Work Order Description	Activity Quantity	Activity Cost
Gas Distribution Lines - Kentucky	DE Kentucky	Jun-23	2374	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Land - Charter - Patty LnPatty Ln. - to install 8012' of 2" PL and 1500' of 4" PL	Gas Distribution Lines - Kentucky	27401 - Rights of Way	43848219	LAND - Charter - Patty Ln	1686798321	LAND - Charter - Patty Ln	Addition	Land - Charter - Patty LnPatty Ln. - to install 8012' of 2" PL and 1500' of 4" PL	202306	43848219	LAND - Charter - Patty Ln	1	\$3,302.46
Gas Distribution Lines - Kentucky	DE Kentucky	Jun-23	2374	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Land - Charter - Patty LnPatty Ln. - to install 8012' of 2" PL and 1500' of 4" PL	Gas Distribution Lines - Kentucky	27401 - Rights of Way	43848219	LAND - Charter - Patty Ln	1742487648	UNK 106	Addition	106 Reversal	202309	43848219	LAND - Charter - Patty Ln	-1	~~(\$3,302.46)~~
Gas Distribution Lines - Kentucky	DE Kentucky	23-Aug	2376	Gas - Distribution Plant	0101000 - Property, Plant, & Equipm	Mains: Plastic, 4"	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX5653109	FARM TAP PROJ; CROSBY PKWY/	1979525127	Late Charge Utilization	Addition	Mains: Plastic, 4"	202411	MX8051147	Charter-Sparta Pike-Exposed Ma	0	\$50.88
Gas Distribution Lines - Kentucky	DE Kentucky	23-Jun	2376	Gas - Distribution Plant	0101000 - Property, Plant, & Equipm	Mains: Plastic, 2"	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX3676138	JT-G-MEMORIAL POINTE PART 1	1979524987	Late Charge Utilization	Addition	Mains: Plastic, 2"	202411	MX8051147	Charter-Sparta Pike-Exposed Ma	0	\$5,125.21
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Ma	1814404069	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202401	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$723.53
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Ma	1830865524	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202402	MX8051147	Charter-Sparta Pike-Exposed Ma	1	~~(\$11,626.19)~~
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Ma	1776836410	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202311	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$10,811.61
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Ma	1776836403	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202311	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$102,661.34
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Ma	1798092906	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202312	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$6,320.20
Gas Distribution Lines - Kentucky	DE Kentucky	23-Aug	2376	Gas - Distribution Plant	0101000 - Property, Plant, & Equipm	Mains: Plastic, 4"	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX5653109	FARM TAP PROJ; CROSBY PKWY/	1886487060	Work Order Addition	Addition	Mains: Plastic, 4"	202406	MX8051147	Charter-Sparta Pike-Exposed Ma	11	\$1,725.96
Gas Distribution Lines - Kentucky	DE Kentucky	23-Jun	2376	Gas - Distribution Plant	0101000 - Property, Plant, & Equipm	Mains: Plastic, 2"	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX3676138	JT-G-MEMORIAL POINTE PART 1	1886487070	Work Order Addition	Addition	Mains: Plastic, 2"	202406	MX8051147	Charter-Sparta Pike-Exposed Ma	1,187.00	\$173,848.23
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Ma	1814404072	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202401	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$6,870.34
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Ma	1886487060	Work Order Addition	Addition	106 Reversal	202406	MX8051147	Charter-Sparta Pike-Exposed Ma	-7	~~(\$175,674.18)~~
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Ma	1798092880	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202312	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$60,013.35

0107000	SCHM Cwip	75086	9/30/2023	DE Kentucky Gas Delivery	PPCORA6281	MX8051147	Install 1150' of 2" PL HP gas main, and aban							8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		00000000	11000	Labor	(3.19)
0107000	SCHM Cwip	75086	9/30/2023	DE Kentucky Gas Delivery	PPCORA6883	MX8051147	Install 1150' of 2" PL HP gas main, and aban							8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		00000000	19500	Service Company Overhead	(0.01)
0107000	SCHM Cwip	75086	9/30/2023	DE Kentucky Gas Delivery	PYTX320073	MX8051147	Install 1150' of 2" PL HP gas main, and aban							8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	17.76
0107000	SCHM Cwip	75086	9/30/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	55.95
0107000	SCHM Cwip	75086	9/30/2023	DE Kentucky Gas Delivery	UNPD010001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		UNPD-01	18001	Unproductive Labor Allocated	19.97
0107000	SCHM Cwip	75086	10/16/2023	DE Kentucky Gas Delivery	APACR12325	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10	1507026	10200401	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	8,991.98
0107000	SCHM Cwip	75086	10/19/2023	DE Kentucky Gas Delivery	APACR13956	MX8051147	Install 1150' of 2" PL HP gas main, and aban		201193229	10200510	0000164133	SURVEYING AND MAPPING LLC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69400	Turnkey Service Contract Labor	5,115.23
0107000	SCHM Cwip	75086	10/20/2023	DE Kentucky Gas Delivery	APACR14477	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10	1507050	10200619	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	6,091.93
0107000	SCHM Cwip	75086	10/26/2023	DE Kentucky Gas Delivery	APACR16482	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-22	1507082	10200841	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	10,214.40
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							9552	Asset Accounting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	12.76
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	EPBN320059	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	204.94
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	EPBN340009	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		EMPBN-34	18351	Allocated Fringes-Union	367.78
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	FLTCHG4809	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	229.65
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	847.57
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	552.42
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	303.94
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	2,986.67
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	INCN01U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		INCN-01U	18401	Incentives Allocated-Union	44.30
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PAYRLL3698	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	992.14
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PAYRLL3698	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	271.02
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PAYRLL3698	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	24.00
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPAFDC8214	MX8051147	Install 1150' of 2" PL HP gas main, and aban							9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	136.26
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7373	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(147.23)
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7413	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(16.24)
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7413	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(4.44)
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7462	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(99.74)
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7536	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-22						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(167.24)
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PYTX320059	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	63.57
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PYTX340009	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union	114.08
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	363.05
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union	234.22
0107000	SCHM Cwip	75086	11/3/2023	DE Kentucky Gas Delivery	APACR21144	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10	1507109	10201404	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	16,506.07
0107000	SCHM Cwip	75086	11/3/2023	DE Kentucky Gas Delivery	APACR21144	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-22	1507108	10201405	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	25,870.40
0107000	SCHM Cwip	75086	11/6/2023	DE Kentucky Gas Delivery	APACR21988	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10	1507112	10201466	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	249.79
0107000	SCHM Cwip	75086	11/9/2023	DE Kentucky Gas Delivery	MXINMU5337	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	4.46
0107000	SCHM Cwip	75086	11/10/2023	DE Kentucky Gas Delivery	MXINMU5417	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10			0			S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	74.39
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							9552	Asset Accounting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	23.57
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S593	GAS SYSTEMS OPS - MONFORT(G83)	GD70	Gas Operations DE Kentucky		ELEC_23	78000	Allocated S&E (Non-Labor)	221.46
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		ELEC_23	78000	Allocated S&E (Non-Labor)	144.74
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky		ELEC_23	78000	Allocated S&E (Non-Labor)	407.78
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0820001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S593	GAS SYSTEMS OPS - MONFORT(G83)	GD70	Gas Operations DE Kentucky		EMPBN-82	18350	Allocated Fringes & Non Union	122.98
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		EMPBN-83	18351	Allocated Fringes-Union	96.21
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky		EMPBN-83	18351	Allocated Fringes-Union	231.75
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		EMPBN-91	18351	Allocated Fringes-Union	(233.55)
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S591	GAS SYSTEMS OPS - FLORENCE (G0	GD70	Gas Operations DE Kentucky		EMPBN-91	18351	Allocated Fringes-Union	(132.84)
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EPBN320020	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	281.09
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EPBN340006	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		EMPBN-34	18351	Allocated Fringes-Union	420.85
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	FLTCHG6604	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S591	GAS SYSTEMS OPS - FLORENCE (G0	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	72.26
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	FLTCHG6604	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	153.36
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	1,721.28
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	1,191.32
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0120001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		GAS-12	28000	Material Allocations	0.08
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	3,209.37
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	6,721.23
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	INCN01U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		INCN-01U	18401	Incentives Allocated-Union	75.06

	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL5550	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S591	GAS SYSTEMS OPS - FLORENCE (G0	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	977.04
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL5556	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	360.56
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL5556	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	405.63
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL9783	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	1,036.61
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL9783	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	405.63
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL9783	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	36.00
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPAFDC9406	MX8051147	Install 1150' of 2" PL HP gas main, and aban						9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	98.03
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPAFDC9406	MX8051147	Install 1150' of 2" PL HP gas main, and aban						9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	37.78
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(16.97)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(6.64)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(274.34)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-22					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(423.58)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(8.64)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(17.15)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S591	GAS SYSTEMS OPS - FLORENCE (G0	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(16.00)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(5.90)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(6.64)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(4.36)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(4.36)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(7.92)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8632	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S593	GAS SYSTEMS OPS - MONFORT(G83)	GD70	Gas Operations DE Kentucky		00000000	13000	Exempt Supplemental	(6.67)
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PYTX320020	MX8051147	Install 1150' of 2" PL HP gas main, and aban						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	37.01
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PYTX340006	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union	55.41
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	634.74
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1040001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		UNPD-104	18005	Unproduct Labor Alloc-Union	75.95
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1040001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky		UNPD-104	18005	Unproduct Labor Alloc-Union	75.95
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1140001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		UNPD-114	18005	Unproduct Labor Alloc-Union	140.16
0107000	SCHM	Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union	329.83
0107000	SCHM	Cwip	75086	12/4/2023	DE Kentucky Gas Delivery	APACR32897	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10	1507250	10202611	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	35,579.66
0107000	SCHM	Cwip	75086	12/4/2023	DE Kentucky Gas Delivery	APACR32897	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-26	1507249	10202614	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	1,128.06
0107000	SCHM	Cwip	75086	12/4/2023	DE Kentucky Gas Delivery	APACR32897	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-27	1507248	10202612	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	11,165.44
0107000	SCHM	Cwip	75086	12/12/2023	DE Kentucky Gas Delivery	MXINMU7215	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10					5899	Power Delivery Other-Oh	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	1.09
0107000	SCHM	Cwip	75086	12/12/2023	DE Kentucky Gas Delivery	MXINMU7215	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10			0		5899	Power Delivery Other-Oh	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	18.15
0107000	SCHM	Cwip	75086	12/12/2023	DE Kentucky Gas Delivery	MXINMU7215	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-22					5899	Power Delivery Other-Oh	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	28.80
0107000	SCHM	Cwip	75086	12/12/2023	DE Kentucky Gas Delivery	MXINMU7215	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-22			0		5899	Power Delivery Other-Oh	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	480.03
0107000	SCHM	Cwip	75086	12/14/2023	DE Kentucky Gas Delivery	MXINMU7346	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	(23.87)
0107000	SCHM	Cwip	75086	12/14/2023	DE Kentucky Gas Delivery	MXINMU7346	MX8051147	Install 1150' of 2" PL HP gas main, and aban				0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	(397.70)
0107000	SCHM	Cwip	75086	12/20/2023	DE Kentucky Gas Delivery	MXINMU7659	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	0.79
0107000	SCHM	Cwip	75086	12/20/2023	DE Kentucky Gas Delivery	MXINMU7659	MX8051147	Install 1150' of 2" PL HP gas main, and aban				0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	13.10
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						9552	Asset Accounting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	12.82
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	ELEC0230001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		ELEC_23	78000	Allocated S&E (Non-Labor)	144.74
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		EMPBN-83	18351	Allocated Fringes-Union	72.38
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		EMPBN-91	18351	Allocated Fringes-Union	(48.42)
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	EPBN320036	MX8051147	Install 1150' of 2" PL HP gas main, and aban						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	338.56
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	EPBN340012	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		EMPBN-34	18351	Allocated Fringes-Union	14.82
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	2,586.39
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	1,396.36
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0120001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						3941	Gas Stores Loading-Ky	GD70	Gas Operations DE Kentucky		GAS-12	28002	Stores Loading	12.04
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	4,119.38
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	8,763.87
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GASFIN6934	MX8051147	Install 1150' of 2" PL HP gas main, and aban						6939	PNG Gas Ops Admin	GD70	Gas Operations DE Kentucky		00000000	28000	Material Allocations	1.27
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	INC01U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		INCN-01U	18401	Incentives Allocated-Union	3.30
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	INC1000001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		INCN-100	18401	Incentives Allocated-Union	10.14
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	INC1200001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		INCN-112	18401	Incentives Allocated-Union	19.78
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	INCA100001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		INCCAP10	18400	Incentives Allocated	87.21
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	INCA110001	MX8051147	Install 1150' of 2" PL HP gas main, and aban						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		INCCAP11	18400	Incentives Allocated	258.61
0107000	SCHM	Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	PAY0830001	MX805															

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0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	50000	Vehicle & Equip. Chargeback	(4.61)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky	00000000	11000	Labor	(130.10)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky	00000000	19500	Service Company Overhead	(38.00)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(550.36)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky	00000000	19500	Service Company Overhead	(151.13)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GOF4	DEK Gas Cap OH Alloc	00000000	11002	Labor-Union	(635.97)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GOF4	DEK Gas Cap OH Alloc	00000000	19500	Service Company Overhead	(58.22)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(705.42)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(700.04)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S591	GAS SYSTEMS OPS - FLORENCE (GO	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(652.96)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S591	GAS SYSTEMS OPS - FLORENCE (GO	GD70	Gas Operations DE Kentucky	00000000	50000	Vehicle & Equip. Chargeback	(35.50)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S593	GAS SYSTEMS OPS - MONFORT(G83)	GD70	Gas Operations DE Kentucky	00000000	13000	Exempt Supplemental	(272.24)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(1,657.05)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(813.67)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	19500	Service Company Overhead	(695.54)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	41001	Overtime Meals (Non Travel)	(35.37)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	50000	Vehicle & Equip. Chargeback	(188.16)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S603	Todhunter C&M	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(355.86)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(177.93)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(323.36)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-10					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	1,157.39	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-22					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	590.82	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-26					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	18.47	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-27					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	182.81	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	Install 1150' of 2" PL HP gas main, and aban					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	PAYTX-32	18250	Allocated Payroll Tax	(23.80)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	Install 1150' of 2" PL HP gas main, and aban					3943	Gas OH Alloc-KY	GOF4	DEK Gas Cap OH Alloc	PAYTX-32	18250	Allocated Payroll Tax	(0.07)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	Install 1150' of 2" PL HP gas main, and aban					8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky	PAYTX-32	18250	Allocated Payroll Tax	(11.50)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky	PAYTX-34	18251	Allocated Payroll Tax-Union	(52.72)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GOF4	DEK Gas Cap OH Alloc	PAYTX-34	18251	Allocated Payroll Tax-Union	(1.15)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	PAYTX-34	18251	Allocated Payroll Tax-Union	(211.31)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	(35.73)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	(151.13)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GOF4	DEK Gas Cap OH Alloc	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	(3.28)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	(641.94)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1040001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S603	Todhunter C&M	GD70	Gas Operations DE Kentucky	UNPD-104	18005	Unproduct Labor Alloc-Union	(103.20)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1040001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky	UNPD-104	18005	Unproduct Labor Alloc-Union	(51.60)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1140001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	UNPD-114	18005	Unproduct Labor Alloc-Union	(190.46)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky	UNPD-85U	18005	Unproduct Labor Alloc-Union	(132.09)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GOF4	DEK Gas Cap OH Alloc	UNPD-85U	18005	Unproduct Labor Alloc-Union	(2.87)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	UNPD-85U	18005	Unproduct Labor Alloc-Union	(397.69)	
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNPD010001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky	UNPD-01	18001	Unproductive Labor Allocated	(6.25)	
0107000	SCHM Cwip	75086	5/7/2024	DE Kentucky Gas Delivery	APACR92337	MX3848219	to directional drill 6524' of 4" and 2" PL then c	0198584	00495004	0000139303	CONTRACT LAND STAFF LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	75.33	
0107000	SCHM Cwip	75086	5/31/2024	DE Kentucky Gas Delivery	PPCORA5714	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	(75.33)	
0107000	SCHM Cwip	75086	7/10/2024	DE Kentucky Gas Delivery	APACR14833	MX3848219	to directional drill 6524' of 4" and 2" PL then c	0418533	10210298	0000191277	EN ENGINEERING LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	6,351.70	
0107000	SCHM Cwip	75086	7/24/2024	DE Kentucky Gas Delivery	APACR18715	MX3848219	to directional drill 6524' of 4" and 2" PL then c	0423023	10210948	0000191277	EN ENGINEERING LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	9,246.10	
0107000	SCHM Cwip	75086	7/31/2024	DE Kentucky Gas Delivery	PPCORA8221	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	(6,351.70)	
0107000	SCHM Cwip	75086	7/31/2024	DE Kentucky Gas Delivery	PPCORA8438	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	(9,246.10)	
0107000	SCHM Cwip	75086	8/23/2024	DE Kentucky Gas Delivery	APACR28650	MX3848219	to directional drill 6524' of 4" and 2" PL then c	0429018	10212194	0000191277	EN ENGINEERING LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	5,586.60	
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	EPBN320005	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	EMPBN-32	18350	Allocated Fringes & Non Union	36.24	
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	GAS-07	18000	Labor Overhead Allocations	155.99	
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	GAS-09	78000	Allocated S&E (Non-Labor)	105.88	
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	11.91
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky	GASCAPK	78000	Allocated S&E (Non-Labor)	1,457.52	
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	PPAFDC0694	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky	00000000	99970	AFUDC Debt	6.08	
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	PPAFDC0694	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky	00000000	99971	AFUDC Equity	15.99	
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	PYTX320005	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	PAYTX-32	18250	Allocated Payroll Tax	11.70	
0107000	SCHM Cwip	75086	9/30/2024	DE Kentucky Gas Delivery	MXACCR4996	MX3848219	to directional drill 6524' of 4" and 2" PL then c		9195196		11762439	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	35000	Direct Mat/Purchases Accrual	11,650.20	
0107000	SCHM Cwip	75086	9/30/2024	DE Kentucky Gas Delivery	PPAFDC1635	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky	00000000	99970	AFUDC Debt	12.19	
0107000	SCHM Cwip	75086	9/30/2024	DE Kentucky Gas Delivery	PPAFDC1635	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky	00000000	99971	AFUDC Equity	32.14	
0107000	SCHM Cwip	75086																		

0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	0.97	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	0.49	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	12.15	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	GASFIN2227	MX3848219	to directional drill 6524' of 4" and 2" PL then c					SGKN	Gas C&M Kentucky	GD70	Gas Operations DE Kentucky		00000000	78000	Allocated S&E (Non-Labor)	1,537.01	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	INC01U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		INCN-01U	18401	Incentives Allocated-Union	1.05	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PAYRLL439	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	32.76	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PPAFDC3536	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	77.69	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PPAFDC3536	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	185.05	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PPCORA3175	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(4.64)	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PYTX320022	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	0.17	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PYTX340010	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union	2.78	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	7.72	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union	6.75	
0107000	SCHM Cwip	75086	12/24/2024	DE Kentucky Gas Delivery	MXINMU9974	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-27				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	5.95	
0107000	SCHM Cwip	75086	12/24/2024	DE Kentucky Gas Delivery	MXINMU9974	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-28				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	1.93	
0107000	SCHM Cwip	75086	12/24/2024	DE Kentucky Gas Delivery	MXINMU9974	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-29				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	2.54	
0107000	SCHM Cwip	75086	12/25/2024	DE Kentucky Gas Delivery	MXINMU24	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-27		0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	99.22	
0107000	SCHM Cwip	75086	12/25/2024	DE Kentucky Gas Delivery	MXINMU24	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-28		0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	32.18	
0107000	SCHM Cwip	75086	12/25/2024	DE Kentucky Gas Delivery	MXINMU24	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-29		0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	42.25	
0107000	SCHM Cwip	75086	12/26/2024	DE Kentucky Gas Delivery	APACR69831	MX3848219	to directional drill 6524' of 4" and 2" PL then c		0209727	00537161	0000139303	CONTRACT LAND STAFF LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	1,825.07
0107000	SCHM Cwip	75086	12/28/2024	DE Kentucky Gas Delivery	MXINMU113	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	591.71	
0107000	SCHM Cwip	75086	12/29/2024	DE Kentucky Gas Delivery	MXINMU155	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10			0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	9,861.76
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	EPBN320051	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	16.97	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	74.16	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	30.34	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0120001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		GAS-12	28000	Material Allocations	932.20	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0120002	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3941	Gas Stores Loading-Ky	GD70	Gas Operations DE Kentucky		GAS-12	28002	Stores Loading	9,409.01	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	9.14	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	(195.80)	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	MXACCR324	MX3848219	to directional drill 6524' of 4" and 2" PL then c			0000071785	MRC GLOBAL US INC	12194606	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	7,152.00
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	MXINMU217	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	1,120.40	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	MXINMU275	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10		0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	18,673.21	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	PPAFDC4527	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	115.80	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	PPAFDC4527	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	277.69	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	PPCORA4002	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(258.52)	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	PYTX320051	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	3.52	
0107000	SCHM Cwip	75086	1/1/2025	DE Kentucky Gas Delivery	APACR71812	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219	4999174001	10875529	0000071785	MRC GLOBAL US INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			31000	Direct Material Purchases	7,152.00
0107000	SCHM Cwip	75086	1/1/2025	DE Kentucky Gas Delivery	MXACCR324	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	(7,152.00)	
0107000	SCHM Cwip	75086	1/7/2025	DE Kentucky Gas Delivery	APPAY74937	MX3848219	to directional drill 6524' of 4" and 2" PL then c		4999174001	10875529	0000071785	MRC GLOBAL US INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			31000	Direct Material Purchases	(135.17)
0107000	SCHM Cwip	75086	1/9/2025	DE Kentucky Gas Delivery	MXINMU803	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	119.64	
0107000	SCHM Cwip	75086	1/10/2025	DE Kentucky Gas Delivery	MXINMU879	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10			0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	1,994.05
0107000	SCHM Cwip	75086	1/31/2025	DE Kentucky Gas Delivery	ACCRUL3328	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	2,557.00	
0107000	SCHM Cwip	75086	1/31/2025	DE Kentucky Gas Delivery	GAS0120001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		GAS-12	28000	Material Allocations	211.55	
0107000	SCHM Cwip	75086	1/31/2025	DE Kentucky Gas Delivery	GAS0120002	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3941	Gas Stores Loading-Ky	GD70	Gas Operations DE Kentucky		GAS-12	28002	Stores Loading	1,868.41	
0107000	SCHM Cwip	75086	1/31/2025	DE Kentucky Gas Delivery	PPAFDC5392	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	161.27	
0107000	SCHM Cwip	75086	1/31/2025	DE Kentucky Gas Delivery	PPAFDC5392	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	393.51	
0107000	SCHM Cwip	75086	2/1/2025	DE Kentucky Gas Delivery	ACCRUL3328	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	(2,557.00)	
0107000	SCHM Cwip	75086	2/7/2025	DE Kentucky Gas Delivery	APACR85279	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1552781	10218254	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	1,397.20
0107000	SCHM Cwip	75086	2/17/2025	DE Kentucky Gas Delivery	APACR87728	MX3848219	to directional drill 6524' of 4" and 2" PL then c		0211274	00545540	0000139303	CONTRACT LAND STAFF LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	1,226.81
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	EPBN320062	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	43.91	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	155.89	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	81.10	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	25.60	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	778.81	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	PPAFDC6246	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	173.04	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	PPAFDC6246	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	428.00	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	PPCORA5513	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky						

0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PAYRLL4277	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union		324.45
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPAFDC7124	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt		177.19
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPAFDC7124	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity		442.14
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6376	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union		(45.96)
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6466	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10										S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor		(124.65)
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6608	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor		(13.21)
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6988	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback		(2.69)
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PYTX320053	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax		1.85
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PYTX340024	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union		26.68
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead		79.48
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union		66.84
0107000	SCHM Cwip	75086	4/14/2025	DE Kentucky Gas Delivery	APACR07347	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553124	10220433	0000154114	AMS CONSTRUCTION INC						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor		15,797.81
0107000	SCHM Cwip	75086	4/21/2025	DE Kentucky Gas Delivery	APACR09103	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553138	10220728	0000154114	AMS CONSTRUCTION INC						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor		15,285.93
0107000	SCHM Cwip	75086	4/21/2025	DE Kentucky Gas Delivery	APACR09103	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553150	10220724	0000154114	AMS CONSTRUCTION INC						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor		19,239.65
0107000	SCHM Cwip	75086	4/21/2025	DE Kentucky Gas Delivery	APACR09103	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553151	10220726	0000154114	AMS CONSTRUCTION INC						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor		29,700.34
0107000	SCHM Cwip	75086	4/21/2025	DE Kentucky Gas Delivery	APACR09103	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553175	10220721	0000154114	AMS CONSTRUCTION INC						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor		1,405.20
0107000	SCHM Cwip	75086	4/21/2025	DE Kentucky Gas Delivery	APACR09103	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-25	1553155	10220725	0000154114	AMS CONSTRUCTION INC						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor		23,571.49
0107000	SCHM Cwip	75086	4/22/2025	DE Kentucky Gas Delivery	MXINMU7058	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10										S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost		102.10
0107000	SCHM Cwip	75086	4/23/2025	DE Kentucky Gas Delivery	MXINMU7126	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10			0							S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost		1,701.59
0107000	SCHM Cwip	75086	4/25/2025	DE Kentucky Gas Delivery	APACR10763	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553195	10220961	0000154114	AMS CONSTRUCTION INC						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor		24,690.30
0107000	SCHM Cwip	75086	4/25/2025	DE Kentucky Gas Delivery	MXINMU7260	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-27										S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost		89.01
0107000	SCHM Cwip	75086	4/26/2025	DE Kentucky Gas Delivery	MXINMU7333	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-27			0							S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost		1,483.50
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	ACCRUL3468	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual		41,854.00
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											8320	Corporate Business Supt Fin	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)		0.55
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											8937	Executive Rewards	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)		0.52
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9511	Corporate Controller	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)		859.19
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9526	Financial Reporting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)		4.68
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											J543	Jurisdictional Forecasting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)		2.97
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	EPBN320061	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union		799.36
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	EPBN340020	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		EMPBN-34	18351	Allocated Fringes-Union		1,320.24
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	FLTCHG7729	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback		163.22
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations		2,837.63
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)		1,860.55
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0120001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		GAS-12	28000	Material Allocations		96.74
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0120002	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3941	Gas Stores Loading-Ky	GD70	Gas Operations DE Kentucky		GAS-12	28002	Stores Loading		694.59
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)		404.36
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)		5,382.41
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	INCO1U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		INCN-01U	18401	Incentives Allocated-Union		136.51
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PAYRLL3789	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union		1,344.15
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PAYRLL8008	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union		2,734.65
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PAYRLL8008	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union		243.35
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PAYRLL8008	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)		12.00
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPAFDC8023	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt		293.90
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPAFDC8023	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity		736.23
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7250	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union		(190.39)
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7343	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10										S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor		(2,237.71)
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union		(387.35)
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union		(34.47)
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219	to directional drill 6524' of 4" and 2" PL then c											S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)		(1.63)
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7429	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10										S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor		(9,296.44)
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA74																						

0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	406.73
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	(383.62)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		INCN-01U	18401	Incentives Allocated-Union	231.51
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PAYRLL1178	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	1,550.43
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PAYRLL1178	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	213.80
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PAYRLL1178	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	12.00
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PAYRLL2628	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	2,387.03
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PAYRLL2628	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	243.35
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PAYRLL2628	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	12.00
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PAYRLL7689	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	2,804.18
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PAYRLL7689	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	173.83
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPAFDC8946	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	494.23
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPAFDC8946	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	1,240.54
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(120.74)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(338.12)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	173.83
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	12.00
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(34.47)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	(1.63)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(5,928.42)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8191	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(3,563.10)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8266	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(397.20)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8266	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(24.62)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8285	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(3,685.33)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8414	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(219.61)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8414	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(30.28)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8414	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	(1.63)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8680	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	(26.87)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8735	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	19500	Service Company Overhead	(0.01)
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PYTX320035	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	205.71
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	PYTX340022	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union	596.15
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOHIU2	19500	Service Company Overhead	1,806.10
0107000	SCHM Cwip	75086	5/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union	1,388.81
0107000	SCHM Cwip	75086	6/1/2025	DE Kentucky Gas Delivery	ACCRUL3553	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	(29,840.00)
0107000	SCHM Cwip	75086	6/4/2025	DE Kentucky Gas Delivery	APACR24551	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	29,839.54
0107000	SCHM Cwip	75086	6/4/2025	DE Kentucky Gas Delivery	APPAY24550	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky			31000	Direct Material Purchases	(6.62)
0107000	SCHM Cwip	75086	6/9/2025	DE Kentucky Gas Delivery	APACR26059	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	9,161.67
0107000	SCHM Cwip	75086	6/9/2025	DE Kentucky Gas Delivery	APACR26059	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	18,743.74
0107000	SCHM Cwip	75086	6/9/2025	DE Kentucky Gas Delivery	APACR26059	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	390.07
0107000	SCHM Cwip	75086	6/13/2025	DE Kentucky Gas Delivery	MXINMU200	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	5,359.60
0107000	SCHM Cwip	75086	6/16/2025	DE Kentucky Gas Delivery	APACR27965	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	27,591.71
0107000	SCHM Cwip	75086	6/23/2025	DE Kentucky Gas Delivery	APACR29963	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	27,388.26
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	ACCRUL3365	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	28,811.00
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											8320	Corporate Business Supt Fin	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	0.70
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											8937	Executive Rewards	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	0.53
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9412	Insurance & Risk Mgmt	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	0.75
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9511	Corporate Controller	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	420.23
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											9526	Financial Reporting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	4.38
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											J543	Jurisdictional Forecasting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	3.25
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	EPBN320049	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	799.51
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	EPBN340022	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		EMPBN-34	18351	Allocated Fringes-Union	1,121.61
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	FLTCHG1295	MX3848219	to directional drill 6524' of 4" and 2" PL then c											\$597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	789.31
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c											3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	2,838.15
0107000	SCHM Cwip	75086	6/30/2025	DE Kentucky Gas Delivery	GAS00900																					

0107000	SCHM Cwip	75086	7/1/2025	DE Kentucky Gas Delivery	APACR32792	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553534	10223251	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	25,998.08	
0107000	SCHM Cwip	75086	7/1/2025	DE Kentucky Gas Delivery	APACR32792	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553543	10223245	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	2,813.40	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	ACCRUL3189	MX3848219	to directional drill 6524' of 4" and 2" PL then c					AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	35000	Direct Mat/Purchases Accrual	31,243.00	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	APACR42315	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553682	10224068	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	51,728.04	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						8320	Corporate Business Supt Fin	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	0.59	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						8937	Executive Rewards	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	0.49	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						9412	Insurance & Risk Mgmt	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	0.73	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						9511	Corporate Controller	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	163.11	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						9526	Financial Reporting	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	4.85	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						J543	Jurisdictional Forecasting	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	3.18	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	EPBN320038	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	EMPBN-32	18350	Allocated Fringes & Non Union	760.01	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	EPBN340014	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	EMPBN-34	18351	Allocated Fringes-Union	1,256.73	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	FLTCHG3170	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	50000	Vehicle & Equip. Chargeback	192.90	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	GAS-07	18000	Labor Overhead Allocations	2,697.94	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	GAS-09	78000	Allocated S&E (Non-Labor)	1,299.73	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	372.48
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky	GASCAPK	78000	Allocated S&E (Non-Labor)	21,264.21	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	INCN-01U	18401	Incentives Allocated-Union	129.94	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PAYRLL5746	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	760.16	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PAYRLL5746	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	35.64	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PAYRLL9926	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	2,993.13	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PAYRLL9926	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	356.35	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PAYRLL9926	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	41001	Overtime Meals (Non Travel)	12.00	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPAFDC0782	MX3848219	to directional drill 6524' of 4" and 2" PL then c						9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky	00000000	99970	AFUDC Debt	859.98	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPAFDC0782	MX3848219	to directional drill 6524' of 4" and 2" PL then c						9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky	00000000	99971	AFUDC Equity	2,184.18	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(107.67)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(5.05)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	(4,081.06)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(423.97)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(50.48)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	41001	Overtime Meals (Non Travel)	(1.63)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0506	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	(7,327.11)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0617	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	50000	Vehicle & Equip. Chargeback	(26.18)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PYTX320038	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	PAYTX-32	18250	Allocated Payroll Tax	202.35	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PYTX340014	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	PAYTX-34	18251	Allocated Payroll Tax-Union	334.59	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	1,015.49
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	UNPD-85U	18005	Unproduct Labor Alloc-Union	773.20	

Account ID CB	Account Long Descr CB	Bus Unit ID CB	Journal Date JD	Bus Unit Long Descr CB	Journal ID JD	Project ID CB	Work Order Num JD	Invoice ID JD	Voucher ID JD	Vendor Num JD	Vendor Name JD	Resp Center ID CB	Oper Unit ID CB	Allocation Pool ID CB	Transaction Reference Num JD	Resource Type ID CB	Resource Type Long Descr CB	Monetary Amount JD
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	EPBN320073	MX8051147						8520	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	0.95
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	INCNO10001	MX8051147						8520	GD70		INCNO-01	18400	Incentives Allocated	0.42
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	PPCORA6281	MX8051147						8520	GD70		00000000	11000	Labor	3.19
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	PPCORA6883	MX8051147						8520	GD70		00000000	19500	Service Company Overhead	0.01
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	PYTX320073	MX8051147						8520	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.30
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147						8520	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	0.93
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	UNPD010001	MX8051147						8520	GD70		UNPD-01	18001	Unproductive Labor Allocated	0.33
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147						9552	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.18
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	EPBN320059	MX8051147						3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	2.85
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	EPBN340009	MX8051147						S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	6.12
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147						3943	GD70		GAS-07	18000	Labor Overhead Allocations	11.80
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147						3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	7.69
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147						3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	4.23
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147						3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	41.58
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	INC01U0001	MX8051147						S597	GD70		INCNO-01U	18401	Incentives Allocated-Union	0.74
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7373	MX8051147	48051147-10					S587	GD70		00000000	69100	Baseload Contract Labor	147.23
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7413	MX8051147						S597	GD70		00000000	11002	Labor-Union	16.24
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7413	MX8051147						S597	GD70		00000000	12004	Overtime-Union	4.44
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7462	MX8051147	48051147-10					S587	GD70		00000000	69100	Baseload Contract Labor	99.74
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7536	MX8051147	48051147-22					S587	GD70		00000000	69100	Baseload Contract Labor	167.24
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PYTX320059	MX8051147						3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.89
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PYTX340009	MX8051147						S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	1.90
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147						S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	6.04
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	UNP85U0001	MX8051147						S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	3.90
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147						9552	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.39
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147						S593	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	3.69
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147						S603	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	2.41
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147						S604	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	6.79
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0820001	MX8051147						S593	GD70		EMPBN-82	18350	Allocated Fringes & Non Union	2.05
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147						S603	GD70		EMPBN-83	18351	Allocated Fringes-Union	1.60
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147						S604	GD70		EMPBN-83	18351	Allocated Fringes-Union	3.86
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147						S587	GD70		EMPBN-91	18351	Allocated Fringes-Union	(3.89)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147						S591	GD70		EMPBN-91	18351	Allocated Fringes-Union	(2.21)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EPBN320020	MX8051147						3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	4.68
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EPBN340006	MX8051147						S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	7.00
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147						3943	GD70		GAS-07	18000	Labor Overhead Allocations	28.65
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147						3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	19.83
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147						3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	53.42
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147						3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	111.88
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC01U0001	MX8051147						S597	GD70		INCNO-01U	18401	Incentives Allocated-Union	1.25
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC1000001	MX8051147						S603	GD70		INCNO-100	18401	Incentives Allocated-Union	0.17
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC1000001	MX8051147						S604	GD70		INCNO-100	18401	Incentives Allocated-Union	0.41
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC1010001	MX8051147						S593	GD70		INCNO-101	18400	Incentives Allocated	0.73
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC1120001	MX8051147						S587	GD70		INCNO-112	18401	Incentives Allocated-Union	0.84
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC1120001	MX8051147						S591	GD70		INCNO-112	18401	Incentives Allocated-Union	0.48
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INCA100001	MX8051147						S593	GD70		INCCAP10	18400	Incentives Allocated	(0.41)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INCA100001	MX8051147						S603	GD70		INCCAP10	18400	Incentives Allocated	(0.34)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INCA100001	MX8051147						S604	GD70		INCCAP10	18400	Incentives Allocated	(0.34)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INCA110001	MX8051147						S587	GD70		INCCAP11	18400	Incentives Allocated	(0.83)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PAY0820001	MX8051147						S593	GD70		PAYTX-82	18250	Allocated Payroll Tax	0.58
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PAY0830001	MX8051147						S603	GD70		PAYTX-83	18251	Allocated Payroll Tax-Union	0.45
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PAY0830001	MX8051147						S604	GD70		PAYTX-83	18251	Allocated Payroll Tax-Union	1.09
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PAY0910001	MX8051147						S587	GD70		PAYTX-91	18251	Allocated Payroll Tax-Union	2.49
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PAY0910001	MX8051147						S591	GD70		PAYTX-91	18251	Allocated Payroll Tax-Union	1.41
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147						S597	GD70		00000000	11002	Labor-Union	16.97

0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147		S597	GD70		00000000	12004	Overtime-Union	6.64
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	48051147-10	S587	GD70		00000000	69100	Baseload Contract Labor	274.34
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	48051147-22	S587	GD70		00000000	69100	Baseload Contract Labor	423.58
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S587	GD70		00000000	11002	Labor-Union	8.64
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S587	GD70		00000000	12004	Overtime-Union	17.15
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S591	GD70		00000000	12004	Overtime-Union	16.00
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S597	GD70		00000000	11002	Labor-Union	5.90
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S597	GD70		00000000	12004	Overtime-Union	6.64
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S603	GD70		00000000	11002	Labor-Union	4.36
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S604	GD70		00000000	11002	Labor-Union	4.36
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S604	GD70		00000000	12004	Overtime-Union	7.92
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8632	MX8051147		S593	GD70		00000000	13000	Exempt Supplemental	6.67
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PYTX320020	MX8051147		3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.62
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PYTX340006	MX8051147		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	0.92
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	10.56
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1040001	MX8051147		S603	GD70		UNPD-104	18005	Unproduct Labor Alloc-Union	1.26
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1040001	MX8051147		S604	GD70		UNPD-104	18005	Unproduct Labor Alloc-Union	1.26
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1140001	MX8051147		S587	GD70		UNPD-114	18005	Unproduct Labor Alloc-Union	2.33
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	UNP85U0001	MX8051147		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	5.49
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147		9552	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.21
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147		S603	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	2.41
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147		S603	GD70		EMPBN-83	18351	Allocated Fringes-Union	1.20
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147		S587	GD70		EMPBN-91	18351	Allocated Fringes-Union	(0.81)
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	EPBN320036	MX8051147		3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	5.64
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	EPBN340012	MX8051147		S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	0.25
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147		3943	GD70		GAS-07	18000	Labor Overhead Allocations	43.05
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147		3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	23.25
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147		3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	68.57
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	145.88
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	INC01U0001	MX8051147		S597	GD70		INCN-01U	18401	Incentives Allocated-Union	0.06
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	INC1000001	MX8051147		S603	GD70		INCN-100	18401	Incentives Allocated-Union	0.17
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	INC1120001	MX8051147		S587	GD70		INCN-112	18401	Incentives Allocated-Union	0.33
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	INCA100001	MX8051147		S603	GD70		INCCAP10	18400	Incentives Allocated	1.42
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	INCA110001	MX8051147		S587	GD70		INCCAP11	18400	Incentives Allocated	4.20
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PAY0830001	MX8051147		S603	GD70		PAYTX-83	18251	Allocated Payroll Tax-Union	0.61
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PAY0910001	MX8051147		S587	GD70		PAYTX-91	18251	Allocated Payroll Tax-Union	1.17
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147		S587	GD70		00000000	11002	Labor-Union	8.64
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147		S597	GD70		00000000	11002	Labor-Union	1.48
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147		S603	GD70		00000000	11002	Labor-Union	4.36
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147	48051147-10	S587	GD70		00000000	69100	Baseload Contract Labor	582.54
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147	48051147-26	S587	GD70		00000000	69100	Baseload Contract Labor	18.47
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147	48051147-27	S587	GD70		00000000	69100	Baseload Contract Labor	182.81
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PYTX320036	MX8051147		3943	MXD70		PAYTX-32	18250	Allocated Payroll Tax	1.47
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PYTX340012	MX8051147		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	0.07
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	0.43
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	UNP1040001	MX8051147		S603	GD70		UNPD-104	18005	Unproduct Labor Alloc-Union	1.26
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	UNP1140001	MX8051147		S587	GD70		UNPD-114	18005	Unproduct Labor Alloc-Union	2.33
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	UNP85U0001	MX8051147		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	0.36
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	EPBN320058	MX8051147		3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	1.09
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	EPBN320058	MX8051147		3943	GOF4		EMPBN-32	18350	Allocated Fringes & Non Union	0.08
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	EPBN340017	MX8051147		R764	GD70		EMPBN-34	18351	Allocated Fringes-Union	4.00
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	EPBN340017	MX8051147		R764	GOF4		EMPBN-34	18351	Allocated Fringes-Union	1.54
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX8051147		3943	GD70		GAS-07	18000	Labor Overhead Allocations	4.67
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX8051147		3943	GOF4		GAS-07	18000	Labor Overhead Allocations	0.36
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX8051147		3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	3.06
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX8051147		3943	GOF4		GAS-09	78000	Allocated S&E (Non-Labor)	0.23
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX8051147		3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	0.57
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX8051147		3943	GOF4	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	0.04
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX8051147		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	24.18

0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	3929	GOF4		GASCAPK	78000	Allocated S&E (Non-Labor)	1.87
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	INC01U0001	MX8051147	R764	GD70		INCN-01U	18401	Incentives Allocated-Union	0.50
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	INC01U0001	MX8051147	R764	GOF4		INCN-01U	18401	Incentives Allocated-Union	0.19
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PPCORA0797	MX8051147	S587	GD70		00000000	69100	Baseload Contract Labor	13.75
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PPCORA0885	MX8051147	S587	GD70		00000000	69100	Baseload Contract Labor	39.79
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PPCORA1023	MX8051147	R764	GD70		00000000	11002	Labor-Union	13.48
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PPCORA1023	MX8051147	R764	GOF4		00000000	11002	Labor-Union	5.19
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PPCORA1731	MX8051147	R764	GOF4		00000000	19500	Service Company Overhead	(0.01)
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PYTX320058	MX8051147	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.35
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PYTX320058	MX8051147	3943	GOF4		PAYTX-32	18250	Allocated Payroll Tax	0.03
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PYTX340017	MX8051147	R764	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	1.29
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PYTX340017	MX8051147	R764	GOF4		PAYTX-34	18251	Allocated Payroll Tax-Union	0.50
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	R764	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	3.70
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	R764	GOF4	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	1.43
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	R764	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	3.24
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	R764	GOF4		UNPD-85U	18005	Unproduct Labor Alloc-Union	1.25
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	ELE0230001	MX8051147	S593	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	136.99
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	ELE0230001	MX8051147	S603	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	179.07
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	ELE0230001	MX8051147	S604	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	252.25
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EMP0820001	MX8051147	S593	GD70		EMPBN-82	18350	Allocated Fringes & Non Union	78.09
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EMP0830001	MX8051147	S603	GD70		EMPBN-83	18351	Allocated Fringes-Union	122.18
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EMP0830001	MX8051147	S604	MXD70		EMPBN-83	18351	Allocated Fringes-Union	147.15
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EMP0910001	MX8051147	S587	GD70		EMPBN-91	18351	Allocated Fringes-Union	420.98
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EMP0910001	MX8051147	S591	GD70		EMPBN-91	18351	Allocated Fringes-Union	172.24
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN320054	MX8051147	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	76.14
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN320054	MX8051147	3943	GOF4		EMPBN-32	18350	Allocated Fringes & Non Union	11.55
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN320054	MX8051147	8520	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	35.63
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN340016	MX8051147	R764	GD70		EMPBN-34	18351	Allocated Fringes-Union	163.29
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN340016	MX8051147	R764	GOF4		EMPBN-34	18351	Allocated Fringes-Union	191.77
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN340016	MX8051147	S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	686.85
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0070001	MX8051147	3943	GD70		GAS-07	18000	Labor Overhead Allocations	327.77
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0070001	MX8051147	3943	GOF4		GAS-07	18000	Labor Overhead Allocations	49.71
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0090001	MX8051147	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	199.38
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0090001	MX8051147	3943	GOF4		GAS-09	78000	Allocated S&E (Non-Labor)	30.24
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0140001	MX8051147	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	48.20
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0140001	MX8051147	3943	GOF4	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	7.31
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	1,785.21
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	R764	GOF4		GASCAPK	78000	Allocated S&E (Non-Labor)	270.76
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC01U0001	MX8051147	3929	GD70		INCN-01U	18401	Incentives Allocated-Union	20.47
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC01U0001	MX8051147	R764	GOF4		INCN-01U	18401	Incentives Allocated-Union	24.05
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC01U0001	MX8051147	S597	GD70		INCN-01U	18401	Incentives Allocated-Union	86.12
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC1000001	MX8051147	S603	GD70		INCN-100	18401	Incentives Allocated-Union	13.77
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC1000001	MX8051147	S604	GD70		INCN-100	18401	Incentives Allocated-Union	16.59
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC1010001	MX8051147	S593	GD70		INCN-101	18400	Incentives Allocated	29.95
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC1120001	MX8051147	S587	GD70		INCN-112	18401	Incentives Allocated-Union	47.88
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC1120001	MX8051147	S591	GD70		INCN-112	18401	Incentives Allocated-Union	19.59
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INCNO10001	MX8051147	8520	GD70		INCN-01	18400	Incentives Allocated	17.04
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PAY0820001	MX8051147	S593	GD70		PAYTX-82	18250	Allocated Payroll Tax	22.66
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PAY0830001	MX8051147	S603	GD70		PAYTX-83	18251	Allocated Payroll Tax-Union	35.46
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PAY0830001	MX8051147	S604	GD70		PAYTX-83	18251	Allocated Payroll Tax-Union	42.71
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PAY0910001	MX8051147	S587	GD70		PAYTX-91	18251	Allocated Payroll Tax-Union	123.29
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PAY0910001	MX8051147	S591	GD70		PAYTX-91	18251	Allocated Payroll Tax-Union	50.44
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA1995	MX8051147	R764	GOF4		00000000	11002	Labor-Union	10.39
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA1995	MX8051147	S597	GD70		00000000	12004	Overtime-Union	2.21
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	8520	GD70		00000000	19500	Service Company Overhead	(35.73)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	R764	GD70		00000000	19500	Service Company Overhead	(151.13)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	R764	GOF4		00000000	19500	Service Company Overhead	(58.22)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	S597	GD70		00000000	19500	Service Company Overhead	(653.65)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	4.61

0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	8520	GD70		00000000	11000	Labor	130.10
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	8520	GD70		00000000	19500	Service Company Overhead	38.00
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	R764	GD70		00000000	11002	Labor-Union	550.36
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	R764	GD70		00000000	19500	Service Company Overhead	151.13
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	R764	GOF4		00000000	11002	Labor-Union	635.97
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	R764	GOF4		00000000	19500	Service Company Overhead	58.22
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70		00000000	11002	Labor-Union	705.42
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70		00000000	12004	Overtime-Union	700.04
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S591	GD70		00000000	12004	Overtime-Union	652.96
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S591	GD70		00000000	50000	Vehicle & Equip. Chargeback	35.50
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S593	GD70		00000000	13000	Exempt Supplemental	272.24
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S597	GD70		00000000	11002	Labor-Union	1,657.05
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S597	GD70		00000000	12004	Overtime-Union	813.67
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S597	GD70		00000000	19500	Service Company Overhead	695.54
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S597	GD70		00000000	41001	Overtime Meals (Non Travel)	35.37
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	188.16
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S603	GD70		00000000	11002	Labor-Union	355.86
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S604	GD70		00000000	11002	Labor-Union	177.93
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S604	GD70		00000000	12004	Overtime-Union	323.36
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70	48051147-10	00000000	69100	Baseload Contract Labor	(1,157.39)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70	48051147-22	00000000	69100	Baseload Contract Labor	(590.82)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70	48051147-26	00000000	69100	Baseload Contract Labor	(18.47)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70	48051147-27	00000000	69100	Baseload Contract Labor	(182.81)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	24.58
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	3943	GOF4		PAYTX-32	18250	Allocated Payroll Tax	3.73
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	8520	GD70		PAYTX-32	18250	Allocated Payroll Tax	11.50
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	R764	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	52.72
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	R764	GOF4		PAYTX-34	18251	Allocated Payroll Tax-Union	61.92
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	221.76
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	8520	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	35.73
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	R764	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	151.13
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	R764	GOF4	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	177.49
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	679.07
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1040001	MX8051147	S603	GD70		UNPD-104	18005	Unproduct Labor Alloc-Union	103.20
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1040001	MX8051147	S604	GD70		UNPD-104	18005	Unproduct Labor Alloc-Union	51.60
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1140001	MX8051147	S587	GD70		UNPD-114	18005	Unproduct Labor Alloc-Union	190.46
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	R764	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	132.09
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	R764	GOF4		UNPD-85U	18005	Unproduct Labor Alloc-Union	155.13
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	397.69
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNPD010001	MX8051147	8520	GD70		UNPD-01	18001	Unproductive Labor Allocated	6.25
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	EPBN320037	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	0.65
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	2.79
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	1.80
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	0.42
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	12.70
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	PPCORA5714	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	75.33
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	PYTX320037	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.21
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	EPBN320054	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	103.88
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	447.17
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	286.51
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	56.94
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	2,518.05
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	PPCORA8221	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	6,351.70
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	PPCORA8438	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	9,246.10
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	PYTX320054	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	33.54
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	EPBN320032	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	(101.05)
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	(434.99)
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	(219.21)
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	(216.42)

0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	(2,471.58)
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	PPCORT2305	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	(10,281.86)
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	PYTX320032	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	(32.62)
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	EPBN320022	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	0.09
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	EPBN340010	MX3848219	R764	GD70		EMPBN-34	18351	Allocated Fringes-Union	1.57
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	0.35
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	0.16
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	0.08
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	2.01
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	GASFIN2227	MX8051147	SGKN	GD70		00000000	78000	Allocated S&E (Non-Labor)	401.62
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	INC01U0001	MX3848219	R764	GD70		INCN-01U	18401	Incentives Allocated-Union	0.17
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	PPCORA3175	MX3848219	R764	GD70		00000000	11002	Labor-Union	4.64
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	PYTX320022	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.03
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	PYTX340010	MX3848219	R764	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	0.46
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	R764	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	1.27
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	R764	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	1.11
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	EPBN320051	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	2.80
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	12.24
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	5.00
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	1.51
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	(32.31)
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	PPCORA4002	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	258.52
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	PYTX320051	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.58
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	EPBN320062	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	7.25
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	25.73
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	13.39
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	4.23
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	128.52
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	PPCORA5513	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	197.91
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	PPCORA5616	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	173.77
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	PYTX320062	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	1.93
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	9511	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	(0.08)
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	9526	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.01
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	EPBN320053	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	1.15
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	EPBN340024	MX3848219	S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	16.54
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	GAS0060001	MX3848219	3929	GD70		GAS-06	78000	Allocated S&E (Non-Labor)	1.38
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	4.07
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	2.31
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	2.59
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	(20.89)
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219	S597	GD70		INCN-01U	18401	Incentives Allocated-Union	1.71
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6376	MX3848219	S597	GD70		00000000	11002	Labor-Union	45.96
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6466	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	124.65
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6608	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	13.21
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6988	MX3848219	S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	2.69
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PYTX320053	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.30
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PYTX340024	MX3848219	S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	4.40
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	13.12
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	11.03
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	8320	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.09
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	8937	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.09
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	9511	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	141.79
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	9526	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.77
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	J543	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.49
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	EPBN320061	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	131.91
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	EPBN340020	MX3848219	S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	217.87
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	468.27
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	307.03
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	66.73

0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	888.22
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219		S597	GD70		INCN-01U	18401	Incentives Allocated-Union	22.53
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7250	MX3848219		S597	GD70		00000000	11002	Labor-Union	190.39
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7343	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	2,237.71
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219		S597	GD70		00000000	11002	Labor-Union	387.35
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219		S597	GD70		00000000	12004	Overtime-Union	34.47
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219		S597	GD70		00000000	41001	Overtime Meals (Non Travel)	1.63
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7429	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	9,296.44
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7429	MX3848219	43848219-25	S587	GD70		00000000	69100	Baseload Contract Labor	3,338.83
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7514	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	3,497.31
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7806	MX3848219		S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	22.15
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PYTX320061	MX3848219		3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	35.12
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PYTX340020	MX3848219		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	58.01
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	174.73
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	138.66
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8320	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.08
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8937	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.08
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9511	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	8.04
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9526	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.89
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		J543	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.45
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	EPBN320035	MX3848219		3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	127.50
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	EPBN340022	MX3848219		S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	369.50
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219		3943	GD70		GAS-07	18000	Labor Overhead Allocations	452.62
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219		3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	228.02
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219		3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	67.12
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	(63.30)
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219		S597	GD70		INCN-01U	18401	Incentives Allocated-Union	38.20
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219		S587	GD70		00000000	69100	Baseload Contract Labor	120.74
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219		S597	GD70		00000000	11002	Labor-Union	338.12
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219		S597	GD70		00000000	12004	Overtime-Union	34.47
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219		S597	GD70		00000000	41001	Overtime Meals (Non Travel)	1.63
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	5,928.42
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8191	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	3,563.10
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8266	MX3848219		S597	GD70		00000000	11002	Labor-Union	397.20
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8266	MX3848219		S597	GD70		00000000	12004	Overtime-Union	24.62
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8285	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	3,685.33
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8414	MX3848219		S597	GD70		00000000	11002	Labor-Union	219.61
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8414	MX3848219		S597	GD70		00000000	12004	Overtime-Union	30.28
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8414	MX3848219		S597	GD70		00000000	41001	Overtime Meals (Non Travel)	1.63
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8680	MX3848219		S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	26.87
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8735	MX3848219		S597	GD70		00000000	19500	Service Company Overhead	0.01
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PYTX320035	MX3848219		3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	33.95
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PYTX340022	MX3848219		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	98.38
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	298.04
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	229.18
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8320	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.12
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8937	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.09
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9412	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.12
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9511	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	69.35
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9526	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.72
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		J543	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.54
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	EPBN320049	MX3848219		3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	131.94
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	EPBN340022	MX3848219		S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	185.09
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219		3943	GD70		GAS-07	18000	Labor Overhead Allocations	468.36
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219		3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	238.48
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219		3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	436.08
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	(330.47)
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219		S597	GD70		INCN-01U	18401	Incentives Allocated-Union	19.14
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9071	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	8,234.65

0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9128	MX3848219		S597	GD70		00000000	11002	Labor-Union	67.30
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9181	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	3,908.27
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9280	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	3,879.46
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9300	MX3848219		S597	GD70		00000000	11002	Labor-Union	410.51
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9300	MX3848219		S597	GD70		00000000	12004	Overtime-Union	45.43
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9300	MX3848219		S597	GD70		00000000	41001	Overtime Meals (Non Travel)	1.63
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9713	MX3848219		S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	107.11
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PYTX320049	MX3848219		3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	35.13
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PYTX340022	MX3848219		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	49.28
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	149.33
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	114.67
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8320	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.10
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8937	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.08
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9412	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.12
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9511	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	26.92
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9526	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.80
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		J543	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.52
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	EPBN320038	MX3848219		3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	125.42
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	EPBN340014	MX3848219		S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	207.39
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219		3943	GD70		GAS-07	18000	Labor Overhead Allocations	445.22
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219		3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	214.48
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219		3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	61.47
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	3,509.06
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219		S597	GD70		INCN-01U	18401	Incentives Allocated-Union	21.44
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219		S597	GD70		00000000	11002	Labor-Union	107.67
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219		S597	GD70		00000000	12004	Overtime-Union	5.05
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	4,081.06
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219		S597	GD70		00000000	11002	Labor-Union	423.97
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219		S597	GD70		00000000	12004	Overtime-Union	50.48
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219		S597	GD70		00000000	41001	Overtime Meals (Non Travel)	1.63
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0506	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	7,327.11
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0617	MX3848219		S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	26.18
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PYTX320038	MX3848219		3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	33.39
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PYTX340014	MX3848219		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	55.22
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	167.58
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	127.59

Duke Energy Kentucky
Aldyl-A Mains and Services
Deferred Taxes on Liberalized Depreciation

AFDIT balance when proration is applied

2026 Projection Filing		B * Tax Rate Table										
		A	B	= C	D	E	D - E = F	G	H	I	D * (I/365) = J	K
		Total Book Additions/ Retirements		20 Yr MACRS for Tax	Total MACRS Depreciation	Book Depreciation	Book/Tax Difference	Accumulated Book/Tax Difference	Days to Prorate	Future Days in Period	Prorated Book/Tax Difference	Prorated Accumulated Book/Tax Difference
Month	Book Adds/Retires - 20 YR MACRS	Retirements										
Dec-23	179,807	179,807		6,743	6,743	145	6,598	6,598	n/a	n/a	n/a	6,598
Dec-24	944	944		13,016	13,016	2,713	10,302	16,900	n/a	n/a	n/a	16,900
Dec-25	1,652,840	1,652,840		74,055	74,055	9,075	64,980	81,881	n/a	n/a	n/a	81,881
projected Jan-26	-	-		10,874	10,874	2,582	8,292	90,172	31	335	7,610	89,491
projected Feb-26	-	-		10,874	10,874	2,582	8,292	98,464	28	307	6,974	96,465
projected Mar-26	-	-		10,874	10,874	2,582	8,292	106,756	31	276	6,270	102,735
projected Apr-26	-	-		10,874	10,874	2,582	8,292	115,048	30	246	5,588	108,323
projected May-26	-	-		10,874	10,874	2,582	8,292	123,339	31	215	4,884	113,207
projected Jun-26	-	-		10,874	10,874	2,582	8,292	131,631	30	185	4,203	117,410
projected Jul-26	-	-		10,874	10,874	2,582	8,292	139,923	31	154	3,498	120,909
projected Aug-26	-	-		10,874	10,874	2,582	8,292	148,214	31	123	2,794	123,703
projected Sep-26	-	-		10,874	10,874	2,582	8,292	156,506	30	93	2,113	125,815
projected Oct-26	-	-		10,874	10,874	2,582	8,292	164,798	31	62	1,408	127,224
projected Nov-26	-	-		10,874	10,874	2,582	8,292	173,090	30	32	727	127,951
projected Dec-26	-	-		10,874	10,874	2,582	8,292	181,381	31	1	23	127,974
Total	1,833,591	1,833,591		224,302	224,302	42,921	181,381		365		46,093	

Tax Rate 24.925%

Forecasted ADIT 31,897 Book vs Tax Depreciation

Tax Depreciation Proof		20 YR
	V2023	42,835
	V2024	167
	V2025	181,300
	V2026	
Total		224,302
Check		-

TAX RATE TABLE				
	Year 1	Year 2	Year 3	Year 4
MACRS 15	0.05	0.095	0.0855	0.07695
MACRS 20	0.0375	0.07219	0.06677	0.06177

**Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025**

AG-DR-02-042

REQUEST:

Confirm the Company presently complies with all PHMSA requirements and will continue to do so whether the Commission approves the Company's request to accelerate the replacement of Aldyl-A pipeline and services and to recover the cost through the PMM. If not confirmed, explain why not.

RESPONSE:

Duke Energy Kentucky will continue to comply with all PHMSA requirements and will continue to do so whether the Commission approves the Company's request to accelerate the replacement of Aldyl-A pipeline and services and to recover the cost through the PMM.

PERSON RESPONSIBLE: Adam Long

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-043

REQUEST:

Confirm the Company's compliance with all PHMSA requirements does not depend on whether the Commission approves the timing of the replacement or changes the recovery of Aldyl-A pipeline and services replacement costs from base revenues to the PMM. If not confirmed, explain why not.

RESPONSE:

The Company's compliance with all PHMSA requirements does not depend on whether the Commission approves the timing of the replacement or changes the recovery of Aldyl-A pipeline and services replacement costs from base revenues to the PMM.

PERSON RESPONSIBLE: Adam Long

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-044

REQUEST:

Identify and describe each Aldyl-A pipeline services replacement and the related capital costs incurred for each project since the end of the test year in the prior Duke Kentucky gas rate case (Case No. 2021-00190) for each month that actual costs are available to date and for each month thereafter through the end of the test year in this case. Further, confirm that Duke Kentucky did not seek a CPCN for any of these projects. If not confirmed, explain in detail why not.

RESPONSE:

- a. Please see AG-DR-02-044(a) Attachment for capital costs since end of the test period of the prior gas case and capital costs for each month through 07/2025.
- b. The Company is not required to seek a CPCN for ordinary extensions of existing systems in the usual course of business. The Company confirms that Duke Energy Kentucky did not seek a CPCN for these projects.

PERSON RESPONSIBLE: Adam Long
Sharif S. Mitchell

The below actuals are as of 07/2025 and the forecasted amounts are from 8/2025-12/2026 for plant in service, end of test period. The additional CWIP forecasted assumes estimated in service date for project MX3848219

Funding Project:	Description:	Charge Project
G74238	Patty Ln - Aldyl-A Replacement	43848219, MX3848219
G76451	Emergent-Sparta Pike ALDYL-A Expose	MX8051147

CWIP Charges

Row Labels	Sum of Monetary Amount JD		
0107000	783,425.93	Estimated Plant in Service:	Estimated In service date (added to plant in service):
43848219	3,302.46	3,302.46	Dec-25
MX3848219	599,373.20	1,649,538	Sep-25
MX8051147	180,750.27	180,750.27	In Service 11/2023
Grand Total	783,425.93	1,833,590.73	

RWIP Charges

Row Labels	Sum of Monetary Amount JD
MX3848219	79,578.87
MX8051147	16,973.20
Grand Total	96,552.07

Additions

Row Labels	Sum of Activity Cost
MX8051147	\$180,750.27
202311	\$113,472.95
202312	\$66,333.55
202401	\$7,593.87
202402	(\$11,826.19)
202406	\$0.00
202411	\$5,176.09
Grand Total	\$180,750.27

Total Depreciation Rate: 0.0153

Month	Capital Expenditures	Plant In Service	Depreciation (Account 0403002)	Accumulated Depreciation
202207	1,032.02			
202208	731.29			
202209	7.92			
202210	500.89			
202211	8.28			
202212	945.75			
202301	13.36			
202302	14.94			
202303	15.65			
202304	16.42			
202305	15.94			
202306	-			
202307	-			
202308	-			
202309	11,004.86			
202310	37,727.02			
202311	64,741.07	\$113,472.95		
202312	66,334.82	\$179,806.50	\$1,736.14	\$1,736.14

202401	7,592.60	\$187,400.37	\$2,751.04	\$4,487.18
202402	(11,826.19)	\$175,574.18	\$2,867.23	\$7,354.40
202403	-	\$175,574.18	\$2,686.28	\$10,040.69
202404	-	\$175,574.18	\$2,686.28	\$12,726.97
202405	-	\$175,574.18	\$2,686.28	\$15,413.26
202406	-	\$175,574.18	\$2,686.28	\$18,099.54
202407	-	\$175,574.18	\$2,686.28	\$20,785.83
202408	7,387.91	\$175,574.18	\$2,686.28	\$23,472.11
202409	11,694.53	\$175,574.18	\$2,686.28	\$26,158.40
202410	24,739.50	\$175,574.18	\$2,686.28	\$28,844.68
202411	7,048.25	\$180,750.27	\$2,686.28	\$31,530.97
202412	49,822.73	\$180,750.27	\$2,765.48	\$34,296.44
202501	7,170.26	\$180,750.27	\$2,765.48	\$37,061.92
202502	1,393.37	\$180,750.27	\$2,765.48	\$39,827.40
202503	1,978.46	\$180,750.27	\$2,765.48	\$42,592.88
202504	178,305.83	\$180,750.27	\$2,765.48	\$45,358.36
202505	89,170.30	\$180,750.27	\$2,765.48	\$48,123.84
202506	117,215.82	\$180,750.27	\$2,765.48	\$50,889.32
202507	108,622.33	\$180,750.27	\$2,765.48	\$53,654.80
202508	-	\$180,750.27	\$2,765.48	\$56,420.28
202509	1,050,164.80	\$1,830,288.27	\$2,765.48	\$59,185.76
202510	-	\$1,830,288.27	\$28,003.41	\$87,189.17
202511	-	\$1,830,288.27	\$28,003.41	\$115,192.58
202512	-	\$1,833,590.73	\$28,003.41	\$143,195.99
202601	-	\$1,833,590.73	\$28,053.94	\$171,249.93
202602	-	\$1,833,590.73	\$28,053.94	\$199,303.87
202603	-	\$1,833,590.73	\$28,053.94	\$227,357.80
202604	-	\$1,833,590.73	\$28,053.94	\$255,411.74
202605	-	\$1,833,590.73	\$28,053.94	\$283,465.68
202606	-	\$1,833,590.73	\$28,053.94	\$311,519.62
202607	-	\$1,833,590.73	\$28,053.94	\$339,573.56
202608	-	\$1,833,590.73	\$28,053.94	\$367,627.49
202609	-	\$1,833,590.73	\$28,053.94	\$395,681.43
202610	-	\$1,833,590.73	\$28,053.94	\$423,735.37
202611	-	\$1,833,590.73	\$28,053.94	\$451,789.31
202612	-	\$1,833,590.73	\$28,053.94	\$479,843.25

Asset Location	Closing Rollup	Eng In Service Year	Ferc Ptl Acct Id	Func Class	Gl Account	Ldg Long Description	Major Location	Utility Account	Ldg Work Order Number	Ldg Work Order Description	Activity Status	Act Description	Ferc Activity Code	Act Long Description	Month Number	Act Work Order Number	Act Work Order Description	Activity Quantity	Activity Cost	Average Cost	Second Financial Cost
Gas Distribution Lines - Kentucky	DE Kentucky	Jun-23	2374	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Land - Charter - Patty LnPatty Ln. - to install 8012' of 2" PL and 1500' of 4" PL	Gas Distribution Lines - Kentucky	27401 - Rights of Way	43848219	LAND - Charter - Patty Ln	1686798321	LAND - Charter - Patty Ln	Addition	Land - Charter - Patty LnPatty Ln. - to install 8012' of 2" PL and 1500' of 4" PL	202306	43848219	LAND - Charter - Patty Ln	1	\$3,302.46	\$3,302.46	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	Jun-23	2374	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Land - Charter - Patty LnPatty Ln. - to install 8012' of 2" PL and 1500' of 4" PL	Gas Distribution Lines - Kentucky	27401 - Rights of Way	43848219	LAND - Charter - Patty Ln	1742487648	UNK 106	Addition	106 Reversal	202309	43848219	LAND - Charter - Patty Ln	-1	~~(\$3,302.46)~~	\$3,302.46	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Aug	2376	Gas - Distribution Plant	0101000 - Property, Plant, & Equipm	Mains: Plastic, 4"	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX5653109	FARM TAP PROJ; CROSBY PKWY/	1979525127	Late Charge Utilization	Addition	Mains: Plastic, 4"	202411	MX8051147	Charter-Sparta Pike-Exposed Ma	0	\$50.88	\$0.00	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Jun	2376	Gas - Distribution Plant	0101000 - Property, Plant, & Equipm	Mains: Plastic, 2"	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX3676138	JT-G-MEMORIAL POINTE PART 1	1979524987	Late Charge Utilization	Addition	Mains: Plastic, 2"	202411	MX8051147	Charter-Sparta Pike-Exposed Ma	0	\$5,125.21	\$0.00	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Mai	1814404069	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202401	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$723.53	\$723.53	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Mai	1830865524	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202402	MX8051147	Charter-Sparta Pike-Exposed Ma	1	~~(\$11,626.19)~~	~~(\$11,626.19)~~	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Mai	1776836410	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202311	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$10,811.61	\$10,811.61	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Mai	1776836403	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202311	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$102,661.34	\$102,661.34	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Mai	1798092906	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202312	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$6,320.20	\$6,320.20	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Aug	2376	Gas - Distribution Plant	0101000 - Property, Plant, & Equipm	Mains: Plastic, 4"	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX5653109	FARM TAP PROJ; CROSBY PKWY/	1886487060	Work Order Addition	Addition	Mains: Plastic, 4"	202406	MX8051147	Charter-Sparta Pike-Exposed Ma	11	\$1,725.96	\$156.90	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Jun	2376	Gas - Distribution Plant	0101000 - Property, Plant, & Equipm	Mains: Plastic, 2"	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX3676138	JT-G-MEMORIAL POINTE PART 1	1886487070	Work Order Addition	Addition	Mains: Plastic, 2"	202406	MX8051147	Charter-Sparta Pike-Exposed Ma	1,187.00	\$173,848.23	\$146.46	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Mai	1814404072	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202401	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$6,870.34	\$6,870.34	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Mai	1886487060	Work Order Addition	Addition	106 Reversal	202406	MX8051147	Charter-Sparta Pike-Exposed Ma	-7	~~(\$175,674.18)~~	\$25,082.03	\$0.00
Gas Distribution Lines - Kentucky	DE Kentucky	23-Nov	2376	Gas - Distribution Plant	0106000 - Comp Const Unclassified-E	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	Gas Distribution Lines - Kentucky	27603 - Gas Mains - Dist	MX8051147	Charter-Sparta Pike-Exposed Mai	1798092880	Charter-Sparta Pike-Expose	Addition	Install 1150' of 2" PL HP gas main, and abandon 1068' of existing 2" ALDYL-A. Some se	202312	MX8051147	Charter-Sparta Pike-Exposed Ma	1	\$60,013.35	\$60,013.35	\$0.00

0107000	SCHM Cwip	75086	9/30/2023	DE Kentucky Gas Delivery	PPCORA6281	MX8051147	Install 1150' of 2" PL HP gas main, and aban							8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		00000000	11000	Labor	(3.19)
0107000	SCHM Cwip	75086	9/30/2023	DE Kentucky Gas Delivery	PPCORA6883	MX8051147	Install 1150' of 2" PL HP gas main, and aban							8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		00000000	19500	Service Company Overhead	(0.01)
0107000	SCHM Cwip	75086	9/30/2023	DE Kentucky Gas Delivery	PYTX320073	MX8051147	Install 1150' of 2" PL HP gas main, and aban							8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	17.76
0107000	SCHM Cwip	75086	9/30/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	55.95
0107000	SCHM Cwip	75086	9/30/2023	DE Kentucky Gas Delivery	UNPD010001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		UNPD-01	18001	Unproductive Labor Allocated	19.97
0107000	SCHM Cwip	75086	10/16/2023	DE Kentucky Gas Delivery	APACR12325	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10	1507026	10200401	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	8,991.98
0107000	SCHM Cwip	75086	10/19/2023	DE Kentucky Gas Delivery	APACR13956	MX8051147	Install 1150' of 2" PL HP gas main, and aban		201193229	10200510	0000164133	SURVEYING AND MAPPING LLC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69400	Turnkey Service Contract Labor	5,115.23
0107000	SCHM Cwip	75086	10/20/2023	DE Kentucky Gas Delivery	APACR14477	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10	1507050	10200619	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	6,091.93
0107000	SCHM Cwip	75086	10/26/2023	DE Kentucky Gas Delivery	APACR16482	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-22	1507082	10200841	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	10,214.40
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							9552	Asset Accounting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	12.76
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	EPBN320059	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	204.94
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	EPBN340009	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		EMPBN-34	18351	Allocated Fringes-Union	367.78
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	FLTCHG4809	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	229.65
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	847.57
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	552.42
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	303.94
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	2,986.67
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	INCN01U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		INCN-01U	18401	Incentives Allocated-Union	44.30
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PAYRLL3698	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	992.14
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PAYRLL3698	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	271.02
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PAYRLL3698	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	24.00
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPAFDC8214	MX8051147	Install 1150' of 2" PL HP gas main, and aban							9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	136.26
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7373	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(147.23)
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7413	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(16.24)
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7413	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(4.44)
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7462	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(99.74)
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7536	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-22						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(167.24)
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PYTX320059	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	63.57
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	PYTX340009	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union	114.08
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	363.05
0107000	SCHM Cwip	75086	10/31/2023	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union	234.22
0107000	SCHM Cwip	75086	11/3/2023	DE Kentucky Gas Delivery	APACR21144	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10	1507109	10201404	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	16,506.07
0107000	SCHM Cwip	75086	11/3/2023	DE Kentucky Gas Delivery	APACR21144	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-22	1507108	10201405	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	25,870.40
0107000	SCHM Cwip	75086	11/6/2023	DE Kentucky Gas Delivery	APACR21988	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10	1507112	10201466	0000154114	AMS CONSTRUCTION INC		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	249.79
0107000	SCHM Cwip	75086	11/9/2023	DE Kentucky Gas Delivery	MXINMU5337	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10						S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	4.46
0107000	SCHM Cwip	75086	11/10/2023	DE Kentucky Gas Delivery	MXINMU5417	MX8051147	Install 1150' of 2" PL HP gas main, and aban	48051147-10			0			S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	74.39
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							9552	Asset Accounting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	23.57
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S593	GAS SYSTEMS OPS - MONFORT(G83)	GD70	Gas Operations DE Kentucky		ELEC_23	78000	Allocated S&E (Non-Labor)	221.46
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		ELEC_23	78000	Allocated S&E (Non-Labor)	144.74
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky		ELEC_23	78000	Allocated S&E (Non-Labor)	407.78
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0820001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S593	GAS SYSTEMS OPS - MONFORT(G83)	GD70	Gas Operations DE Kentucky		EMPBN-82	18350	Allocated Fringes & Non Union	122.98
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		EMPBN-83	18351	Allocated Fringes-Union	96.21
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky		EMPBN-83	18351	Allocated Fringes-Union	231.75
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		EMPBN-91	18351	Allocated Fringes-Union	(233.55)
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S591	GAS SYSTEMS OPS - FLORENCE (G0	GD70	Gas Operations DE Kentucky		EMPBN-91	18351	Allocated Fringes-Union	(132.84)
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EPBN320020	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	281.09
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	EPBN340006	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		EMPBN-34	18351	Allocated Fringes-Union	420.85
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	FLTCHG6604	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S591	GAS SYSTEMS OPS - FLORENCE (G0	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	72.26
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	FLTCHG6604	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	153.36
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	1,721.28
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	1,191.32
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0120001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		GAS-12	28000	Material Allocations	0.08
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	3,209.37
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	6,721.23
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	INCN01U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban							S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		INCN-01U	18401	Incentives Allocated-Union	75.06

0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL5550	MX8051147	Install 1150' of 2" PL HP gas main, and aban											S591	GAS SYSTEMS OPS - FLORENCE (G0	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	977.04		
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL5556	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	360.56	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL5556	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	405.63	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL9783	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	1,036.61	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL9783	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	405.63	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PAYRLL9783	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	41001	Overtime Meals (Non Travel)	36.00	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPAFDC9406	MX8051147	Install 1150' of 2" PL HP gas main, and aban												9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky	00000000	99970	AFUDC Debt	98.03	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPAFDC9406	MX8051147	Install 1150' of 2" PL HP gas main, and aban												9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky	00000000	99971	AFUDC Equity	37.78	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(16.97)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(6.64)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-10												S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	(274.34)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-22												S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	(423.58)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(8.64)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(17.15)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S591	GAS SYSTEMS OPS - FLORENCE (G0	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(16.00)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(5.90)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(6.64)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S603	Todhunter C&M	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(4.36)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(4.36)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(7.92)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8632	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S943	GAS SYSTEMS OPS - MONFORT(G83)	GD70	Gas Operations DE Kentucky	00000000	13000	Exempt Supplemental	(6.67)	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PYTX320020	MX8051147	Install 1150' of 2" PL HP gas main, and aban												3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	PAYTX-32	18250	Allocated Payroll Tax	37.01	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	PYTX340006	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	PAYTX-34	18251	Allocated Payroll Tax-Union	55.41	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	634.74
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1040001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S603	Todhunter C&M	GD70	Gas Operations DE Kentucky	UNPD-104	18005	Unproduct Labor Alloc-Union	75.95	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1040001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky	UNPD-104	18005	Unproduct Labor Alloc-Union	75.95	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1140001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	UNPD-114	18005	Unproduct Labor Alloc-Union	140.16	
0107000	SCHM Cwip	75086	11/30/2023	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	UNPD-85U	18005	Unproduct Labor Alloc-Union	329.83	
0107000	SCHM Cwip	75086	12/4/2023	DE Kentucky Gas Delivery	APACR32897	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-10	1507250	10202611	0000154114	AMS CONSTRUCTION INC								S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	35,579.66	
0107000	SCHM Cwip	75086	12/4/2023	DE Kentucky Gas Delivery	APACR32897	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-26	1507249	10202614	0000154114	AMS CONSTRUCTION INC								S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	1,128.06	
0107000	SCHM Cwip	75086	12/4/2023	DE Kentucky Gas Delivery	APACR32897	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-27	1507248	10202612	0000154114	AMS CONSTRUCTION INC								S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	11,165.44	
0107000	SCHM Cwip	75086	12/12/2023	DE Kentucky Gas Delivery	MXINMU7215	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-10												5899	Power Delivery Other-Oh	GD70	Gas Operations DE Kentucky	00000000	21000	Direct Material/Inventory Cost	1.09	
0107000	SCHM Cwip	75086	12/12/2023	DE Kentucky Gas Delivery	MXINMU7215	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-10			0									5899	Power Delivery Other-Oh	GD70	Gas Operations DE Kentucky	00000000	21000	Direct Material/Inventory Cost	18.15	
0107000	SCHM Cwip	75086	12/12/2023	DE Kentucky Gas Delivery	MXINMU7215	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-22												5899	Power Delivery Other-Oh	GD70	Gas Operations DE Kentucky	00000000	21000	Direct Material/Inventory Cost	28.80	
0107000	SCHM Cwip	75086	12/12/2023	DE Kentucky Gas Delivery	MXINMU7215	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-22			0									5899	Power Delivery Other-Oh	GD70	Gas Operations DE Kentucky	00000000	21000	Direct Material/Inventory Cost	480.03	
0107000	SCHM Cwip	75086	12/14/2023	DE Kentucky Gas Delivery	MXINMU7346	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	21000	Direct Material/Inventory Cost	(23.87)	
0107000	SCHM Cwip	75086	12/14/2023	DE Kentucky Gas Delivery	MXINMU7346	MX8051147	Install 1150' of 2" PL HP gas main, and aban			0									S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	21000	Direct Material/Inventory Cost	(397.70)	
0107000	SCHM Cwip	75086	12/20/2023	DE Kentucky Gas Delivery	MXINMU7659	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	21000	Direct Material/Inventory Cost	0.79	
0107000	SCHM Cwip	75086	12/20/2023	DE Kentucky Gas Delivery	MXINMU7659	MX8051147	Install 1150' of 2" PL HP gas main, and aban			0									S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	21000	Direct Material/Inventory Cost	13.10	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												9552	Asset Accounting	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	12.82	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S603	Todhunter C&M	GD70	Gas Operations DE Kentucky	ELEC_23	78000	Allocated S&E (Non-Labor)	144.74	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S603	Todhunter C&M	GD70	Gas Operations DE Kentucky	EMPBN-83	18351	Allocated Fringes-Union	72.38	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	EMPBN-91	18351	Allocated Fringes-Union	(48.42)	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	EPBN320036	MX8051147	Install 1150' of 2" PL HP gas main, and aban												3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	EMPBN-32	18350	Allocated Fringes & Non Union	338.56	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	EPBN340012	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	EMPBN-34	18351	Allocated Fringes-Union	14.82	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	GAS-07	18000	Labor Overhead Allocations	2,586.39	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	GAS-09	78000	Allocated S&E (Non-Labor)	1,396.36	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0120001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												3941	Gas Stores Loading-Ky	GD70	Gas Operations DE Kentucky	GAS-12	28002	Stores Loading	12.04	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	4,119.38
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky	GASCAPK	78000	Allocated S&E (Non-Labor)	8,763.87	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	GASFIN6934	MX8051147	Install 1150' of 2" PL HP gas main, and aban												6939	PNG Gas Ops Admin	GD70	Gas Operations DE Kentucky		28000	Material Allocations	1.27	
0107000	SCHM Cwip	75086	12/31/2023	DE Kentucky Gas Delivery	INCO1U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban												S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	INCN-01U	18401	Incentives Allocated-Union	3.30	
010																											

0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	(4.61)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		00000000	11000	Labor	(130.10)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		00000000	19500	Service Company Overhead	(38.00)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(550.36)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		00000000	19500	Service Company Overhead	(151.13)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GOF4	DEK Gas Cap OH Alloc		00000000	11002	Labor-Union	(635.97)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GOF4	DEK Gas Cap OH Alloc		00000000	19500	Service Company Overhead	(58.22)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(705.42)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(700.04)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S591	GAS SYSTEMS OPS - FLORENCE (GO	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(652.96)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S591	GAS SYSTEMS OPS - FLORENCE (GO	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	(35.50)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S593	GAS SYSTEMS OPS - MONFORT(G83)	GD70	Gas Operations DE Kentucky		00000000	13000	Exempt Supplemental	(272.24)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(1,657.05)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(813.67)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	19500	Service Company Overhead	(695.54)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	(35.37)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	(188.16)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(355.86)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(177.93)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(323.36)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-10					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	1,157.39
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-22					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	590.82
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-26					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	18.47
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	Install 1150' of 2" PL HP gas main, and aban 48051147-27					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	182.81
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	Install 1150' of 2" PL HP gas main, and aban					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	(23.80)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	Install 1150' of 2" PL HP gas main, and aban					3943	Gas OH Alloc-KY	GOF4	DEK Gas Cap OH Alloc		PAYTX-32	18250	Allocated Payroll Tax	(0.07)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	Install 1150' of 2" PL HP gas main, and aban					8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	(11.50)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union	(52.72)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GOF4	DEK Gas Cap OH Alloc		PAYTX-34	18251	Allocated Payroll Tax-Union	(1.15)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union	(211.31)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	(35.73)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	(151.13)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GOF4	DEK Gas Cap OH Alloc	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	(3.28)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	(641.94)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1040001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S603	Todhunter C&M	GD70	Gas Operations DE Kentucky		UNPD-104	18005	Unproduct Labor Alloc-Union	(103.20)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1040001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S604	Monfort Heights C&M	GD70	Gas Operations DE Kentucky		UNPD-104	18005	Unproduct Labor Alloc-Union	(51.60)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1140001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		UNPD-114	18005	Unproduct Labor Alloc-Union	(190.46)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union	(132.09)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					R764	NG GIS Data Integrity - OH KY	GOF4	DEK Gas Cap OH Alloc		UNPD-85U	18005	Unproduct Labor Alloc-Union	(2.87)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union	(397.69)
0107000	SCHM Cwip	75086	2/29/2024	DE Kentucky Gas Delivery	UNPD010001	MX8051147	Install 1150' of 2" PL HP gas main, and aban					8520	Land Svcs Survey	GD70	Gas Operations DE Kentucky		UNPD-01	18001	Unproductive Labor Allocated	(6.25)
0107000	SCHM Cwip	75086	5/7/2024	DE Kentucky Gas Delivery	APACR92337	MX3848219	to directional drill 6524' of 4" and 2" PL then c	0198584	00495004	0000139303	CONTRACT LAND STAFF LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	75.33
0107000	SCHM Cwip	75086	5/31/2024	DE Kentucky Gas Delivery	PPCORA5714	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(75.33)
0107000	SCHM Cwip	75086	7/10/2024	DE Kentucky Gas Delivery	APACR14833	MX3848219	to directional drill 6524' of 4" and 2" PL then c	0418533	10210298	0000191277	EN ENGINEERING LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	6,351.70
0107000	SCHM Cwip	75086	7/24/2024	DE Kentucky Gas Delivery	APACR18715	MX3848219	to directional drill 6524' of 4" and 2" PL then c	0423023	10210948	0000191277	EN ENGINEERING LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	9,246.10
0107000	SCHM Cwip	75086	7/31/2024	DE Kentucky Gas Delivery	PPCORA8221	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(6,351.70)
0107000	SCHM Cwip	75086	7/31/2024	DE Kentucky Gas Delivery	PPCORA8438	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(9,246.10)
0107000	SCHM Cwip	75086	8/23/2024	DE Kentucky Gas Delivery	APACR28650	MX3848219	to directional drill 6524' of 4" and 2" PL then c	0429018	10212194	0000191277	EN ENGINEERING LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky			69100	Baseload Contract Labor	5,586.60
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	EPBN320005	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	36.24
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	155.99
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	105.88
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	11.91
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	1,457.52
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	PPAFDC0694	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	6.08
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	PPAFDC0694	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	15.99
0107000	SCHM Cwip	75086	8/31/2024	DE Kentucky Gas Delivery	PYTX320005	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	11.70
0107000	SCHM Cwip	75086	9/30/2024	DE Kentucky Gas Delivery	MXACCR4996	MX3848219	to directional drill 6524' of 4" and 2" PL then c		9195196		11762439	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	11,650.20
0107000	SCHM Cwip	75086	9/30/2024	DE Kentucky Gas Delivery	PPAFDC1635	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	12.19
0107000	SCHM Cwip																			

0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	0.97	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	0.49	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	12.15	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	GASFIN2227	MX3848219	to directional drill 6524' of 4" and 2" PL then c					SGKN	Gas C&M Kentucky	GD70	Gas Operations DE Kentucky		00000000	78000	Allocated S&E (Non-Labor)	1,537.01	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	INC01U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		INCN-01U	18401	Incentives Allocated-Union	1.05	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PAYRLL439	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	32.76	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PPAFDC3536	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	77.69	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PPAFDC3536	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	185.05	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PPCORA3175	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(4.64)	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PYTX320022	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	0.17	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	PYTX340010	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union	2.78	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	7.72	
0107000	SCHM Cwip	75086	11/30/2024	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					R764	NG GIS Data Integrity - OH KY	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union	6.75	
0107000	SCHM Cwip	75086	12/24/2024	DE Kentucky Gas Delivery	MXINMU9974	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-27				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	5.95	
0107000	SCHM Cwip	75086	12/24/2024	DE Kentucky Gas Delivery	MXINMU9974	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-28				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	1.93	
0107000	SCHM Cwip	75086	12/24/2024	DE Kentucky Gas Delivery	MXINMU9974	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-29				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	2.54	
0107000	SCHM Cwip	75086	12/25/2024	DE Kentucky Gas Delivery	MXINMU24	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-27		0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	99.22	
0107000	SCHM Cwip	75086	12/25/2024	DE Kentucky Gas Delivery	MXINMU24	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-28		0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	32.18	
0107000	SCHM Cwip	75086	12/25/2024	DE Kentucky Gas Delivery	MXINMU24	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-29		0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	42.25	
0107000	SCHM Cwip	75086	12/26/2024	DE Kentucky Gas Delivery	APACR69831	MX3848219	to directional drill 6524' of 4" and 2" PL then c		0209727	00537161	0000139303	CONTRACT LAND STAFF LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	1,825.07	
0107000	SCHM Cwip	75086	12/28/2024	DE Kentucky Gas Delivery	MXINMU113	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	591.71	
0107000	SCHM Cwip	75086	12/29/2024	DE Kentucky Gas Delivery	MXINMU155	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10		0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	9,861.76	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	EPBN320051	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	16.97	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	74.16	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	30.34	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0120001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		GAS-12	28000	Material Allocations	932.20	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0120002	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3941	Gas Stores Loading-Ky	GD70	Gas Operations DE Kentucky		GAS-12	28002	Stores Loading	9,409.01	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	9.14	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	(195.80)	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	MXACCR324	MX3848219	to directional drill 6524' of 4" and 2" PL then c			0000071785	MRC GLOBAL US INC	12194606	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	7,152.00
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	MXINMU217	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	1,120.40	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	MXINMU275	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10		0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	18,673.21	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	PPAFDC4527	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	115.80	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	PPAFDC4527	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	277.69	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	PPCORA4002	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(258.52)	
0107000	SCHM Cwip	75086	12/31/2024	DE Kentucky Gas Delivery	PYTX320051	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	3.52	
0107000	SCHM Cwip	75086	1/1/2025	DE Kentucky Gas Delivery	APACR71812	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219	4999174001	10875529	0000071785	MRC GLOBAL US INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		31000	Direct Material Purchases	7,152.00	
0107000	SCHM Cwip	75086	1/1/2025	DE Kentucky Gas Delivery	MXACCR324	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	(7,152.00)	
0107000	SCHM Cwip	75086	1/7/2025	DE Kentucky Gas Delivery	APPAY74937	MX3848219	to directional drill 6524' of 4" and 2" PL then c		4999174001	10875529	0000071785	MRC GLOBAL US INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		31000	Direct Material Purchases	(135.17)	
0107000	SCHM Cwip	75086	1/9/2025	DE Kentucky Gas Delivery	MXINMU803	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	119.64	
0107000	SCHM Cwip	75086	1/10/2025	DE Kentucky Gas Delivery	MXINMU879	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10		0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	1,994.05	
0107000	SCHM Cwip	75086	1/31/2025	DE Kentucky Gas Delivery	ACCRUL3328	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	2,557.00	
0107000	SCHM Cwip	75086	1/31/2025	DE Kentucky Gas Delivery	GAS0120001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		GAS-12	28000	Material Allocations	211.55	
0107000	SCHM Cwip	75086	1/31/2025	DE Kentucky Gas Delivery	GAS0120002	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3941	Gas Stores Loading-Ky	GD70	Gas Operations DE Kentucky		GAS-12	28002	Stores Loading	1,868.41	
0107000	SCHM Cwip	75086	1/31/2025	DE Kentucky Gas Delivery	PPAFDC5392	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	161.27	
0107000	SCHM Cwip	75086	1/31/2025	DE Kentucky Gas Delivery	PPAFDC5392	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	393.51	
0107000	SCHM Cwip	75086	2/1/2025	DE Kentucky Gas Delivery	ACCRUL3328	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	(2,557.00)	
0107000	SCHM Cwip	75086	2/7/2025	DE Kentucky Gas Delivery	APACR85279	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1552781	10218254	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	1,397.20	
0107000	SCHM Cwip	75086	2/17/2025	DE Kentucky Gas Delivery	APACR87728	MX3848219	to directional drill 6524' of 4" and 2" PL then c		0211274	00545540	0000139303	CONTRACT LAND STAFF LLC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	1,226.81	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	EPBN320062	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	43.91	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	155.89	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	81.10	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	25.60	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	778.81	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	PPAFDC6246	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	173.04	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	PPAFDC6246	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	428.00	
0107000	SCHM Cwip	75086	2/28/2025	DE Kentucky Gas Delivery	PPCORA5513	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Bas		

0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PAYRLL4277	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	324.45	
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPAFDC7124	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	177.19	
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPAFDC7124	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	442.14	
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6376	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(45.96)	
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6466	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(124.65)	
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6608	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(13.21)	
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6988	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	(2.69)	
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PYTX320053	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	1.85	
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	PYTX340024	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union	26.68	
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOHIU2	19500	Service Company Overhead	79.48	
0107000	SCHM Cwip	75086	3/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union	66.84	
0107000	SCHM Cwip	75086	4/14/2025	DE Kentucky Gas Delivery	APACR07347	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553124	10220433	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	15,797.81	
0107000	SCHM Cwip	75086	4/21/2025	DE Kentucky Gas Delivery	APACR09103	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553138	10220728	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	15,285.93	
0107000	SCHM Cwip	75086	4/21/2025	DE Kentucky Gas Delivery	APACR09103	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553150	10220724	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	19,239.65	
0107000	SCHM Cwip	75086	4/21/2025	DE Kentucky Gas Delivery	APACR09103	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553151	10220726	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	29,700.34	
0107000	SCHM Cwip	75086	4/21/2025	DE Kentucky Gas Delivery	APACR09103	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553175	10220721	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	1,405.20	
0107000	SCHM Cwip	75086	4/21/2025	DE Kentucky Gas Delivery	APACR09103	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-25	1553155	10220725	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	23,571.49	
0107000	SCHM Cwip	75086	4/22/2025	DE Kentucky Gas Delivery	MXINMU7058	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	102.10
0107000	SCHM Cwip	75086	4/23/2025	DE Kentucky Gas Delivery	MXINMU7126	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10			0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	1,701.59
0107000	SCHM Cwip	75086	4/25/2025	DE Kentucky Gas Delivery	APACR10763	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553195	10220961	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	24,690.30	
0107000	SCHM Cwip	75086	4/25/2025	DE Kentucky Gas Delivery	MXINMU7260	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-27					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	89.01
0107000	SCHM Cwip	75086	4/26/2025	DE Kentucky Gas Delivery	MXINMU7333	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-27			0		S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	21000	Direct Material/Inventory Cost	1,483.50
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	ACCRUL3468	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	35000	Direct Mat/Purchases Accrual	41,854.00	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					8320	Corporate Business Supt Fin	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	0.55	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					8937	Executive Rewards	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	0.52	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9511	Corporate Controller	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	859.19	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9526	Financial Reporting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	4.68	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					J543	Jurisdictional Forecasting	GD70	Gas Operations DE Kentucky		CPADEK01	78000	Allocated S&E (Non-Labor)	2.97	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	EPBN320061	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		EMPBN-32	18350	Allocated Fringes & Non Union	799.36	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	EPBN340020	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		EMPBN-34	18351	Allocated Fringes-Union	1,320.24	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	FLTCHG7729	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	163.22	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-07	18000	Labor Overhead Allocations	2,837.63	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		GAS-09	78000	Allocated S&E (Non-Labor)	1,860.55	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0120001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		GAS-12	28000	Material Allocations	96.74	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0120002	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3941	Gas Stores Loading-Ky	GD70	Gas Operations DE Kentucky		GAS-12	28002	Stores Loading	694.59	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	404.36	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky		GASCAPK	78000	Allocated S&E (Non-Labor)	5,382.41	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		INCN-01U	18401	Incentives Allocated-Union	136.51	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PAYRLL3789	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	1,344.15	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PAYRLL8008	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	2,734.65	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PAYRLL8008	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	243.35	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PAYRLL8008	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	12.00	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPAFDC8023	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99970	AFUDC Debt	293.90	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPAFDC8023	MX3848219	to directional drill 6524' of 4" and 2" PL then c					9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky		00000000	99971	AFUDC Equity	736.23	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7250	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(190.39)	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7343	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(2,237.71)	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	11002	Labor-Union	(387.35)	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	12004	Overtime-Union	(34.47)	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	41001	Overtime Meals (Non Travel)	(1.63)	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7429	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(9,296.44)	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7429	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-25				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(3,338.83)	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7514	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10				S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		00000000	69100	Baseload Contract Labor	(3,497.31)	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7806	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		00000000	50000	Vehicle & Equip. Chargeback	(22.15)	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PYTX320061	MX3848219	to directional drill 6524' of 4" and 2" PL then c					3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky		PAYTX-32	18250	Allocated Payroll Tax	212.82	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	PYTX340020	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		PAYTX-34	18251	Allocated Payroll Tax-Union	351.50	
0107000	SCHM Cwip	75086	4/30/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOHIU2	19500	Service Company Overhead	1,058.82	
0107000	SCHM Cwip	75086	5/1/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky		UNPD-85U	18005	Unproduct Labor Alloc-Union	840.25	
0107000	SCHM Cwip	75086	5/1/2025	DE Kentucky Gas																	

0107000	SCHM Cwip	75086	7/1/2025	DE Kentucky Gas Delivery	APACR32792	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553534	10223251	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	25,998.08	
0107000	SCHM Cwip	75086	7/1/2025	DE Kentucky Gas Delivery	APACR32792	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553543	10223245	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	2,813.40	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	ACCRUL3189	MX3848219	to directional drill 6524' of 4" and 2" PL then c					AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	35000	Direct Mat/Purchases Accrual	31,243.00	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	APACR42315	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10	1553682	10224068	0000154114	AMS CONSTRUCTION INC	S587	Erlanger C&M	GD70	Gas Operations DE Kentucky		69100	Baseload Contract Labor	51,728.04	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						8320	Corporate Business Supt Fin	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	0.59	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						8937	Executive Rewards	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	0.49	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						9412	Insurance & Risk Mgmt	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	0.73	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						9511	Corporate Controller	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	163.11	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						9526	Financial Reporting	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	4.85	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						J543	Jurisdictional Forecasting	GD70	Gas Operations DE Kentucky	CPADEK01	78000	Allocated S&E (Non-Labor)	3.18	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	EPBN320038	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	EMPBN-32	18350	Allocated Fringes & Non Union	760.01	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	EPBN340014	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	EMPBN-34	18351	Allocated Fringes-Union	1,256.73	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	FLTCHG3170	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	50000	Vehicle & Equip. Chargeback	192.90	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	GAS-07	18000	Labor Overhead Allocations	2,697.94	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	GAS-09	78000	Allocated S&E (Non-Labor)	1,299.73	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	372.48
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3929	GAS CAP OH ALLOC-KY	GD70	Gas Operations DE Kentucky	GASCAPK	78000	Allocated S&E (Non-Labor)	21,264.21	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	INCN-01U	18401	Incentives Allocated-Union	129.94	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PAYRLL5746	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	760.16	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PAYRLL5746	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	35.64	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PAYRLL9926	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	2,993.13	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PAYRLL9926	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	356.35	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PAYRLL9926	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	41001	Overtime Meals (Non Travel)	12.00	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPAFDC0782	MX3848219	to directional drill 6524' of 4" and 2" PL then c						9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky	00000000	99970	AFUDC Debt	859.98	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPAFDC0782	MX3848219	to directional drill 6524' of 4" and 2" PL then c						9928	DEK-Acctg Default	GD70	Gas Operations DE Kentucky	00000000	99971	AFUDC Equity	2,184.18	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(107.67)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10					S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(5.05)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	(4,081.06)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	11002	Labor-Union	(423.97)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	12004	Overtime-Union	(50.48)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	41001	Overtime Meals (Non Travel)	(1.63)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0506	MX3848219	to directional drill 6524' of 4" and 2" PL then c	43848219-10					S587	Erlanger C&M	GD70	Gas Operations DE Kentucky	00000000	69100	Baseload Contract Labor	(7,327.11)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0617	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	00000000	50000	Vehicle & Equip. Chargeback	(26.18)	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PYTX320038	MX3848219	to directional drill 6524' of 4" and 2" PL then c						3943	Gas OH Alloc-KY	GD70	Gas Operations DE Kentucky	PAYTX-32	18250	Allocated Payroll Tax	202.35	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	PYTX340014	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	PAYTX-34	18251	Allocated Payroll Tax-Union	334.59	
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	1,015.49
0107000	SCHM Cwip	75086	7/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	to directional drill 6524' of 4" and 2" PL then c						S597	Gas Construction Inspectors(GE	GD70	Gas Operations DE Kentucky	UNPD-85U	18005	Unproduct Labor Alloc-Union	773.20	

Account ID CB	Account Long Descr CB	Bus Unit ID CB	Journal Date JD	Bus Unit Long Descr CB	Journal ID JD	Project ID CB	Work Order Num JD	Invoice ID JD	Voucher ID JD	Vendor Num JD	Vendor Name JD	Resp Center ID CB	Oper Unit ID CB	Allocation Pool ID CB	Transaction Reference Num JD	Resource Type ID CB	Resource Type Long Descr CB	Monetary Amount JD
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	EPBN320073	MX8051147						8520	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	0.95
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	INCNO10001	MX8051147						8520	GD70		INCN-01	18400	Incentives Allocated	0.42
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	PPCORA6281	MX8051147						8520	GD70		00000000	11000	Labor	3.19
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	PPCORA6883	MX8051147						8520	GD70		00000000	19500	Service Company Overhead	0.01
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	PYTX320073	MX8051147						8520	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.30
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147						8520	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	0.93
0108620	RWIP - Reg Liab	75086	9/30/2023	DE Kentucky Gas Delivery	UNPD010001	MX8051147						8520	GD70		UNPD-01	18001	Unproductive Labor Allocated	0.33
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147						9552	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.18
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	EPBN320059	MX8051147						3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	2.85
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	EPBN340009	MX8051147						S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	6.12
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147						3943	GD70		GAS-07	18000	Labor Overhead Allocations	11.80
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147						3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	7.69
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147						3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	4.23
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147						3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	41.58
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	INC01U0001	MX8051147						S597	GD70		INCN-01U	18401	Incentives Allocated-Union	0.74
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7373	MX8051147	48051147-10					S587	GD70		00000000	69100	Baseload Contract Labor	147.23
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7413	MX8051147						S597	GD70		00000000	11002	Labor-Union	16.24
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7413	MX8051147						S597	GD70		00000000	12004	Overtime-Union	4.44
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7462	MX8051147	48051147-10					S587	GD70		00000000	69100	Baseload Contract Labor	99.74
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PPCORA7536	MX8051147	48051147-22					S587	GD70		00000000	69100	Baseload Contract Labor	167.24
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PYTX320059	MX8051147						3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.89
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	PYTX340009	MX8051147						S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	1.90
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147						S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	6.04
0108620	RWIP - Reg Liab	75086	10/31/2023	DE Kentucky Gas Delivery	UNP85U0001	MX8051147						S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	3.90
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147						9552	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.39
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147						S593	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	3.69
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147						S603	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	2.41
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147						S604	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	6.79
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0820001	MX8051147						S593	GD70		EMPBN-82	18350	Allocated Fringes & Non Union	2.05
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147						S603	GD70		EMPBN-83	18351	Allocated Fringes-Union	1.60
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147						S604	GD70		EMPBN-83	18351	Allocated Fringes-Union	3.86
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147						S587	GD70		EMPBN-91	18351	Allocated Fringes-Union	(3.89)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147						S591	GD70		EMPBN-91	18351	Allocated Fringes-Union	(2.21)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EPBN320020	MX8051147						3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	4.68
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	EPBN340006	MX8051147						S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	7.00
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147						3943	GD70		GAS-07	18000	Labor Overhead Allocations	28.65
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147						3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	19.83
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147						3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	53.42
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147						3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	111.88
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC01U0001	MX8051147						S597	GD70		INCN-01U	18401	Incentives Allocated-Union	1.25
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC1000001	MX8051147						S603	GD70		INCN-100	18401	Incentives Allocated-Union	0.17
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC1000001	MX8051147						S604	GD70		INCN-100	18401	Incentives Allocated-Union	0.41
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC1010001	MX8051147						S593	GD70		INCN-101	18400	Incentives Allocated	0.73
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC1120001	MX8051147						S587	GD70		INCN-112	18401	Incentives Allocated-Union	0.84
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INC1120001	MX8051147						S591	GD70		INCN-112	18401	Incentives Allocated-Union	0.48
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INCA100001	MX8051147						S593	GD70		INCCAP10	18400	Incentives Allocated	(0.41)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INCA100001	MX8051147						S603	GD70		INCCAP10	18400	Incentives Allocated	(0.34)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INCA100001	MX8051147						S604	GD70		INCCAP10	18400	Incentives Allocated	(0.34)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	INCA110001	MX8051147						S587	GD70		INCCAP11	18400	Incentives Allocated	(0.83)
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PAY0820001	MX8051147						S593	GD70		PAYTX-82	18250	Allocated Payroll Tax	0.58
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PAY0830001	MX8051147						S603	GD70		PAYTX-83	18251	Allocated Payroll Tax-Union	0.45
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PAY0830001	MX8051147						S604	GD70		PAYTX-83	18251	Allocated Payroll Tax-Union	1.09
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PAY0910001	MX8051147						S587	GD70		PAYTX-91	18251	Allocated Payroll Tax-Union	2.49
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PAY0910001	MX8051147						S591	GD70		PAYTX-91	18251	Allocated Payroll Tax-Union	1.41
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147						S597	GD70		00000000	11002	Labor-Union	16.97

0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147		S597	GD70		00000000	12004	Overtime-Union	6.64
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	48051147-10	S587	GD70		00000000	69100	Baseload Contract Labor	274.34
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8370	MX8051147	48051147-22	S587	GD70		00000000	69100	Baseload Contract Labor	423.58
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S587	GD70		00000000	11002	Labor-Union	8.64
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S587	GD70		00000000	12004	Overtime-Union	17.15
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S591	GD70		00000000	12004	Overtime-Union	16.00
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S597	GD70		00000000	11002	Labor-Union	5.90
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S597	GD70		00000000	12004	Overtime-Union	6.64
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S603	GD70		00000000	11002	Labor-Union	4.36
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S604	GD70		00000000	11002	Labor-Union	4.36
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8462	MX8051147		S604	GD70		00000000	12004	Overtime-Union	7.92
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PPCORA8632	MX8051147		S593	GD70		00000000	13000	Exempt Supplemental	6.67
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PYTX320020	MX8051147		3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.62
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	PYTX340006	MX8051147		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	0.92
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	10.56
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1040001	MX8051147		S603	GD70		UNPD-104	18005	Unproduct Labor Alloc-Union	1.26
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1040001	MX8051147		S604	GD70		UNPD-104	18005	Unproduct Labor Alloc-Union	1.26
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	UNP1140001	MX8051147		S587	GD70		UNPD-114	18005	Unproduct Labor Alloc-Union	2.33
0108620	RWIP - Reg Liab	75086	11/30/2023	DE Kentucky Gas Delivery	UNP85U0001	MX8051147		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	5.49
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	CPADEK0001	MX8051147		9552	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.21
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	ELE0230001	MX8051147		S603	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	2.41
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	EMP0830001	MX8051147		S603	GD70		EMPBN-83	18351	Allocated Fringes-Union	1.20
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	EMP0910001	MX8051147		S587	GD70		EMPBN-91	18351	Allocated Fringes-Union	(0.81)
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	EPBN320036	MX8051147		3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	5.64
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	EPBN340012	MX8051147		S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	0.25
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0070001	MX8051147		3943	GD70		GAS-07	18000	Labor Overhead Allocations	43.05
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0090001	MX8051147		3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	23.25
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	GAS0140001	MX8051147		3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	68.57
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	GASCKY0001	MX8051147		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	145.88
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	INC01U0001	MX8051147		S597	GD70		INCN-01U	18401	Incentives Allocated-Union	0.06
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	INC1000001	MX8051147		S603	GD70		INCN-100	18401	Incentives Allocated-Union	0.17
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	INC1120001	MX8051147		S587	GD70		INCN-112	18401	Incentives Allocated-Union	0.33
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	INCA100001	MX8051147		S603	GD70		INCCAP10	18400	Incentives Allocated	1.42
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	INCA110001	MX8051147		S587	GD70		INCCAP11	18400	Incentives Allocated	4.20
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PAY0830001	MX8051147		S603	GD70		PAYTX-83	18251	Allocated Payroll Tax-Union	0.61
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PAY0910001	MX8051147		S587	GD70		PAYTX-91	18251	Allocated Payroll Tax-Union	1.17
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147		S587	GD70		00000000	11002	Labor-Union	8.64
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147		S597	GD70		00000000	11002	Labor-Union	1.48
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147		S603	GD70		00000000	11002	Labor-Union	4.36
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147	48051147-10	S587	GD70		00000000	69100	Baseload Contract Labor	582.54
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147	48051147-26	S587	GD70		00000000	69100	Baseload Contract Labor	18.47
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PPCORA9571	MX8051147	48051147-27	S587	GD70		00000000	69100	Baseload Contract Labor	182.81
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PYTX320036	MX8051147		3943	MXD70		PAYTX-32	18250	Allocated Payroll Tax	1.47
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	PYTX340012	MX8051147		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	0.07
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	0.43
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	UNP1040001	MX8051147		S603	GD70		UNPD-104	18005	Unproduct Labor Alloc-Union	1.26
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	UNP1140001	MX8051147		S587	GD70		UNPD-114	18005	Unproduct Labor Alloc-Union	2.33
0108620	RWIP - Reg Liab	75086	12/31/2023	DE Kentucky Gas Delivery	UNP85U0001	MX8051147		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	0.36
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	EPBN320058	MX8051147		3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	1.09
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	EPBN320058	MX8051147		3943	GOF4		EMPBN-32	18350	Allocated Fringes & Non Union	0.08
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	EPBN340017	MX8051147		R764	GD70		EMPBN-34	18351	Allocated Fringes-Union	4.00
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	EPBN340017	MX8051147		R764	GOF4		EMPBN-34	18351	Allocated Fringes-Union	1.54
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX8051147		3943	GD70		GAS-07	18000	Labor Overhead Allocations	4.67
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX8051147		3943	GOF4		GAS-07	18000	Labor Overhead Allocations	0.36
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX8051147		3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	3.06
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX8051147		3943	GOF4		GAS-09	78000	Allocated S&E (Non-Labor)	0.23
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX8051147		3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	0.57
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX8051147		3943	GOF4	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	0.04
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX8051147		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	24.18

0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	3929	GOF4		GASCAPK	78000	Allocated S&E (Non-Labor)	1.87
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	INC01U0001	MX8051147	R764	GD70		INCN-01U	18401	Incentives Allocated-Union	0.50
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	INC01U0001	MX8051147	R764	GOF4		INCN-01U	18401	Incentives Allocated-Union	0.19
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PPCORA0797	MX8051147	S587	GD70		00000000	69100	Baseload Contract Labor	13.75
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PPCORA0885	MX8051147	S587	GD70		00000000	69100	Baseload Contract Labor	39.79
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PPCORA1023	MX8051147	R764	GD70		00000000	11002	Labor-Union	13.48
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PPCORA1023	MX8051147	R764	GOF4		00000000	11002	Labor-Union	5.19
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PPCORA1731	MX8051147	R764	GOF4		00000000	19500	Service Company Overhead	(0.01)
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PYTX320058	MX8051147	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.35
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PYTX320058	MX8051147	3943	GOF4		PAYTX-32	18250	Allocated Payroll Tax	0.03
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PYTX340017	MX8051147	R764	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	1.29
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	PYTX340017	MX8051147	R764	GOF4		PAYTX-34	18251	Allocated Payroll Tax-Union	0.50
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	R764	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	3.70
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	R764	GOF4	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	1.43
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	R764	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	3.24
0108620	RWIP - Reg Liab	75086	1/31/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	R764	GOF4		UNPD-85U	18005	Unproduct Labor Alloc-Union	1.25
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	ELE0230001	MX8051147	S593	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	136.99
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	ELE0230001	MX8051147	S603	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	179.07
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	ELE0230001	MX8051147	S604	GD70		ELEC_23	78000	Allocated S&E (Non-Labor)	252.25
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EMP0820001	MX8051147	S593	GD70		EMPBN-82	18350	Allocated Fringes & Non Union	78.09
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EMP0830001	MX8051147	S603	GD70		EMPBN-83	18351	Allocated Fringes-Union	122.18
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EMP0830001	MX8051147	S604	MXD70		EMPBN-83	18351	Allocated Fringes-Union	147.15
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EMP0910001	MX8051147	S587	GD70		EMPBN-91	18351	Allocated Fringes-Union	420.98
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EMP0910001	MX8051147	S591	GD70		EMPBN-91	18351	Allocated Fringes-Union	172.24
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN320054	MX8051147	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	76.14
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN320054	MX8051147	3943	GOF4		EMPBN-32	18350	Allocated Fringes & Non Union	11.55
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN320054	MX8051147	8520	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	35.63
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN340016	MX8051147	R764	GD70		EMPBN-34	18351	Allocated Fringes-Union	163.29
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN340016	MX8051147	R764	GOF4		EMPBN-34	18351	Allocated Fringes-Union	191.77
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	EPBN340016	MX8051147	S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	686.85
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0070001	MX8051147	3943	GD70		GAS-07	18000	Labor Overhead Allocations	327.77
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0070001	MX8051147	3943	GOF4		GAS-07	18000	Labor Overhead Allocations	49.71
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0090001	MX8051147	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	199.38
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0090001	MX8051147	3943	GOF4		GAS-09	78000	Allocated S&E (Non-Labor)	30.24
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0140001	MX8051147	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	48.20
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GAS0140001	MX8051147	3943	GOF4	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	7.31
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	1,785.21
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	GASCKY0001	MX8051147	R764	GOF4		GASCAPK	78000	Allocated S&E (Non-Labor)	270.76
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC01U0001	MX8051147	3929	GD70		INCN-01U	18401	Incentives Allocated-Union	20.47
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC01U0001	MX8051147	R764	GOF4		INCN-01U	18401	Incentives Allocated-Union	24.05
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC01U0001	MX8051147	S597	GD70		INCN-01U	18401	Incentives Allocated-Union	86.12
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC1000001	MX8051147	S603	GD70		INCN-100	18401	Incentives Allocated-Union	13.77
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC1000001	MX8051147	S604	MXD70		INCN-100	18401	Incentives Allocated-Union	16.59
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC1010001	MX8051147	S593	GD70		INCN-101	18400	Incentives Allocated	29.95
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC1120001	MX8051147	S587	GD70		INCN-112	18401	Incentives Allocated-Union	47.88
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INC1120001	MX8051147	S591	GD70		INCN-112	18401	Incentives Allocated-Union	19.59
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	INCN010001	MX8051147	8520	GD70		INCN-01	18400	Incentives Allocated	17.04
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PAY0820001	MX8051147	S593	GD70		PAYTX-82	18250	Allocated Payroll Tax	22.66
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PAY0830001	MX8051147	S603	GD70		PAYTX-83	18251	Allocated Payroll Tax-Union	35.46
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PAY0830001	MX8051147	S604	MXD70		PAYTX-83	18251	Allocated Payroll Tax-Union	42.71
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PAY0910001	MX8051147	S587	GD70		PAYTX-91	18251	Allocated Payroll Tax-Union	123.29
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PAY0910001	MX8051147	S591	GD70		PAYTX-91	18251	Allocated Payroll Tax-Union	50.44
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA1995	MX8051147	R764	GOF4		00000000	11002	Labor-Union	10.39
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA1995	MX8051147	S597	GD70		00000000	12004	Overtime-Union	2.21
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	8520	GD70		00000000	19500	Service Company Overhead	(35.73)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	R764	GD70		00000000	19500	Service Company Overhead	(151.13)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	R764	GOF4		00000000	19500	Service Company Overhead	(58.22)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	S597	GD70		00000000	19500	Service Company Overhead	(653.65)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORA2976	MX8051147	S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	4.61

0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	8520	GD70		00000000	11000	Labor	130.10
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	8520	GD70		00000000	19500	Service Company Overhead	38.00
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	R764	GD70		00000000	11002	Labor-Union	550.36
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	R764	GD70		00000000	19500	Service Company Overhead	151.13
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	R764	GOF4		00000000	11002	Labor-Union	635.97
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	R764	GOF4		00000000	19500	Service Company Overhead	58.22
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70		00000000	11002	Labor-Union	705.42
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70		00000000	12004	Overtime-Union	700.04
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S591	GD70		00000000	12004	Overtime-Union	652.96
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S591	GD70		00000000	50000	Vehicle & Equip. Chargeback	35.50
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S593	GD70		00000000	13000	Exempt Supplemental	272.24
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S597	GD70		00000000	11002	Labor-Union	1,657.05
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S597	GD70		00000000	12004	Overtime-Union	813.67
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S597	GD70		00000000	19500	Service Company Overhead	695.54
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S597	GD70		00000000	41001	Overtime Meals (Non Travel)	35.37
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	188.16
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S603	GD70		00000000	11002	Labor-Union	355.86
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S604	GD70		00000000	11002	Labor-Union	177.93
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S604	GD70		00000000	12004	Overtime-Union	323.36
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70	48051147-10	00000000	69100	Baseload Contract Labor	(1,157.39)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70	48051147-22	00000000	69100	Baseload Contract Labor	(590.82)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70	48051147-26	00000000	69100	Baseload Contract Labor	(18.47)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PPCORT2522	MX8051147	S587	GD70	48051147-27	00000000	69100	Baseload Contract Labor	(182.81)
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	24.58
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	3943	GOF4		PAYTX-32	18250	Allocated Payroll Tax	3.73
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX320054	MX8051147	8520	GD70		PAYTX-32	18250	Allocated Payroll Tax	11.50
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	R764	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	52.72
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	R764	GOF4		PAYTX-34	18251	Allocated Payroll Tax-Union	61.92
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	PYTX340016	MX8051147	S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	221.76
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	8520	GD70	ENTOVERHD	SRVOHIU2	19500	Service Company Overhead	35.73
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	R764	GD70	ENTOVERHD	SRVOHIU2	19500	Service Company Overhead	151.13
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	R764	GOF4	ENTOVERHD	SRVOHIU2	19500	Service Company Overhead	177.49
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX8051147	S597	GD70	ENTOVERHD	SRVOHIU2	19500	Service Company Overhead	679.07
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1040001	MX8051147	S603	GD70		UNPD-104	18005	Unproduct Labor Alloc-Union	103.20
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1040001	MX8051147	S604	GD70		UNPD-104	18005	Unproduct Labor Alloc-Union	51.60
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP1140001	MX8051147	S587	GD70		UNPD-114	18005	Unproduct Labor Alloc-Union	190.46
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	R764	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	132.09
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	R764	GOF4		UNPD-85U	18005	Unproduct Labor Alloc-Union	155.13
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNP85U0001	MX8051147	S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	397.69
0108620	RWIP - Reg Liab	75086	2/29/2024	DE Kentucky Gas Delivery	UNPD010001	MX8051147	8520	GD70		UNPD-01	18001	Unproductive Labor Allocated	6.25
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	EPBN320037	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	0.65
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	2.79
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	1.80
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	0.42
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	12.70
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	PPCORA5714	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	75.33
0108620	RWIP - Reg Liab	75086	5/31/2024	DE Kentucky Gas Delivery	PYTX320037	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.21
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	EPBN320054	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	103.88
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	447.17
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	286.51
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	56.94
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	2,518.05
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	PPCORA8221	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	6,351.70
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	PPCORA8438	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	9,246.10
0108620	RWIP - Reg Liab	75086	7/31/2024	DE Kentucky Gas Delivery	PYTX320054	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	33.54
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	EPBN320032	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	(101.05)
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	(434.99)
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	(219.21)
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	(216.42)

0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	(2,471.58)
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	PPCORT2305	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	(10,281.86)
0108620	RWIP - Reg Liab	75086	10/31/2024	DE Kentucky Gas Delivery	PYTX320032	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	(32.62)
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	EPBN320022	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	0.09
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	EPBN340010	MX3848219	R764	GD70		EMPBN-34	18351	Allocated Fringes-Union	1.57
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	0.35
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	0.16
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	0.08
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	2.01
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	GASFIN2227	MX8051147	SGKN	GD70		00000000	78000	Allocated S&E (Non-Labor)	401.62
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	INC01U0001	MX3848219	R764	GD70		INCN-01U	18401	Incentives Allocated-Union	0.17
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	PPCORA3175	MX3848219	R764	GD70		00000000	11002	Labor-Union	4.64
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	PYTX320022	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.03
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	PYTX340010	MX3848219	R764	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	0.46
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	R764	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	1.27
0108620	RWIP - Reg Liab	75086	11/30/2024	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	R764	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	1.11
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	EPBN320051	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	2.80
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	12.24
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	5.00
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	1.51
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	(32.31)
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	PPCORA4002	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	258.52
0108620	RWIP - Reg Liab	75086	12/31/2024	DE Kentucky Gas Delivery	PYTX320051	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.58
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	EPBN320062	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	7.25
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	25.73
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	13.39
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	4.23
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	128.52
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	PPCORA5513	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	197.91
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	PPCORA5616	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	173.77
0108620	RWIP - Reg Liab	75086	2/28/2025	DE Kentucky Gas Delivery	PYTX320062	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	1.93
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	9511	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	(0.08)
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	9526	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.01
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	EPBN320053	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	1.15
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	EPBN340024	MX3848219	S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	16.54
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	GAS0060001	MX3848219	3929	GD70		GAS-06	78000	Allocated S&E (Non-Labor)	1.38
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	4.07
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	2.31
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	2.59
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219	3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	(20.89)
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219	S597	GD70		INCN-01U	18401	Incentives Allocated-Union	1.71
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6376	MX3848219	S597	GD70		00000000	11002	Labor-Union	45.96
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6466	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	124.65
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6608	MX3848219	S587	GD70		00000000	69100	Baseload Contract Labor	13.21
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PPCORA6988	MX3848219	S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	2.69
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PYTX320053	MX3848219	3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	0.30
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	PYTX340024	MX3848219	S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	4.40
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219	S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	13.12
0108620	RWIP - Reg Liab	75086	3/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219	S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	11.03
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	8320	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.09
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	8937	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.09
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	9511	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	141.79
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	9526	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.77
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219	J543	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.49
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	EPBN320061	MX3848219	3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	131.91
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	EPBN340020	MX3848219	S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	217.87
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219	3943	GD70		GAS-07	18000	Labor Overhead Allocations	468.27
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219	3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	307.03
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219	3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	66.73

0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	888.22
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219		S597	GD70		INCN-01U	18401	Incentives Allocated-Union	22.53
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7250	MX3848219		S597	GD70		00000000	11002	Labor-Union	190.39
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7343	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	2,237.71
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219		S597	GD70		00000000	11002	Labor-Union	387.35
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219		S597	GD70		00000000	12004	Overtime-Union	34.47
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7381	MX3848219		S597	GD70		00000000	41001	Overtime Meals (Non Travel)	1.63
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7429	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	9,296.44
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7429	MX3848219	43848219-25	S587	GD70		00000000	69100	Baseload Contract Labor	3,338.83
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7514	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	3,497.31
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PPCORA7806	MX3848219		S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	22.15
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PYTX320061	MX3848219		3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	35.12
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	PYTX340020	MX3848219		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	58.01
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	174.73
0108620	RWIP - Reg Liab	75086	4/30/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	138.66
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8320	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.08
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8937	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.08
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9511	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	8.04
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9526	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.89
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		J543	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.45
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	EPBN320035	MX3848219		3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	127.50
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	EPBN340022	MX3848219		S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	369.50
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219		3943	GD70		GAS-07	18000	Labor Overhead Allocations	452.62
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219		3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	228.02
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219		3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	67.12
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	(63.30)
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219		S597	GD70		INCN-01U	18401	Incentives Allocated-Union	38.20
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219		S587	GD70		00000000	69100	Baseload Contract Labor	120.74
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219		S597	GD70		00000000	11002	Labor-Union	338.12
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219		S597	GD70		00000000	12004	Overtime-Union	34.47
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219		S597	GD70		00000000	41001	Overtime Meals (Non Travel)	1.63
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8156	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	5,928.42
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8191	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	3,563.10
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8266	MX3848219		S597	GD70		00000000	11002	Labor-Union	397.20
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8266	MX3848219		S597	GD70		00000000	12004	Overtime-Union	24.62
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8285	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	3,685.33
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8414	MX3848219		S597	GD70		00000000	11002	Labor-Union	219.61
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8414	MX3848219		S597	GD70		00000000	12004	Overtime-Union	30.28
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8414	MX3848219		S597	GD70		00000000	41001	Overtime Meals (Non Travel)	1.63
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8680	MX3848219		S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	26.87
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PPCORA8735	MX3848219		S597	GD70		00000000	19500	Service Company Overhead	0.01
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PYTX320035	MX3848219		3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	33.95
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	PYTX340022	MX3848219		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	98.38
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	298.04
0108620	RWIP - Reg Liab	75086	5/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	229.18
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8320	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.12
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8937	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.09
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9412	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.12
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9511	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	69.35
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9526	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.72
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		J543	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.54
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	EPBN320049	MX3848219		3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	131.94
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	EPBN340022	MX3848219		S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	185.09
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219		3943	GD70		GAS-07	18000	Labor Overhead Allocations	468.36
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219		3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	238.48
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219		3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	436.08
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	(330.47)
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219		S597	GD70		INCN-01U	18401	Incentives Allocated-Union	19.14
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9071	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	8,234.65

0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9128	MX3848219		S597	GD70		00000000	11002	Labor-Union	67.30
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9181	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	3,908.27
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9280	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	3,879.46
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9300	MX3848219		S597	GD70		00000000	11002	Labor-Union	410.51
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9300	MX3848219		S597	GD70		00000000	12004	Overtime-Union	45.43
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9300	MX3848219		S597	GD70		00000000	41001	Overtime Meals (Non Travel)	1.63
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PPCORA9713	MX3848219		S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	107.11
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PYTX320049	MX3848219		3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	35.13
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	PYTX340022	MX3848219		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	49.28
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	149.33
0108620	RWIP - Reg Liab	75086	6/30/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	114.67
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8320	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.10
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		8937	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.08
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9412	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.12
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9511	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	26.92
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		9526	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.80
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	CPADEK0001	MX3848219		J543	GD70		CPADEK01	78000	Allocated S&E (Non-Labor)	0.52
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	EPBN320038	MX3848219		3943	GD70		EMPBN-32	18350	Allocated Fringes & Non Union	125.42
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	EPBN340014	MX3848219		S597	GD70		EMPBN-34	18351	Allocated Fringes-Union	207.39
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0070001	MX3848219		3943	GD70		GAS-07	18000	Labor Overhead Allocations	445.22
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0090001	MX3848219		3943	GD70		GAS-09	78000	Allocated S&E (Non-Labor)	214.48
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	GAS0140001	MX3848219		3943	GD70	SRVCOGAS14	GAS-14	78000	Allocated S&E (Non-Labor)	61.47
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	GASCKY0001	MX3848219		3929	GD70		GASCAPK	78000	Allocated S&E (Non-Labor)	3,509.06
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	INC01U0001	MX3848219		S597	GD70		INCN-01U	18401	Incentives Allocated-Union	21.44
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219		S597	GD70		00000000	11002	Labor-Union	107.67
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219		S597	GD70		00000000	12004	Overtime-Union	5.05
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0034	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	4,081.06
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219		S597	GD70		00000000	11002	Labor-Union	423.97
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219		S597	GD70		00000000	12004	Overtime-Union	50.48
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0259	MX3848219		S597	GD70		00000000	41001	Overtime Meals (Non Travel)	1.63
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0506	MX3848219	43848219-10	S587	GD70		00000000	69100	Baseload Contract Labor	7,327.11
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PPCORA0617	MX3848219		S597	GD70		00000000	50000	Vehicle & Equip. Chargeback	26.18
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PYTX320038	MX3848219		3943	GD70		PAYTX-32	18250	Allocated Payroll Tax	33.39
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	PYTX340014	MX3848219		S597	GD70		PAYTX-34	18251	Allocated Payroll Tax-Union	55.22
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	SRVOHD0001	MX3848219		S597	GD70	ENTOVERHD	SRVOH1U2	19500	Service Company Overhead	167.58
0108620	RWIP - Reg Liab	75086	7/31/2025	DE Kentucky Gas Delivery	UNP85U0001	MX3848219		S597	GD70		UNPD-85U	18005	Unproduct Labor Alloc-Union	127.59

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-045

REQUEST:

Refer to the Application, Volume 12, Section B, summary of regulatory assets on WPB-1b summing to \$1,299,897 for the test year. Separately for each of the three regulatory assets listed, indicate whether the test year revenue requirement contains a rate base offset for ADIT. If not, provide the amount of the ADIT offset associated with each regulatory asset that should have been included in the test year. If an ADIT offset for each is not required, explain why not.

RESPONSE:

The test year revenue requirement contains a rate base offset for ADIT for each of the three regulatory assets listed on WPB-1b. The amount of ADIT included in the test year revenue requirement was a credit of \$231,761. The amount of ADIT included should have been a credit of \$324,001 as shown below, resulting in an additional credit of \$92,240.

ADIT CALCULATION BASED ON WPB-1b BALANCES		Pre-Tax DR(CR)		DR(CR)
		13M Avg	Tax Rate	ADIT
0182751	Customer Connect Deferral	521,609	24.9251%	(130,012)
0186119	2025-00xxx Rate Case Expense	740,836	24.9251%	(184,654)
0186115	2021-00190 Rate Case Expense	37,452	24.9251%	(9,335)
		1,299,897		(324,001)

PERSON RESPONSIBLE: John R. Panizza
Jefferson "Jay" P. Brown

REQUEST:

Refer to the employee benefits expenses increase from the base year to the forecast year by \$637,621, or 42.2% in the Application, Volume 10, Schedule G-1. Refer to Duke Kentucky's response to the Attorney General's First Request, Item 83(c) that describes the major reasons for the increase as "rising medical costs due to inflation, along with higher 401(k) expenses resulting from merit increases and growth in the Employer Retirement Contribution headcount, that is not eligible for pension benefits." Finally refer to Duke Kentucky's response to the Commission Staff's First Request for Information ("Staff's First Request"), Item 45, Attachment, page 2 of 2, which provides the employee benefits amounts by type of benefit for the base year and the year ended August 31, 2024.

- a. Provide the amount of employee benefits expense increase from the base year to the test year for "rising medical costs due to inflation."
- b. Provide the amount of employee benefits expense increase from the base year to the test year for "higher 401(k) expenses resulting from merit increases and growth in the Employer Retirement Contribution headcount, that is not eligible for pension benefits."
- c. In the same format as the Company's response to Staff's First Request, Item 45, Attachment, page 2 of 2, provide the employee benefits cost for the Company's gas division for 2024, the base year, and the test year. Include all direct costs and costs allocated to it by other affiliates.

- d. In the same format as the Company's response to Staff's First Request, Item 45, Attachment, page 2 of 2, provide the employee benefits expense for the Company's gas division for 2024, the base year, and the test year. Include all direct expenses and expenses allocated to it by other affiliates.
- e. In the same format as the Company's response to the Staff's First Request, Item 45, Attachment, page 2 of 2, provide the employee benefits expense for the Company's gas division for 2025 to date and indicate the last month with available information. Include all direct expenses and expenses allocated to it by other affiliates.

RESPONSE:

- a. Please see AG-DR-02-046 Attachment 1 for responses to parts (a) through (c).
- b. See response to (a) above.
- c. See response to (a) above.
- d. Please see AG-DR-02-046 Attachment 2
- e. Please see AG-DR-02-046 Attachment 3

PERSON RESPONSIBLE: Shannon A. Caldwell

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2025-00125
AG-DR-02-046 (parts a-c)

a. Provide the amount of employee benefits expense increase from the base year to the test year for “rising medical costs due to inflation.”
\$ 81,141

b. Provide the amount of employee benefits expense increase from the base year to the test year for “higher 401(k) expenses resulting from merit increases and growth in the Employer Retirement Contribution headcount, that is not eligible for pension benefits.”
\$ 164,522

c. In the same format as the Company’s response to Staff’s First Request, Item 45, Attachment, page 2 of 2, provide the employee benefits cost for the Company’s gas division for 2024, the base year, and the test year. Include all direct costs and costs allocated to it by other affiliates.

Duke Energy Kentucky - Gas

		2024 Cost	Base Period	Test Year
		2024 Actuals	9/1/24 – 8/31/25	2026 Budget
1B110	Qualified Pension	179,070	168,261	155,404
1B112	Employee Savings Active	376,069	380,813	461,954
1B114	OPEB Active	8,117	7,199	5,675
1B210	Medical Active	394,508	486,345	650,867
1B212	Dental Active	15,349	18,717	28,164
1B214	Misc Other Fees	-	9	-
1B216	Long Term Disability	15,562	16,336	17,142
1B218	FAS112 Offset	130,558	67,501	145,126
1B310	Service/Safety Awards	4,105	4,756	4,003
1B312	Other Work/Family Benefits	101	1,625	3,137
1B410	Tuition Refund	1,402	2,564	4,551
1B510	Basic Life	5,642	5,986	6,493
1B512	Accidental Death & Dismember.	518	544	581
Subtotal		1,131,001	1,160,655	1,483,097
1B117/1B118	Non-Service Costs*	(226,243)	(71,559)	13,478
Total Employee Benefits		\$ 904,758	\$ 1,089,096	\$ 1,496,575

* Comprised of Qualified Pension and OPEB

DUKE ENERGY KENTUCKY, INC.

CASE NO. 2025-00125

AG-DR-02-046 (part d)

Request:

AG-DR-02-046 (part d)

d. In the same format as the Company's response to Staff's First Request, Item 45, Attachment, page 2 of 2, provide the employee benefits expense for the Company's gas division for 2024, the base year, and the test year. Include all direct expenses and expenses allocated to it by other affiliates.

Response:

Resource Type	Description	2024 Expense (2024 Actuals)	Base Period (9/1/24 – 8/31/25)	Test Year (2026 Budget)
1B110	Qualified Pension	\$ 236,115	\$ 200,498	\$ 235,811
1B112	Employee Savings Active	536,153	539,178	593,674
1B114	OPEB Active	7,507	5,259	5,785
1B210	Medical Active	721,534	786,791	889,572
1B212	Dental Active	30,661	34,718	35,139
1B214	Misc Other Fees	25,714	41,169	27,374
1B216	Long Term Disability	24,019	23,284	26,680
1B218	FAS112 Offset	28,409	78,045	36,865
1B310	Service/Safety Awards	5,747	6,014	6,045
1B312	Other Work/Family Benefits	9,139	12,236	18,942
1B410	Tuition Refund	4,308	5,719	4,726
1B510	Basic Life	9,490	9,223	10,987
1B512	Accidental Death & Dismember.	817	797	913
	Subtotal	\$ 1,639,614	\$ 1,742,929	\$ 1,892,512
1B117/1B118	Non-Service Costs*	(400,571)	(169,383)	24,726
	Total Employee Benefits	\$ 1,239,043	\$ 1,573,546	\$ 1,917,238

* Comprised of Qualified Pension and OPEB (also see AG-DR-01-075 for Base Period and Test year).

DUKE ENERGY KENTUCKY, INC.
CASE NO. 2025-00125
AG-DR-02-046 (part e)

Request:

AG-DR-02-046 (part e)

e. In the same format as the Company's response to the Staff's First Request, Item 45, Attachment, page 2 of 2, provide the employee benefits expense for the Company's gas division for 2025 to date and indicate the last month with available information. Include all direct expenses and expenses allocated to it by other affiliates.

Response:

Resource Type	Description	2025 Expense (through June)
1B110	Qualified Pension	\$ 104,723
1B112	Employee Savings Active	281,167
1B114	OPEB Active	3,216
1B210	Medical Active	358,734
1B212	Dental Active	14,361
1B214	Misc Other Fees	6,431
1B216	Long Term Disability	11,760
1B218	FAS112 Offset	(45,006)
1B310	Service/Safety Awards	1,747
1B312	Other Work/Family Benefits	5,048
1B410	Tuition Refund	1,722
1B510	Basic Life	4,558
1B512	Accidental Death & Dismember.	397
	Subtotal	\$ 748,856
1B117/1B118	Non-Service Costs*	(114,055)
	Total Employee Benefits	\$ 634,801

* Comprised of Pension (Qualified) and OPEB.

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-047

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 73, which included the Company's assessment that account 874000 expenses were overstated by \$297,000 due to the inadvertent inclusion of Ohio leak costs.

- a. Indicate whether this \$297,000 amount is before or after the allocation of costs associated with various feeder lines calculated in the Company's application at WPD-2.20b and WPD-2.20d.
- b. Provide the calculation of the reduction in the expense in the revenue requirement after all allocations associated with the various feeder lines. Provide in electronic format with all formulas in place.

RESPONSE:

- a. The \$297,000 amount is before allocation.
- b. Please see AG-DR-02-047 Attachment. The amount withdrawn would be \$269,914.

PERSON RESPONSIBLE: Jefferson "Jay" P. Brown

DUKE ENERGY KENTUCKY, INC.
GAS DEPARTMENT
CASE NO. 2025-00125

Line No.	Account	Amount	Allocated % (1)	Allocated Amount	Amount Withdrawn
1	<u>Account</u>				
2	874000	297,000	9.12%	27,086	269,914
3					
4					
5	Total O&M	<u>297,000</u>		<u>27,086</u>	<u>269,914</u>

(1) Allocation of O&M expense per Duke Energy Kentucky FERC Filing PR22-37-00.

Duke Energy Kentucky
Case No. 2025-00125
AG's Second Request for Information
Date Received: August 1, 2025

AG-DR-02-048

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 51(i). That request referred to the return on equity and the dividend component of the return on equity. Witness Dane did not respond to the question posed, in that he referred to the response to the Attorney General's First Request, Items 51(a) and (d), which only addressed long-term debt interest. As originally requested, provide a response to the Attorney General's First Request, Item 51(i).

RESPONSE:

The equity return and dividend component of the equity return are components of operating income. Mr. Dane has included the components of operating income in lead-lag studies in Connecticut, where the Connecticut Public Utilities Regulatory Authority has historically included other income statement items such as depreciation, deferred taxes, and the components of operating income in lead-lag studies. See the response to AG-DR-01-51 (d) for a list of Mr. Dane's lead-lag studies filed in Connecticut. Mr. Dane did not make a similar recommendation in this proceeding because he followed the "O&M only" approach to lead-lag studies that excludes non-cash items such as depreciation and deferred taxes, as well as operating income (including offsets for interest on long-term debt and dividends).

PERSON RESPONSIBLE: Daniel S. Dane

REQUEST:

Refer to Duke Kentucky's response to the Attorney General's First Request, Item 36(c), and to the Direct Testimony of Lindsay B. Philemon ("Philemon Testimony") at page 16, wherein she states, "[c]urrently, the Company accepts residential customer payments through check, money order, cash (via some walk-in payment locations), automated bank drafts, and Electronic Funds Transfer without fees. The costs for the Company to offer these payment methods are built into the cost of service, paid for by all customers, and are not recovered exclusively from those specific customers that use these methods of payment."

- a. Confirm that Duke Kentucky's response to the Attorney General's First Request, Item 36(c) reflects all these fees not recovered from specific customers. If this is not correct, then provide the information requested in Duke Kentucky's response to the Attorney General's First Request, Item 36(c) that does reflect all these fees.
- b. Provide the payment processing fees included in the per books expense for the base period and the test year before the proposed adjustment to increase the fees by \$0.238 million. The fees should reflect all fees not recovered from specific customers.

RESPONSE:

- a. The Company's response to AG-DR-01-036(c) included all payment processing fees that are not recovered from specific customers.

- b. See response to AG-DR-02-031(c) for the approximate payment processing fees included in the pending revenue requirement.

PERSON RESPONSIBLE: Lindsay B. Philemon