

**Duke Energy Kentucky**  
**Case No. 2017-00321**  
**Attorney General's First Set Data Requests**  
**Date Received: October 27, 2017**

**AG-DR-01-086**

**REQUEST:**

For each generating unit included in the Company's Kentucky jurisdictional rate base, provide the following:

- a. gross investment as of 12/31/16;
- b. depreciation reserve as of 12/31/16;
- c. annualized depreciation expense for 2016;
- d. gross investment as of the end of the forecasted test year;
- e. depreciation reserve as of the end of the forecasted test year; and,
- f. depreciation expense during the forecasted test year.

In this response, please indicate for each unit if the amount reported is total unit output or only Duke Energy Kentucky's share. Provide in executable electronic format.

**RESPONSE:**

See AG-DR-01-086 Attachment for information requested above. Each unit is reported using total unit output amounts and are 100% owned by Duke Energy Kentucky.

**PERSON RESPONSIBLE:** Cynthia S. Lee/ Robert H. Pratt

**AG-DR-01-86 - Summary of Generating Facilities**

Generating Unit	Gross Investment	Depreciation Reserve December 31, 2016	2016 Actual Depreciation	Gross Investment	Depreciation	
	December 31, 2016 (Note 1)		Expense (Note 2)	End of Forecasted Test Year	Reserve End of Forecasted Test Year	Depreciation Expense Forecasted Test Year
East Bend (Note 4)	701,660,144	459,130,622	15,458,257	799,619,608	455,086,098	20,334,546
Woodsdale	290,913,143	166,413,209	6,477,498	319,573,334	168,489,111	10,609,183
Miami Fort 6 (Note 3)	11,276	(3,609,689)	-	11,276	(3,643,014)	-
Crittenden and Walton Solar Facilities	N/A	N/A	N/A	14,573,894	722,401	687,888

**Note 1:** Balances include all assets assigned to Generation Function Accounts (i.e. excludes GSU assets). Additionally, ARO balances for each site are excluded from the amounts.

**Note 2:** Represents actual depreciation expense recorded for the unit in 2016

**Note 3:** Miami Fort 6 was retired May 31, 2015. The reserve balance as of December 31, 2016 represents the cost of removal reserve and unrecovered net book value of the plant after retirement as of December 31, 2016. Since the plant is retired there was no depreciation expense in 2016 or in the forecasted test year. The remaining asset balance at Miami Fort 6 represents land.

**Note 4:** For East Bend, approximately \$4.5M of depreciation expense recorded in 2016 was deferred to a regulatory asset. Additionally for the Forecasted Test Year, the number above excludes \$490,618 of annual amortization related to the East Bend Regulatory asset (Refer to Schedule D-2.21)

**Duke Energy Kentucky**  
**Case No. 2017-00321**  
**Attorney General's First Set Data Requests**  
**Date Received: October 27, 2017**

**AG-DR-01-087**

**REQUEST:**

For each generating unit included in the Company's Kentucky jurisdictional rate base, provide the installed net capacity as of:

- a. 12/31/16; and
- b. Forecasted test year.

**RESPONSE:**

Duke Energy Kentucky's generating unit installed net capacity is the same for (a) as of 12/31/16 and (b) the forecasted test year.

Station Name	Unit Number	Winter Capacity (MW)	Summer Capacity (MW)
East Bend	2	600.0	600.0
Woodsdale	1	94.0	78.0
Woodsdale	2	94.0	80.0
Woodsdale	3	94.0	80.0
Woodsdale	4	94.0	78.0
Woodsdale	5	94.0	80.0
Woodsdale	6	94.0	80.0
Total		1164.0	1076.0

**PERSON RESPONSIBLE:** John Swez

**Duke Energy Kentucky**  
**Case No. 2017-00321**  
**Attorney General's First Set Data Requests**  
**Date Received: October 27, 2017**

**AG-DR-01-088**

**REQUEST:**

For each residential facility served, provide each customer's (physical location) billed KWH for each billing month during the most recent 12-month period available along with the number of days included in each bill. In this response, exact account numbers are not required, however, please provide a unique numerical identification for each account. In this response, please provide by physical location as individual customers and accounts may change over the course of the year. Provide this information in executable electronic format (Excel).

**RESPONSE:**

Please see attachments AG-DR-01-088-A and AG-DR-01-088-B provided electronically on CD. The data was split in half due to the number of records associated with the request.

**PERSON RESPONSIBLE:** James E. Ziolkowski

**AG-DR-01-088**  
**ATTACHMENT (a) IS**  
**BEING PROVIDED ON CD**

**AG-DR-01-088**  
**ATTACHMENT (b) IS**  
**BEING PROVIDED ON CD**

**Duke Energy Kentucky**  
**Case No. 2017-00321**  
**Attorney General's First Set Data Requests**  
**Date Received: October 27, 2017**

**AG-DR-01-089**

**REQUEST:**

Reference the Stipulation approved by the Commission in Case No. 2016-00152, paragraph 10, page 14, which states, "Duke Energy Kentucky commits that for any future 'major AMR or AMI meter investments, distribution grid investments for DA' [Distribution Automation] or 'SCADA or volt/var resources' that require a CPCN, the Company will include a detailed cost-benefit analysis similar to what was submitted in this case. " The Company is proposing a significant investment (\$67 million over several years) for Rider DCI, "targeted undergrounding", in this case.

- a. Provide a cost-benefit analysis for targeted undergrounding in accordance with the Company's commitment in Case No. 2016-00152, paragraph 10.
- b. Identify the circuit/tap sections targeted for undergrounding for the first 3 years (\$15 million) of the program.
- c. Locate the circuit/tap sections targeted for undergrounding on a map.
- d. For each circuit/tap section targeted, provide the length of undergrounding.
- e. For each circuit/tap section targeted, provide the count of customers served by the section to be undergrounded.
- f. For each circuit/tap section targeted, provide SAIDI and SAIFI data, both with and without Major Event Days.

- g. For each circuit/tap section targeted, provide SAIDI and SAIFI data, both with and without Major Event Days.
- h. Estimate the impact on Company-wide SAIDI and SAIFI, both with and without Major Event Days, from undergrounding these circuit/tap sections.

Include in your responses all workpapers, worksheets, calculations, estimates, assumptions, and other materials used to calculate the amounts.

**RESPONSE:**

- a. Objection: Assumes facts not in evidence, and misstates and misconstrues the Company's prior commitment. Duke Energy Kentucky's Targeted Underground program does not fall under the investment categories referenced in the Stipulation and as approved by the Commission in Case No. 2016-00152. Targeted Underground is *not* a "major AMR or AMI meter investment," nor is it "a distribution grid investment for DA [Distribution Automation] or SCADA or volt/var resource[s] that requires a CPCN" as the Company agreed to in the Commission's April 13, 2016 Order in Case No. 2012-00428.

Notwithstanding the objection, and to the extent discoverable, the 10 year budget for the Targeted Underground program and associated line miles by year are provided as AG-DR-01-089(a)(1) Attachment. Reliability benefits of completing the candidate line miles identified through 2026 are provided as AG-DR-01-089(a)(2) Attachment for non-Major Event Days (MEDs) and as AG-DR-01-089(a)(3) Attachment for MEDs.



Duke's analysis to identify outlier overhead segments using previous ten years outage history was used to project MED event benefits. By using past MED outage data showing specific CI (customers interrupted), CMI (customer minutes of interruption) and outage events (total number) linked to specific device or equipment identifiers, we were able to perform analysis to look for correlations between those MED event devices and the proposed list of candidate targets for the Targeted Underground program.

That correlation analysis suggests that MED events we will see a 16% reduction in outage events post completion of the proposed TUG program and a 15-20% reduction in major event day duration depending on the severity of the MED event. These percentages represent the average experience over multiple events.

- b. Duke Energy Kentucky has not yet selected specific circuit/tap sections to complete in the first 3 years of its Targeted Underground program. However, AG-DR-01-089(b)(1) Attachment contains information on candidate circuit segments that are being considered for prioritization to be deployed within the first 3 years of the program. AG-DR-01-089(b)(2) Attachment contains information on all the candidate circuit segments within the Company's 10-year scope for the Targeted Underground program.
- c. AG-DR-01-089(c)(1) Attachment shows the location within Duke Energy Kentucky's service area of candidate line segments being considered for prioritization within the first three years of the Targeted Underground program. AG-DR-01-089(c)(2) Attachment shows the location within Duke

Energy Kentucky's service area of candidate line segments within the Company's ten-year scope for the Targeted Underground Program.

- d. See response to AG-DR-01-089(b).
- e. The attachments provided in response to AG-DR-01-089(b) provide the count of customers who have experienced an outage in the last ten years on each candidate section. Those attachments do not list the total customer count on those segments.
- f. Duke Energy Kentucky does not have SAIDI and SAIFI data at the individual circuit section level.
- g. See response to AG-DR-01-089(f).
- h. See response to AG-DR-01-089(a).

**PERSON RESPONSIBLE:**           Objection- Legal  
Tony Platz

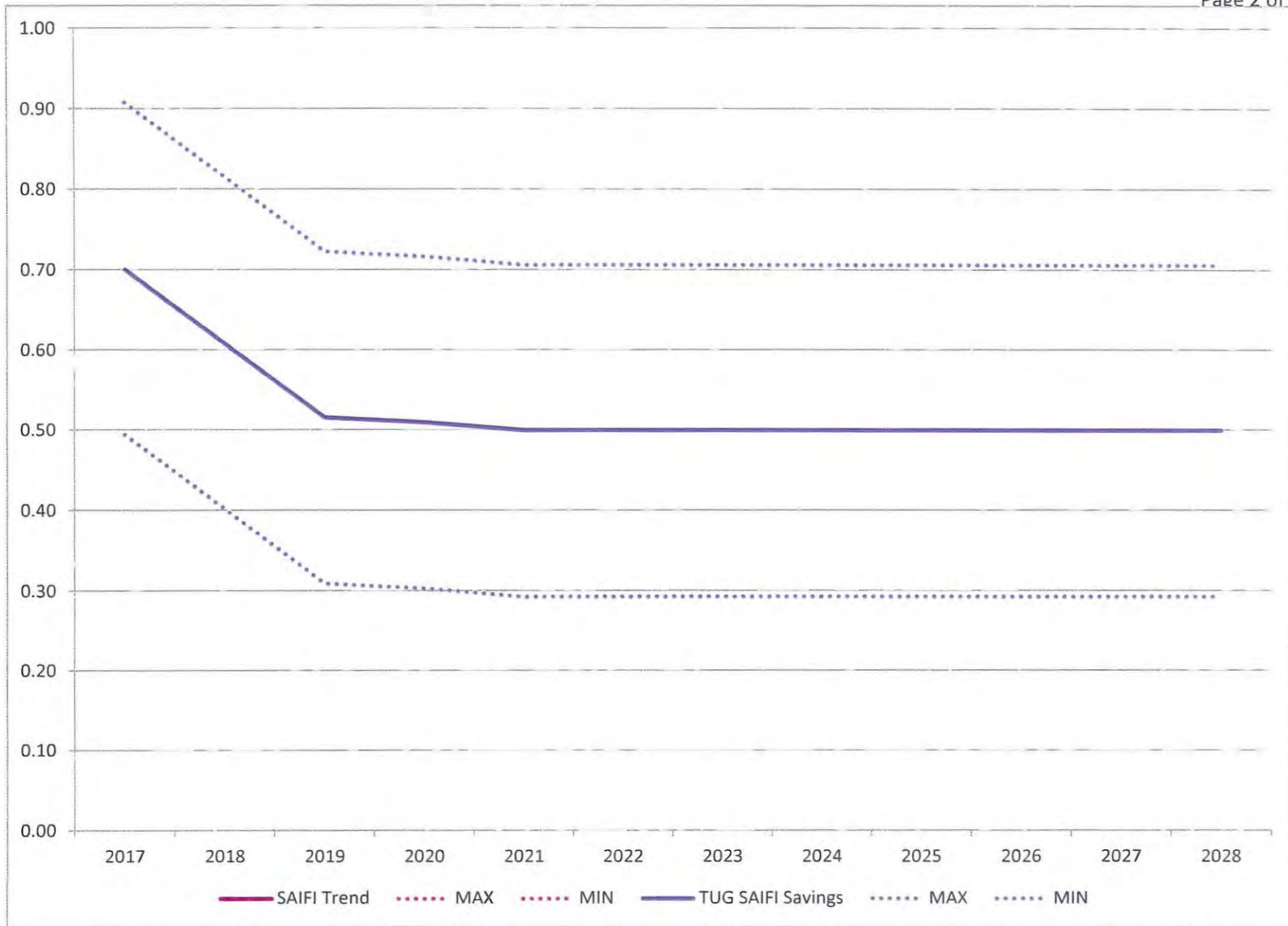
DEK Targeted Overhead/Underground Conversion											
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027*	Total
Total	\$ -	\$ 5,048,798	\$ 5,048,798	\$ 5,048,798	\$ 8,078,077	\$ 7,575,000	\$ 7,575,000	\$ 7,575,000	\$ 10,100,000	\$ 10,100,000	\$ 66,149,471
Capital	\$ -	\$ 4,998,810	\$ 4,998,810	\$ 4,998,810	\$ 7,998,096	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	\$ 10,000,000	\$ 10,000,000	\$ 65,494,526
O&M	\$ -	\$ 49,988	\$ 49,988	\$ 49,988	\$ 79,981	\$ 75,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 654,945
Unit Cost	\$ 470,000										
Units (Miles)	0	11	11	11	17	16	16	16	21	21	141

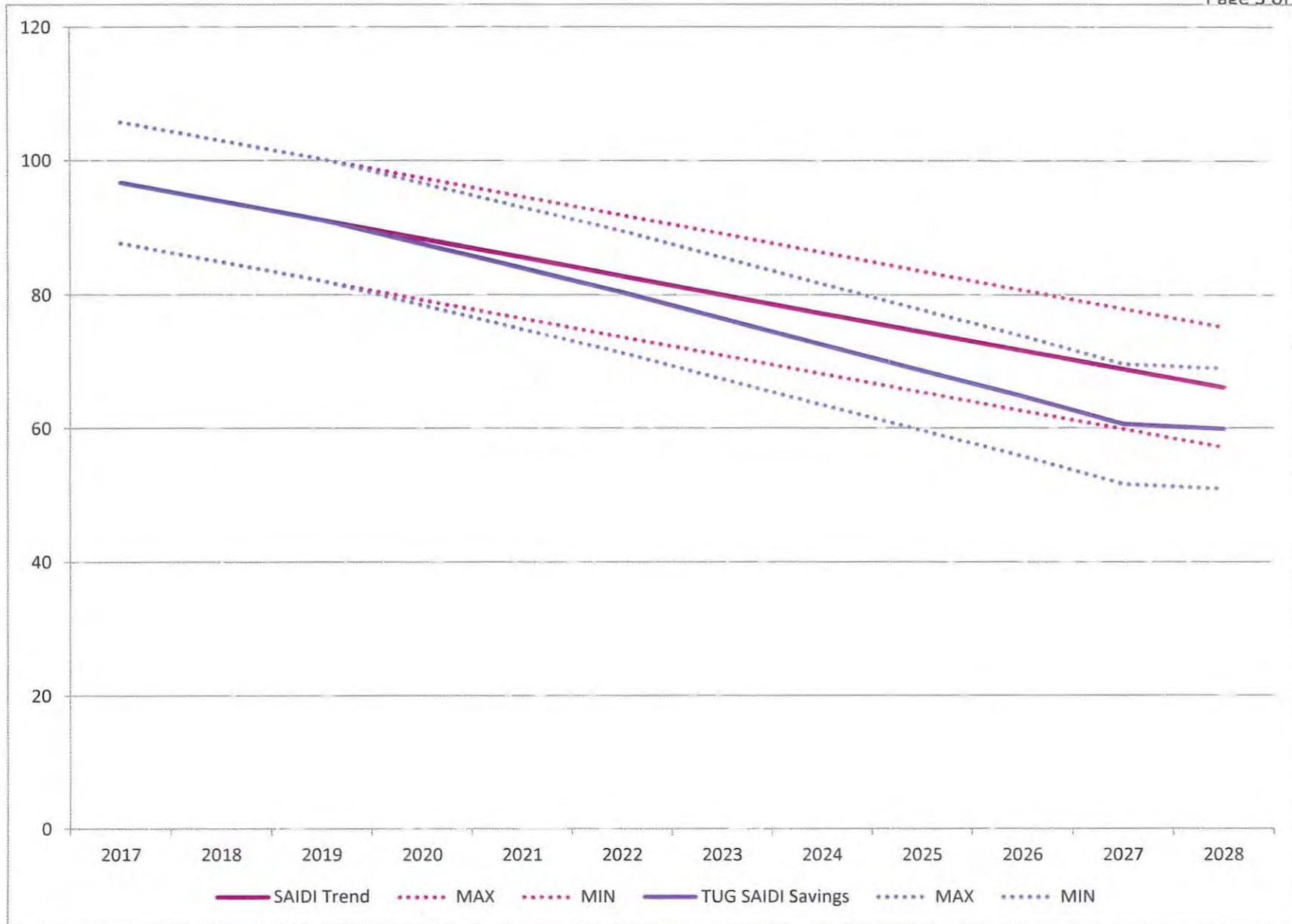
<sup>1</sup> Targeted Underground benefits were calculated based on spend projections and line miles through end of 2026. 2027 budget amount was not known until the time of testimony development.

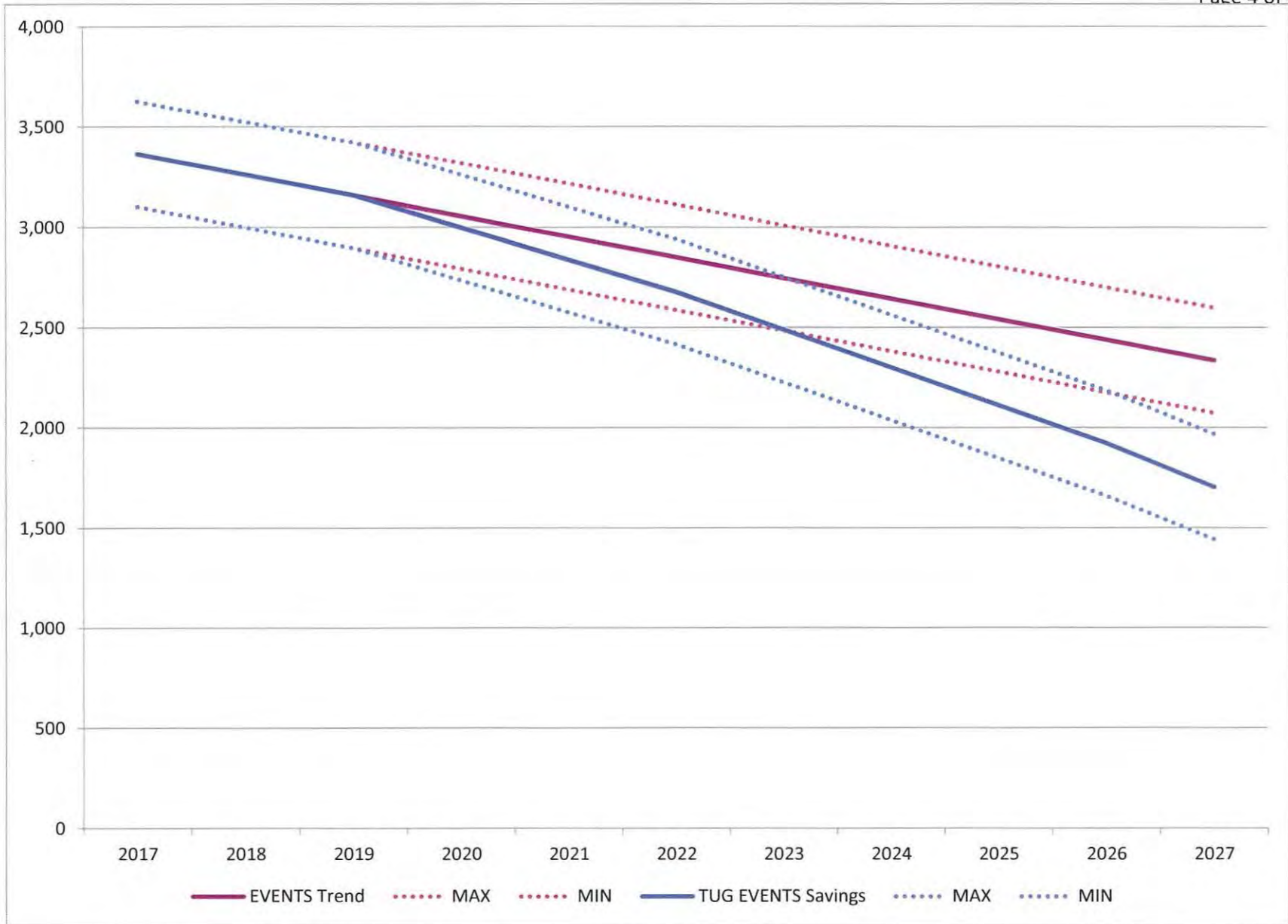
DEK	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2012-2016 Std Dev	80% CI
SAIFI Trend	0.70	0.61	0.52	0.51	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.16	0.21
MAX	0.91	0.82	0.72	0.72	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71		
MIN	0.49	0.40	0.31	0.30	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29		
Targeted Underground (TUG) SAIFI Savings	0.70	0.61	0.52	0.51	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50		
MAX	0.91	0.82	0.72	0.72	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71		
MIN	0.49	0.40	0.31	0.30	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29		

DEK	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2012-2016 Std Dev	80% CI
SAIDI Trend	97	94	91	88	86	83	80	77	75	72	69	66	7.06	9.06
MAX	106	103	100	98	95	92	89	86	84	81	78	75		
MIN	88	85	82	79	77	74	71	68	66	63	60	57		
TUG SAIDI Savings	97	94	91	88	84	81	77	73	69	65	61	60		
MAX	106	103	100	97	93	90	86	82	78	74	70	69		
MIN	88	85	82	79	75	71	68	64	60	56	52	51		

DEK	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027		2012-2016 Std Dev	80% CI
EVENTS Trend	3,365	3,263	3,160	3,057	2,955	2,852	2,749	2,646	2,544	2,441	2,338		204.98	262.79
MAX	3,628	3,525	3,423	3,320	3,217	3,115	3,012	2,909	2,806	2,704	2,601			
MIN	3,103	3,000	2,897	2,794	2,692	2,589	2,486	2,384	2,281	2,178	2,076			
TUG EVENTS Savings	3,365	3,263	3,160	3,000	2,840	2,680	2,491	2,302	2,113	1,924	1,707			
MAX	3,628	3,525	3,423	3,263	3,102	2,942	2,754	2,565	2,376	2,187	1,970			
MIN	3,103	3,000	2,897	2,737	2,577	2,417	2,228	2,039	1,850	1,662	1,444			







Kentucky											
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Total
CI for year	71,859	171,153	60,769	24,847	54,075	65,841	18,843	8,208	29,653	37,683	542,931
CMI for year	31,117,915	255,536,912	11,357,719	2,952,927	15,793,934	24,439,978	4,173,979	1,716,823	11,049,270	11,175,989	369,315,448



<b>TUG Target Benefits (CI, CMI, Event elimination)</b>			
July 2015			
<b>Kentucky</b>	<b>% CI Eliminated</b>	<b>% CMI Eliminated</b>	<b>% Outages Eliminated</b>
TUG	17%	26%	20%
April 2016			
<b>Kentucky</b>	<b>% CI Eliminated</b>	<b>% CMI Eliminated</b>	<b>% Outages Eliminated</b>
TUG	26%	33%	22%
July 2016			
<b>Kentucky</b>	<b>% CI Eliminated</b>	<b>% CMI Eliminated</b>	<b>% Outages Eliminated</b>
TUG	29%	34%	19%
September 2016			
<b>Kentucky</b>	<b>% CI Eliminated</b>	<b>% CMI Eliminated</b>	<b>% Outages Eliminated</b>
TUG	12%	9%	23%
March 2017			
<b>Kentucky</b>	<b>% CI Eliminated</b>	<b>% CMI Eliminated</b>	<b>% Outages Eliminated</b>
TUG	10%	10%	14%
<b>SUMMARY Percent Reduced</b>			
<b>Kentucky</b>	<b>% CI Eliminated</b>	<b>% CMI Eliminated</b>	<b>% Outages Eliminated</b>
DEK	18%	22%	18%

	% TOTAL CI SAVED	% TOTAL CMI SAVED	% TOTAL OUTAGES SAVED
KY	10%	10%	14%

TOTAL STORM INFORMATION				
STORM ID      MAR17_KY				
Row Labels	CI	CMI	OUTAGES	
MDO	3766	2,101,128	57	
KY	3626	2,013,713	55	
OH	140	87,415	2	
Grand Total	3766	2,101,128	57	

IDENTIFIED TUG DEVICE INFORMATION				
STORM ID      MAR17_KY				
ID_TUG_DEVICE (Multiple Items)				
Row Labels	CI	CMI	OUTAGES	
MDO	379	205,108	8	
KY	239	117,693	6	
OH	140	87,415	2	
Grand Total	379	205,108	8	

	% TOTAL CI SAVED	% TOTAL CMI SAVED	% TOTAL OUTAGES SAVED
KY	12%	9%	23%

TOTAL STORM INFORMATION			
STORM ID	SEPT16_KY		
Row Labels	CI	CMI	OUTAGES
MDO	1554	476,680	13
Grand Total	1554	476,680	13

IDENTIFIED TUG DEVICE INFORMATION			
STORM ID	MAR17_KY		
ID_TUG_DEVICE	(Multiple Items)		
Row Labels	CI	CMI	OUTAGES
MDO	190	43,066	3
Grand Total	190	43065.61	3

	% TOTAL CI SAVED	% TOTAL CMI SAVED	% TOTAL OUTAGES SAVED
KY	29%	34%	19%

TOTAL STORM INFORMATION				
STORM ID	JUL16_KY			
Row Labels	CI	CMI	OUTAGES	
MDO	3015	924,325	26	
Grand Total	3015	924,325	26	

IDENTIFIED TUG DEVICE INFORMATION				
STORM ID	MAR17_KY			
ID_TUG_DEVICE	(Multiple Items)			
Row Labels	CI	CMI	OUTAGES	
MDO	883	311,608	5	
Grand Total	883	311608.32	5	

	% TOTAL CI SAVED	% TOTAL CMI SAVED	% TOTAL OUTAGES SAVED
KY	26%	33%	22%

TOTAL STORM INFORMATION				
STORM ID	APRIL16_KY			
Row Labels	CI	CMI	OUTAGES	
MDO	1008	214,766	9	
KY	1008	214,766	9	
Grand Total	1008	214,766	9	

IDENTIFIED TUG DEVICE INFORMATION				
STORM ID	MAR17_KY			
ID_TUG_DEVICE	(Multiple Items)			
Row Labels	CI	CMI	OUTAGES	
MDO	258	71,609	2	
KY	258	71609.4	2	
Grand Total	258	71609.4	2	

	% TOTAL CI SAVED	% TOTAL CMI SAVED	% TOTAL OUTAGES SAVED
KY	17%	26%	20%

TOTAL STORM INFORMATION				
STORM ID	APRIL16_KY			
Row Labels	CI	CMI	OUTAGES	
MDO	10067	4,778,874	71	
Grand Total	10067	4,778,874	71	

IDENTIFIED TUG DEVICE INFORMATION				
STORM ID	MAR17_KY			
ID_TUG_DEVICE	(Multiple Items)			
Row Labels	CI	CMI	OUTAGES	
MDO	1,727	1,265,699	14	
Grand Total	1727	1,265,699	14	



Grout_ID	Owner	State	Device_ID	Device_Type	Customers_Affected	Substation	Dr_Center	Original_Target_Overhead_Miles	Events_Prv_Targt_Miles	Phasing	Project_Combolcity	Target_Date	Number_of_Downstream_Transformers	Grout_Name
H932412045	MDO	KY	25982509	Fuse	301 FLORENCE	FLORENCE	0.81	46.82	2	Substation	1/1/2020	31	FLORENCE (241) 24145	
H932467004	MDO	KY	25984834	Fuse	729 BUFFINGTON	FLORENCE	0.47	83.4	1	Substation	1/1/2020	4	BUFFINGTON (67) 6741	
H932467005	MDO	KY	25984835	Fuse	730 BUFFINGTON	FLORENCE	0.47	83.4	1	Substation	1/1/2020	4	BUFFINGTON (67) 6742	
H932467006	MDO	KY	25984836	Fuse	823 FLORENCE	FLORENCE	0.65	105.16	1	Substation	1/1/2020	15	FLORENCE (241) 24146	
H932467007	MDO	KY	25985121	Fuse	632 COLD SPRING	FLORENCE	0.65	155.00	1	Substation	1/1/2020	14	COLD SPRING (132) 13249	
H932467008	MDO	KY	25985232	Fuse	116 WALKER	FLORENCE	0.15	155.00	1	Substation	1/1/2020	4	WALKER (131) 13149	
H932467009	MDO	KY	25985346	Fuse	513 BELLEVUE	FLORENCE	0.23	111.74	1	Substation	1/1/2020	6	BELLEVUE (131) 13142	
H932467010	MDO	KY	25985672	Fuse	207 BELLEVUE	FLORENCE	0.33	172.38	1	Substation	1/1/2020	14	BELLEVUE (131) 13144	
H932467011	MDO	KY	25985927	Fuse	381 BELLEVUE	FLORENCE	0.46	78.62	3	Substation	1/1/2020	34	BUFFINGTON (67) 6744	
H932467012	MDO	KY	25994191	Fuse	504 BUFFINGTON	FLORENCE	0.65	35.52	3	Substation	1/1/2020	4	BUFFINGTON (67) 6744	
H932467013	MDO	KY	25994192	Fuse	730 BUFFINGTON	FLORENCE	0.65	35.52	3	Substation	1/1/2020	4	BUFFINGTON (67) 6744	
H932467014	MDO	KY	25994193	Fuse	632 FLORENCE	FLORENCE	0.07	71.31	1	Substation	1/1/2020	6	BUFFINGTON (67) 6744	
H932467015	MDO	KY	25994194	Fuse	116 WALKER	FLORENCE	0.11	36.4	1	Substation	1/1/2020	6	BUFFINGTON (67) 6744	
H932467016	MDO	KY	25994195	Fuse	513 BELLEVUE	FLORENCE	0.22	71.76	1	Substation	1/1/2020	12	BUFFINGTON (67) 6744	
H932467017	MDO	KY	25994196	Fuse	68 BUFFINGTON	FLORENCE	0.22	44.89	3	Substation	1/1/2020	8	BUFFINGTON (67) 6744	
H932467018	MDO	KY	25994197	Fuse	225 BUFFINGTON	FLORENCE	0.58	40.27	3	Substation	1/1/2020	7	BUFFINGTON (67) 6741	
H932467019	MDO	KY	25994198	Fuse	1067 BUFFINGTON	FLORENCE	0.34	43.86	1	Substation	1/1/2020	5	AUGUSTINE (187) 1842	
H932467020	MDO	KY	25994199	Fuse	313 BUFFINGTON	FLORENCE	0.45	51.51	1	Substation	1/1/2020	9	AUGUSTINE (187) 1842	
H932467021	MDO	KY	25994200	Fuse	856 FLORENCE	FLORENCE	0.25	47.29	1	Substation	1/1/2020	5	AUGUSTINE (187) 1842	
H932467022	MDO	KY	25994201	Fuse	234 AUGUSTINE	FLORENCE	0.13	106.7	1	Substation	1/1/2020	5	AUGUSTINE (187) 1842	
H932467023	MDO	KY	25985204	Fuse	125 AUGUSTINE	FLORENCE	0.26	66.3	1	Substation	1/1/2020	4	KENTON (9) 944	
H932467024	MDO	KY	25985248	Fuse	59 KENTON	FLORENCE	0.26	73.8	1	Substation	1/1/2020	20	KENTON (9) 944	
H932467025	MDO	KY	25985300	Fuse	1011 KENTON	FLORENCE	0.86	48.96	2	Substation	1/1/2020	17	AUGUSTINE (187) 1841	
H932467026	MDO	KY	25985302	Fuse	1895 KENTON	FLORENCE	0.96	67.72	1	Substation	1/1/2020	17	AUGUSTINE (187) 1841	
H932467027	MDO	KY	25985345	Fuse	69 AUGUSTINE	FLORENCE	0.2	34.44	1	Substation	1/1/2020	13	HANDS (128) 12844	
H932467028	MDO	KY	25985551	Fuse	404 AUGUSTINE	FLORENCE	0.55	60.07	3	Substation	1/1/2020	15	HANDS (128) 12844	
H932467029	MDO	KY	25985596	Fuse	119 HANDS	FLORENCE	0.43	30.21	2	Substation	1/1/2020	11	VILLA (243) 24344	
H932467030	MDO	KY	25986034	Fuse	284 HANDS	FLORENCE	0.96	30.46	1	Substation	1/1/2020	19	VILLA (243) 24344	
H932467031	MDO	KY	25986344	Fuse	284 VILLA	FLORENCE	0.57	64.48	1	Substation	1/1/2020	15	VILLA (243) 24344	
H932467032	MDO	KY	25986352	Fuse	277 VILLA	FLORENCE	0.57	60.18	2	Substation	1/1/2020	14	BELLEVUE (131) 13142	
H932467033	MDO	KY	25986351	Fuse	667 VILLA	FLORENCE	0.04	372.75	1	Substation	1/1/2020	15	BELLEVUE (131) 13142	
H932467034	MDO	KY	25986574	Fuse	110 BELLEVUE	FLORENCE	0.57	37.66	2	Substation	1/1/2020	15	BELLEVUE (131) 13142	
H932467035	MDO	KY	25987574	Fuse	680 AUGUSTINE	FLORENCE	0.16	51.68	1	Substation	1/1/2020	8	BELLEVUE (131) 13142	
H932467036	MDO	KY	25987857	Fuse	370 BELLEVUE	FLORENCE	0.31	77.6	1	Substation	1/1/2020	5	BELLEVUE (131) 13143	
H932467037	MDO	KY	25989812	Fuse	485 BELLEVUE	FLORENCE	0.2	107.43	1	Substation	1/1/2020	15	HANDS (128) 12844	
H932467038	MDO	KY	26028214	Fuse	385 BELLEVUE	FLORENCE	0.28	22.45	1	Substation	1/1/2020	15	HANDS (128) 12844	
H932467039	MDO	KY	26042639	Fuse	365 GRANT	FLORENCE	0.43	43.47	1	Substation	1/1/2020	13	AUGUSTINE (187) 1841	
H932467040	MDO	KY	26046848	Fuse	365 GRANT	FLORENCE	0.43	43.47	1	Substation	1/1/2020	13	AUGUSTINE (187) 1841	
H932467041	MDO	KY	26061670	Fuse	397 FLORENCE	FLORENCE	0.7	31.23	2	Substation	1/1/2020	15	FLORENCE (241) 24144	
H932467042	MDO	KY	26065270	Fuse	533 ALDANORNA SOUTH	FLORENCE	0.69	28.81	1	Substation	1/1/2020	26	FLORENCE (241) 24144	
H932467043	MDO	KY	26066683	Fuse	187 FLORENCE	FLORENCE	0.85	28.11	1	Substation	1/1/2020	8	COLD SPRING (132) 13249	
H932467044	MDO	KY	26067655	Fuse	178 COLD SPRING	FLORENCE	0.18	66.53	1	Substation	1/1/2020	11	CAMBRIDGE STA (210) 21042	
H932467045	MDO	KY	26068029	Fuse	145 CAMBRIDGE STA	FLORENCE	0.39	48.35	3	Substation	1/1/2020	6	AUGUSTINE (187) 1841	
H932467046	MDO	KY	26109608	Fuse	106 AUGUSTINE	FLORENCE	0.43	74.21	3	Substation	1/1/2020	6	HANDS (128) 12841	
H932467047	MDO	KY	2615782564	Fuse	166 HANDS	FLORENCE	0.43	32.75	3	Substation	1/1/2020	8	HANDS (128) 12841	
H932467048	MDO	KY	25987799	Fuse	501 HANDS	FLORENCE	0.33	32.75	3	Community	1/1/2021	18	FLORENCE (241) 24145	
H932467049	MDO	KY	25987958	Fuse	776 FLORENCE	FLORENCE	0.43	56.15	3	Community	1/1/2021	6	CRESCENT (70) 7043	
H932467050	MDO	KY	25988328	Fuse	1385 CRESCENT	FLORENCE	0.6	79.38	1	Community	1/1/2021	6	CRESCENT (70) 7043	
H932467051	MDO	KY	25988328	Fuse	991 CRESCENT	FLORENCE	0.86	63.57	3	Community	1/1/2021	5	CRESCENT (70) 7043	
H932467052	MDO	KY	25988405	Fuse	2160 CRESCENT	FLORENCE	0.34	39.28	1	Community	1/1/2021	5	CRESCENT (70) 7043	
H932467053	MDO	KY	25988405	Fuse	48 CRESCENT	FLORENCE	0.17	53.93	1	Community	1/1/2021	7	AUGUSTINE (187) 1845	
H932467054	MDO	KY	26069234	Fuse	490 AUGUSTINE	FLORENCE	0.35	66.53	3	Community	1/1/2021			



Circuit ID	Owner	State	Device ID	Device type	Total Customers Impacted	Total CMI	Total Outage Duration (minutes)	Based on a 10 year Study				OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
								Device Events	Service Events	Transformer Events	Total Events											
H9320550042	MDO	KY	26074863	Fuse	78	7,444.8	572.7	6	0	0	6	0	0	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.001	6,298.6		3
H9320590045	MDO	KY	26082576	Fuse	79	6,970.8	1,242.4	3	4	7	14	0	2	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.036	390.9		1
H9321320041	MDO	KY	25999435	Fuse	5	678.3	678.3	4	0	1	5	0.03	1	COLD SPRING	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.027	257.1		2
H9320670044	MDO	KY	25994401	Fuse	40	5,664.4	1,363.1	3	4	3	10	0	2	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.050	219.8		1
H9320700041	MDO	KY	25998361	Fuse	35	3,997.4	226.5	2	0	0	2	0	0	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.014	212.9		3
H9320590043	MDO	KY	25995129	Fuse	118	8,600.3	1,791.1	2	9	7	18	0	3	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.095	200.3		1
H9321310042	MDO	KY	25997574	Fuse	110	14,128.5	740.6	4	1	2	7	0	2	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.041	197.4		1
H9321320041	MDO	KY	25991508	Fuse	6	338.0	338.0	3	1	2	6	0.03	1	COLD SPRING	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.031	196.2		1
H9321310042	MDO	KY	25993680	Fuse	258	29,085.6	555.5	5	0	0	5	0	0	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.041	193.1		1
H9320770041	MDO	KY	26063161	Fuse	138	8,752.4	464.2	3	1	3	7	0	2	YORK	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.042	192.5		1
H9320780045	MDO	KY	26054944	Fuse	776	121,762.0	6,051.1	6	13	43	62	0	11	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.333	189.2		1
H9320590041	MDO	KY	25993137	Fuse	520	50,955.5	2,156.5	14	1	5	20	0	2	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.115	182.2		1
H9320590047	MDO	KY	25993090	Fuse	124	5,111.6	554.8	3	1	3	7	0	2	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.039	177.5		1
H9320090044	MDO	KY	25995326	Fuse	4	722.0	722.0	4	0	0	4	0	1	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.023	172.6		1
H9322990041	MDO	KY	26083201	Fuse	6	817.2	611.1	1	1	2	4	0	1	DECORSEY	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.036	165.1		1
H9320590045	MDO	KY	25993232	Fuse	176	48,079.5	3,985.1	5	6	13	24	0	4	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.155	155.1		1
H9321280044	MDO	KY	25996478	Fuse	71	17,942.0	740.0	3	0	0	3	0	0	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.020	152.7		1
H9322050041	MDO	KY	25997260	Fuse	8	1,559.7	779.8	4	0	0	4	0	1	ALEXANDRIA SOUTH	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.027	147.2		1
H9320550044	MDO	KY	25994114	Fuse	790	58,375.8	3,265.7	3	6	33	42	0	7	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.300	146.8		3
H9320980042	MDO	KY	25990364	Fuse	1,264	164,441.4	1,589.9	6	0	1	7	0	1	LONGBRANCH	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.056	142.4		1
H9321310043	MDO	KY	26029716	Fuse	406	38,232.5	4,205.7	6	4	12	22	0	5	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.205	141.6		1
H9320770041	MDO	KY	25993858	Fuse	198	17,856.3	404.4	2	0	3	5	0	1	YORK	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.051	138.3		1
H9320550041	MDO	KY	25996704	Fuse	464	56,779.7	2,902.1	2	4	26	32	0.46	8	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.239	138.3		1
H9320550041	MDO	KY	25994120	Fuse	93	9,732.1	540.1	3	1	1	5	0.46	2	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.036	138.1		1
H9320700041	MDO	KY	25998580	Fuse	123	25,838.7	3,348.7	3	8	11	22	0	5	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.181	137.9		1
H9322430044	MDO	KY	26060073	Fuse	59	4,450.2	552.9	5	0	4	9	0	4	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.074	135.3		1
H9320550044	MDO	KY	26062514	Fuse	342	36,489.4	3,377.2	2	13	23	38	0	7	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.300	130.0		2
H9321310043	MDO	KY	26082852	Fuse	61	2,451.0	477.9	3	1	5	9	0	3	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.073	123.2		1
H40C0150041	MDO	KY	25998153	Fuse	126	25,660.6	2,722.7	4	4	5	13	0	5	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone1	QUEENSGATE	0.106	123.1		1

Based on a 10 year Study												OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
Circuit ID	Owner	State	Device ID	Device type	Total Customers Impacted	Total CMI	Total Outage Duration (minutes)	Device Events	Service Events	Transformer Events	Total Events											
H9321990042	MDO	KY	25990916	Fuse	169	50,190.5	4,197.6	4	2	18	24	0	6	RICHWOOD	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.213	121.8		1
H9321310043	MDO	KY	26081239	Fuse	145	10,725.3	1,462.5	3	4	10	17	0	6	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.140	121.7		1
H40C0150041	MDO	KY	25998023	Fuse	575	183,711.3	10,241.5	10	17	12	39	0	10	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone1	QUEENSGATE	0.370	121.6		1
H9320590045	MDO	KY	25993236	Fuse	83	7,978.9	1,935.0	4	7	5	16	0	3	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.141	120.5		1
H9321310042	MDO	KY	25993616	Fuse	513	52,112.0	3,720.2	6	14	6	26	0	5	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.233	120.3		1
H40C0150041	MDO	KY	25998208	Fuse	87	17,287.7	2,514.0	3	8	4	15	0	4	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone1	QUEENSGATE	0.134	119.8		1
H9320780045	MDO	KY	25995170	Fuse	498	43,096.4	5,576.9	6	18	31	55	0	10	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.468	119.7		3
H40C0150041	MDO	KY	25998217	Fuse	658	70,446.2	3,224.7	7	5	8	20	0	3	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone1	QUEENSGATE	0.185	119.2		1
H9320590041	MDO	KY	25997547	Fuse	399	39,346.4	2,212.9	11	2	4	17	0	4	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.145	117.4		1
H9320620042	MDO	KY	26084186	Fuse	29	3,301.8	1,008.3	3	1	5	9	0	3	SILVER GROVE	Other	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.078	115.9		1
H9320090041	MDO	KY	25998609	Fuse	68	9,103.1	1,431.6	5	1	6	12	0	3	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.114	114.4		1
H9320550044	MDO	KY	25988798	Fuse	68	6,598.0	1,394.1	3	1	13	17	0	3	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.150	113.4		3
H9320670047	MDO	KY	25994651	Fuse	430	27,909.9	1,736.3	2	3	14	19	0	4	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.188	111.6		3
H9321280044	MDO	KY	25996100	Fuse	28	4,805.8	1,056.6	3	1	3	7	0	4	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.063	111.4		1
H9321890041	MDO	KY	25986352	Fuse	392	34,694.2	2,132.2	1	1	15	17	0	5	LIMABURG	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.180	111.2		3
H9322430044	MDO	KY	25996338	Fuse	960	68,742.6	2,881.8	3	1	22	26	0	4	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.261	111.1		3
H9321990042	MDO	KY	25990991	Fuse	15	2,321.7	1,359.3	6	1	2	9	0	2	RICHWOOD	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.083	108.8		1
H9320090041	MDO	KY	25998560	Fuse	434	42,061.7	6,064.6	3	14	31	48	0	15	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.461	108.4		1
H9321520042	MDO	KY	25987117	Fuse	27	3,024.0	112.0	1	0	0	1	0	0	HEBRON	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.028	108.1		1
H9320780045	MDO	KY	25995209	Fuse	931	85,040.9	3,019.7	5	3	24	32	0	8	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.300	106.7		3
H9320590048	MDO	KY	25993900	Fuse	120	28,557.1	2,823.6	1	6	17	24	0	9	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.250	103.9		3
H9321890041	MDO	KY	26095487	Fuse	86	18,583.7	2,289.0	3	1	12	16	0	5	LIMABURG	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.154	103.7		1
H9320550041	MDO	KY	25989439	Fuse	761	64,685.0	4,904.8	4	6	44	54	0.46	12	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.533	101.3		3
H9320550041	MDO	KY	25994580	Fuse	559	42,273.0	3,010.1	6	2	30	38	0.46	9	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.391	99.7		3
H9320670047	MDO	KY	25994591	Fuse	158	9,239.5	720.3	4	0	10	14	0	6	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.154	97.3		1
H9320090044	MDO	KY	25995317	Fuse	80	16,201.7	2,161.1	4	3	4	11	0	2	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.125	95.7		1
H9320700045	MDO	KY	25998796	Fuse	25	3,572.8	919.6	3	0	4	7	0	2	CRESCENT	Other	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.074	94.8		1
H9320860042	MDO	KY	25986956	Fuse	84	16,700.2	775.6	2	0	4	6	0	2	BEAVER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.074	94.6		1
H9320090044	MDO	KY	25995298	Fuse	18	6,778.7	2,858.2	3	3	5	11	0	2	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.116	94.6		1

Based on a 10 year Study												OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
Circuit ID	Owner	State	Device ID	Device type	Total Customer's Impacted	Total CMI	Total Outage Duration (minutes)	Device Events	Service Events	Transformer Events	Total Events											
H9320090041	MDO	KY	25998269	Fuse	48	2,961.8	527.7	2	3	4	9	0	3	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.108	92.5		1
H9320590047	MDO	KY	25993032	Fuse	136	15,171.8	1,870.8	4	6	5	15	0	4	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.165	90.9		1
H9321320049	MDO	KY	25991181	Fuse	72	6,899.5	1,207.9	4	2	4	10	0	5	COLD SPRING	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.110	90.9		1
H9320590041	MDO	KY	25993283	Fuse	125	17,587.9	3,228.1	6	3	9	18	0	5	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.231	90.7		1
H9320780041	MDO	KY	25995248	Fuse	129	10,950.4	1,373.5	3	3	9	15	0	5	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.165	90.7		2
H9323040042	MDO	KY	26043321	Fuse	5	561.2	561.2	4	0	1	5	0	1	WHITE TOWER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.056	89.7		1
H9323580041	MDO	KY	25990523	Fuse	71	5,554.3	556.0	4	2	4	10	0	4	MARSHALL	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.123	89.6		1
H9320550042	MDO	KY	25994134	Fuse	232	100,579.0	2,721.6	2	3	17	22	0	7	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.258	89.0		2
H9320670041	MDO	KY	25989434	Fuse	229	17,224.1	1,619.5	5	5	9	19	0	4	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.228	87.8		1
H9320700043	MDO	KY	25998328	Fuse	1,285	123,703.7	5,215.8	6	25	17	48	0	18	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.605	87.6		1
H9320860042	MDO	KY	25986945	Fuse	323	92,658.9	2,224.5	6	0	15	21	0	11	BEAVER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.251	87.6		3
H9320700043	MDO	KY	25995621	Fuse	16	1,872.9	755.5	2	3	1	6	0	1	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.080	87.1		1
H9322430041	MDO	KY	25996019	Fuse	73	7,729.0	213.0	2	0	0	2	0	0	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.034	87.0		2
H9320590043	MDO	KY	25997809	Fuse	84	20,945.3	1,699.7	2	2	3	7	0	2	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.092	86.9		1
H9320550041	MDO	KY	26032224	Fuse	1,161	144,192.5	2,921.9	7	0	24	31	0.46	9	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.368	84.2		2
H9321310042	MDO	KY	26028914	Fuse	97	18,811.4	4,486.2	2	8	14	24	0	8	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.309	84.1		1
H9320090042	MDO	KY	25995517	Fuse	25	2,096.3	806.6	4	1	4	9	0	2	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.108	83.5		3
H9320550043	MDO	KY	25988676	Fuse	82	9,588.8	908.6	3	0	5	8	0	1	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.096	82.9		1
H9321470041	MDO	KY	26078793	Fuse	63	8,094.8	2,129.4	4	5	4	13	0	4	CLARYVILLE	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.158	82.4		1
H9320590044	MDO	KY	25997835	Fuse	141	9,660.2	693.9	3	4	5	12	0	2	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.146	82.3		1
H9321520042	MDO	KY	25987241	Fuse	8	876.0	219.0	2	0	0	2	0	2	HEBRON	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.049	82.2		1
H9320090045	MDO	KY	25995451	Fuse	118	11,566.1	587.9	4	0	3	7	0	2	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.086	81.7		1
H9320590041	MDO	KY	25993208	Fuse	625	54,805.3	1,460.7	10	2	5	17	0	5	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.236	80.7		1
H9320090044	MDO	KY	25995749	Fuse	74	6,090.6	1,124.4	3	3	3	9	0	4	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.112	80.6		1
H9320670047	MDO	KY	26054682	Fuse	412	30,657.2	871.5	4	0	7	11	0	4	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.149	80.5		1
H9322430043	MDO	KY	25998858	Fuse	124	3,840.3	341.3	2	4	0	6	0	1	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.087	80.2		1
H9320090044	MDO	KY	25995799	Fuse	35	2,593.5	693.8	4	1	3	8	0	3	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.100	79.9		1
H9320590047	MDO	KY	25993160	Fuse	127	9,269.0	2,173.6	3	2	11	16	0	5	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.202	79.1		1
H9321240041	MDO	KY	25999103	Fuse	440	43,365.6	1,442.4	4	1	10	15	0.03	5	CRITTENDEN	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.190	79.0		1

Circuit ID	Owner	State	Device ID	Device type	Total Customers Impacted	Total CMI	Total Outage Duration (minutes)	Based on a 10 year Study				OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
								Device Events	Service Events	Transformer Events	Total Events											
H9320550041	MDO	KY	26096443	Fuse	18	2,420.4	588.6	2	1	2	5	0.46	3	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.076	78.8		3
H9320090043	MDO	KY	26065603	Fuse	465	44,649.5	3,007.8	4	10	16	30	0	10	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.394	78.6		1
H9320590047	MDO	KY	25993143	Fuse	807	83,195.7	1,514.8	8	2	3	13	0	5	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.179	78.3		1
H9321310042	MDO	KY	25993638	Fuse	202	10,213.0	1,328.9	4	4	6	14	0	5	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.179	78.2		1
H9321280041	MDO	KY	25987791	Fuse	368	56,862.5	884.4	2	1	8	11	0	6	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.154	78.0		3
H9321310044	MDO	KY	25993727	Fuse	281	28,852.7	2,449.1	2	8	24	34	0	14	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.462	77.9		3
H9320980042	MDO	KY	26073362	Fuse	6	809.5	763.3	3	0	2	5	0	1	LONGBRANCH	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.064	77.9		1
H40C0150041	MDO	KY	26229004	Recloser	1,612	390,911.5	8,548.3	14	13	25	52	0	17	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone1	QUEENSGATE	0.708	77.7		3
H9320670045	MDO	KY	25994816	Fuse	322	23,770.5	1,224.8	5	3	10	18	0.07	5	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.232	77.5		1
H9320590045	MDO	KY	25993238	Fuse	20	1,223.0	1,019.0	0	2	9	11	0	5	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.181	77.4		1
H9322410045	MDO	KY	25989784	Fuse	171	18,556.2	2,156.4	7	2	12	21	0	8	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.300	76.5		1
H9320670044	MDO	KY	25994342	Fuse	68	7,353.0	1,782.0	3	1	12	16	0	6	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.223	76.2		1
H9322430041	MDO	KY	26085840	Fuse	267	18,720.9	1,080.7	9	0	7	16	0	6	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.211	75.8		1
H9320090044	MDO	KY	26066671	Fuse	120	23,498.7	1,927.3	2	4	7	13	0	4	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.185	75.6		1
H9322410045	MDO	KY	25989790	Fuse	211	21,076.4	1,836.8	6	3	13	22	0	8	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.358	75.5		1
H9322170042	MDO	KY	25994983	Fuse	590	44,873.6	3,076.1	4	8	20	32	0	15	COVINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.427	74.9		1
H9320670047	MDO	KY	25994497	Fuse	480	52,132.4	3,808.6	5	0	36	41	0	25	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.548	74.8		1
H9321520042	MDO	KY	25987085	Fuse	246	38,407.9	628.4	4	0	0	4	0	1	HEBRON	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.067	74.5		1
H9320780041	MDO	KY	51256989	Recloser	615	109,762.3	3,399.3	3	5	24	32	0	8	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.431	74.2		3
H9320090044	MDO	KY	25995300	Fuse	59	8,599.2	736.1	3	0	3	6	0	2	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.081	73.8		1
H9321990042	MDO	KY	26090941	Fuse	1,525	268,948.6	9,783.6	11	5	45	61	0	19	RICHWOOD	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.855	73.7		3
H40C0150041	MDO	KY	85099733	Fuse	50	11,750.9	3,272.9	1	9	9	19	0	7	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone1	QUEENSGATE	0.285	73.6		1
H9322410045	MDO	KY	25989343	Fuse	89	10,535.2	1,995.9	5	1	5	11	0	7	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.150	73.6		1
H9320670044	MDO	KY	25994210	Fuse	30	5,644.3	837.8	4	0	1	5	0	3	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.068	73.3		1
H9320670045	MDO	KY	26092301	Fuse	344	39,618.1	1,302.7	3	0	11	14	0.07	5	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.205	73.1		1
H9322990041	MDO	KY	25987466	Fuse	420	47,246.0	600.2	3	0	2	5	0	3	DECORSEY	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.069	72.5		1
H9320090045	MDO	KY	25999188	Fuse	372	23,609.9	1,996.5	4	8	12	24	0	11	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.332	72.4		1
H9322410046	MDO	KY	26077609	Fuse	122	5,920.1	713.0	3	0	10	13	0	5	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.195	72.0		1
H9320090045	MDO	KY	25999186	Fuse	175	7,446.0	1,645.4	3	6	3	12	0	6	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.182	71.6		1

Circuit ID	Owner	State	Device ID	Device type	Total Customers Impacted	Total CMI	Total Outage Duration (minutes)	Based on a 10 year Study				OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
								Device Events	Service Events	Transformer Events	Total Events											
H9320090044	MDO	KY	25995345	Fuse	1,499	167,618.1	6,938.6	15	12	40	67	0	20	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.989	70.8		1
H9322430043	MDO	KY	25996391	Fuse	667	100,052.5	2,652.9	11	7	12	30	0	16	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.499	70.2		2
H9322430041	MDO	KY	26048537	Fuse	218	19,461.3	2,728.0	7	2	16	25	0	8	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.387	69.7		2
H9321310043	MDO	KY	25997628	Fuse	201	11,720.1	797.1	2	7	7	16	0	6	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.244	69.6		1
H9320700043	MDO	KY	25995717	Fuse	37	4,199.6	700.2	1	2	5	8	0	5	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.144	69.6		3
H40C0150041	MDO	KY	25998173	Fuse	599	101,541.7	796.0	4	0	2	6	0	2	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone1	QUEENSGATE	0.101	69.6		2
H9320780045	MDO	KY	26066998	Fuse	490	46,266.1	3,157.1	3	9	11	23	0	7	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.346	69.4		3
H9320670047	MDO	KY	25994714	Fuse	611	60,275.4	2,704.7	4	12	14	30	0	9	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.449	69.1		1
H9321280043	MDO	KY	25987770	Fuse	110	19,077.7	2,769.1	8	1	11	20	0	5	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.378	68.8		1
H9322870043	MDO	KY	25990624	Fuse	21	2,036.4	560.7	2	1	2	5	0.08	3	KY UNIV	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.088	68.4		1
H9320090043	MDO	KY	26074284	Fuse	359	142,633.4	3,246.4	3	6	12	21	0	9	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.310	67.7		1
H9321890041	MDO	KY	25986385	Fuse	767	71,958.7	1,982.4	3	4	12	19	0	5	LIMABURG	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.311	67.6		2
H9322100042	MDO	KY	26048848	Fuse	363	43,426.8	2,671.8	7	3	9	19	0	9	OAKBROOK STA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.283	67.1		3
H9322430043	MDO	KY	25996352	Fuse	277	26,133.3	2,993.4	5	5	21	31	0	19	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.568	66.9		1
H9320700043	MDO	KY	25998332	Fuse	991	130,650.5	8,821.4	6	26	29	61	0	27	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.960	66.7		3
H9321320049	MDO	KY	26090029	Fuse	178	11,875.5	708.7	4	1	7	12	0	8	COLD SPRING	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.180	66.5		1
H40C0150041	MDO	KY	25998165	Fuse	670	90,055.6	5,978.7	10	21	7	38	0	15	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone1	QUEENSGATE	0.617	66.5		1
H9320590047	MDO	KY	25993154	Fuse	324	21,466.2	805.7	4	3	5	12	0	6	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.181	66.5		1
H9321310043	MDO	KY	25993956	Fuse	121	12,980.9	1,564.3	4	4	11	19	0	8	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.287	66.2		1
H9322170041	MDO	KY	26065497	Fuse	400	42,068.9	1,428.3	6	1	6	13	0	3	COVINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.197	65.9		1
H9322870042	MDO	KY	25993552	Fuse	144	18,720.1	1,479.2	3	6	2	11	0	3	KY UNIV	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.183	65.6		1
H9320550041	MDO	KY	25994528	Fuse	123	8,642.4	750.1	4	1	6	11	0.46	3	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.168	65.4		1
H9320590045	MDO	KY	25993257	Fuse	210	26,065.1	1,604.7	3	3	9	15	0	6	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.230	65.3		1
H9320590041	MDO	KY	25993166	Fuse	83	24,158.5	2,087.6	2	3	9	14	0	6	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.233	64.3		1
H9320620043	MDO	KY	26092760	Fuse	122	22,952.0	1,273.3	6	1	0	7	0	1	SILVER GROVE	Other	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.109	64.3		1
H9322050041	MDO	KY	25997262	Fuse	109	10,194.7	1,078.6	3	1	5	9	0	5	ALEXANDRIA SOUTH	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.171	64.2		3
H40C0150041	MDO	KY	25998155	Fuse	62	26,294.0	2,837.1	3	4	3	10	0	4	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone1	QUEENSGATE	0.156	64.0		1
H9322430044	MDO	KY	25996334	Fuse	794	100,568.7	2,855.0	4	4	25	33	0	11	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.517	63.9		1
H9320670047	MDO	KY	25994673	Fuse	205	12,840.5	1,924.5	3	1	14	18	0	8	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.282	63.8		1

Based on a 10 year Study												OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
Circuit ID	Owner	State	Device ID	Device type	Total Customers Impacted	Total CMI	Total Outage Duration (minutes)	Device Events	Service Events	Transformer Events	Total Events											
H9320700041	MDO	KY	26228649	Recloser	1,804	414,505.2	7,969.0	4	14	51	69	0	22	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.083	63.7		3
H9320780041	MDO	KY	25995596	Fuse	484	47,932.8	3,585.9	3	7	23	33	0	17	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.549	63.7		3
H9322410045	MDO	KY	26041353	Fuse	28	1,564.2	190.1	2	0	2	4	0	2	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.110	63.6		1
H9320780046	MDO	KY	25995668	Fuse	471	107,374.8	573.5	3	0	1	4	0	2	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.063	63.2		3
H9321280041	MDO	KY	25988065	Fuse	217	18,141.6	1,722.0	10	5	6	21	0	6	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.349	63.1		1
H9320090044	MDO	KY	25995294	Fuse	408	29,544.9	1,852.7	4	8	10	22	0	7	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.400	62.4		3
H9322990041	MDO	KY	25987482	Fuse	18	1,024.3	170.7	3	0	0	3	0	0	DECORSEY	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.048	62.2		1
H9320090044	MDO	KY	85184562	Fuse	664	81,359.1	3,642.9	6	9	23	38	0	10	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.615	61.7		3
H9320550041	MDO	KY	25994679	Fuse	172	15,003.8	1,819.5	3	4	16	23	0.46	14	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.373	61.7		1
H9322430044	MDO	KY	25998920	Fuse	463	59,007.9	1,208.6	6	1	1	8	0	2	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.162	61.6		3
H9322430041	MDO	KY	25998840	Fuse	952	100,574.2	3,604.8	12	7	26	45	0	19	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.769	61.1		1
H9322410045	MDO	KY	25989768	Fuse	776	88,535.7	2,440.4	9	2	13	24	0	8	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.427	60.8		3
H9322430041	MDO	KY	25995957	Fuse	41	5,232.7	1,192.5	5	0	4	9	0	4	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.148	60.6		1
H9322410045	MDO	KY	26075269	Fuse	42	13,750.6	1,700.6	3	1	5	9	0	5	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.148	60.6		1
H9322050041	MDO	KY	25999496	Fuse	360	34,147.4	2,083.8	3	14	2	19	0	5	ALEXANDRIA SOUTH	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.315	60.4		3
H9320760042	MDO	KY	25992957	Fuse	466	337,838.5	9,287.0	4	8	5	17	0	6	DAYTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.315	60.4		3
H9320590045	MDO	KY	25993248	Fuse	83	8,057.3	747.6	3	3	2	8	0	3	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.150	60.2		1
H9320780041	MDO	KY	25995528	Fuse	40	3,108.5	635.5	2	2	6	10	0	5	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.183	60.1		1
H9321280041	MDO	KY	25987789	Fuse	342	54,575.0	2,370.9	6	4	12	22	0	15	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.367	60.0		1
H9320090041	MDO	KY	25998562	Fuse	175	50,057.5	3,957.3	3	5	17	25	0	9	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.435	59.8		1
H9320670045	MDO	KY	26077377	Fuse	372	52,608.6	893.6	2	1	5	8	0.07	4	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.151	59.7		1
H9321310043	MDO	KY	25997658	Fuse	419	75,171.1	6,125.9	6	16	16	38	0	14	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.706	59.5		1
H9321990042	MDO	KY	25990922	Fuse	195	35,228.4	3,314.0	4	2	22	28	0	12	RICHWOOD	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.475	58.9		1
H9320590047	MDO	KY	25993156	Fuse	729	109,102.2	1,608.4	5	3	4	12	0	4	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.206	58.2		3
H9320090041	MDO	KY	25998550	Fuse	203	12,885.1	1,001.5	3	3	9	15	0	7	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.258	58.1		1
H9321320041	MDO	KY	25991837	Fuse	590	97,346.0	3,273.1	16	2	6	24	0.03	9	COLD SPRING	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.414	57.9		1
H9320670047	MDO	KY	25989551	Fuse	256	29,831.1	2,739.9	9	5	11	25	0	8	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.467	57.8		1
H9320780045	MDO	KY	25997857	Fuse	680	78,533.4	3,485.1	6	5	22	33	0	14	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.572	57.7		2
H9321890042	MDO	KY	25986524	Fuse	66	3,402.5	235.1	2	1	2	5	0	3	LIMABURG	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.104	57.5		1

Circuit ID	Owner	State	Device ID	Device type	Total Customers Impacted	Total CMI	Total Outage Duration (minutes)	Based on a 10 year Study				OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
								Device Events	Service Events	Transformer Events	Total Events											
H9323040041	MDO	KY	25998970	Fuse	1	128.6	128.6	1	0	0	1	0	1	WHITE TOWER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.052	57.4		1
H9320700044	MDO	KY	3.74E+08	Fuse	86	12,691.2	1,256.8	3	3	10	16	0.12	5	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.280	57.2		1
H9321520045	MDO	KY	25986175	Fuse	26	2,963.9	971.6	2	1	5	8	0.14	4	HEBRON	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.175	57.1		1
H9323040043	MDO	KY	25996589	Fuse	16	2,218.8	498.6	2	0	2	4	0	2	WHITE TOWER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.106	56.6		1
H9320590041	MDO	KY	25993052	Fuse	264	43,720.8	2,141.4	3	4	10	17	0	5	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.336	56.6		1
H9322430041	MDO	KY	25996012	Fuse	647	71,929.1	2,128.1	12	3	11	26	0	14	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.497	56.4		2
H9323040042	MDO	KY	25988953	Fuse	13	4,978.5	1,915.6	2	0	4	6	0	4	WHITE TOWER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.162	55.7		1
H9320090044	MDO	KY	25995767	Fuse	206	14,869.0	835.6	7	0	6	13	0	7	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.234	55.7		1
H9320670044	MDO	KY	25994250	Fuse	117	11,420.2	838.9	4	1	5	10	0	6	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.198	55.6		1
H9322410044	MDO	KY	25996800	Fuse	52	13,598.6	1,473.3	3	3	1	7	0	5	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.126	55.5		3
H9320090044	MDO	KY	25995753	Fuse	360	20,555.0	1,066.3	6	2	13	21	0	10	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.398	55.2		1
H9320590044	MDO	KY	25993471	Fuse	201	16,531.9	1,647.0	5	6	8	19	0	9	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.344	55.2		3
H9320780042	MDO	KY	25994851	Fuse	228	19,168.4	1,359.8	2	2	8	12	0	9	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.254	55.2		1
H9321310042	MDO	KY	25999612	Fuse	370	45,080.8	3,439.7	6	4	21	31	0	15	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.600	55.0		1
H9321470042	MDO	KY	26046119	Fuse	23	2,111.4	315.9	3	0	1	4	0	2	CLARYVILLE	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.073	54.9		1
H9323040041	MDO	KY	25998956	Fuse	31	3,689.5	2,001.7	2	1	8	11	0	4	WHITE TOWER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.218	54.9		1
H9320090045	MDO	KY	25995468	Fuse	747	93,307.0	4,675.3	5	12	18	35	0	14	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.638	54.9		1
H9321890041	MDO	KY	25986360	Fuse	518	54,437.1	1,703.3	7	2	7	16	0	6	LIMABURG	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.367	54.4		3
H9320090045	MDO	KY	25995389	Fuse	129	7,481.7	591.0	3	3	1	7	0	4	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.147	54.4		1
H9321990042	MDO	KY	25990858	Fuse	517	54,853.0	2,282.1	5	4	16	25	0	8	RICHWOOD	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.461	54.2		3
H9320700041	MDO	KY	25998585	Fuse	48	6,227.8	954.4	3	4	2	9	0	5	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.167	53.9		1
H9322890041	MDO	KY	26047460	Fuse	55	4,211.2	487.8	5	0	1	6	0	3	EMPIRE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.111	53.8		1
H9321320049	MDO	KY	25991183	Fuse	128	10,906.3	907.7	3	3	8	14	0	5	COLD SPRING	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.262	53.3		1
H9320700041	MDO	KY	49497102	Recloser	860	118,043.3	6,369.8	3	20	32	55	0	20	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.051	53.3		3
H9320590040	MDO	KY	25993993	Fuse	416	27,553.3	375.4	4	0	1	5	0	2	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.094	53.1		1
H9321320041	MDO	KY	26092083	Fuse	815	91,118.3	1,967.1	8	1	9	18	0.03	6	COLD SPRING	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.359	52.9		2
H9322410042	MDO	KY	25994730	Fuse	856	51,752.7	2,343.6	10	2	11	23	0	11	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.447	51.5		1
H9321240041	MDO	KY	25999124	Fuse	657	69,881.3	1,237.6	4	2	4	10	0.03	6	CRITTENDEN	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.215	51.2		1
H9322430043	MDO	KY	25998901	Fuse	93	4,815.8	842.8	3	2	6	11	0	5	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.234	51.2		1

Circuit ID	Owner	State	Device ID	Device type	Total Customers Impacted	Total CMI	Total Outage Duration (minutes)	Based on a 10 year Study				OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
								Device Events	Service Events	Transformer Events	Total Events											
H9320590045	MDO	KY	26063165	Fuse	104	22,526.3	1,073.3	3	2	3	8	0	5	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.156	51.1		1
H9320550041	MDO	KY	87297607	Recloser	887	85,544.0	8,144.0	3	19	49	71	0.46	36	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.390	51.1		3
H9320860041	MDO	KY	25997388	Fuse	461	37,526.8	704.2	4	1	4	9	0.06	5	BEAVER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.179	50.2		1
H9322430044	MDO	KY	25996344	Fuse	294	66,400.2	3,426.0	5	4	17	26	0	11	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.541	49.9		1
H40C0150041	MDO	KY	25998210	Fuse	81	4,728.0	458.7	2	1	0	3	0	1	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone 1	QUEENSGATE	0.101	49.6		2
H9322410046	MDO	KY	25990026	Fuse	423	66,623.3	2,846.3	12	3	12	27	0	15	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.585	49.6		1
H9322410045	MDO	KY	25989299	Fuse	301	20,532.1	2,324.2	6	4	28	38	0	31	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.812	49.3		2
H9322410045	MDO	KY	25989278	Fuse	401	33,320.5	3,716.3	3	3	37	43	0	29	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.873	49.2		1
H9321470041	MDO	KY	25992475	Fuse	16	2,667.2	811.6	3	0	3	6	0	3	CLARYVILLE	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.143	49.1		1
H9320090044	MDO	KY	25995302	Fuse	1,011	69,959.3	3,348.6	8	4	31	43	0	24	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.878	49.0		2
H9320090042	MDO	KY	26090577	Fuse	183	22,602.5	2,766.5	7	4	7	18	0	8	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.369	48.8		1
H9320670044	MDO	KY	25994476	Fuse	906	52,741.5	838.3	3	0	8	11	0	12	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.247	48.7		1
H9320670044	MDO	KY	26048822	Fuse	906	62,749.1	4,520.2	4	13	35	52	0	28	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.131	48.6		1
H9320590047	MDO	KY	26228332	Recloser	1,608	143,781.7	4,218.4	2	10	20	32	0	18	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.682	48.4		3
H9322100042	MDO	KY	26100768	Fuse	145	13,232.5	2,200.5	3	1	15	19	0	12	OAKBROOK STA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.393	48.3		1
H9320090044	MDO	KY	25995819	Fuse	598	53,196.5	2,701.7	7	6	18	31	0	18	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.641	48.3		1
H9320670045	MDO	KY	25994804	Fuse	155	14,835.8	1,033.3	4	3	2	9	0.07	5	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.187	48.2		1
H9322430041	MDO	KY	25995954	Fuse	124	10,851.0	1,330.2	4	2	5	11	0	6	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.354	48.0		1
H9320670047	MDO	KY	26053750	Fuse	162	12,359.1	1,812.5	3	3	11	17	0	8	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.359	47.3		1
H9322050041	MDO	KY	25999444	Fuse	149	41,562.9	3,339.3	3	7	6	16	0	8	ALEXANDRIA SOUTH	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.339	47.2		3
H9322410042	MDO	KY	25996871	Fuse	300	30,797.0	2,216.8	8	5	7	20	0	9	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.573	47.1		3
H9320670044	MDO	KY	25994410	Fuse	295	24,032.0	2,632.5	4	1	21	26	0	12	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.579	46.6		3
H9320700042	MDO	KY	51558097	Recloser	1,118	97,439.7	8,818.8	7	15	53	75	0	24	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.693	46.1		3
H9320090044	MDO	KY	25995813	Fuse	368	35,412.5	2,112.9	4	2	19	25	0	13	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.545	45.9		1
H9322430044	MDO	KY	26060067	Fuse	399	26,910.7	1,165.1	12	0	2	14	0	11	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.400	45.0		1
H9320670045	MDO	KY	25994798	Fuse	1,513	263,914.3	7,623.6	7	17	34	58	0.07	29	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.360	44.9		1
H9320090045	MDO	KY	25999220	Fuse	213	12,415.9	928.4	3	4	4	11	0	8	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.246	44.7		1
H9320670044	MDO	KY	26072050	Fuse	242	18,854.1	576.0	3	2	7	12	0	8	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.291	44.7		1
H9320590047	MDO	KY	25993995	Fuse	84	6,119.9	509.3	2	1	5	8	0	4	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.202	44.6		1

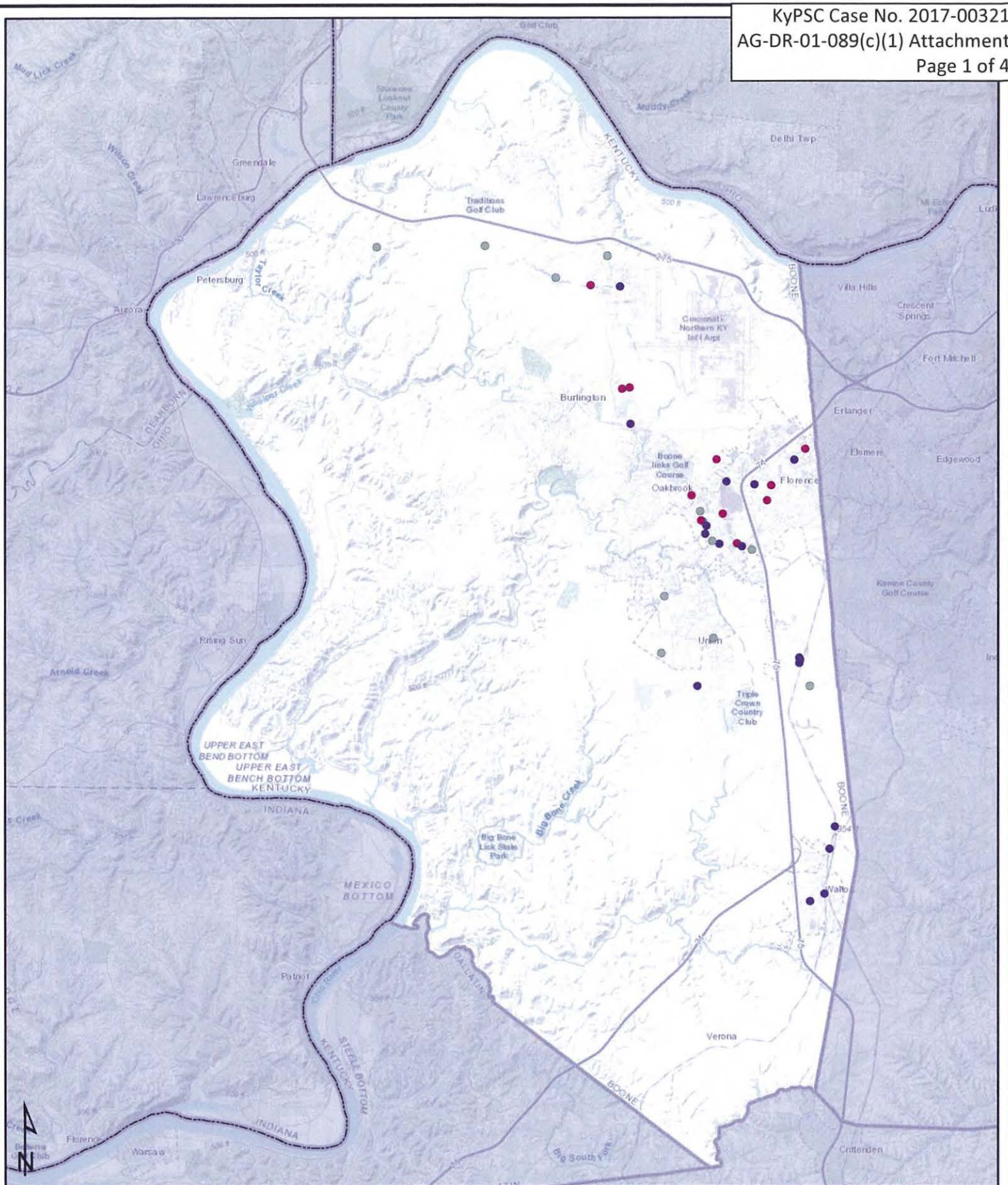


Circuit ID	Owner	State	Device ID	Device type	Total Customers Impacted	Total CMI	Total Outage Duration (minutes)	Based on a 10 year Study				OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
								Device Events	Service Events	Transformer Events	Total Events											
H9320860041	MDO	KY	25997435	Fuse	981	115,871.1	5,147.3	8	5	13	26	0.06	10	BEAVER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.587	44.3		1
H9320780041	MDO	KY	25995551	Fuse	69	4,657.1	360.1	1	0	6	7	0	5	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.203	44.3		1
H9320860042	MDO	KY	26028721	Fuse	32	2,683.5	1,107.0	1	3	7	11	0	6	BEAVER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.295	44.1		1
H9321240041	MDO	KY	25997530	Fuse	319	9,994.0	1,489.0	1	0	3	4	0.03	2	CRITTENDEN	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.137	44.0		2
H9321890042	MDO	KY	26075038	Fuse	211	8,585.9	311.3	2	0	4	6	0	2	LIMABURG	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.159	43.9		3
H9320670041	MDO	KY	25994460	Fuse	153	8,560.7	1,487.4	3	6	6	15	0	7	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.342	43.9		1
H9320590046	MDO	KY	26089318	Fuse	36	3,186.2	702.9	4	0	5	9	0.07	5	WILDER SILVER GROVE	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.251	43.8		1
H9320620042	MDO	KY	25991086	Fuse	643	46,366.8	1,820.2	8	3	10	21	0	10		Other	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.481	43.7		1
H9323050043	MDO	KY	25990782	Fuse	41	3,843.0	1,299.0	0	2	11	13	0	9	MT ZION	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.369	43.3		2
H9322870043	MDO	KY	25990664	Fuse	124	8,471.9	999.2	3	3	2	8	0.08	5	KY UNIV	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.186	43.1		1
H9322870042	MDO	KY	25990460	Fuse	306	26,927.6	1,263.3	3	4	10	17	0	10	KY UNIV	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.400	42.5		1
H9322410046	MDO	KY	25990017	Fuse	24	3,300.7	748.7	2	1	3	6	0	4	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.165	42.4		1
H9322430041	MDO	KY	25996002	Fuse	56	9,902.8	1,632.2	3	1	6	10	0	5	VILLA WHITE TOWER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.259	42.4		1
H9323040043	MDO	KY	25988488	Fuse	722	103,196.5	2,545.4	5	5	13	23	0	10		Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.543	42.3		1
H9320780046	MDO	KY	25998088	Fuse	44	6,587.3	694.3	3	1	1	5	0	1	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.118	42.3		1
H9320090041	MDO	KY	25998556	Fuse	419	27,241.5	2,196.1	3	4	13	20	0	9	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.525	41.9		1
H9320780041	MDO	KY	25998062	Fuse	1,902	291,467.2	4,652.6	12	3	21	36	0	16	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.955	41.9		3
H9320550043	MDO	KY	26050906	Fuse	2,076	125,480.4	3,384.1	9	11	23	43	0	25	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.029	41.8		1
H9321610041	MDO	KY	26061645	Fuse	353	34,122.2	1,615.2	5	1	12	18	0	16	GRANT	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.434	41.5		1
H9320780045	MDO	KY	25997886	Fuse	161	11,843.3	524.5	3	1	4	8	0	6	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.193	41.5		1
H9321520041	MDO	KY	25987665	Fuse	10	1,133.8	420.6	3	0	1	4	0	3	HEBRON	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.097	41.4		1
H9320700043	MDO	KY	25998405	Fuse	2,160	303,954.1	1,689.7	7	6	0	13	0	6	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.340	41.2		3
H9320670045	MDO	KY	1.73E+08	Recloser	1,258	194,098.4	10,294.9	3	22	73	98	0.07	49	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	2.431	41.1		3
H9321340042	MDO	KY	25998918	Fuse	50	3,023.9	518.0	6	1	1	8	0	5	THOMAS MORE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.195	41.1		1
H9322990041	MDO	KY	25992834	Fuse	235	15,746.0	2,149.7	3	5	14	22	0	12	DECORSEY	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.535	41.1		2
H9321280041	MDO	KY	25987782	Fuse	354	38,440.6	937.6	3	2	10	15	0	11	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.367	40.9		2
H9320700042	MDO	KY	26101214	Fuse	250	50,165.1	4,962.3	7	8	18	33	0	10	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.812	40.6		1
H9323050043	MDO	KY	25990787	Fuse	273	22,322.7	1,403.1	4	3	14	21	0	16	MT ZION	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.542	40.6		1
H9320590047	MDO	KY	26050902	Fuse	66	5,735.2	331.3	1	0	6	7	0	4	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.248	40.3		1

Circuit ID	Owner	State	Device ID	Device type	Total Customers Impacted	Total CMI	Total Outage Duration (minutes)	Based on a 10 year Study				OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
								Device Events	Service Events	Transformer Events	Total Events											
H9320670044	MDO	KY	25994430	Fuse	1,067	80,934.5	2,420.9	5	5	10	20	0	8	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.497	40.3		3
H9321320042	MDO	KY	26029955	Fuse	16	2,333.0	798.0	3	1	2	6	0	1	COLD SPRING	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.150	40.0		1
H9321520041	MDO	KY	25987633	Fuse	70	13,750.0	2,668.2	1	9	7	17	0	12	HEBRON	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.476	39.9		1
H9321240042	MDO	KY	25992676	Fuse	42	9,514.1	2,445.2	8	0	2	10	0	3	CRITTENDEN	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.276	39.9		1
H9322890041	MDO	KY	26101212	Fuse	1,386	93,043.8	1,116.2	13	1	2	16	0	3	EMPIRE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.402	39.8		1
H9320090041	MDO	KY	3.74E+08	Fuse	201	19,616.4	1,047.4	2	0	10	12	0	8	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.327	39.8		3
H9321470042	MDO	KY	26226002	Recloser	171	14,703.0	423.0	1	0	2	3	0	3	CLARYVILLE	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.126	39.6		1
H9322430044	MDO	KY	26048824	Fuse	1,011	57,138.3	1,342.6	5	1	8	14	0	5	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.360	38.9		1
H9320980043	MDO	KY	26070182	Fuse	11	1,507.6	565.2	3	0	1	4	0	3	LONGBRANCH	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.103	38.9		1
H9322430044	MDO	KY	25996332	Fuse	928	130,834.9	6,238.5	8	15	12	35	0	25	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.951	38.9		1
H9320700045	MDO	KY	25996126	Fuse	29	3,553.6	1,256.2	3	3	2	8	0	6	CRESCENT	Other	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.231	38.9		1
H9321090041	MDO	KY	26071899	Fuse	124	12,297.0	2,951.5	4	5	13	22	0	7	DRY RIDGE	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.597	38.5		3
H9322870043	MDO	KY	25990500	Fuse	71	7,899.0	713.6	2	3	2	7	0.08	5	KY UNIV	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.209	38.3		1
H9321320049	MDO	KY	25991191	Fuse	186	19,779.0	1,301.3	7	1	12	20	0	11	COLD SPRING	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.576	38.2		1
H9320780045	MDO	KY	92379382	Recloser	888	73,726.3	6,386.1	3	18	33	54	0	21	AUGUSTINE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.421	38.0		3
H9320590042	MDO	KY	25993299	Fuse	536	44,609.5	2,182.1	4	7	6	17	0.09	12	WILDER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.482	37.4		1
H9321280041	MDO	KY	25987799	Fuse	501	55,823.2	2,775.8	5	2	24	31	0	18	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.830	37.3		1
H9320700042	MDO	KY	26066906	Fuse	162	19,425.9	760.7	3	0	8	11	0	7	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.295	37.3		1
H9321320049	MDO	KY	25991171	Fuse	842	108,640.3	3,030.0	10	3	11	24	0	14	COLD SPRING	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.646	37.2		1
H9320700042	MDO	KY	26061641	Fuse	374	36,716.2	2,907.0	2	8	18	28	0	18	CRESCENT	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.808	37.1		3
H9323040041	MDO	KY	25988318	Fuse	41	12,488.0	2,874.8	6	2	2	10	0	4	WHITE TOWER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.297	37.0		1
H9320890042	MDO	KY	26085987	Fuse	22	2,827.9	1,378.3	1	4	8	13	0	5	DIXIE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.408	36.7		3
H9320670044	MDO	KY	25994217	Fuse	24	3,046.8	613.9	3	1	0	4	0	4	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.110	36.4		1
H9321280045	MDO	KY	26081840	Fuse	41	8,021.5	2,050.1	6	1	3	10	0	3	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.279	35.9		1
H9321280044	MDO	KY	25996074	Fuse	119	6,989.7	1,073.4	2	2	13	17	0	15	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.558	35.8		1
H9323040043	MDO	KY	25988375	Fuse	39	4,997.0	1,904.0	3	3	6	12	0	6	WHITE TOWER	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.336	35.7		1
H9322430043	MDO	KY	3.59E+08	Fuse	181	14,940.7	586.5	4	0	2	6	0	5	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.168	35.7		3
H9320670044	MDO	KY	25994193	Fuse	504	67,052.3	3,756.5	4	4	15	23	0	14	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.647	35.5		3
H9321470042	MDO	KY	25997326	Fuse	69	4,797.7	307.2	3	1	0	4	0	2	CLARYVILLE	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.114	35.1		1

Circuit ID	Owner	State	Device ID	Device type	Total Customers Impacted	Total CMI	Total Outage Duration (minutes)	Based on a 10 year Study				OH Primary Incidents per Mile (SHT)	Downstream Transformers	SUBSTATION	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimated Veg. Maint. Costs	Phasing
								Device Events	Service Events	Transformer Events	Total Events											
H9321280041	MDO	KY	1.66E+08	Fuse	166	17,719.9	1,378.7	2	6	10	18	0	6	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.546	34.8		3
H9321280044	MDO	KY	25996034	Fuse	159	32,353.9	2,170.2	3	4	6	13	0	13	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.432	34.7		2
H9322430044	MDO	KY	26060070	Fuse	681	75,877.4	2,559.3	7	9	13	29	0	21	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.923	34.7		1
H9321310042	MDO	KY	25993609	Fuse	232	24,360.4	1,773.4	3	2	1	6	0	3	BELLEVUE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.174	34.5		2
H9322990041	MDO	KY	25987500	Fuse	86	5,375.0	471.0	4	2	1	7	0	4	DECORSEY	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.204	34.3		1
H9322430041	MDO	KY	3.62E+08	Fuse	188	16,396.0	1,569.1	4	2	12	18	0	13	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.525	34.3		1
H9321240041	MDO	KY	53005153	Recloser	2,266	354,464.0	4,254.0	3	8	33	44	0.03	25	CRITTENDEN	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.343	34.3		3
H9322990041	MDO	KY	25987582	Fuse	13	2,415.2	842.8	3	0	2	5	0	4	DECORSEY	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.147	34.1		1
H9322430044	MDO	KY	26060058	Fuse	326	53,875.6	2,432.8	12	0	5	17	0	12	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.559	34.0		1
H9322170043	MDO	KY	25995029	Fuse	85	9,529.7	1,408.9	1	5	4	10	0	6	COVINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.355	33.8		1
H9320590045	MDO	KY	25993356	Fuse	1,066	118,224.5	4,590.0	6	11	22	39	0	28	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.243	33.8		1
H9320550043	MDO	KY	25988773	Fuse	50	4,583.7	914.8	4	4	0	8	0	6	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.239	33.5		1
H9322890041	MDO	KY	25989976	Fuse	249	19,730.9	519.4	5	2	1	8	0	5	EMPIRE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.239	33.5		1
H9322990041	MDO	KY	25987904	Fuse	45	6,825.5	1,567.5	6	2	3	11	0	5	DECORSEY	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.329	33.4		1
H9321090041	MDO	KY	25988532	Fuse	159	103,667.0	11,243.8	2	12	6	20	0	7	DRY RIDGE	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.629	33.4		1
H9322410042	MDO	KY	25996698	Fuse	100	8,083.8	631.4	3	0	3	6	0	5	FLORENCE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.240	33.3		1
H9322050041	MDO	KY	26068683	Fuse	533	141,456.1	3,454.1	9	1	10	20	0	13	ALEXANDRIA SOUTH	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.694	33.1		2
H9322890041	MDO	KY	26099630	Fuse	35	3,333.2	853.0	3	1	6	10	0	6	EMPIRE	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.304	32.9		1
H9320590041	MDO	KY	25993305	Fuse	30	2,300.5	869.3	2	1	3	6	0	6	WILDER	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.245	32.7		1
H9321280044	MDO	KY	26047682	Fuse	142	17,385.7	2,930.6	5	4	20	29	0	15	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.894	32.5		1
H9320670047	MDO	KY	25994720	Fuse	187	19,264.2	548.4	2	1	1	4	0	4	BUFFINGTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.155	32.2		1
H9321520045	MDO	KY	25987307	Fuse	26	3,414.0	1,207.4	4	1	3	8	0.14	2	HEBRON	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.249	32.1		1
H9320550044	MDO	KY	26027783	Fuse	13	1,475.6	552.7	2	1	3	6	0	3	DONALDSON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.221	31.7		3
H9322990041	MDO	KY	25987563	Fuse	79	9,156.5	928.7	4	0	3	7	0	3	DECORSEY	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.284	31.7		1
H9321280041	MDO	KY	25987774	Fuse	337	24,002.8	2,326.5	2	3	25	30	0	40	HANDS	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.985	31.5		3
H9320090044	MDO	KY	86416894	Fuse	44	8,351.0	1,353.6	3	2	4	9	0	5	KENTON	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.320	31.3		3
H9322430044	MDO	KY	26229574	Recloser	621	136,886.5	4,987.3	2	8	38	48	0	36	VILLA	Urban	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	1.598	31.3		3
H40C0150041	MDO	KY	26225886	Recloser	571	73,242.6	2,724.1	4	3	12	19	0	5	WEST END STA	Urban	Ohio/Kentucky	Ohio Zone1	QUEENSGATE	0.704	31.2		3
H9321470041	MDO	KY	25992721	Fuse	189	47,565.5	1,596.1	4	0	4	8	0	8	CLARYVILLE	Rural	Ohio/Kentucky	OH Ky Ind Zone 2	FLORENCE	0.320	31.2		3

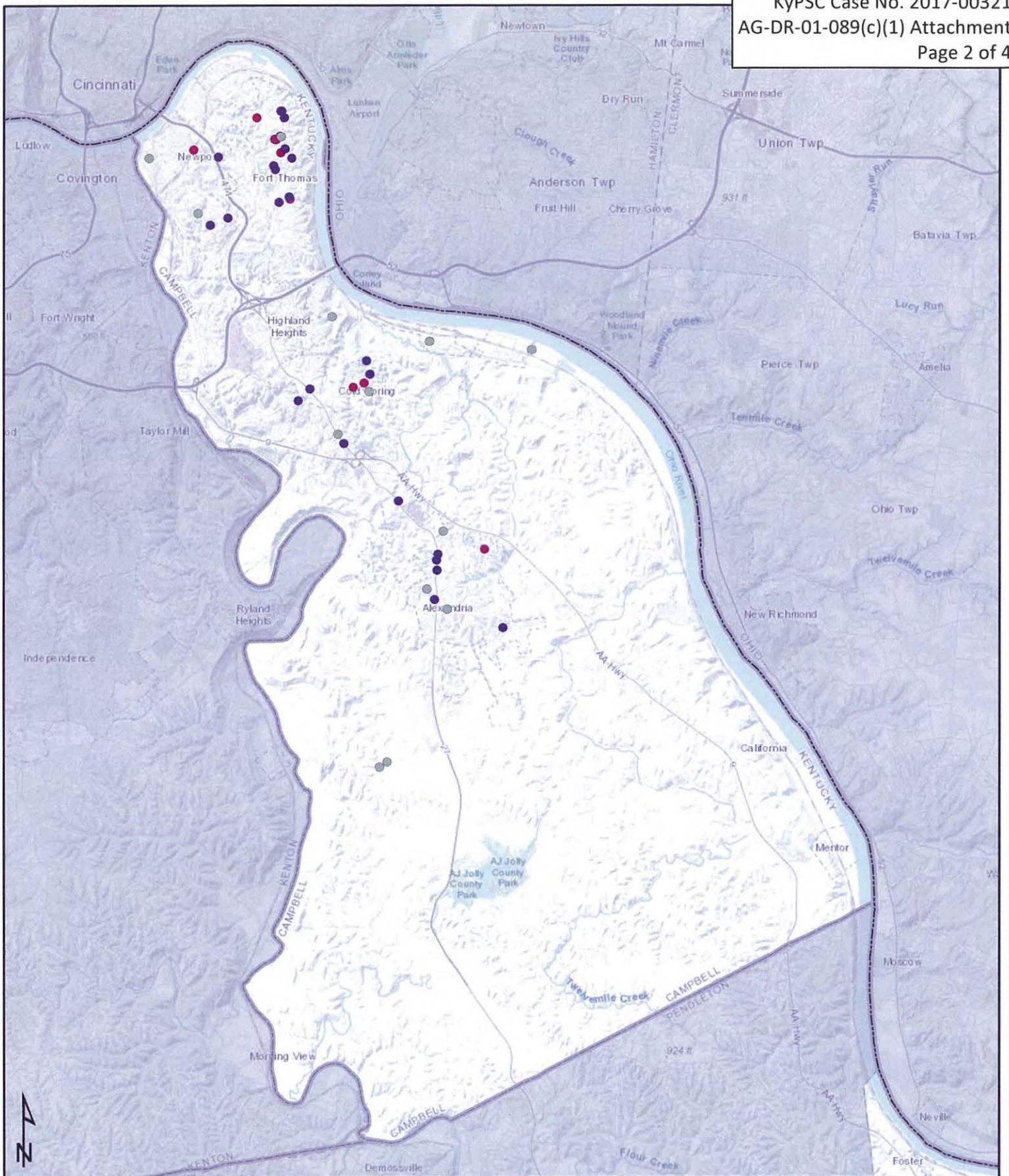
Based on a 10 year Study												OH Primary Incidents per Mile (SHT)	Downstre am Transfor mers	SUBSTATIO N	Circuit Category	Division	Zone	Op Center	Target Miles (Total)	Events / Target Miles (10 years)	Estimate d Veg. MaInt. Costs	Phasing
Circuit ID	Owner	State	Device ID	Device type	Total Customer s Impacted	Total CMI	Total Outage Duration (minutes)	Device Events	Service Events	Transformer Events	Total Events											
H9322410044	MDO	KY	26062570	Fuse	397	28,919.4	2,725.4	4	8	10	22	0	15	FLORENCE	Urban	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.704	31.2		1
H9321320042	MDO	KY	26079202	Fuse	122	11,813.4	758.8	6	1	1	8	0	6	COLD SPRING	Rural	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.256	31.2		1
H9322050041	MDO	KY	25999494	Fuse	41	4,498.8	1,043.5	3	2	3	8	0	3	ALEXANDRI A SOUTH	Rural	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.259	30.9		1
H9322430044	MDO	KY	26062572	Fuse	1,063	80,291.2	4,296.5	5	9	26	40	0	23	VILLA	Urban	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	1.327	30.9		2
H9320620043	MDO	KY	25991293	Fuse	15	2,926.6	1,680.2	2	1	4	7	0	4	SILVER GROVE	Other	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.263	30.4		1
H9321310042	MDO	KY	25993672	Fuse	207	15,937.2	966.3	8	0	1	9	0	6	BELLEVUE	Urban	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.329	30.4		1
H9321890042	MDO	KY	25988264	Fuse	3	716.6	716.6	3	0	0	3	0	1	LIMABURG	Rural	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.100	29.9		1
H9321320042	MDO	KY	26099421	Fuse	143	16,497.4	1,084.8	4	2	6	12	0	7	COLD SPRING	Rural	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.404	29.7		1
H9321990042	MDO	KY	26078778	Fuse	410	55,632.7	5,240.7	10	4	18	32	0	21	RICHWOOD	Rural	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	1.178	29.7		1
H9322410044	MDO	KY	26086765	Fuse	887	125,472.8	3,258.3	15	2	7	24	0	26	FLORENCE	Urban	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.854	29.3		1
H9320700043	MDO	KY	25995759	Fuse	35	4,848.1	694.4	3	1	1	5	0	5	CRESCENT	Urban	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.206	29.1		1
H9322870042	MDO	KY	25990437	Fuse	28	5,252.6	867.5	3	0	4	7	0	3	KY UNIV	Urban	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.243	28.8		1
H9321090042	MDO	KY	26089752	Fuse	45	11,105.2	1,703.5	4	3	3	10	0	3	DRY RIDGE	Rural	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.384	28.6		3
H9322410046	MDO	KY	25989743	Fuse	61	16,337.7	1,324.2	3	0	3	6	0	8	FLORENCE	Urban	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.211	28.5		1
H9320780046	MDO	KY	26225882	Recloser	74	4,959.2	2,680.8	1	5	27	33	0	33	AUGUSTINE	Urban	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	1.233	28.4		3
H9320980043	MDO	KY	26075534	Fuse	289	21,156.6	893.5	4	1	9	14	0	20	LONGBRAN CH	Rural	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.529	28.3		1
H9322430041	MDO	KY	25998544	Fuse	448	25,602.0	680.2	3	1	8	12	0	14	VILLA	Urban	Ohio/Kentu cky	OH Ky Ind Zone 2	FLORENCE	0.425	28.2		2



### Kentucky Workshop Targets Boone County

**Grid Investments**

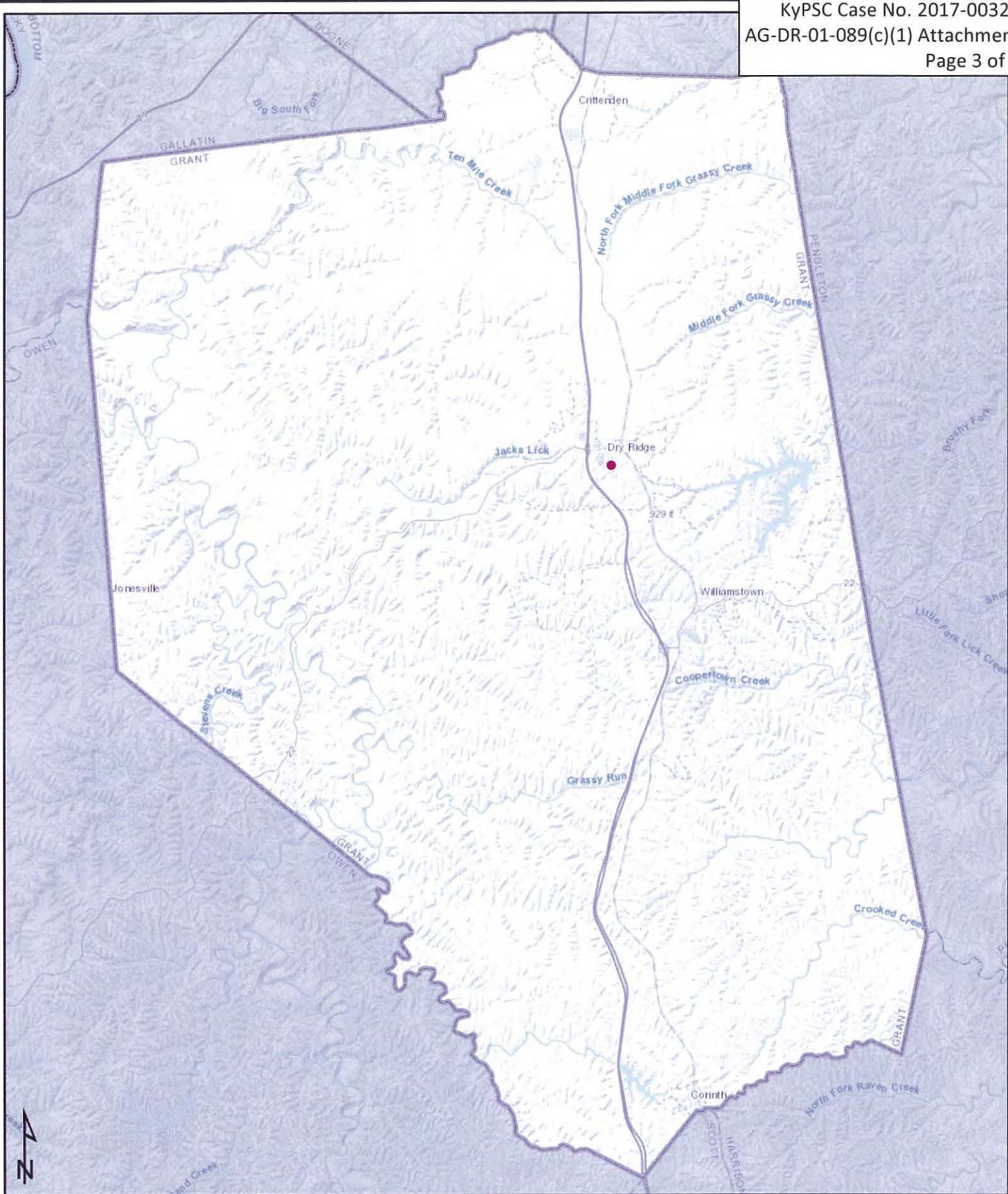
- Simple Tapline (11)
- Extended Tapline (18)
- Subdivision (11)
- Community (1)



### Kentucky Workshop Targets Campbell County

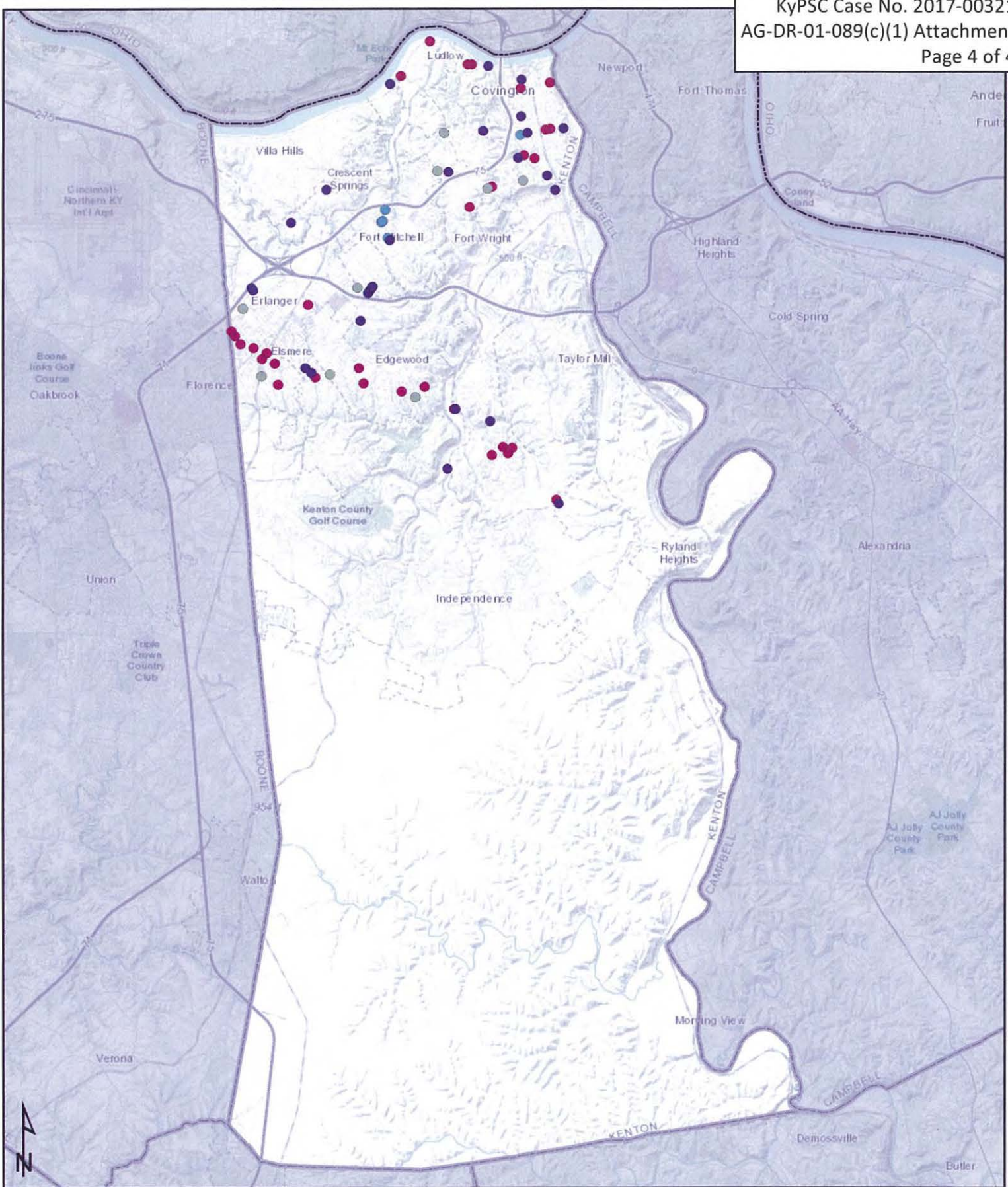
**Grid Investments**

- Simple Tapline (13)
- Extended Tapline (22)
- Subdivision (11)
- Community (0)



### Kentucky Workshop Targets Grant County

- Grid Investments**
- Simple Tapline (0)
  - Extended Tapline (0)
  - Subdivision (1)
  - Community (0)

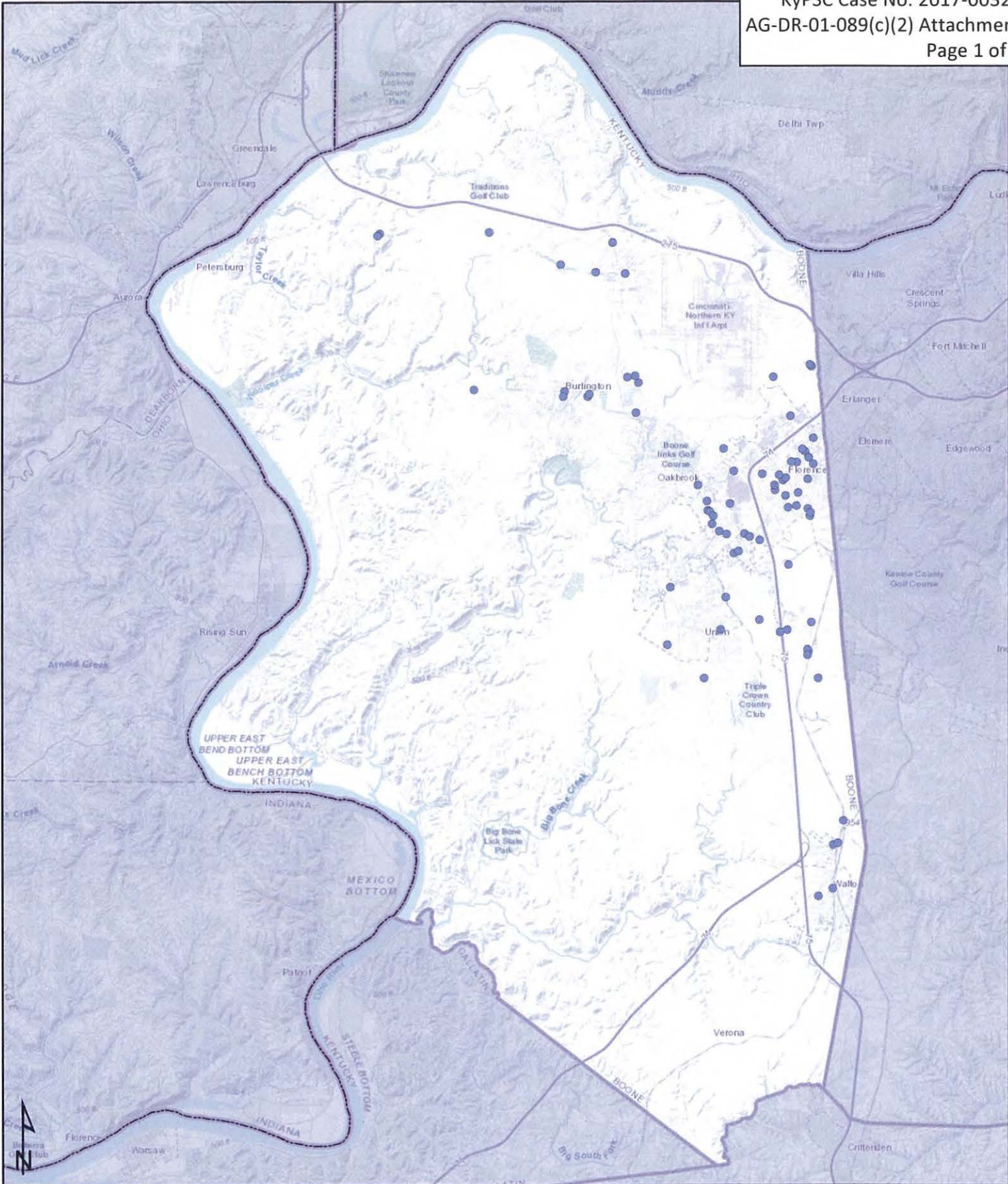


### Kentucky Workshop Targets Kenton County

**Grid Investments**

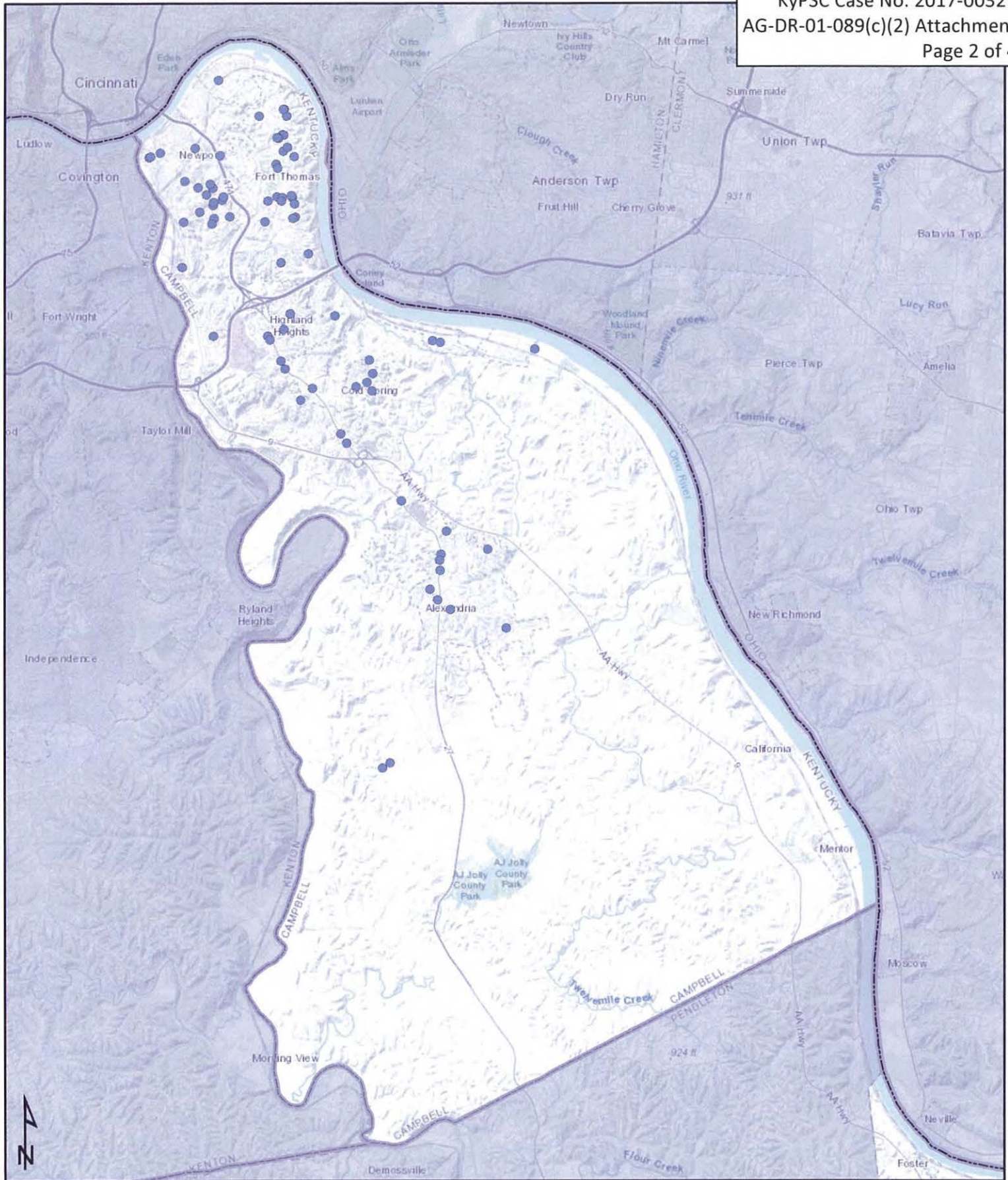
- Simple Tapline (10)
- Extended Tapline (27)
- Subdivision (32)
- Community (6)





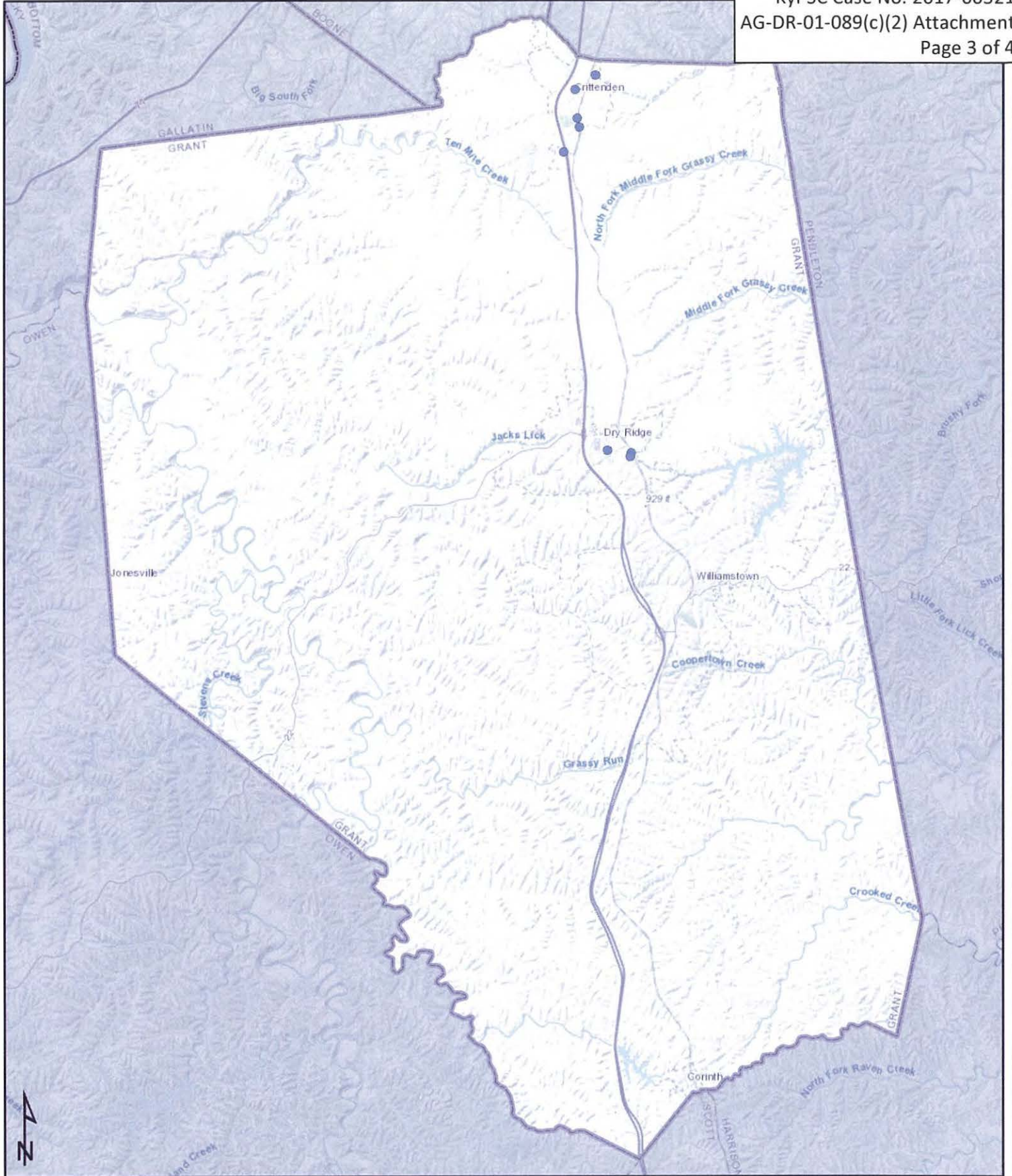
### Kentucky Scope Devices (2016) Boone County

● Scope Devices (77)



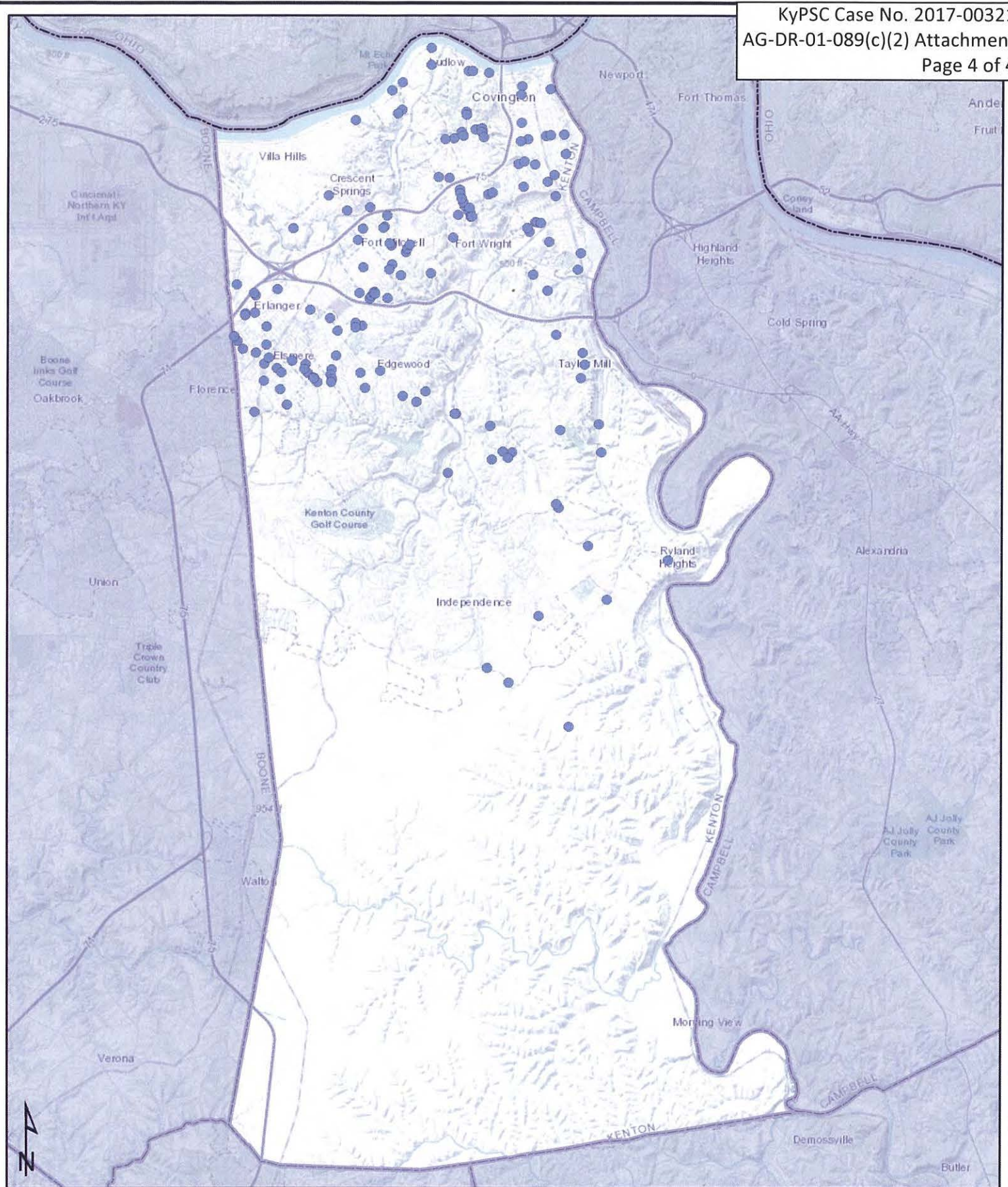
### Kentucky Scope Devices (2016) Campbell County

● Scope Devices (78)



### Kentucky Scope Devices (2016) Grant County

● Scope Devices (8)



### Kentucky Scope Devices (2016) Kenton County

● Scope Devices (162)

**Duke Energy Kentucky**  
**Case No. 2017-00321**  
**Attorney General's First Set Data Requests**  
**Date Received: October 27, 2017**

**AG-DR-01-090**

**REQUEST:**

Provide a copy of the Company's 2015 and 2016 FERC Form 1.

**RESPONSE:**

The 2016 FERC Form 1 for Duke Energy Kentucky was provided with the filing. See FR 16(7)(k).

The 2015 FERC Form 1 is available at [www.ferc.gov](http://www.ferc.gov) and also provided in AG-DR-01-090 Attachment.

**PERSON RESPONSIBLE:**           Legal

THIS FILING IS	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. _____

Form 1 Approved  
OMB No.1902-0021  
(Expires 11/30/2016)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 11/30/2016)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2016)



## FERC FINANCIAL REPORT FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

<b>Exact Legal Name of Respondent (Company)</b> Duke Energy Kentucky, Inc.	<b>Year/Period of Report</b> End of <u>2015/Q4</u>
---	---

## INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

### GENERAL INFORMATION

#### I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

#### II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

#### III. What and Where to Submit

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/eforms/form-1/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary  
Federal Energy Regulatory Commission  
888 First Street, NE  
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Reference Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e) The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of \_\_\_\_\_ for the year ended on which we have reported separately under date of \_\_\_\_\_, we have also reviewed schedules \_\_\_\_\_ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <http://www.ferc.gov/help/how-to.asp>.

- g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <http://www.ferc.gov/docs-filing/eforms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/eforms.asp#3Q-gas>.

#### **IV. When to Submit:**

FERC Forms 1 and 3-Q must be filed by the following schedule:



- a) FERC Form 1 for each year ending December 31 must be filed by April 18<sup>th</sup> of the following year (18 CFR § 141.1), and
- b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

**V. Where to Send Comments on Public Reporting Burden.**

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 150 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The **"Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the

termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

**DEFINITIONS**

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

## EXCERPTS FROM THE LAW

### Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power; .....

(11) 'project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special\* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports salt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies\*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

#### **General Penalties**

The Commission may assess up to \$1 million per day per violation of its rules and regulations. *See* FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1/3-Q:  
 REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION		
01 Exact Legal Name of Respondent Duke Energy Kentucky, Inc.		02 Year/Period of Report End of <u>2015/Q4</u>
03 Previous Name and Date of Change (if name changed during year)  //		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 4580 Olympic Boulevard, Erlanger, KY 41018		
05 Name of Contact Person Charmain Barnes		06 Title of Contact Person Sr. Accounting Analyst
07 Address of Contact Person (Street, City, State, Zip Code) 550 South Tryon Street, Charlotte, NC 28202		
08 Telephone of Contact Person, including Area Code (980) 373-1369	09 This Report Is (1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/13/2016

**ANNUAL CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Brian D. Savoy	03 Signature  Brian D. Savoy	04 Date Signed (Mo, Da, Yr) 04/13/2016
02 Title SVP Chief Accting Off & Controller		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
LIST OF SCHEDULES (Electric Utility)					
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)		
1	General Information	101			
2	Control Over Respondent	102			
3	Corporations Controlled by Respondent	103	N/A		
4	Officers	104			
5	Directors	105			
6	Information on Formula Rates	106(a)(b)			
7	Important Changes During the Year	108-109			
8	Comparative Balance Sheet	110-113			
9	Statement of Income for the Year	114-117			
10	Statement of Retained Earnings for the Year	118-119			
11	Statement of Cash Flows	120-121			
12	Notes to Financial Statements	122-123			
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)			
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201			
15	Nuclear Fuel Materials	202-203	N/A		
16	Electric Plant in Service	204-207			
17	Electric Plant Leased to Others	213	N/A		
18	Electric Plant Held for Future Use	214	N/A		
19	Construction Work in Progress-Electric	216			
20	Accumulated Provision for Depreciation of Electric Utility Plant	219			
21	Investment of Subsidiary Companies	224-225	N/A		
22	Materials and Supplies	227			
23	Allowances	228(ab)-229(ab)			
24	Extraordinary Property Losses	230	N/A		
25	Unrecovered Plant and Regulatory Study Costs	230	N/A		
26	Transmission Service and Generation Interconnection Study Costs	231	N/A		
27	Other Regulatory Assets	232			
28	Miscellaneous Deferred Debits	233			
29	Accumulated Deferred Income Taxes	234			
30	Capital Stock	250-251			
31	Other Paid-in Capital	253			
32	Capital Stock Expense	254	N/A		
33	Long-Term Debt	256-257			
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261			
35	Taxes Accrued, Prepaid and Charged During the Year	262-263			
36	Accumulated Deferred Investment Tax Credits	266-267			





Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
LIST OF SCHEDULES (Electric Utility) (continued)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
67	Transmission Line Statistics Pages	422-423		
68	Transmission Lines Added During the Year	424-425	N/A	
69	Substations	426-427		
70	Transactions with Associated (Affiliated) Companies	429		
71	Footnote Data	450		
<p><b>Stockholders' Reports</b> Check appropriate box:</p> <p><input type="checkbox"/> Two copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>				

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
<b>GENERAL INFORMATION</b>			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Brian D. Savoy          Senior Vice President, Chief Accounting Officer &amp; Controller          550 South Tryon Street          Charlotte, NC 28202</p> <p style="text-align: right;">Public Info KyPSC Case No. 2017-00321          AG-DR-01-090 Attachment 1          Page 13 of 203</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>Commonwealth of Kentucky          Date of Incorporation: March 20, 1901</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>Not applicable</p>			
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Kentucky - Gas and Electric</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged:          (2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	---	--

**CONTROL OVER RESPONDENT**

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

Public Info  
 KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 14 of 203

Duke Energy Kentucky, Inc. is a wholly-owned subsidiary of Duke Energy Ohio, Inc. Duke Energy Ohio, Inc. is a wholly-owned subsidiary of Cinergy Corp., which is a wholly-owned subsidiary of Duke Energy Corporation.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 15 of 203

**Definitions**

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	--

OFFICERS

- Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
- If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Senior Vice President and Chief Human Resources Officer,		
2	effective 01/21/2015	Melissa H. Anderson	425,000
3			
4	President, Duke Energy International	Andrea Bertone	358,947
5			
6	Senior Vice President and Treasurer	Stephen Gerard De May	331,154
7			
8	President-Indiana through 05/31/2015;	Public Info	
9	Executive Vice President and	KyPSC Case No. 2017-00321	
10	President, Midwest and Florida Regions,	AG-DR-01-090 Attachment 1	
11	effective 06/01/2015	Page 16 of 203	
12		Douglas F. Esamann	450,000
13	Chief Executive Officer	Lynn J. Good	1,250,000
14			
15	President	James P. Henning	261,356
16			
17	Executive Vice President and		
18	President, Regulated Generation through 05/31/2015;		
19	Executive Vice President and		
20	President, Generation and Transmission,		
21	effective 06/01/2015	Dhiaa M. Jamil	675,000
22			
23	Executive Vice President, Chief Legal Officer and		
24	Corporate Secretary	Julia S. Janson	500,000
25			
26	Executive Vice President, Strategic Services	A. R. Mullinax	450,000
27			
28	Senior Vice President, Chief Accounting Officer and		
29	Controller	Brian D. Savoy	280,000
30			
31	Executive Vice President, External Affairs and		
32	Strategic Policy	Jennifer L. Weber	505,000
33			
34	President, Duke Energy Renewables through 05/31/15;		
35	President, Commercial Portfolio, effective 06/01/2015	Gregory C. Wolf	360,080
36			
37	Executive Vice President, Market Solutions and		
38	President, Carolinas Region	Lloyd M. Yates	635,000
39			
40	Executive Vice President and Chief Financial Officer	Steven Keith Young	600,000
41			
42			
43			
44			

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

DIRECTORS

- Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
- Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Douglas F. Esamann ***	Public Info
2	(EVP, President, Midwest and Florida Regions)	550 South Tryon Street, Charlotte, NC 28202
3		
4	Lynn J. Good (Chief Executive Officer) **	550 South Tryon Street, Charlotte, NC 28202
5		
6	Dhiaa M. Jamil ***	
7	(EVP, President, Generation and Transmission)	550 South Tryon Street, Charlotte, NC 28202
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		

KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

INFORMATION ON FORMULA RATES  
 FERC Rate Schedule/Tariff Number FERC Proceeding

Public Info KyPSC Case No. 2017-00321

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	AG-DR-01-090 Attachment 1 Page 18 of 203
---	--	---

1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
1	PJM Interconnection, L.L.C.	Docket No. ER12-91-000
2	Open Access Transmission Tariff	
3	Attachment H-22	
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**INFORMATION ON FORMULA RATES**  
FERC Rate Schedule/Tariff Number FERC Proceeding Public Info KyPSC Case No. 2017-00321

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	AG-DR-01-090 Attachment 1 Page 19 of 203
--	--	---

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	20120515-5244	05/15/2012	ER12-91-000	Formula Rate Annual Update	PJM OATT, Attachment H-22A
2	20130129-5070	01/29/2013	ER12-91-000	Formula Rate Annual Update	PJM OATT, Attachment H-22A
3				Corrected	
4	20130515-5122	05/15/2013	ER12-91-000	Formula Rate Annual Update	PJM OATT, Attachment H-22A
5	20140515-5149	05/15/2014	ER12-91-000	Formula Rate Annual Update	PJM OATT, Attachment H-22A
6	20150515-5244	05/15/2015	ER12-91-000	Formula Rate Annual Update	PJM OATT, Attachment H-22A
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**INFORMATION ON FORMULA RATES**  
Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s).	Schedule	Column	Line No
1		Not Applicable	Public Info	KyPSC Case No. 2017-00321
2				AG-DR-01-090 Attachment 1
3				Page 20 of 203
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	------------------------------	---

IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK  
SEE PAGE 109 FOR REQUIRED INFORMATION.

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment I  
Page 21 of 203

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.		04/13/2016	2015/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 22 of 203

1. None
2. None
3. See Notes to Financial Statements, Note 2, "Regulatory Matters"
4. None
5. None
6. See Notes to Financial Statements, Note 4, "Debt and Credit Facilities"
7. None
8. No wage scale changes during the period to report.

No wage scale changes during the third quarter 2015 to report.

During the second quarter 2015, employees bargained for by IBEW Local 1347, UWUA, IUU Local 600 and USW Local 12049 received pay changes (promotion, demotion, pay rate change/merit, job reclassification and adjustments) that totaled \$259,896.00 in annualized costs or a monthly amount of approximately \$21,658.00.

During the first quarter 2015, nonunion employees received pay changes (promotion, demotion, pay rate change/merit, job reclassification and adjustments) that totaled \$20,741.76 in annualized costs or a monthly amount of approximately \$1,728.48.

9. See Notes to Financial Statements, Note 2, "Regulatory Matters" and Note 3, "Commitments and Contingencies"
10. None
11. (Reserved)
12. None
13. There are no changes in major security holders and voting powers of Duke Energy Kentucky, Inc. that occurred during the year.

The officer and director elections and resignations that occurred during the year are as follows:

**Appointments effective 10/01/15**

Caren B. Anders	Vice President, Delivery Operations Support
Richard W. Bagley	Vice President, Transmission Engineering
Charles Keith Beam	Vice President, Customer Information Systems - IT
Michael R. Delowery	Vice President, Project Management and Construction
David A. Renner	Vice President, Coal Combustion Products Engineering
Heath J. Shuler	Senior Vice President, Federal Government Affairs
Alexander J. Weintraub	Senior Vice President, Customer Solutions

**Resignations effective 10/01/15**

Caren B. Anders	Vice President, Transmission Affairs and Emerging Technology
Richard W. Bagley	Vice President, Transmission Design Engineering & Asset Management

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

Charles Keith Beam	Vice President, IT Infrastructure and Operations
David A. Renner	Vice President, Central Engineering & Services
Heath J. Shuler	Senior Vice President, Federal Affairs
Robert A. Sipes	Vice President, Customer Operations Services
Alexander J. Weintraub	Senior Vice President, Market Solutions

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 23 of 203

**Appointments effective 8/15/15**

Sandra S. Wyckoff Assistant Treasurer

**Resignations effective 8/15/15**

Janice L. Walker Assistant Corporate Secretary  
 W. Bryan Buckler Assistant Treasurer

**Appointments effective 6/29/15**

Brett Phipps Managing Director, Fuel Procurement  
 Forest W. Rogers Jr. Vice President, Transmission Maintenance and Construction  
 (Buddy)

**Appointments effective 6/01/15**

Douglas F. Esamann Director  
 Douglas F. Esamann Executive Vice President  
 Douglas F. Esamann President, Midwest and Florida Regions  
 Stephen J. Immel Vice President, Outage and Project Services  
 Dhiaa M. Jamil Director  
 Dhiaa M. Jamil Executive Vice President  
 Dhiaa M. Jamil President, Generation and Transmission  
 Charles R. Whitlock Senior Vice President, Midwest Delivery and Gas Operations

**Appointments effective 4/13/15**

Carol Y. Barajas Vice President, Health and Safety  
 Larry E. Hatcher Vice President, Environmental  
 Lisa M. Marcuz Vice President, Talent Management  
 James Wells Vice President, Coal Combustion Products, Environmental  
 Health & Safety

**Resignations effective 6/29/15**

Brett Phipps Director, Fuel Procurement

**Resignations effective 6/01/15**

Melody Birmingham-Byrd Senior Vice President, Midwest Delivery Operations  
 Stephen J. Immel Vice President, Midwest Regulated Operations  
 Dhiaa M. Jamil Executive Vice President  
 Dhiaa M. Jamil President, Regulated Generation  
 Marc E. Manly Executive Vice President  
 Marc E. Manly President, Commercial Portfolio  
 B. Keith Trent Executive Vice President, Grid Solutions  
 B. Keith Trent President, Midwest and Florida Regions  
 B. Keith Trent Director  
 Charles R. Whitlock Vice President, Gas Operations  
 Charles R. Whitlock President, Midwest Commercial Generation  
 Lloyd M. Yates Director

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

**Resignations effective 4/13/15**

Mitchell C. Griggs Vice President, Environmental  
Mark L. Short Vice President, Talent Management

**Appointments effective 3/03/15**

William H. Fowler Vice President, Design Engineering & Consolidated Planning  
Midwest

**Appointments effective 3/01/15**

Brian R. Weisker Vice President, Coal Combustion Products Operations and  
Maintenance

**Appointments effective 1/21/15**

Melissa H. Anderson Senior Vice President  
Melissa H. Anderson Chief Human Resources Officer

**Appointments effective 1/05/15**

Mehmet Selim Bingol Senior Vice President  
Mehmet Selim Bingol Chief Communications Officer

**Appointments effective 1/01/15**

Caren B. Anders Vice President, Transmission Affairs and Emerging Technology  
Michael A. Lewis Senior Vice President  
Michael A. Lewis Chief Transmission Officer

**Resignations effective 3/02/15**

Russell L. Atkins Vice President, Design Engineering & Consolidated Planning  
Midwest

**Resignations effective 3/01/15**

Paul Draovitch Vice President, Outage & Maintenance Services

**Resignations effective 2/01/15**

David W. Mohler Vice President, Emerging Technology

**Resignations effective 1/21/15**

Jeana G. Sheehan Interim Chief Human Resources Officer

**Resignations effective 1/01/15**

Caren B. Anders Senior Vice President  
Caren B. Anders Chief Transmission Officer

14. N/A

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4	
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)</b>					
Line No.	Public Info Title of Account (a)	KyPSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 25 of 203	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)		200-201	2,036,397,765	1,775,690,380
3	Construction Work in Progress (107)		200-201	43,361,285	14,897,654
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)			2,079,759,050	1,790,588,034
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)		200-201	978,193,739	815,420,481
6	Net Utility Plant (Enter Total of line 4 less 5)			1,101,565,311	975,167,553
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)		202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)			0	0
10	Spent Nuclear Fuel (120.4)			0	0
11	Nuclear Fuel Under Capital Leases (120.6)			0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)		202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)			1,101,565,311	975,167,553
15	Utility Plant Adjustments (116)			0	0
16	Gas Stored Underground - Noncurrent (117)			0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>				
18	Nonutility Property (121)			2,206	2,206
19	(Less) Accum. Prov. for Depr. and Amort. (122)			0	0
20	Investments in Associated Companies (123)			0	0
21	Investment in Subsidiary Companies (123.1)		224-225	0	0
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)				
23	Noncurrent Portion of Allowances		228-229	0	0
24	Other Investments (124)			1,500	1,500
25	Sinking Funds (125)			0	0
26	Depreciation Fund (126)			0	0
27	Amortization Fund - Federal (127)			0	0
28	Other Special Funds (128)			1,121,197	477,394
29	Special Funds (Non Major Only) (129)			0	0
30	Long-Term Portion of Derivative Assets (175)			0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)			0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)			1,124,903	481,100
33	<b>CURRENT AND ACCRUED ASSETS</b>				
34	Cash and Working Funds (Non-major Only) (130)			0	0
35	Cash (131)			9,140,810	11,306,908
36	Special Deposits (132-134)			0	0
37	Working Fund (135)			0	0
38	Temporary Cash Investments (136)			0	0
39	Notes Receivable (141)			0	0
40	Customer Accounts Receivable (142)			5,013,100	1,735,257
41	Other Accounts Receivable (143)			4,706,764	5,830,602
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)			195,051	186,563
43	Notes Receivable from Associated Companies (145)			10,137,088	21,560,229
44	Accounts Receivable from Assoc. Companies (146)			1,362,224	4,016,223
45	Fuel Stock (151)		227	22,581,326	30,613,952
46	Fuel Stock Expenses Undistributed (152)		227	0	0
47	Residuals (Elec) and Extracted Products (153)		227	0	0
48	Plant Materials and Operating Supplies (154)		227	20,450,713	20,637,814
49	Merchandise (155)		227	0	0
50	Other Materials and Supplies (156)		227	0	0
51	Nuclear Materials Held for Sale (157)		202-203/227	0	0
52	Allowances (158.1 and 158.2)		228-229	73,231	24,063

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4	
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)</b>					
Line No.	Public Info Title of Account (a)	KypSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 26 of 203	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances			0	0
54	Stores Expense Undistributed (163)		227	1,109,030	1,648,182
55	Gas Stored Underground - Current (164.1)			0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			0	0
57	Prepayments (165)			856,973	1,623,581
58	Advances for Gas (166-167)			0	0
59	Interest and Dividends Receivable (171)			0	0
60	Rents Receivable (172)			2,500	0
61	Accrued Utility Revenues (173)			0	0
62	Miscellaneous Current and Accrued Assets (174)			20,285,345	21,918,755
63	Derivative Instrument Assets (175)			2,912,924	1,033,047
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			0	0
65	Derivative Instrument Assets - Hedges (176)			0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			0	0
67	Total Current and Accrued Assets (Lines 34 through 66)			98,436,977	121,762,050
68	<b>DEFERRED DEBITS</b>				
69	Unamortized Debt Expenses (181)			1,306,096	1,928,034
70	Extraordinary Property Losses (182.1)		230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)		230b	0	0
72	Other Regulatory Assets (182.3)		232	48,159,201	27,310,676
73	Prelim. Survey and Investigation Charges (Electric) (183)			1,355,886	2,129,393
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			0	0
75	Other Preliminary Survey and Investigation Charges (183.2)			0	0
76	Clearing Accounts (184)			24	5,364
77	Temporary Facilities (185)			0	0
78	Miscellaneous Deferred Debits (186)		233	29,538,033	25,601,304
79	Def. Losses from Disposition of Utility Plt. (187)			0	0
80	Research, Devel. and Demonstration Expend. (188)		352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)			1,721,380	1,987,854
82	Accumulated Deferred Income Taxes (190)		234	40,297,566	-5,170,986
83	Unrecovered Purchased Gas Costs (191)			578,873	1,921,396
84	Total Deferred Debits (lines 69 through 83)			122,957,059	55,713,035
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)			1,324,084,250	1,153,123,738

Name of Respondent		This Report is:	Date of Report	Year/Period of Report	
Duke Energy Kentucky, Inc.		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(mo, da, yr) 04/13/2016	end of 2015/Q4	
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Public Info Title of Account (a)	KypSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 27 of 203	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)		250-251	8,779,995	8,779,995
3	Preferred Stock Issued (204)		250-251	0	0
4	Capital Stock Subscribed (202, 205)			0	0
5	Stock Liability for Conversion (203, 206)			0	0
6	Premium on Capital Stock (207)			18,838,946	18,838,946
7	Other Paid-In Capital (208-211)		253	148,655,189	148,655,189
8	Installments Received on Capital Stock (212)		252	0	0
9	(Less) Discount on Capital Stock (213)		254	0	0
10	(Less) Capital Stock Expense (214)		254b	0	0
11	Retained Earnings (215, 215.1, 216)		118-119	228,157,429	236,981,799
12	Unappropriated Undistributed Subsidiary Earnings (216.1)		118-119	0	0
13	(Less) Reaquired Capital Stock (217)		250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)			0	0
15	Accumulated Other Comprehensive Income (219)		122(a)(b)	0	0
16	Total Proprietary Capital (lines 2 through 15)			404,431,559	413,255,929
17	LONG-TERM DEBT				
18	Bonds (221)		256-257	0	0
19	(Less) Reaquired Bonds (222)		256-257	0	0
20	Advances from Associated Companies (223)		256-257	25,000,000	25,000,000
21	Other Long-Term Debt (224)		256-257	291,720,000	292,571,494
22	Unamortized Premium on Long-Term Debt (225)			0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			388,093	440,663
24	Total Long-Term Debt (lines 18 through 23)			316,331,907	317,130,831
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)			2,151,880	3,671,631
27	Accumulated Provision for Property Insurance (228.1)			0	0
28	Accumulated Provision for Injuries and Damages (228.2)			-40,546	-145,076
29	Accumulated Provision for Pensions and Benefits (228.3)			11,648,663	9,484,261
30	Accumulated Miscellaneous Operating Provisions (228.4)			0	303,256
31	Accumulated Provision for Rate Refunds (229)			0	0
32	Long-Term Portion of Derivative Instrument Liabilities			5,735,787	5,690,225
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			0	0
34	Asset Retirement Obligations (230)			103,500,128	8,122,285
35	Total Other Noncurrent Liabilities (lines 26 through 34)			122,995,912	27,126,582
36	CURRENT AND ACCRUED LIABILITIES				
37	Notes Payable (231)			0	0
38	Accounts Payable (232)			25,682,371	24,484,622
39	Notes Payable to Associated Companies (233)			55,743,000	37,609,000
40	Accounts Payable to Associated Companies (234)			14,418,085	13,262,877
41	Customer Deposits (235)			10,130,787	9,882,144
42	Taxes Accrued (236)		262-263	-4,099,457	5,465,247
43	Interest Accrued (237)			3,340,930	3,346,215
44	Dividends Declared (238)			0	0
45	Matured Long-Term Debt (239)			0	0



Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 04/13/2016	Year/Period of Report end of 2015/Q4
--	---	--	---

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (continued)

Line No.	Public Info Title of Account (a)	KyPSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 28 of 203	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)			0	0
47	Tax Collections Payable (241)			1,586,741	2,787,669
48	Miscellaneous Current and Accrued Liabilities (242)			10,385,150	7,478,936
49	Obligations Under Capital Leases-Current (243)			1,519,753	1,615,463
50	Derivative Instrument Liabilities (244)			6,650,693	6,677,507
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			5,735,787	5,690,225
52	Derivative Instrument Liabilities - Hedges (245)			0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)			119,622,266	106,919,455
55	DEFERRED CREDITS				
56	Customer Advances for Construction (252)			981,414	754,559
57	Accumulated Deferred Investment Tax Credits (255)		266-267	886,573	1,094,869
58	Deferred Gains from Disposition of Utility Plant (256)			0	0
59	Other Deferred Credits (253)		269	25,093,634	22,943,763
60	Other Regulatory Liabilities (254)		278	3,791,681	557,988
61	Unamortized Gain on Reacquired Debt (257)			0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)		272-277	190,426	234,803
63	Accum. Deferred Income Taxes-Other Property (282)			317,823,685	264,399,906
64	Accum. Deferred Income Taxes-Other (283)			11,935,193	-1,294,947
65	Total Deferred Credits (lines 56 through 64)			360,702,606	288,690,941
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)			1,324,084,250	1,153,123,738

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment 1  
Page 29 of 203

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	466,754,287	488,724,225		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	287,322,431	326,535,049		
5	Maintenance Expenses (402)	320-323	32,137,254	37,977,378		
6	Depreciation Expense (403)	336-337	40,995,981	41,040,255		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	2,816,564	3,255,908		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		2,310,291	-5,567,558		
13	(Less) Regulatory Credits (407.4)		399,545	-634		
14	Taxes Other Than Income Taxes (408.1)	262-263	12,963,093	13,393,124		
15	Income Taxes - Federal (409.1)	262-263	1,555,907	-502,877		
16	- Other (409.1)	262-263	-794,708	1,814,798		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	144,168,278	56,838,365		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	117,061,600	36,858,043		
19	Investment Tax Credit Adj. - Net (411.4)	266	-97,216	-98,281		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		8,051	139		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		405,908,679	437,828,613		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		60,845,608	50,895,612		

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.  
 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.  
 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.  
 12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.  
 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.  
 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.  
 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
362,301,564	366,323,566	104,452,723	122,400,659			2
						3
224,547,449	245,248,965	62,774,982	81,286,084	Public Info		4
30,238,515	35,878,159	1,898,739	2,099,219	KyPSC Case No. 2017-00321		5
30,294,923	30,469,928	10,701,058	10,570,327	AG-DR-01-090 Attachment 1		6
				Page 30 of 203		7
2,002,497	2,251,166	814,067	1,004,742			8
						9
						10
						11
211,341	-3,565,339	2,098,950	-2,002,219			12
399,545	-634					13
8,885,417	9,010,562	4,077,676	4,382,562			14
-6,384,426	-850,064	7,940,333	347,187			15
-1,731,081	1,062,705	936,373	752,093			16
134,318,382	41,453,065	9,849,896	15,385,300			17
105,992,512	28,464,052	11,069,088	8,373,991			18
-28,061	-28,061	-69,155	-70,220			19
						20
						21
8,051	139					22
						23
						24
315,954,848	332,447,529	89,953,831	105,381,084			25
46,346,716	33,876,037	14,498,892	17,019,575			26

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016		Year/Period of Report End of 2015/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		60,845,608	50,895,612			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)		581,953	293,557			
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		183,752	227,630			
33	Revenues From Nonutility Operations (417)		39,729	-232			
34	(Less) Expenses of Nonutility Operations (417.1)		111,578	115,657			
35	Nonoperating Rental Income (418)						
36	Equity in Earnings of Subsidiary Companies (418.1)	119					
37	Interest and Dividend Income (419)		1,019,460	1,167,836			
38	Allowance for Other Funds Used During Construction (419.1)		619,464	497,621			
39	Miscellaneous Nonoperating Income (421)		54	230,387			
40	Gain on Disposition of Property (421.1)		240,478				
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		2,205,808	1,845,882			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		-4,832				
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		489,274	377,876			
46	Life Insurance (426.2)						
47	Penalties (426.3)		1,149	59			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		441,036	361,472			
49	Other Deductions (426.5)		960,110	307,659			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		1,886,737	1,047,066			
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	126,257	123,213			
53	Income Taxes-Federal (409.2)	262-263	3,288,690	4,874,288			
54	Income Taxes-Other (409.2)	262-263	549,325	803,577			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	6,808,421	8,918,546			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	10,280,872	14,596,954			
57	Investment Tax Credit Adj.-Net (411.5)		-75,340	-75,340			
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		416,481	47,330			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		-97,410	751,486			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		12,168,565	14,072,706			
63	Amort. of Debt Disc. and Expense (428)		417,713	430,274			
64	Amortization of Loss on Reacquired Debt (428.1)		266,474	266,474			
65	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)						
67	Interest on Debt to Assoc. Companies (430)		189,334	16,271			
68	Other Interest Expense (431)		1,755,051	1,792,335			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		224,569	232,777			
70	Net Interest Charges (Total of lines 62 thru 69)		14,572,568	16,345,283			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		46,175,630	35,301,815			
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)						
75	Net Extraordinary Items (Total of line 73 less line 74)						
76	Income Taxes-Federal and Other (409.3)	262-263					
77	Extraordinary Items After Taxes (line 75 less line 76)						
78	Net Income (Total of line 71 and 77)		46,175,630	35,301,815			

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

STATEMENT OF RETAINED EARNINGS

- Do not report Lines 49-53 on the quarterly version.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Public Info KyPSC Case No. 2017-00321

AG-DR-01-090 Attachment I Page 32 of 203				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		236,981,799	201,679,984
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		46,175,630	35,301,815
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31	July and November 2015 Common Stock Dividend Declared	131	-55,000,000	
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-55,000,000	
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		228,157,429	236,981,799
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

STATEMENT OF RETAINED EARNINGS

- Do not report Lines 49-53 on the quarterly version.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Public Info KyPSC Case No. 2017-00321

		AG-DR-01-090 Attachment 1 Page 33 of 203		Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
Line No.	Item (a)	Contra Primary Account Affected (b)			
41					
42					
43					
44					
45	TOTAL Appropriated Retained Earnings (Account 215)				
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)				
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)				
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)				
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)			228,157,429	236,981,799
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account				
	Report only on an Annual Basis, no Quarterly				
49	Balance-Beginning of Year (Debit or Credit)				
50	Equity in Earnings for Year (Credit) (Account 418.1)				
51	(Less) Dividends Received (Debit)				
52					
53	Balance-End of Year (Total lines 49 thru 52)				

Name of Respondent  Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report  2015/Q4
FOOTNOTE DATA			

**Schedule Page: 118 Line No.: 31 Column: c**

July 2015 Common Stock Dividend	\$35,000,000.00
November 2015 Common Stock Dividend	\$20,000,000.00

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 34 of 203

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
 (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
 (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
 (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities: Public Info KyPSC Case No. 2017-00321		
2	Net Income (Line 78(c) on page 117) AG-DR-01-090 Attachment I	46,175,630	35,301,815
3	Noncash Charges (Credits) to Income: Page 35 of 203		
4	Depreciation and Depletion	40,995,981	41,040,255
5	Amortization of		
6	Plant Items	2,816,564	3,255,908
7	Debt Discount, Premium, Expense and Loss on Recquired Debt	684,187	696,748
8	Deferred Income Taxes (Net)	23,634,227	14,301,914
9	Investment Tax Credit Adjustment (Net)	-172,556	-173,621
10	Net (Increase) Decrease in Receivables	8,336,850	-9,512,411
11	Net (Increase) Decrease in Inventory	8,758,879	-14,335,492
12	Net (Increase) Decrease in Allowances Inventory	-49,168	40,065
13	Net Increase (Decrease) in Payables and Accrued Expenses	-14,622,101	-9,681,269
14	Net (Increase) Decrease in Other Regulatory Assets	-19,245,018	-4,882,343
15	Net Increase (Decrease) in Other Regulatory Liabilities	3,233,693	-61,458
16	(Less) Allowance for Other Funds Used During Construction	619,464	497,621
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):	8,153,138	-8,701,587
19			
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	108,080,842	46,790,903
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-73,159,764	-60,466,379
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-630,938	-1,741,511
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	-619,464	-497,621
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-73,171,238	-61,710,269
35			
36	Acquisition of Other Noncurrent Assets (d)		-10,595,594
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		1,267,000
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
 (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
 (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
 (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-73,171,238	-71,036,863
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)		
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-40,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):	18,134,000	37,609,000
77	Premium Payments and Fees on Deferred Debt	-209,702	-91,876
78	Net Decrease in Short-Term Debt (c)		
79	Intercompany Notes Payable		25,000,000
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-55,000,000	
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-37,075,702	22,517,124
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-2,166,098	-1,730,836
87			
88	Cash and Cash Equivalents at Beginning of Period	11,306,908	13,037,744
89			
90	Cash and Cash Equivalents at End of period	9,140,810	11,306,908

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 18 Column: b**

Other:

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment I  
 Page 37 of 203

Unrecovered Purchased Gas Costs	2,016,229
Prepayments	1,496,140
Clearing Accounts	5,340
Miscellaneous Current and Accrued Assets	2,944,234
Miscellaneous Deferred Debits	4,930,724
Obligations under Capital Leases - Non Current	(1,519,751)
Accumulated Provisions	474,474
Customer Advances for Construction	226,855
Other Deferred Credits	(898,677)
Contribution to Company Sponsored Pension Plan	(2,203,439)
Net Utility Plant and Nonutility Property	1,738,651
Deferred Income Taxes	(2,528,977)
Derivative Instruments Liabilities	(25,569)
Preliminary Survey and Investigation Charges	773,507
Debt Expenses	723,397
	8,153,138

**Schedule Page: 120 Line No.: 18 Column: c**

Other:

Unrecovered Purchased Gas Costs	(1,012,201)
Prepayments	(5,364,005)
Clearing Accounts	52,105
Miscellaneous Current and Accrued Assets	2,691,459
Derivative Instrument Assets	2,087
Miscellaneous Deferred Debits	4,222,290
Obligations Under Capital Leases - Non-current	(1,615,461)
Accumulated Provisions	(753,657)
Customer Advances for Construction	1,653
Other Deferred Credits	(702,850)
Net Utility Plant and Non Utility Property	(5,151,458)
Deferred Income Taxes	(1,065,903)
Derivative Instruments	(1,146)
Preliminary Survey and Investigation Charges	(4,500)
	(8,701,587)

**Schedule Page: 120 Line No.: 76 Column: b**

Intercompany Moneypool Notes Payable \$18,134,000

**Schedule Page: 120 Line No.: 76 Column: c**

Intercompany Moneypool Notes Payable \$37,609,000

**Schedule Page: 120 Line No.: 90 Column: b**

Supplemental Disclosures (in thousands) :	YTD	YTD
	Dec-15	Dec-14
Cash paid for interest, net of amount capitalized	\$13,492	\$15,850
Cash paid for income taxes	\$13,146	\$11,150

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/2016	2015/Q4
FOOTNOTE DATA			

Significant non - cash transactions (in thousands):	YTD	Public Info
	Dec-15	YTD Dec-14
AFUDC - equity component	\$619	KyPSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 38 of 203 \$498
Accrued Capital expenditures	\$7,337	\$3,173

Cash and Cash Equivalents at End of period:	YTD	YTD
	Dec-15	Dec-14
Cash (131)	\$9,140,810	\$11,306,908
Working Funds (135)	\$0	\$0
Temporary Cash Investments (136)	\$0	\$0
	\$9,140,810	\$11,306,908

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	------------------------------	---

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK  
SEE PAGE 123 FOR REQUIRED INFORMATION.

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment I  
Page 39 of 203

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
Duke Energy Kentucky, Inc.			
NOTES TO FINANCIAL STATEMENTS (Continued)			

This Federal Energy Regulatory Commission (FERC) Form 1 has been prepared in conformity with the requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles in the United States of America (GAAP). The following areas represent the significant differences between the Uniform System of Accounts and GAAP:

- GAAP requires that public business enterprises report certain information about operating segments in complete sets of financial statements of the enterprise and certain information about their products and services, which are not required for FERC reporting purposes.
- GAAP requires that majority-owned subsidiaries be consolidated for financial reporting purposes. FERC requires that majority-owned subsidiaries be separately reported as Investment in Subsidiary Companies, unless an appropriate waiver has been granted by the FERC.
- FERC requires that income or losses of an unusual nature and infrequent occurrence, which would significantly distort the current year's income, be recorded as extraordinary income or deductions, respectively.
- GAAP requires that removal and nuclear decommissioning costs for property that does not have an associated legal retirement obligation be presented as a regulatory liability on the Balance Sheet. These costs are presented as accumulated depreciation on the Balance Sheet for FERC reporting purposes.
- GAAP requires the regulatory assets and liabilities resulting from the implementation of ASC 740-10 (formerly SFAS No. 109) be presented as a net amount on the balance sheet. For FERC reporting purposes, these assets and liabilities are presented separately and are included in the Other Regulatory Asset and Other Regulatory Liability line items.
- GAAP requires that the current portion of regulatory assets and regulatory liabilities be reported as current assets and current liabilities, respectively, on the Balance Sheet. FERC requires that the current portion of regulatory assets and liabilities be reported as Regulatory Assets within Deferred Debits and Regulatory Liabilities within Deferred Credits, respectively.
- GAAP requires that the current portion of long-term debt and preferred stock be reported as a current liability on the Balance Sheet. FERC requires that the current portion of long-term debt and preferred stock be reported as Long-term Debt and Proprietary Capital.
- GAAP requires that any deferred costs associated with a specific debt issuance be presented as a reduction to debt on the Balance Sheet. FERC requires any Unamortized Debt Expense to be separately stated as a Deferred Debit on the Balance Sheet.
- GAAP requires the current portion of deferred income taxes be reported as a current asset or liability on the balance sheet. For FERC reporting purposes, the current portion of deferred income taxes is included in Accumulated Deferred Income Taxes, which is non-current.
- GAAP requires that certain account balances within financial statement line items which are not in the natural position for that line item (e.g. an account within Accounts Receivable with a credit balance) be reclassified to the appropriate side of the Balance Sheet. FERC does not require certain accounts which are not in a natural position for their respective line item to be reclassified, as long as the line item in total is in its natural position.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Duke Energy Kentucky's notes to the financial statements have been prepared in conformity with GAAP. Accordingly, certain footnotes are not reflective of Duke Energy Kentucky's financial statements contained herein.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

## 1. ORGANIZATION AND BASIS OF PRESENTATION

### NATURE OF OPERATIONS AND BASIS OF PRESENTATION

Duke Energy Kentucky, Inc. (Duke Energy Kentucky) is a combination electric and natural gas public utility company that provides service in northern Kentucky. Duke Energy Kentucky's principal lines of business include generation, transmission, distribution and sale of electricity, as well as the transportation and sale of natural gas. Duke Energy Kentucky is subject to the regulatory provisions of the Kentucky Public Service Commission (KPSC) and the Federal Energy Regulatory Commission (FERC). Duke Energy Kentucky's common stock is wholly owned by Duke Energy Ohio, Inc. (Duke Energy Ohio), an indirect wholly owned subsidiary of Duke Energy Corporation (Duke Energy).

Duke Energy Kentucky acquired The Dayton Power and Light Company's (DP&L) 31 percent interest in East Bend Station on December 30, 2014. Following the acquisition, Duke Energy Kentucky owns 100 percent of the East Bend Station. Duke Energy Kentucky's proportionate ownership share of the East Bend Station's results of operations and cash flows are included in the accompanying financial statements for the year ended December 31, 2014. See Note 2 for further discussion.

Certain prior year amounts have been reclassified to conform to the current year presentation.

#### Other Current Assets and Liabilities

The following table provides detail of certain amounts included in Other within Current Assets or Current Liabilities.

(in thousands)	Location	December 31,	
		2015	2014
Income taxes receivable	Current Assets	\$ 13,410	\$ 6,578
Other receivable and prepaid assets	Current Assets	6,883	9,433
Collateral liabilities	Current Liabilities	10,131	9,882

The current portion of deferred tax assets is included within Other in Current Assets at December 31, 2014. Due to the adoption of new accounting guidance issued by the Financial Accounting Standards Board (FASB) related to the balance sheet classification of deferred taxes, all deferred tax assets and liabilities are classified as noncurrent at December 31, 2015. See Note 13 for further information.

### SIGNIFICANT ACCOUNTING POLICIES

#### Use of Estimates

In preparing financial statements that conform to generally accepted accounting principles (GAAP) in the United States (U.S.), Duke Energy Kentucky must make estimates and assumptions that affect the reported amounts of assets and liabilities, the reported amounts of revenues and expenses, and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

#### Regulatory Accounting

The majority of Duke Energy Kentucky's operations are subject to price regulation for the sale of electricity and natural gas by the KPSC or FERC. When prices are set on the basis of specific costs of the regulated operations and an effective franchise is in place such that sufficient natural gas or electric services can be sold to recover those costs, Duke Energy Kentucky applies regulatory accounting. Regulatory accounting changes the timing of the recognition of costs or revenues relative to a company that does not apply regulatory accounting. As a result, regulatory assets and regulatory liabilities are recognized on the Balance Sheets. Regulatory assets and liabilities are amortized consistent with the treatment of the related cost in the ratemaking process. See Note 2 for further information.

#### Regulated Fuel Costs and Purchased Power

Duke Energy Kentucky utilizes cost-tracking mechanisms, commonly referred to as fuel adjustment clauses. These clauses allow for the recovery of fuel and fuel-related costs and portions of purchased power costs through surcharges on customer rates. The difference between the costs incurred and the surcharge revenues is recorded as an adjustment to Fuel used in electric generation and purchased power and Cost of natural gas on the Statements of Operations with an off-setting impact on regulatory assets or liabilities.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**Cash and Cash Equivalents**

All highly liquid investments with maturities of three months or less at the date of acquisition are considered cash equivalents.

**Inventory**

Inventory is used for operations and is recorded primarily using the average cost method. Inventory related to regulated operations is valued at historical cost. Materials and supplies are recorded as inventory when purchased and subsequently charged to expense or capitalized to property, plant and equipment when installed. Reserves are established for excess and obsolete inventory. The components of inventory are presented in the table below.

(in thousands)	December 31,	
	2015	2014
Materials and supplies	\$ 22,550	\$ 26,048
Coal held for electric generation	16,282	20,342
Natural gas held in storage	5,309	6,510
<b>Total inventory</b>	<b>\$ 44,141</b>	<b>\$ 52,900</b>

**Property, Plant and Equipment**

Property, plant and equipment are stated at the lower of depreciated historical cost net of any disallowances or fair value, if impaired. Duke Energy Kentucky capitalizes all construction-related direct labor and material costs, as well as indirect construction costs such as general engineering, taxes and financing costs. Refer to Allowance for Funds Used During Construction (AFUDC) and Asset Retirement Obligations (ARO), respectively, for further information on capitalized financing costs and legal obligations associated with the retirement of property, plant and equipment. Costs of renewals and betterments that extend the useful life of property, plant and equipment are also capitalized. The cost of repairs, replacements and major maintenance projects, which do not extend the useful life or increase the expected output of the asset, is expensed as incurred. Depreciation is generally computed over the estimated useful life of the asset using the composite straight-line method. Depreciation studies are conducted periodically to update composite rates and are approved by the KPSC and/or the FERC when required. The composite weighted average depreciation rates were 2.4 percent and 2.6 percent for the years ended December 31, 2015 and 2014, respectively.

In general, when Duke Energy Kentucky retires its regulated property, plant and equipment, original cost plus the cost of retirement, less salvage value, is charged to accumulated depreciation. However, when it becomes probable a regulated asset will be retired substantially in advance of its original expected useful life or will be abandoned, the cost of the asset and the corresponding accumulated depreciation is recognized as a separate asset. If the asset is still in operation, the net amount is classified as Generation facilities to be retired, net on the Balance Sheets. If the asset is no longer operating, the net amount is classified in Regulatory assets on the Balance Sheets. The carrying value of the asset is based on historical cost if Duke Energy Kentucky is allowed to recover the remaining net book value and a return equal to at least the incremental borrowing rate. If not, an impairment is recognized to the extent the net book value of the asset exceeds the present value of future revenues discounted at the incremental borrowing rate.

When Duke Energy Kentucky sells entire regulated operating units, the original cost and accumulated depreciation and amortization balances are removed from Property, Plant and Equipment on the Balance Sheets. Any gain or loss is recorded in earnings, unless otherwise required by the applicable regulatory body.

See Note 6 for further information.

**Allowance for Funds Used During Construction (AFUDC)**

For regulated operations, the debt and equity costs of financing the construction of property, plant and equipment are reflected as AFUDC and capitalized as a component of the cost of property, plant and equipment. AFUDC equity is reported on the Statements of Operations as non-cash income in Other Income and Expenses, net. AFUDC debt is reported as a non-cash offset to Interest Expense. After construction is completed, Duke Energy Kentucky is permitted to recover these costs through their inclusion in rate base and the corresponding subsequent depreciation or amortization of those regulated assets.

AFUDC equity, a permanent difference for income taxes, reduces the effective tax rate when capitalized and increases the effective tax rate when depreciated or amortized.



Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

#### Asset Retirement Obligations (ARO)

AROs are recognized for legal obligations associated with the retirement of property, plant and equipment. When recording an ARO, the present value of the projected liability is recognized in the period in which it is incurred, if a reasonable estimate of fair value can be made. The liability is accreted over time. For operating plants, the present value of the liability is added to the cost of the associated asset and depreciated over the remaining life of the asset. For retired plants, the present value of the liability is recorded as a regulatory asset.

The present value of the initial obligation and subsequent updates are based on discounted cash flows, which include estimates regarding timing of future cash flows, selection of discount rates and cost escalation rates, among other factors. These estimates are subject to change. Depreciation expense is adjusted prospectively for any changes to the carrying amount of the associated asset. Duke Energy Kentucky receives amounts to fund the cost of the ARO from regulated revenues. As a result, the net of amounts recovered in regulated revenues, accretion expense and depreciation of the associated asset is deferred as a regulatory asset or liability.

Obligations for closure of ash basins are based upon discounted cash flows of estimated costs for specific plans, if known, or probability weightings of the potential closure methods if the closure plans are under development and multiple closure options are being considered and evaluated on a site-by-site basis.

See Note 5 for further information.

#### Comprehensive Income

Comprehensive income is defined as the change in equity of a business enterprise during a period from transactions and other events and circumstances from non-owner sources. Comprehensive income is the same as net income for all periods presented. Therefore, a separate statement of comprehensive income is not included in the accompanying financial statements.

#### Revenue Recognition and Unbilled Revenue

Revenues on sales of electricity and natural gas are recognized when service is provided or the product is delivered. Unbilled revenues are recognized by applying customer billing rates to the estimated volumes of energy delivered but not yet billed. Unbilled revenues can vary significantly from period to period as a result of seasonality, weather, customer usage patterns, customer mix, average price in effect for customer classes, timing of rendering customer bills and meter reading schedules.

Duke Energy Kentucky sells, on a revolving basis, nearly all of its retail accounts receivable, including receivables for unbilled revenues, to an affiliate, Cinergy Receivables Company, LLC (CRC). As discussed further in Note 11, Duke Energy Kentucky accounts for the transfers of receivables to CRC as sales. Accordingly, the receivables sold are not reflected on the Balance Sheets. Receivables for unbilled revenues related to retail accounts receivable included in the sales of accounts receivable to CRC at December 31, 2015 and 2014, were \$16 million and \$19 million, respectively.

Unbilled revenues, which are recorded as Receivables on the Balance Sheets and exclude receivables sold to CRC, primarily include wholesale related revenues and totaled \$674 thousand at December 31, 2015 and were not a significant amount at December 31, 2014.

#### Derivatives and Hedging

Derivative and non-derivative instruments may be used in connection with commodity price, interest rate and foreign currency risk management activities, including swaps, futures, forwards and options. All derivative instruments, except those that qualify for the normal purchase/normal sale exception, are recorded on the Balance Sheets at fair value. For activity subject to regulatory accounting, gains and losses on derivative contracts are reflected as regulatory assets or liabilities and not as other comprehensive income or current period income. As a result, changes in fair value of these derivatives have no immediate earnings impact.

See Note 9 for further information.

#### Unamortized Debt Premium, Discount and Expense

Premiums, discounts and expenses incurred with the issuance of outstanding long-term debt are amortized over the term of the debt issue. Call premiums and unamortized expenses associated with refinancing higher-cost debt obligations used to finance regulated assets are amortized. Amortization expense is recorded as Interest Expense in the Statements of Operations and is reflected as Depreciation and amortization within Net cash provided by operating activities on the Statements of Cash Flows.

Name of Respondent  Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report  2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

During 2015, Duke Energy retrospectively adopted revised accounting guidance related to the presentation of debt issuance costs. Unamortized debt issuance costs are presented as a reduction of the debt amount and included in Long-Term Debt on the Balance Sheets presented. Refer to the discussion of New Accounting Standards for further information.

**Loss Contingencies and Environmental Liabilities**

Contingent losses are recorded when it is probable a loss has occurred and can be reasonably estimated. When a range of the probable loss exists and no amount within the range is a better estimate than any other amount, the minimum amount in the range is recorded. Unless otherwise required by GAAP, legal fees are expensed as incurred.

Environmental liabilities are recorded on an undiscounted basis when environmental remediation or other liabilities become probable and can be reasonably estimated. Environmental expenditures related to past operations that do not generate current or future revenues are expensed. Environmental expenditures related to operations that generate current or future revenues are expensed or capitalized, as appropriate. Certain environmental expenditures receive regulatory accounting treatment and are recorded as regulatory assets.

See Notes 2 and 3 for further information.

**Pension and Other Post-Retirement Benefit Plans**

Duke Energy maintains qualified, non-qualified and other post-retirement benefit plans. Eligible employees of Duke Energy Kentucky participate in the respective qualified, non-qualified and other post-retirement benefit plans and Duke Energy Kentucky is allocated its proportionate share of benefit costs. See Note 12 for further information.

**Income Taxes**

Duke Energy and its subsidiaries file a consolidated federal income tax return and other state and foreign jurisdictional returns. Duke Energy Kentucky entered into a tax-sharing agreement with Duke Energy, and income taxes recorded represent amounts Duke Energy Kentucky would incur as a separate C-Corporation. Deferred income taxes have been provided for temporary differences between GAAP and tax bases of assets and liabilities because the differences create taxable or tax-deductible amounts for future periods. Investment tax credits associated with regulated operations are deferred and amortized as a reduction of income tax expense over the estimated useful lives of the related properties.

Positions taken or expected to be taken on tax returns, including the decision to exclude certain income or transactions from a return, are recognized in the financial statements when it is more likely than not the tax position can be sustained based solely on the technical merits of the position. The largest amount of tax benefit that is greater than 50 percent likely of being effectively settled is recorded. Management considers a tax position effectively settled when: (i) the taxing authority has completed its examination procedures, including all appeals and administrative reviews; (ii) Duke Energy Kentucky does not intend to appeal or litigate the tax position included in the completed examination; and (iii) it is remote the taxing authority would examine or re-examine the tax position. The amount of a tax return position that is not recognized in the financial statements is disclosed as an unrecognized tax benefit. If these unrecognized tax benefits are later recognized, then there will be a decrease in income taxes payable, an income tax refund or a reclassification between deferred and current taxes payable. If the portion of tax benefits that has been recognized changes and those tax benefits are subsequently derecognized, then the previously recognized tax benefits may impact the financial statements through increasing income taxes payable, reducing income tax refunds receivable or changing deferred taxes. Changes in assumptions on tax benefits may also impact interest expense or interest income and may result in the recognition of tax penalties.

Tax-related interest and penalties are recorded in Interest Expense and Other Income and Expenses, net, in the Statements of Operations.

See Note 13 for further information.

**NEW ACCOUNTING STANDARDS**

The new accounting standards adopted for 2015 and 2014 had no material impact on the presentation or results of operations, cash flows or financial position of Duke Energy Kentucky. The following accounting standards were adopted by Duke Energy Kentucky during 2015.

**Balance Sheet Classification of Deferred Taxes.** In November 2015, the FASB issued revised accounting guidance for the Balance Sheet classification of deferred taxes. The core principle of this revised accounting guidance is that all deferred tax assets and liabilities should be classified as noncurrent. For Duke Energy Kentucky, this revised accounting guidance was adopted prospectively for December 31, 2015. The Balance Sheet as of December 31, 2014 does not reflect this reclassification of current deferred tax assets and liabilities. See Note 13 for further information on the impact from adoption of this accounting standard.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**Balance Sheet Presentation of Debt Issuance Costs.** In April and August 2015, the FASB issued revised accounting guidance for the presentation of debt issuance costs. The core principle of this revised accounting guidance is that debt issuance costs are not assets, but adjustments to the carrying cost of debt. For Duke Energy Kentucky, this revised accounting guidance was adopted retrospectively to December 31, 2014.

The implementation of this accounting standard resulted in a reduction of Other within Regulatory Assets and Deferred Debits and in Long-Term Debt of approximately \$1 million and \$2 million on the Balance Sheets as of December 31, 2015 and 2014, respectively.

The following new accounting standards were issued, but have not yet been adopted by Duke Energy Kentucky, as of December 31, 2015.

**Revenue from Contracts with Customers.** In May 2014, the FASB issued revised accounting guidance for revenue recognition from contracts with customers. The core principle of this guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The amendments in this update also require disclosure of sufficient information to allow users to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.

For Duke Energy Kentucky, this guidance is effective for interim and annual periods beginning January 1, 2018, although it can be early adopted for annual periods beginning January 1, 2017. The guidance can be applied retroactively to all prior reporting periods presented or retrospectively with a cumulative effect as of the initial date of application. Duke Energy Kentucky is currently evaluating the requirements. The ultimate impact of the new standard has not yet been determined.

**Leases.** In February 2016, the FASB issued revised accounting guidance for leases. The core principle of this guidance is that a lessee should recognize the assets and liabilities that arise from leases on the balance sheet. For Duke Energy Kentucky, this guidance is effective for interim and annual periods beginning January 1, 2019, although it can be early adopted. The guidance is applied using a modified retrospective approach. Duke Energy Kentucky is currently evaluating the requirements. Other than an expected increase in assets and liabilities, the ultimate impact of the new standard has not yet been determined.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

## 2. REGULATORY MATTERS

### REGULATORY ASSETS AND LIABILITIES

Duke Energy Kentucky records assets and liabilities that result from the ratemaking process. See Note 1 for further information.

The following table represents the regulatory assets and liabilities on the Balance Sheets.

(in thousands)	December 31,		Recovery/Refund Period Ends
	2015	2014	
<b>Regulatory Assets(a)</b>			
Accrued pension and other post-retirement benefits	\$ 28,289	\$ 24,806	(f)
East Bend deferrals	16,465	—	(b)
Demand side management/Energy efficiency costs	6,663	8,973	(b)(c)
Hedge costs and other deferrals	6,221	6,250	(d)
Storm cost deferrals	4,913	4,913	(b)
AROs – coal ash	4,425	—	(b)
Vacation accrual	1,440	1,591	2016
Deferred debt expense	1,721	1,988	2036
Natural gas purchase costs	579	1,921	2016
Carbon management research grant	1,400	1,200	(b)
Profit sharing mechanism	—	1,091	—
Net regulatory (liability) asset related to income taxes	(1,826)	952	(b)
<b>Total regulatory assets</b>	<b>70,290</b>	<b>53,685</b>	
Less: current portion	8,879	5,991	
<b>Total noncurrent regulatory assets</b>	<b>\$ 61,411</b>	<b>\$ 47,694</b>	
<b>Regulatory Liabilities(a)</b>			
Costs of removal	\$ 48,032	\$ 48,875	(e)
Accrued pension and other post-retirement benefits	4,937	3,835	(f)
Hedge costs and other deferrals	979	611	(d)
Deferred fuel	973	374	2016
Profit sharing mechanism	717	—	2016
Other	16	20	(b)
<b>Total regulatory liabilities</b>	<b>55,654</b>	<b>53,715</b>	
Less: current portion	2,668	985	
<b>Total noncurrent regulatory liabilities</b>	<b>\$ 52,986</b>	<b>\$ 52,730</b>	

- (a) Regulatory assets and liabilities are excluded from rate base unless otherwise noted.
- (b) The expected recovery or refund period varies for these amounts or has not been determined.
- (c) Deferred costs are recovered through a rider mechanism.
- (d) Recovery varies over the life of the associated instrument.
- (e) Represents funds received from customers to cover future removal of property, plant and equipment from retired or abandoned sites as property is retired. Included in rate base and recovered over the life of associated assets.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

(f) The regulatory asset or liability is amortized with the recognition of actuarial gains or losses and prior service cost and net periodic benefit costs for pension and OPEB plans. See Note 12 for further information.

**RATE RELATED INFORMATION**

The KPSC approves rates for retail electric and natural gas services within the Commonwealth of Kentucky. The FERC approves rates for electric sales to wholesale customers served under cost-based rates, as well as sales of transmission service.

**Accelerated Natural Gas Service Line Replacement Program**

On July 6, 2015, Duke Energy Kentucky filed an application for approval of an accelerated natural gas service line replacement program (ASRP). Under the ASRP, Duke Energy Kentucky proposed to replace certain natural gas service lines on an accelerated basis over a five year period. Through the ASRP, Duke Energy Kentucky also proposed to complete preliminary survey and investigation work related to natural gas service lines that are customer-owned and for which it does not have valid records and, further, to relocate interior natural gas meters to suitable exterior locations where such relocation can be accomplished. Duke Energy Kentucky estimates total capital and operations and maintenance expenditures under the ASRP to approximate \$50 million. The filing also sought approval of a rider for ASRP expenditures to be recovered (Rider ASRP) which Duke Energy Kentucky would update on an annual basis.

Duke Energy Kentucky reached a settlement with the lone intervenor, the Kentucky Attorney General, which included the following key terms: (i) 9.7 percent return on equity; (ii) meter relocations only where code violations exist; (iii) one year rate stay-out, with exceptions; and, (iv) an annual \$1.00 per month cap on Rider ASRP rate increases for residential customers. On February 2, 2016, the KPSC issued an order approving the settlement.

**Regional Transmission Organization (RTO) Realignment**

Duke Energy Ohio and Duke Energy Kentucky transferred control of their transmission assets to effect a RTO realignment from Midcontinent Independent System Operator, Inc. (MISO) to PJM Interconnection, LLC (PJM), effective December 31, 2011.

On December 22, 2010, the KPSC approved Duke Energy Kentucky's request to effect the RTO realignment, subject to a commitment not to seek double-recovery in a future rate case of the transmission expansion fees that may be charged by MISO and PJM in the same period or overlapping periods. Duke Energy Kentucky is not currently recovering PJM or MISO transmission expansion fees through current base rates.

Upon its exit from MISO on December 31, 2011, Duke Energy Kentucky recorded a liability and expense for its exit obligation and share of MISO Transmission Expansion Planning (MTEP) costs, excluding Multi Value Projects (MVP). This liability was recorded within Other in Current Liabilities and Other in Deferred Credits and Other Liabilities on the Balance Sheets.

The following table provides a reconciliation of the beginning and ending balance of recorded obligations related to the withdrawal from MISO.

(in thousands)	December 31, 2014	Provision / Adjustments	Cash Reductions	December 31, 2015
MISO withdrawal liability	\$ 20,217	\$ 724	\$ (1,010)	\$ 19,931

**MVP**

MISO approved 17 MVP proposals prior to Duke Energy Ohio and Duke Energy Kentucky's exit from MISO on December 31, 2011. Construction of these projects is expected to continue through 2020. Costs of these projects, including operating and maintenance costs, property and income taxes, depreciation and an allowed return, are allocated and billed to MISO transmission owners.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

On December 29, 2011, MISO filed a tariff with the FERC providing for the allocation of MVP costs to a withdrawing owner based on monthly energy usage. The FERC set for hearing (i) whether MISO's proposed cost allocation methodology to transmission owners who withdrew from MISO prior to January 1, 2012 is consistent with the tariff at the time of their withdrawal from MISO and, (ii) if not, what the amount of and methodology for calculating any MVP cost responsibility should be. In 2012, MISO estimated Duke Energy Kentucky's MVP obligation over the period from 2012 to 2071 at \$450 million, on an undiscounted basis. On July 16, 2013, a FERC Administrative Law Judge (ALJ) issued an initial decision. Under this initial decision, Duke Energy Ohio and Duke Energy Kentucky would be liable for MVP costs. Duke Energy Ohio and Duke Energy Kentucky filed exceptions to the initial decision, requesting FERC to overturn the ALJ's decision.

On October 29, 2015, the FERC issued an order reversing the ALJ's decision. The FERC ruled the cost allocation methodology is not consistent with the MISO tariff and that Duke Energy Ohio and Duke Energy Kentucky have no liability for MVP costs after withdrawal from MISO. On November 30, 2015, MISO filed with the FERC a request for rehearing. Duke Energy Kentucky cannot predict the outcome of this matter.

**FERC Transmission Return on Equity and MTEP Cost Settlement**

On October 14, 2011, Duke Energy Ohio and Duke Energy Kentucky submitted with the FERC proposed modifications to the PJM Interconnection Open Access Transmission Tariff pertaining to recovery of the transmission revenue requirement as PJM transmission owners. The filing was made in connection with Duke Energy Ohio's and Duke Energy Kentucky's move from MISO to PJM effective December 31, 2011. On April 24, 2012, the FERC issued an order accepting the proposed filing effective January 1, 2012, except that the order denied a request to recover certain costs associated with the move from MISO to PJM without prejudice to the right to submit another filing seeking such recovery and including certain additional evidence, and set the rate of return on equity of 12.38 percent for settlement and hearing. On April 16, 2015, the FERC approved a settlement agreement between Duke Energy Ohio, Duke Energy Kentucky and six PJM transmission customers with load in the Duke Energy Ohio and Duke Energy Kentucky zone. The principal terms of the settlement agreement are that, effective upon the date of FERC approval, (i) the return on equity for wholesale transmission service is reduced to 11.38 percent, (ii) the settling parties agreed not to seek a change in the return on equity that would be effective prior to June 1, 2017, and (iii) Duke Energy Ohio and Duke Energy Kentucky will recover 30 percent of the wholesale portion of costs arising from their obligation to pay any portion of the costs of projects included in any MTEP that was approved prior to the date of Duke Energy Ohio's and Duke Energy Kentucky's integration into PJM.

**OTHER REGULATORY MATTERS**

**PJM Capacity Performance Proposal**

On June 9, 2015, the FERC ruled in favor of PJM on a revised Tariff and Reliability Assurance Agreement including implementation of a Capacity Performance (CP) proposal and to amend sections of the Operating Agreement related to generation non-performance. The CP proposal includes performance-based penalties for non-compliance. Duke Energy Kentucky is a Fixed Resource Requirement (FRR) entity, and therefore is subject to the compliance standards through its FRR plans. A partial CP obligation will apply to Duke Energy Kentucky in the delivery year beginning June 1, 2019, with full compliance beginning June 1, 2020.

Duke Energy Kentucky is evaluating potential strategies for compliance and required investment. The regulatory treatment of CP compliance costs and potential penalties has not been determined. The ruling could result in an adverse impact on Duke Energy Kentucky's future results of operations and cash flows. Duke Energy Kentucky cannot predict the outcome of this matter.

**Regulatory Assets for Coal Combustion Residuals Cost**

On June 10, 2015, Duke Energy Kentucky filed an application with the KPSC seeking approval to record ARO amounts and other compliance obligations related to the disposal of coal combustion residuals (CCR) at the East Bend Station as regulatory assets and to defer costs incurred, including carrying costs. The application was approved in December 2015. The approval imposed annual reporting requirements to provide ARO calculations that reflect any studies, reports or updated assumptions related to the ARO balance and a CCR Compliance Regulatory Asset report to include the annual spend and carrying costs incurred.

Refer to Note 5 for further information on the U.S. Environmental Protection Agency's (EPA) rule to regulate the disposal of CCR from electric utilities as solid waste.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**East Bend Station**

On December 30, 2014, Duke Energy Kentucky acquired The Dayton Power and Light Company's 31 percent interest in the jointly owned East Bend Station for approximately \$12.4 million. Duke Energy Kentucky owns 100 percent of the East Bend Station as a result of the acquisition. The KPSC approved the deferral of incremental operations and maintenance costs related to the additional ownership interest above amounts currently reflected in base rates.

The purchase price, in accordance with FERC guidelines, was reflected with the net purchase amount as an increase to property, plant and equipment as of December 31, 2014, and subsequently with the DP&L's historical original cost as an increase to property, plant and equipment and accumulated depreciation as of December 31, 2015. On August 20, 2015, the KPSC approved Duke Energy Kentucky's application to use the purchase price as the value of the newly acquired interest in the East Bend Station for depreciation purposes and ratemaking and to create a regulatory asset for recovery.

**3. COMMITMENTS AND CONTINGENCIES**

**GENERAL INSURANCE**

Duke Energy Kentucky has insurance and/or reinsurance coverage either directly or through indemnification from Duke Energy's captive insurance company, Bison Insurance Company Limited, and its affiliates, consistent with companies engaged in similar commercial operations with similar type properties. Duke Energy Kentucky's coverage includes (i) commercial general liability coverage for liabilities arising to third parties for bodily injury and property damage; (ii) workers' compensation; (iii) automobile liability coverage; and (iv) property coverage for all real and personal property damage. Real and personal property damage coverage excludes electric transmission and distribution lines, but includes damages arising from boiler and machinery breakdowns, earthquakes, flood damage and extra expense, but not outage or replacement power coverage. All coverage is subject to certain deductibles or retentions, sublimits, exclusions, terms and conditions that are common for companies with similar types of operations. Duke Energy Kentucky self-insures its electric transmission and distribution lines against loss due to storm damage and other natural disasters.

The cost of Duke Energy Kentucky's coverage can fluctuate year to year reflecting claims history and conditions of the insurance and reinsurance markets.

In the event of a loss, terms and amounts of insurance and reinsurance available might not be adequate to cover claims and other expenses incurred. Uninsured losses and other expenses, to the extent not recovered by other sources, could have a material effect on Duke Energy Kentucky's results of operations, cash flows or financial position. Duke Energy Kentucky is responsible to the extent losses may exceed limits of the coverage available.

**ENVIRONMENTAL**

Duke Energy Kentucky is subject to federal, state, and local regulations regarding air and water quality, hazardous and solid waste disposal, and other environmental matters. These regulations can be changed from time to time, imposing new obligations on Duke Energy Kentucky.

**Remediation Activities**

In addition to the AROs discussed in Note 5, Duke Energy Kentucky is responsible for environmental remediation at various sites. These include some properties that are part of ongoing operations and sites formerly owned or used by Duke Energy Kentucky. These sites are in various stages of investigation, remediation and monitoring. Managed in conjunction with relevant federal, state and local agencies, remediation activities vary based upon site condition and location, remediation requirements, complexity and sharing of responsibility. If remediation activities involve joint and several liability provisions, strict liability, or cost recovery or contribution actions, Duke Energy Kentucky could potentially be held responsible for environmental impacts caused by other potentially responsible parties, and may also benefit from insurance policies or contractual indemnities that cover some or all cleanup costs. Liabilities are recorded when losses become probable and are reasonably estimable. The total costs that may be incurred cannot be estimated because the extent of environmental impact, allocation among potentially responsible parties, remediation alternatives and/or regulatory decisions have not yet been determined. Additional costs associated with remediation activities are likely to be incurred in the future and could be significant. Costs are typically expensed as Operation, maintenance and other in the Statements of Operations unless regulatory recovery of the costs is deemed probable.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Duke Energy Kentucky has accrued approximately \$515 thousand for probable and estimable costs related to its various environmental sites. These amounts are recorded in Other within Deferred Credits and Other Liabilities on the Balance Sheets. Additional losses in excess of recorded reserves are expected to be immaterial for the stages of investigation, remediation and monitoring for the environmental sites that have been evaluated. The maximum amount of the range for all stages of Duke Energy Kentucky's environmental sites cannot be determined at this time.

**Clean Power Plan**

On October 23, 2015, the EPA published in the Federal Register the Clean Power Plan (CPP) rule for regulating carbon dioxide (CO<sub>2</sub>) emissions from existing fossil fuel-fired electric generating units. The CPP establishes CO<sub>2</sub> emission rates and mass cap goals that apply to fossil fuel-fired generation. Under the CPP, states are required to develop and submit a final compliance plan, or an initial plan with an extension request, to the EPA by September 6, 2016, or no later than September 6, 2018, with an approved extension. These state plans are subject to EPA approval, with a federal plan applied to states that fail to submit a plan to the EPA or if a state plan is not approved. Legal challenges to the CPP have been filed by stakeholders and motions to stay the requirements of the rule pending the outcome of the litigation were granted by the U.S. Supreme Court in February 2016. Final resolution of these legal challenges could take several years. Compliance with CPP could cause the industry to replace coal generation with natural gas and renewables, especially in states that have significant CO<sub>2</sub> reduction targets under the rule. Costs to operate coal-fired generation plants continue to grow due to increasing environmental compliance requirements, including ash management costs unrelated to CPP, and this may result in the retirement of coal-fired generation plants earlier than the current useful lives. Duke Energy Kentucky continues to evaluate the need to retire generating facilities and plans to seek regulatory recovery, where appropriate, for amounts that have not been recovered upon asset retirements. However, recovery is subject to future regulatory approval, including the recovery of carrying costs on remaining book values, and therefore cannot be assured.

**LITIGATION**

Duke Energy Kentucky is involved in other legal, tax and regulatory proceedings arising in the ordinary course of business, some of which involve significant amounts. Duke Energy Kentucky believes the final disposition of these proceedings will not have a material effect on its results of operations, cash flows or financial position. Duke Energy Kentucky expenses legal costs related to the defense of loss contingencies as incurred.

**OTHER COMMITMENTS AND CONTINGENCIES**

**General**

As part of its normal business, Duke Energy Kentucky is party to various financial guarantees, performance guarantees and other contractual commitments to extend guarantees of credit and other assistance to various third parties. These guarantees involve elements of performance and credit risk which are not included on the Balance Sheets. The possibility of Duke Energy Kentucky having to honor its contingencies is largely dependent upon future operations of various third parties or the occurrence of certain future events.

**Operating and Capital Lease Commitments**

Duke Energy Kentucky leases vehicles, computer equipment and other property and equipment with various terms and expiration dates. Capitalized lease obligations are classified as Long-Term Debt on the Balance Sheets. Amortization of assets recorded under capital leases is included in Depreciation and amortization on the Statements of Operations.

Rental expense for operating leases, which is included in Operation, maintenance and other on the Statements of Operations, was \$2 million for the years ended December 31, 2015 and 2014, respectively.



Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following table presents future minimum lease payments under operating leases, which at inception had a non-cancelable term of more than one year, and capital leases as of December 31, 2015.

(in thousands)	Operating Leases	Capital Leases
2016	\$ 2,250	\$ 1,730
2017	1,912	853
2018	1,233	1,053
2019	483	499
2020	311	265
Thereafter	508	—
Minimum annual payments	6,697	4,400
Less: amount representing interest	—	(728)
Total	\$ 6,697	\$ 3,672

#### 4. DEBT AND CREDIT FACILITIES

##### SUMMARY OF DEBT AND RELATED TERMS

The following table summarizes outstanding debt.

(in thousands)	Weighted Average Interest Rate	Year Due	December 31,	
			2015	2014
Unsecured debt	5.37%	2016-2036	\$ 215,000	\$ 215,851
Capital leases	5.73%	2016-2020	3,672	5,287
Tax-exempt bonds(a)(b)	0.73%	2027	76,720	76,720
Money pool borrowings(b)(c)	0.76%		80,743	62,609
Unamortized debt discount and premium, net			(389)	(441)
Unamortized debt issuance costs			(976)	(1,631)
Total debt	3.44%		\$ 374,770	\$ 358,395
Short-term money pool borrowings			(55,743)	(37,609)
Current maturities of long-term debt			(101,519)	(1,615)
Total long-term debt			\$ 217,508	\$ 319,171

- (a) Includes \$27 million that is secured by a bilateral letter of credit agreement.  
(b) Floating-rate debt. At December 31, 2014, the weighted average interest rate was 0.70% for tax-exempt bonds.  
(c) Includes \$25 million classified as Long-Term Debt Payable to Affiliated Companies on the Balance Sheets.

##### CURRENT MATURITIES OF LONG-TERM DEBT

At December 31, 2015, Duke Energy Kentucky had \$50 million of senior unsecured notes with a 5.750% fixed interest rate due March 2016 classified as Current maturities of long-term debt on the Balance Sheets. Duke Energy Kentucky currently anticipates satisfying this obligation with additional borrowings and available cash.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

At December 31, 2015, Duke Energy Kentucky had \$50 million of tax-exempt bonds with a 1.120% floating interest rate and a maturity date of August 2027. However, the bonds have a mandatory put in December 2016 and are classified as Current maturities of long-term debt on the Balance Sheets.

**MATURITIES AND CALL OPTIONS**

The following table shows the annual maturities of long-term debt for the next five years and thereafter.

(in thousands)	December 31, 2015
2016	\$ 101,519
2017	687
2018	887
2019	100,230
2020	25,180
Thereafter	90,524
Total long-term debt, including current maturities	\$ 319,027

Duke Energy Kentucky has the ability under certain debt facilities to call and repay the obligation prior to its scheduled maturity. Therefore, the actual timing of future cash repayments could be materially different than as presented above.

**SHORT-TERM OBLIGATIONS CLASSIFIED AS LONG-TERM DEBT**

Tax-exempt bonds that may be put to Duke Energy Kentucky at the option of the holder and money pool borrowings, which are short-term obligations by nature, are classified as long-term due to Duke Energy Kentucky's intent and ability to utilize such borrowings as long-term financing. As Duke Energy's Master Credit Facility and Duke Energy Kentucky's other bilateral letter of credit agreements have non-cancelable terms in excess of one year as of the balance sheet date, Duke Energy Kentucky has the ability to refinance these short-term obligations on a long-term basis. See "Available Credit Facilities" below for additional information.

At December 31, 2015 and 2014, \$27 million of tax-exempt bonds and \$25 million of money pool borrowings were classified as Long-Term Debt and Long-Term Debt Payable to Affiliated Companies, respectively, on the Balance Sheets.

**SIGNIFICANT DEBT ISSUANCES**

In January 2016, Duke Energy Kentucky issued \$95 million of unsecured debentures, of which \$45 million carry a fixed interest rate of 3.42 percent and mature January 15, 2026, and \$50 million carry a fixed interest rate of 4.45 percent and mature January 15, 2046. Proceeds will primarily be used to refinance existing debt, including money pool borrowings, capital expenditures and for general corporate purposes.

**AVAILABLE CREDIT FACILITIES**

Duke Energy has a Master Credit Facility with a capacity of \$7.5 billion through January 2020. Duke Energy Kentucky has borrowing capacity under the Master Credit Facility up to a specified sublimit. Duke Energy has the unilateral ability at any time to increase or decrease Duke Energy Kentucky's borrowing sublimit, subject to a maximum sublimit. The amount available to Duke Energy Kentucky under the Master Credit Facility may be reduced to backstop issuances of commercial paper, certain letters of credit and variable-rate demand tax-exempt bonds that may be put to Duke Energy Kentucky at the option of the holder. At December 31, 2015, Duke Energy Kentucky had a borrowing sublimit of \$125 million and available capacity of \$51 million under the Master Credit Facility.

Duke Energy Kentucky and Duke Energy Indiana, Inc. (subsequently Duke Energy Indiana, LLC) (Duke Energy Indiana), a wholly owned subsidiary of Duke Energy, collectively have a \$156 million bilateral letter of credit agreement expiring February 2019. Duke Energy Kentucky and Duke Energy Indiana may request the issuance of letters of credit up to \$27 million and \$129 million, respectively, on their behalf to support various series of tax-exempt bonds. This credit facility may not be used for any purpose other than to support the tax-exempt bonds.

Name of Respondent  Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report  2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**OTHER DEBT MATTERS**

**Money Pool**

Duke Energy Kentucky receives support for its short-term borrowing needs through participation with Duke Energy and certain of its subsidiaries in a money pool arrangement. Under this arrangement, those companies with short-term funds may provide short-term loans to affiliates participating under this arrangement. The money pool is structured such that Duke Energy Kentucky separately manages its cash needs and working capital requirements. Accordingly, there is no net settlement of receivables and payables related to the money pool between the money pool participants.

Money pool receivable balances are reflected within Notes receivable from affiliated companies in the Balance Sheets. The change in receivables is reflected within Investing Activities on the Statements of Cash Flows. Money pool payable balances are reflected within either Notes payable to affiliated companies or Long-Term Debt Payable to Affiliated Companies on the Balance Sheets. The change in payables are reflected within Financing Activities on the Statements of Cash Flows.

**Restrictive Debt Covenants**

Duke Energy Kentucky's debt and credit agreements contain various financial and other covenants. Failure to meet those covenants beyond applicable grace periods could result in accelerated due dates and/or termination of the agreements. As of December 31, 2015, Duke Energy Kentucky was in compliance with all covenants related to its debt agreements. In addition, some credit agreements may allow for acceleration of payments or termination of the agreements due to nonpayment, or the acceleration of other significant indebtedness of the borrower or some of its subsidiaries. None of the debt or credit agreements contain material adverse change clauses.

**5. ASSET RETIREMENT OBLIGATIONS**

Duke Energy Kentucky records an ARO when it has a legal obligation to incur retirement costs associated with the retirement of a long-lived asset and the obligation can be reasonably estimated. Certain assets have an indeterminate life, and thus the fair value of the retirement obligation is not reasonably estimable. A liability for these AROs will be recorded when a fair value is determinable.

Duke Energy Kentucky's regulated electric and regulated natural gas operations accrue costs of removal for property that does not have an associated legal retirement obligation based on regulatory orders from the KPSC. These costs of removal are recorded as a regulatory liability in accordance with regulatory accounting treatment. See Note 2 for the estimated cost of removal for assets without an associated legal retirement obligation, which are included in Regulatory liabilities on the Balance Sheets as of December 31, 2015 and 2014.

On April 17, 2015, the EPA published in the Federal Register a rule to regulate the disposal of CCR from electric utilities as solid waste. The federal regulation classifies CCR as nonhazardous waste under Subtitle D of the Resource Conservation and Recovery Act and allows beneficial use of CCRs with some restrictions. The regulation applies to all new and existing landfills, new and existing surface impoundments receiving CCR and existing surface impoundments that are no longer receiving CCR but contain liquid located at stations currently generating electricity (regardless of fuel source). The rule establishes requirements regarding landfill design, structural integrity design and assessment criteria for surface impoundments, groundwater monitoring and protection procedures and other operational and reporting procedures to ensure the safe disposal and management of CCR. In addition to the requirements of the federal CCR regulation, CCR landfills and surface impoundments will continue to be independently regulated by most states.

During the second quarter of 2015, as a result of the EPA rule, Duke Energy Kentucky recorded additional ARO amounts for estimated ash basin closure costs at the East Bend Station. The ARO amount recorded represents the discounted cash flows for estimated closure costs of this ash basin. Actual costs to be incurred will be dependent upon site specific factors that include the method and time frame of closure. Closure methods considered include removing the water from the basins and capping the ash with a synthetic barrier, excavating and relocating the ash to a lined structural fill or lined landfill, or recycling the ash for concrete or some other beneficial use. The ultimate method and timetable for closure will be in compliance with standards set by the EPA rule and any state regulations. The ARO amount will be adjusted as additional information is gained through the closure process, including acceptance and approval of compliance approaches which may change management assumptions, and may result in a material change to the balance.

Asset retirement costs associated with the AROs for CCR at the East Bend Station are included within Property, Plant and Equipment on the Balance Sheets.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following table presents the changes in the liability associated with AROs.

(in thousands)	Years Ended December 31,	
	2015	2014
Balance at beginning of period <sup>(a)</sup>	\$ 8,122	\$ 6,253
Acquisitions <sup>(b)</sup>	—	270
Accretion expense	3,391	430
Liabilities settled <sup>(c)</sup>	(4,443)	—
Liabilities incurred in the current year <sup>(d)</sup>	115,723	—
Revisions to estimates of cash flows <sup>(e)</sup>	(19,293)	1,169
Balance at end of period	\$ 103,500	\$ 8,122

- (a) Primarily related to the retirement of natural gas mains, asbestos removal and closure of landfills at fossil generation facilities.  
(b) Acquired as a result of the purchase of Dayton Power and Light Company's ownership interest in the East Bend Station.  
(c) Settlement of liabilities related to ash basin closure costs at the East Bend Station.  
(d) Incurred as a result of the EPA's rule for disposal of CCR as solid waste. See Note 2 for further discussion of the approval granted by the KPSC to defer costs related to ash basin closure at the East Bend Station.  
(e) The 2015 amount primarily relates to ash basin closure costs.

Cost recovery related to ash basin closures will be pursued through the normal ratemaking process with the KPSC which permits recovery of necessary and prudently incurred costs associated with Duke Energy Kentucky's regulated operations.

## 6. PROPERTY, PLANT AND EQUIPMENT

The following table summarizes property, plant and equipment.

(in thousands)	Estimated Useful Life (Years)	December 31,	
		2015	2014
Land		\$ 24,475	\$ 22,452
Plant			
Electric generation, distribution and transmission <sup>(a)</sup>	8 – 100	1,509,240	1,182,985
Natural gas transmission and distribution <sup>(a)</sup>	12 – 50	438,055	428,082
Other buildings and improvements	15 – 100	11,674	11,914
Equipment	5 – 25	16,464	15,888
Construction in process		43,361	14,898
Other	5 – 20	36,492	35,617
Total property, plant and equipment		2,079,761	1,711,836
Accumulated depreciation and amortization <sup>(b)</sup>		(923,578)	(691,367)
Generation facilities to be retired, net		—	8,601
Net property, plant and equipment <sup>(c)</sup>		\$ 1,156,183	\$ 1,029,070

- (a) Includes capitalized lease amounts of \$32 million for each of the years ended December 31, 2015 and 2014.  
(b) Includes accumulated amortization of capitalized leases of \$7 million and \$6 million at December 31, 2015 and 2014, respectively.  
(c) The debt component of AFUDC totaled \$225 thousand and \$233 thousand at December 31, 2015 and 2014, respectively.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

## 7. OTHER INCOME AND EXPENSES, NET

The components of Other Income and Expenses, net on the Statements of Operations are as follows.

(in thousands)	Years Ended December 31,	
	2015	2014
<b>Income/(Expense):</b>		
Interest income	\$ 1,019	\$ 1,168
AFUDC equity	620	498
Other	(564)	230
<b>Other Income and Expense, net</b>	<b>\$ 1,075</b>	<b>\$ 1,896</b>

## 8. RELATED PARTY TRANSACTIONS

Duke Energy Kentucky engages in related party transactions, which are generally performed at cost and in accordance with KPSC and FERC regulations. Material amounts related to transactions with related parties included in the Statements of Operations are presented in the following table.

(in thousands)	Years Ended December 31,	
	2015	2014
Corporate governance and shared service expenses <sup>(a)</sup>	\$ 77,884	\$ 69,606

- (a) Duke Energy Kentucky is charged its proportionate share of costs, primarily related to human resources, employee benefits, legal and accounting fees, as well as other third party costs, from an unconsolidated affiliate that is a consolidated affiliate of Duke Energy. These amounts are recorded in Operation, maintenance and other within Operating Expenses on the Statements of Operations.

In addition to the amounts presented above, Duke Energy Kentucky records the impact on net income of other affiliate transactions, including rental of office space, participation in a money pool arrangement with Duke Energy and certain of its subsidiaries, other operational transactions and its proportionate share of certain charged expenses. The net impact of these transactions was not material for each of the years ended December 31, 2015 and 2014.

Certain trade receivables have been sold by Duke Energy Kentucky to CRC, an unconsolidated entity formed by a subsidiary of Duke Energy. The proceeds obtained from the sales of receivables are largely cash but do include a subordinated note from CRC for a portion of the purchase price. Refer to Notes 1 and 11 for further information related to the sales of these receivables.

Refer to the Balance Sheets for amounts due to or due from related parties.

### Intercompany Income Taxes

Duke Energy and its subsidiaries file a consolidated federal income tax return and other state and jurisdictional returns. Duke Energy Kentucky has a tax sharing agreement with Duke Energy for the allocation of consolidated tax liabilities and benefits. Income taxes recorded represent amounts Duke Energy Kentucky would incur as a separate C-Corporation. For the years ended December 31, 2015 and 2014, Duke Energy Kentucky had intercompany tax receivable balances of \$13 million and \$5 million, respectively.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/2016	2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

## 9. DERIVATIVES AND HEDGING

### COMMODITY PRICE RISK

Duke Energy Kentucky has limited exposure to market price changes of fuel and emission allowance costs incurred for its retail customers due to the use of cost tracking and recovery mechanisms. Duke Energy Kentucky does have exposure to the impact of market fluctuations in the prices of electricity, fuel and emission allowances associated with its generation output not utilized to serve retail operations or committed load (off-system, wholesale power sales). Duke Energy Kentucky's outstanding commodity derivatives are primarily financial transmission rights.

See Note 10 for additional information on the fair value of commodity derivatives.

### INTEREST RATE RISK

Duke Energy Kentucky is exposed to changes in interest rates as a result of its issuance or anticipated issuance of variable-rate and fixed-rate debt. Interest rate risk is managed by limiting variable-rate exposure to a percentage of total debt and by monitoring changes in interest rates. To manage risk associated with changes in interest rates, Duke Energy Kentucky may enter into financial contracts including interest rate swaps and U.S. Treasury lock agreements. The notional amount of interest rate swaps outstanding was \$26.7 million at December 31, 2015 and December 31, 2014. Financial contracts entered into by Duke Energy Kentucky are not designated as a hedge because they are accounted for under regulatory accounting. With regulatory accounting, the mark-to-market gains or losses are deferred as regulatory assets or liabilities, respectively. Regulatory assets and liabilities are amortized consistent with the treatment of related costs in the ratemaking process. The accrual of interest on swaps is recorded as Interest Expense on the Statements of Operations.

See Note 10 for additional information on the fair value of interest rate derivatives.

### CREDIT RISK

Duke Energy Kentucky analyzes the financial condition of counterparties prior to entering into agreements and establishes credit limits and monitors the appropriateness of those limits on an ongoing basis. Credit limits and collateral requirements for retail electric customers are established by the KPSC.

Duke Energy Kentucky's industry has historically operated under negotiated credit lines for physical delivery contracts. Duke Energy Kentucky may use master collateral agreements to mitigate certain credit exposures. The collateral agreements require certain counterparties to post cash or letters of credit for the amount of exposure in excess of an established threshold. The threshold amount represents an unsecured credit limit determined in accordance with the corporate credit policy. Collateral agreements also provide that the inability to post collateral is sufficient cause to terminate contracts and liquidate all positions.

Duke Energy Kentucky also obtains cash or letters of credit from customers to provide credit support outside of collateral agreements, where appropriate, based on its financial analysis of the customer and the regulatory or contractual terms and conditions applicable to each transaction.

## 10. FAIR VALUE MEASUREMENTS

Fair value is the exchange price in an orderly transaction between market participants to sell an asset or transfer a liability at the measurement date. The fair value definition focuses on an exit price versus the acquisition cost. Fair value measurements use market data or assumptions market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, corroborated by market data or generally unobservable. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. A midmarket pricing convention (the midpoint price between bid and ask prices) is permitted for use as a practical expedient.

Fair value measurements are classified in three levels based on the fair value hierarchy:

**Level 1** – Unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity can access at the measurement date. An active market is one in which transactions for an asset or liability occur with sufficient frequency and volume to provide ongoing pricing information.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**Level 2** – A fair value measurement utilizing inputs other than quoted prices included in Level 1 that are observable, either directly or indirectly, for an asset or liability. Inputs include (i) quoted prices for similar assets or liabilities in active markets, (ii) quoted prices for identical or similar assets or liabilities in markets that are not active, (iii) and inputs other than quoted market prices that are observable for the asset or liability, such as interest rate curves and yield curves observable at commonly quoted intervals, volatilities, and credit spreads. A Level 2 measurement cannot have more than an insignificant portion of its valuation based on unobservable inputs. Instruments in this category include non-exchange-traded derivatives, such as over-the-counter forwards, swaps and options; certain marketable debt securities; and financial instruments traded in less than active markets.

**Level 3** – Any fair value measurement which includes unobservable inputs for more than an insignificant portion of the valuation. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value. Level 3 measurements may include longer-term instruments that extend into periods in which observable inputs are not available.

Fair value accounting guidance permits entities to elect to measure certain financial instruments that are not required to be accounted for at fair value, such as equity method investments or the company's own debt, at fair value. Duke Energy Kentucky has not elected to record any of these items at fair value.

Transfers between levels represent assets or liabilities that were previously (i) categorized at a higher level for which the inputs to the estimate became less observable or (ii) classified at a lower level for which the inputs became more observable during the period. Duke Energy Kentucky's policy is to recognize transfers between levels of the fair value hierarchy at the end of the period. There were no transfers between levels 1, 2 or 3 during the years ended December 31, 2015 and 2014.

Valuation methods of the primary fair value measurements disclosed below are as follows.

**Interest rate derivatives**

Most over-the-counter interest rate contract derivatives are valued using financial models which utilize observable inputs for similar instruments and are classified as Level 2. Inputs include forward interest rate curves, notional amounts, interest rates and credit quality of the counterparties.

**QUANTITATIVE DISCLOSURES**

The following tables provide recorded balances for assets and liabilities measured at fair value on a recurring basis on the Balance Sheets, the fair values presented below are shown gross. Derivative amounts in the table below exclude cash collateral.

(in thousands)	December 31, 2015			
	Total Fair Value	Level 1	Level 2	Level 3
Derivative assets <sup>(a)</sup>	\$ 2,913	\$ —	\$ —	\$ 2,913
Derivative liabilities <sup>(b)</sup>	(6,678)	(27)	(6,651)	—
Net (liabilities) assets	\$ (3,765)	\$ (27)	\$ (6,651)	\$ 2,913

(in thousands)	December 31, 2014			
	Total Fair Value	Level 1	Level 2	Level 3
Derivative assets <sup>(a)</sup>	\$ 1,033	\$ —	\$ —	\$ 1,033
Derivative liabilities <sup>(b)</sup>	(6,678)	—	(6,678)	—
Net (liabilities) assets	\$ (5,645)	\$ —	\$ (6,678)	\$ 1,033

(a) Relates to financial transmission rights included in Other within Current Assets on the Balance Sheets.

(b) Included in Other within Current Liabilities and Other within Deferred Credits and Other Liabilities on the Balance Sheets. The amounts classified as Level 2 are related to interest rate swaps.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following table provides a reconciliation of beginning and ending balances of assets and liabilities measured at fair value on a recurring basis where the determination of fair value includes significant unobservable inputs (Level 3).

(in thousands)	Derivatives (net)	
	Years Ended December 31,	
	2015	2014
Balance at beginning of period	\$ 1,033	\$ 350
Total pretax realized or unrealized gains included in earnings:		
Operating Revenues	—	1,566
Purchases, sales, issuances and settlements:		
Purchases	4,611	1,060
Settlements	(3,113)	(2,542)
Total gains included on the Balance Sheets as regulatory assets or liabilities	382	599
Balance at end of period	\$ 2,913	\$ 1,033

#### OTHER FAIR VALUE DISCLOSURES

The fair value of long-term debt, including current maturities, is summarized in the following table. Judgment is required in interpreting market data to develop the estimates of fair value. Accordingly, the estimates determined are not necessarily indicative of the amounts Duke Energy Kentucky could have settled in current markets. The fair value of long-term debt is determined using Level 2 measurements.

(in thousands)	December 31, 2015		December 31, 2014	
	Book value	Fair value	Book value	Fair value
Long-Term debt, including current maturities	\$ 319,027	\$ 332,620	\$ 320,786	\$ 348,254

At both December 31, 2015 and December 31, 2014, the fair value of cash and cash equivalents, accounts and notes receivable, and accounts and notes payable are not materially different from their carrying amounts because of the short-term nature of these instruments and/or because the stated rates approximate market rates.

#### 11. VARIABLE INTEREST ENTITIES

A variable interest entity (VIE) is an entity that is evaluated for consolidation using more than a simple analysis of voting control. The analysis to determine whether an entity is a VIE considers contracts with an entity, credit support for an entity, the adequacy of the equity investment of an entity, and the relationship of voting power to the amount of equity invested in an entity. This analysis is performed either upon the creation of a legal entity or upon the occurrence of an event requiring reevaluation, such as a significant change in an entity's assets or activities. A qualitative analysis of control determines the party that consolidates a VIE. This assessment is based on (i) what party has the power to direct the most significant activities of the VIE that impact its economic performance and (ii) what party has rights to receive benefits or is obligated to absorb losses that are significant to the VIE. The analysis of the party that consolidates a VIE is a continual reassessment.

##### Cinergy Receivables Company (CRC)

CRC is a bankruptcy remote, special purpose entity that is an affiliate of Duke Energy Kentucky. As discussed below, Duke Energy Kentucky does not consolidate CRC as it is not the primary beneficiary. On a revolving basis, CRC buys certain accounts receivable arising from the sale of electricity and/or related services from Duke Energy Kentucky. Receivables sold are securitized by CRC through a credit facility managed by two unrelated third parties. CRC's borrowing availability is limited to the amount of qualified receivables sold to CRC, which is expected to be in excess of the credit facility. The sole source of funds to satisfy CRC's related debt obligation is cash collections from the receivables. Depending on experience with collections, additional equity infusions to CRC may be required by Duke Energy to maintain a minimum equity balance of \$3 million. There were no infusions to CRC during the years ended December 31, 2015 and 2014.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The proceeds Duke Energy Kentucky receives from the sale of receivables to CRC are typically 75 percent cash and 25 percent in the form of a subordinated note from CRC. The subordinated note is a retained interest in the receivables sold. Duke Energy Kentucky had receivables of \$10.1 million and \$21.6 million from CRC at December 31, 2015 and December 31, 2014, respectively. These balances are included in Receivables from affiliated companies on the Balance Sheets.

CRC is considered a VIE because (i) equity capitalization is insufficient to support its operations, (ii) power to direct the most significant activities that impact economic performance of the entity are not performed by the equity holder, Cinergy Corp. (Cinergy) and (iii) deficiencies in net worth of CRC are not funded by Cinergy, but by Duke Energy. The most significant activity of CRC relates to the decisions made with respect to the management of delinquent receivables. Duke Energy consolidates CRC as it makes these decisions. Duke Energy Kentucky does not consolidate CRC. No financial support was provided to this non-consolidated VIE during the years ended December 31, 2015 or 2014, or expected to be provided in the future, that was not previously contractually required.

The subordinated note held by Duke Energy Kentucky is stated at fair value. Carrying values of retained interests are determined by allocating carrying value of the receivables between assets sold and interests retained based on relative fair value. The allocated basis of the subordinated notes are not materially different than their face value because (i) the receivables generally turnover in less than two months, (ii) credit losses are reasonably predictable due to the broad customer base and lack of significant concentration and (iii) the equity in CRC is subordinate to all retained interests and thus would absorb losses first. The hypothetical effect on fair value of the retained interests assuming both a 10 percent and a 20 percent unfavorable variation in credit losses or discount rates is not material due to the short turnover of receivables and historically low credit loss history. Interest accrues to Duke Energy Kentucky on the retained interests using the acceptable yield method. This method generally approximates the stated rate on the notes since the allocated basis and the face value are nearly equivalent. An impairment charge is recorded against the carrying value of both retained interests and purchased beneficial interest whenever it is determined that an other-than-temporary impairment has occurred. Duke Energy Kentucky's maximum exposure to loss does not exceed the carrying value.

Key assumptions used in estimating fair value in 2015 and 2014 are detailed in the following table.

	2015	2014
Anticipated credit loss ratio	0.5%	0.5%
Discount rate	1.2%	1.2%
Receivables turnover rate	11.4%	11.4%

The following table presents gross and net receivables sold.

(in thousands)	December 31, 2015	December 31, 2014
Receivables sold	\$ 46,253	\$ 62,242
Less: Retained interests	10,137	21,560
Net receivables sold	\$ 36,116	\$ 40,682

The following table presents sales and cash flows related to receivables sold.

(in thousands)	Years Ended December 31,	
	2015	2014
<b>Sales</b>		
Receivables sold	\$ 440,339	\$ 527,149
Loss recognized on sale	1,553	1,979
<b>Cash flows</b>		
Cash proceeds from receivables sold	\$ 450,208	\$ 528,143
Collection fees received	220	264
Return received on retained interests	670	952

Cash flows from the sale of receivables are reflected within Operating Activities on the Statements of Cash Flows.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/2016	2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Collection fees received in connection with the servicing of transferred accounts receivable are included in Operation, maintenance, and other on the Statements of Operations. The loss recognized on the sale of receivables is calculated monthly by multiplying the receivables sold during the month by the required discount which is derived monthly utilizing a three-year weighted average formula that considers charge-off history, late charge history and turnover history on the sold receivables, as well as a component for the time value of money. The discount rate, or component for the time value of money, is calculated monthly by summing the prior month-end London Interbank Offered Rate (LIBOR) plus a fixed rate of 1.00 percent.

## 12. EMPLOYEE BENEFIT PLANS

### DEFINED BENEFIT RETIREMENT PLANS

Duke Energy Kentucky participates in qualified and non-qualified defined benefit retirement plans and other post-retirement benefit plans sponsored by Duke Energy. Duke Energy allocates pension and other post-retirement obligations and costs related to these plans to Duke Energy Kentucky. The plans cover most employees using a cash balance formula. Under a cash balance formula, a plan participant accumulates a retirement benefit consisting of pay credits based upon a percentage of current eligible earnings based on age and/or years of service and interest credits. Certain employees are covered under plans that use a final average earnings formula. Under these average earnings formulas, a plan participant accumulates a retirement benefit equal to the sum of percentages of their (i) highest three-year or four-year average earnings, (ii) highest three-year or four-year average earnings in excess of covered compensation per year of participation (maximum of 35 years), and/or (iii) highest three-year average earnings times years of participation in excess of 35 years. Duke Energy also maintains, and Duke Energy Kentucky participates in, non-qualified, non-contributory defined benefit retirement plans which cover certain executives. As of January 1, 2014, the qualified and non-qualified non-contributory defined benefit plans are closed to new and rehired non-union and certain unionized employees.

Duke Energy uses a December 31 measurement date for its defined benefit retirement plan assets and obligations.

Duke Energy's policy is to fund amounts on an actuarial basis to provide assets sufficient to meet benefit payments to be paid to plan participants. Actual contributions for Duke Energy Kentucky were \$2,203 thousand for the year-ended December 31, 2015. No contributions were made by Duke Energy Kentucky during 2014. Anticipated contributions for 2016 for Duke Energy Kentucky are \$1,258 thousand.

Net periodic benefit costs disclosed in the tables below represent the cost of the respective plan for the periods presented. However, portions of the net periodic benefit cost disclosed in the tables have been capitalized as a component of property, plant and equipment. Amounts presented in the tables below represent the amounts of pension and other post-retirement benefit cost allocated by Duke Energy for employees of Duke Energy Kentucky. Additionally, Duke Energy Kentucky is allocated its proportionate share of pension and other post-retirement benefit cost for employees of Duke Energy's shared services affiliate that provides support to Duke Energy Kentucky. These allocated amounts are included in the governance and shared services costs discussed in Note 8.

### QUALIFIED PENSION PLANS

#### Components of Net Periodic Pension Costs

(in thousands)	Years Ended December 31,	
	2015	2014
Service cost	\$ 1,471	\$ 1,387
Interest cost on projected benefit obligation	3,857	4,099
Expected return on plan assets	(5,732)	(5,654)
Amortization of prior service cost	52	104
Amortization of loss	2,108	1,594
Other	80	76
Net periodic pension costs	\$ 1,836	\$ 1,606

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**Amounts Recognized in Regulatory Assets**

(in thousands)	December 31,	
	2015	2014
Regulatory assets, net increase	\$ 3,827	\$ 2,583

**Reconciliation of Funded Status to Net Amount Recognized**

(in thousands)	Years Ended December 31,	
	2015	2014
<b>Change in Projected Benefit Obligation</b>		
Obligation at prior measurement date	\$ 97,507	\$ 88,958
Service cost	1,471	1,387
Interest cost	3,857	4,099
Actuarial (gains) losses	(1,211)	7,840
Transfers	6,452	—
Plan amendments	(79)	(180)
Benefits paid	(7,168)	(4,597)
Obligation at measurement date	\$ 100,829	\$ 97,507
<b>Accumulated Benefit Obligation</b>	<b>\$ 97,632</b>	<b>\$ 94,303</b>
<b>Change in Fair Value of Plan Assets</b>		
Plan assets at prior measurement date	\$ 95,391	\$ 91,031
Actual return on plan assets	(505)	8,957
Benefits paid	(7,168)	(4,597)
Employer contributions	2,203	—
Transfers	6,452	—
Plan assets at measurement date	\$ 96,373	\$ 95,391

**Amounts Recognized in the Balance Sheets**

(in thousands)	December 31,	
	2015	2014
Prefunded pension <sup>(a)</sup>	\$ 1,121	\$ 477
Noncurrent pension liability <sup>(b)</sup>	5,577	2,593
Net liability recognized	\$ (4,456)	\$ (2,116)
Regulatory assets	\$ 25,323	\$ 21,496
Amounts to be reported in net periodic pension expense in the next year		
Unrecognized net actuarial loss	\$ 1,614	
Unrecognized prior service credit	34	

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

- (a) Included in Other within Investments and Other Assets on the Balance Sheets.  
(b) Included in Accrued pension and other post-retirement benefit costs on the Balance Sheets.

**Information for Plans with Accumulated Benefit Obligation in Excess of Plan Assets**

(in thousands)	December 31, 2015
Projected benefit obligation	\$ 87,665
Accumulated benefit obligation	84,801
Fair Value of plan assets	82,088

As of December 31, 2014, no qualified pension plans had an accumulated benefit obligation in excess of plan assets.

**Assumptions Used for Pension Benefits Accounting**

	December 31,	
	2015	2014
<b>Benefit Obligations</b>		
Discount rate	4.40%	4.10%
Salary increase	4.40%	4.40%
<b>Net Periodic Benefit Cost</b>		
Discount rate	4.10%	4.70%
Salary increase	4.40%	4.40%
Expected long-term rate of return on plan assets	6.50%	6.75%

The discount rate used to determine the current year pension obligation and following year's pension expense is based on a bond selection-settlement portfolio approach. This approach develops a discount rate by selecting a portfolio of high quality corporate bonds that generate sufficient cash flow to provide for the projected benefit payments of the plan. The selected bond portfolio is derived from a universe of non-callable corporate bonds rated Aa quality or higher. After the bond portfolio is selected, a single interest rate is determined that equates the present value of the plan's projected benefit payments discounted at this rate with the market value of the bonds selected.

**NON-QUALIFIED PENSION PLANS**

**Components of Net Periodic Pension Costs**

(in thousands)	Years Ended December 31,	
	2015	2014
Interest cost on projected benefit obligation	\$ 6	\$ 6
Amortization of actuarial loss	9	12
Net periodic pension costs	\$ 15	\$ 18

**Amounts Recognized in Regulatory Assets**

(in thousands)	December 31,	
	2015	2014
Regulatory assets, net (decrease) increase	\$ (13)	\$ 6

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**Reconciliation of Funded Status to Net Amount Recognized**

(in thousands)	Years Ended December 31,	
	2015	2014
<b>Change in Projected Benefit Obligation</b>		
Obligation at prior measurement date	\$ 148	\$ 135
Interest cost	6	6
Actuarial (gains) losses	(2)	18
Benefits paid	(11)	(11)
Obligation at measurement date	\$ 141	\$ 148
<b>Accumulated Benefit Obligation</b>	<b>\$ 141</b>	<b>\$ 148</b>
<b>Change in Fair Value of Plan Assets</b>		
Plan assets at prior measurement date	\$ —	\$ —
Benefits paid	(11)	(11)
Employer contributions	11	11
Plan assets at measurement date	\$ —	\$ —

**Amounts Recognized in the Balance Sheets**

(in thousands)	December 31,	
	2015	2014
Current pension liability <sup>(a)</sup>	\$ 10	\$ 10
Noncurrent pension liability <sup>(b)</sup>	131	138
Total accrued pension liability	\$ 141	\$ 148
Regulatory assets	\$ 51	\$ 64
Amounts to be recognized in net periodic pension expense in the next year		
Unrecognized net actuarial loss	\$ 9	

(a) Included in Other within Current Liabilities on the Balance Sheets.

(b) Included in Accrued pension and other post-retirement benefit costs on the Balance Sheets.

**Information for Plans with Accumulated Benefit Obligation in Excess of Plan Assets**

(in thousands)	December 31,	
	2015	2014
Projected benefit obligation	\$ 141	\$ 148
Accumulated benefit obligation	141	148

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
--	---	--	----------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

**Assumptions Used for Pension Benefits Accounting**

	December 31,	
	2015	2014
<b>Benefit Obligations</b>		
Discount rate	4.40%	4.10%
Salary increase	4.40%	4.40%
<b>Net Periodic Benefit Cost</b>		
Discount rate	4.10%	4.70%
Salary increase	4.40%	4.40%

The discount rate used to determine the current year pension obligation and following year's pension expense is based on a bond selection-settlement portfolio approach. This approach develops a discount rate by selecting a portfolio of high quality corporate bonds that generate sufficient cash flow to provide for the projected benefit payments of the plan. The selected bond portfolio is derived from a universe of non-callable corporate bonds rated Aa quality or higher. After the bond portfolio is selected, a single interest rate is determined that equates the present value of the plan's projected benefit payments discounted at this rate with the market value of the bonds selected.

**OTHER POST-RETIREMENT BENEFIT PLANS**

Duke Energy provides, and Duke Energy Kentucky participates in, some health care and life insurance benefits for retired employees on a contributory and non-contributory basis. Employees are eligible for these benefits if they have met age and service requirements at retirement, as defined in the plans. The health care benefits include medical, dental, and prescription drug coverage and are subject to certain limitations, such as deductibles and co-payments.

Duke Energy did not make any pre-funding contributions to its other post-retirement benefit plans during the years ended December 31, 2015 and 2014.

**Components of Net Periodic Other Post-Retirement Benefit Costs**

(in thousands)	Years Ended December 31,	
	2015	2014
Service cost	\$ 112	\$ 131
Interest cost on projected benefit obligation	305	379
Expected return on plan assets	(51)	(64)
Amortization of prior service (credit) cost	(70)	2
Amortization of loss	5	50
Net periodic pension costs	\$ 301	\$ 498

**Amounts Recognized in Regulatory Assets and Regulatory Liabilities**

(in thousands)	December 31,	
	2015	2014
Regulatory assets, net decrease	\$ (331)	\$ (360)
Regulatory liabilities, net increase	1,103	408

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**Reconciliation of Funded Status to Accrued Other Post-Retirement Benefit Costs**

(in thousands)	Years Ended December 31,	
	2015	2014
<b>Change in Projected Benefit Obligation</b>		
Accumulated post-retirement benefit obligation at prior measurement date	\$ 7,751	\$ 8,335
Service cost	112	131
Interest cost	305	379
Plan participants' contributions	215	74
Actuarial gains	(996)	(128)
Transfers	414	—
Plan amendments	(396)	(557)
Benefits paid	(560)	(483)
Accumulated post-retirement benefit obligation at measurement date	\$ 6,845	\$ 7,751
<b>Change in Fair Value of Plan Assets</b>		
Plan assets at prior measurement date	\$ 1,180	\$ 966
Actual return on plan assets	(23)	95
Plan participants' contributions	215	74
Benefits paid	(560)	(483)
Transfers	143	—
Employer contributions	243	528
Plan assets at measurement date	\$ 1,198	\$ 1,180

**Amounts Recognized in the Balance Sheets**

(in thousands)	December 31,	
	2015	2014
Current post-retirement liability <sup>(a)</sup>	\$ 169	\$ 158
Noncurrent post-retirement liability <sup>(b)</sup>	5,478	6,413
Total accrued post-retirement liability	\$ 5,647	\$ 6,571
Regulatory assets	\$ 2,915	\$ 3,246
Regulatory liabilities	\$ 4,938	\$ 3,835

- (a) Included in Other within Current Liabilities on the Balance Sheets.  
(b) Included in Accrued pension and other post-retirement benefit costs on the Balance Sheets.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
--	---	--	----------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

**Assumptions Used for Other Post-Retirement Benefits Accounting**

	December 31,	
	2015	2014
<b>Benefit Obligations</b>		
Discount rate	4.40%	4.10%
<b>Net Periodic Benefit Cost</b>		
Discount rate	4.10%	4.70%
Expected long-term rate of return on plan assets	6.50%	6.75%

The discount rate used to determine the current year other post-retirement benefits obligation and following year's other postretirement benefits expense is based on a bond selection-settlement portfolio approach. This approach develops a discount rate by selecting a portfolio of high quality corporate bonds that generate sufficient cash flow to provide for the projected benefit payments of the plan. The selected bond portfolio is derived from a universe of non-callable corporate bonds rated Aa quality or higher. After the bond portfolio is selected, a single interest rate is determined that equates the present value of the plan's projected benefit payments discounted at this rate with the market value of the bonds selected.

**Assumed Health Care Cost Trend Rate**

	December 31,	
	2015	2014
Health care cost trend rate assumed for next year	7.50%	6.75%
Rate to which the cost trend is assumed to decline (the ultimate trend rate)	4.75%	4.75%
Year that the rate reaches the ultimate trend rate	2023	2023

**Expected Benefit Payments**

The following table presents Duke Energy's expected benefit payments to participants on behalf of Duke Energy Kentucky in its qualified, non-qualified and other post-retirement benefit plans over the next 10 years. These benefit payments reflect expected future service, as appropriate.

(in thousands)	Qualified Plans	Non-Qualified Plans	Other Post Retirement Plans	Total
<b>Years ending December 31,</b>				
2016	\$ 6,113	\$ 11	\$ 777	\$ 6,901
2017	6,195	11	742	6,948
2018	6,594	11	703	7,308
2019	7,201	11	636	7,848
2020	7,319	10	632	7,961
2021–2025	39,999	51	2,844	42,894



Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

#### MASTER RETIREMENT TRUST

The assets for the Duke Energy Kentucky plans discussed above are derived from the Master Retirement Trust (Master Trust) that is held by Duke Energy and, as such, Duke Energy Kentucky is allocated its proportionate share of assets discussed below. Assets for both the qualified pension and other post-retirement benefits are maintained in the Master Trust. Duke Energy assumes pension and other post-retirement plan assets will generate a long-term rate of return of 6.50 percent. The expected long-term rate of return was developed using a weighted average calculation of expected returns based primarily on future expected returns across asset classes considering the use of active asset managers, where applicable. The asset allocation targets were set after considering the investment objective and the risk profile. Equity securities are held for their high expected return. Debt securities are primarily held to hedge the qualified pension plan liability. Hedge funds, real estate and other global securities are held for diversification. Investments within asset classes are diversified to achieve broad market participation and reduce the impact of individual managers or investments.

Duke Energy has a de-risking investment strategy for the Duke Energy Master Retirement Trust. As the funded status of the pension plans increase, the targeted allocation to return seeking assets will be reduced and the targeted allocation to fixed-income assets will be increased to better manage Duke Energy's pension liability and reduce funded status volatility. Duke Energy regularly reviews its actual asset allocation and periodically rebalances its investments to the targeted allocation when considered appropriate.

The following table presents target and actual asset allocations for the Master Trust at December 31, 2015 and 2014.

Asset Category	Target Allocation	Actual Allocation at December 31,	
		2015	2014
U.S. equity securities	10%	11%	10%
Non-U.S. equity securities	8%	8%	8%
Global equity securities	10%	10%	10%
Global private equity securities	3%	2%	3%
Debt securities	63%	63%	63%
Hedge funds	2%	2%	3%
Real estate and cash	2%	2%	1%
Other global securities	2%	2%	2%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

#### EMPLOYEE SAVINGS PLAN

Duke Energy Kentucky also participates in employee savings plans sponsored by Duke Energy. Most employees participate in a matching contribution formula where Duke Energy provides a matching contribution generally equal to 100 percent of employee before-tax and Roth 401(k) contributions and, as applicable, after-tax contributions of up to 6 percent of eligible pay per period.

As of January 1, 2014, for new and rehired non-union and certain unionized employees who are not eligible to participate in Duke Energy's defined benefit plans, an additional employer contribution of 4 percent of eligible pay per pay period, which is subject to a three-year vesting schedule, is provided to the employee's savings plan account.

Duke Energy Kentucky's expense related to its proportionate share of pretax employer contributions and the additional 4 percent employer contribution was \$888 thousand and \$775 thousand for the years ended December 31, 2015 and 2014, respectively.

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

### 13. INCOME TAXES

#### INCOME TAX EXPENSE

##### Components of Income Tax Expense

(in thousands)	Years Ended December 31,	
	2015	2014
Current income taxes		
Federal	\$ 4,844	\$ 4,372
State	(245)	2,618
Total current income taxes	4,599	6,990
Deferred income taxes		
Federal	19,825	13,801
State	3,810	500
Total deferred income taxes	23,635	14,301
Investment tax credit amortization	(173)	(173)
Total income tax expense presented in Statements of Operations	\$ 28,061	\$ 21,118

##### Statutory Rate Reconciliation

The following table presents a reconciliation of income tax expense at the U.S. federal statutory tax rate to actual tax expense.

(in thousands)	Years Ended December 31,	
	2015	2014
Income tax expense, computed at the statutory rate of 35 percent	\$ 25,983	\$ 19,747
State income tax, net of federal income tax effect	2,317	2,027
Federal true-up	341	(264)
Manufacturing deduction	—	(290)
Other items, net	(580)	(102)
Total income tax expense	\$ 28,061	\$ 21,118
Effective tax rates	37.8%	37.4%

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**DEFERRED TAXES**

**Net Deferred Income Tax Liability Components**

(in thousands)	Years Ended December 31,	
	2015	2014
Deferred credits and other liabilities	\$ 495	\$ 945
Tax credits and net operating loss carryforwards	375	220
Pension, postretirement and other employee benefits	5,461	4,626
Other	2,077	1,985
Investments and other liabilities	2,331	—
Total deferred income tax assets	10,739	7,776
Investments and other assets	—	(3,245)
Accelerated depreciation rates	(278,603)	(261,377)
Regulatory assets and deferred debits, net	(21,778)	(11,665)
Total deferred income tax liabilities	(300,381)	(276,287)
Net deferred income tax liabilities	\$ (289,642)	\$ (268,511)

**Classification of Deferred Tax Assets (Liabilities) in the Balance Sheets**

As discussed in Note 1, the FASB issued revised accounting guidance for the balance sheet classification of deferred taxes. As shown in the table below, all deferred tax assets and liabilities are presented as noncurrent as of December 31, 2015. However, for December 31, 2014, the revised guidance was not applied. As a result, a portion of deferred tax assets and liabilities is shown as current at December 31, 2014.

(in thousands)	Years Ended December 31,	
	2015	2014
Current Assets: Other	\$ —	\$ 2,797
Deferred Credits and Other Liabilities: Deferred income taxes	(289,642)	(271,308)
Net deferred income tax liabilities	\$ (289,642)	\$ (268,511)

**UNRECOGNIZED TAX BENEFITS**

The following table presents changes to unrecognized tax benefits.

(in thousands)	Years Ended December 31,	
	2015	2014
Unrecognized tax benefits – January 1	\$ 52	\$ 47
Unrecognized tax benefits increases (decreases)		
Gross increases – tax positions in prior periods	—	5
Unrecognized tax benefits – December 31	\$ 52	\$ 52

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/2016	2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following table includes information regarding unrecognized tax benefits. Duke Energy Kentucky does not anticipate a material increase or decrease in unrecognized tax benefits within the next 12 months.

(in thousands)	December 31, 2015
Amount that if recognized, would affect the effective tax rate or regulatory liability <sup>(a)</sup>	\$ 52

(a) Duke Energy Kentucky is unable to estimate the specific amounts that would affect the effective tax rate versus the regulatory liability.

#### OTHER TAX MATTERS

The following table includes interest recognized in the Statements of Operations and the Balance Sheets.

(in thousands)	As of December 31,	
	2015	2014
Net interest income recognized related to income taxes	\$ 18	\$ 61
Interest receivable related to income taxes	224	206

Duke Energy Kentucky is no longer subject to U.S. federal examination for years before 2008. The years 2008 through 2011 are in appeals. The IRS is currently auditing the federal income tax returns for years 2012, 2013 and 2014. With few exceptions, Duke Energy Kentucky is no longer subject to state, local or non-U.S. income tax examinations by tax authorities for years before 2006.

#### 14. SUBSEQUENT EVENTS

For information on subsequent events related to summary of significant accounting policies, regulatory matters, commitments and contingencies, and debt and credit facilities, see Notes 1, 2, 3, and 4, respectively. Management has evaluated these Financial Statements and Notes for subsequent events up through March 16, 2015, the date the financial statements were available to be issued.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

- Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
- Report data on a year-to-date basis.

Public Info KypSC Case No. 2017-00321  
AG-DR-01-090 Attachment 1  
Page 72 of 203

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/Year				
6	Balance of Account 219 at Beginning of Current Year				
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)				
10	Balance of Account 219 at End of Current Quarter/Year				

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 73 of 203

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1					
2					
3					
4				35,301,815	35,301,815
5					
6					
7					
8					
9				46,175,630	46,175,630
10					

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Public Info KypSC Case No. 2017-00321 AG-DR-01-090 Attachment I Page 74 of 203					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	1,849,871,212	1,457,784,689		
4	Property Under Capital Leases	25,049,308	6,486,673		
5	Plant Purchased or Sold				
6	Completed Construction not Classified	161,477,245	83,432,399		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	2,036,397,765	1,547,703,761		
9	Leased to Others				
10	Held for Future Use				
11	Construction Work in Progress	43,361,285	37,351,466		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	2,079,759,050	1,585,055,227		
14	Accum Prov for Depr, Amort, & Depl	978,193,739	790,467,419		
15	Net Utility Plant (13 less 14)	1,101,565,311	794,587,808		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	938,808,938	782,109,632		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	39,384,801	8,357,787		
22	Total In Service (18 thru 21)	978,193,739	790,467,419		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	978,193,739	790,467,419		

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
351,509,625			Page 75 of 203	40,576,898	3
17,961,122				601,513	4
					5
76,407,213				1,637,633	6
					7
445,877,960				42,816,044	8
					9
					10
5,244,599				765,220	11
					12
451,122,559				43,581,264	13
152,368,288				35,358,032	14
298,754,271				8,223,232	15
					16
					17
147,221,675				9,477,631	18
					19
					20
5,146,613				25,880,401	21
152,368,288				35,358,032	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
152,368,288				35,358,032	33



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

- Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
- If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year
			Additions (c)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)		
2	Fabrication		
3	Nuclear Materials	Public Info KyPSC Case No. 2017-00321	
4	Allowance for Funds Used during Construction	AG-DR-01-090 Attachment 1	
5	(Other Overhead Construction Costs, provide details in footnote)	Page 76 of 203	
6	SUBTOTAL (Total 2 thru 5)		
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)		
9	In Reactor (120.3)		
10	SUBTOTAL (Total 8 & 9)		
11	Spent Nuclear Fuel (120.4)		
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)		
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)		
15	Estimated net Salvage Value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other (provide details in footnote):		
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)		

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Public Info KyPSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 77 of 203					
Changes during Year		Balance End of Year (f)	Line No.		
Amortization (d)	Other Reductions (Explain in a footnote) (e)				
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4 Public Info KypSC Case No.
--	---	--	---

2017-00321

Attachment 1

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

Page 78 of 203

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	9,096,747	558,090
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	9,096,747	558,090
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	4,195,806	22,805
9	(311) Structures and Improvements	43,707,560	1,096,826
10	(312) Boiler Plant Equipment	360,788,056	6,813,144
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	81,355,835	354,730
13	(315) Accessory Electric Equipment	33,775,102	1,070,873
14	(316) Misc. Power Plant Equipment	12,929,656	-260,844
15	(317) Asset Retirement Costs for Steam Production	1,923,709	115,722,762
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	538,675,724	124,820,296
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	2,910,272	
38	(341) Structures and Improvements	35,921,699	390,916
39	(342) Fuel Holders, Products, and Accessories	15,622,568	172,190
40	(343) Prime Movers		
41	(344) Generators	209,205,540	129,509
42	(345) Accessory Electric Equipment	20,021,308	165,331
43	(346) Misc. Power Plant Equipment	4,307,314	104,265
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	287,988,701	962,211
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	826,664,425	125,782,507

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report
Duke Energy Kentucky, Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/2016	End of 2015/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)			Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	Public Info	KyPSC Case No. 2017-00321	1,279,916	61,500
49	(352) Structures and Improvements		AG-DR-01-090 Attachment I	1,027,217	345,844
50	(353) Station Equipment		Page 79 of 203	36,134,433	4,061,097
51	(354) Towers and Fixtures				
52	(355) Poles and Fixtures			6,924,002	386,118
53	(356) Overhead Conductors and Devices			5,649,804	80,628
54	(357) Underground Conduit				
55	(358) Underground Conductors and Devices				
56	(359) Roads and Trails				
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)			51,015,372	4,935,187
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights			12,626,532	350,461
61	(361) Structures and Improvements			1,224,394	23,407
62	(362) Station Equipment			57,805,557	2,716,118
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures			50,358,020	4,534,124
65	(365) Overhead Conductors and Devices			105,267,587	9,554,435
66	(366) Underground Conduit			18,116,884	630,297
67	(367) Underground Conductors and Devices			51,984,680	2,377,180
68	(368) Line Transformers			54,715,501	280,769
69	(369) Services			16,645,332	97,968
70	(370) Meters			15,037,578	571,856
71	(371) Installations on Customer Premises			360,566	-195,666
72	(372) Leased Property on Customer Premises			9,647	
73	(373) Street Lighting and Signal Systems			8,070,025	1,256,092
74	(374) Asset Retirement Costs for Distribution Plant				
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)			392,222,303	22,197,041
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT				
77	(380) Land and Land Rights				
78	(381) Structures and Improvements				
79	(382) Computer Hardware				
80	(383) Computer Software				
81	(384) Communication Equipment				
82	(385) Miscellaneous Regional Transmission and Market Operation Plant				
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper				
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)				
85	6. GENERAL PLANT				
86	(389) Land and Land Rights				
87	(390) Structures and Improvements			206,484	-61,500
88	(391) Office Furniture and Equipment			1,224,897	81,902
89	(392) Transportation Equipment			208,481	
90	(393) Stores Equipment				
91	(394) Tools, Shop and Garage Equipment			1,414,786	135,408
92	(395) Laboratory Equipment				
93	(396) Power Operated Equipment			23,815	
94	(397) Communication Equipment			2,531,889	186,252
95	(398) Miscellaneous Equipment				
96	SUBTOTAL (Enter Total of lines 86 thru 95)			5,610,352	342,062
97	(399) Other Tangible Property				
98	(399.1) Asset Retirement Costs for General Plant				
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)			5,610,352	342,062
100	TOTAL (Accounts 101 and 106)			1,284,609,199	153,814,887
101	(102) Electric Plant Purchased (See Instr. 8)			12,400,000	
102	(Less) (102) Electric Plant Sold (See Instr. 8)				
103	(103) Experimental Plant Unclassified				
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)			1,297,009,199	153,814,887

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
	259,936		9,914,773	4
	259,936		9,914,773	5
				6
				7
11,276		1,602,366	5,809,701	8
3,534,837		17,954,917	59,224,466	9
64,161,186		145,452,192	448,892,206	10
				11
12,082,501		30,527,880	100,155,944	12
4,219,042		12,778,722	43,405,655	13
1,025,935		5,623,841	17,266,718	14
1,078,082	-19,852,209		96,716,180	15
86,112,859	-19,852,209	213,939,918	771,470,870	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
			2,910,272	37
41,749			36,270,866	38
83,669			15,711,089	39
				40
-928,074			210,263,123	41
-313,819			20,500,458	42
			4,411,579	43
				44
-1,116,475			290,067,387	45
84,996,384	-19,852,209	213,939,918	1,061,538,257	46

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
					48
			1,341,416		49
56,382		149,197	1,465,876		50
414,787		100,540	39,881,283		51
					52
			7,310,120		53
			5,730,432		54
					55
					56
					57
471,169		249,737	55,729,127		58
					59
			12,976,993		60
4,524		-149,197	1,094,080		61
513,752		-100,540	59,907,383		62
					63
15,426			54,876,718		64
-1,436,963			116,258,985		65
8,309			18,738,872		66
-22,917			54,384,777		67
672,040			54,324,230		68
-4,862			16,748,162		69
			15,609,434		70
			164,900		71
			9,647		72
-148,892			9,475,009		73
					74
-399,583		-249,737	414,569,190		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
					86
			144,984		87
			1,306,799		88
			208,481		89
					90
			1,550,194		91
					92
			23,815		93
			2,718,141		94
					95
			5,952,414		96
					97
					98
			5,952,414		99
85,067,970	-19,592,273	213,939,918	1,547,703,761		100
	201,554,262	-213,954,262			101
					102
					103
85,067,970	181,961,989	-14,344	1,547,703,761		104

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 204 Line No.: 15 Column: g**

ARC Steam Additions relate primarily to Q2 2015 recognition of AROs under EPA's CCR Rule. ARC Steam Adjustments relate to subsequent downward revisions to those AROs. ARC Steam Retirements relate to retirement of ARCs associated with Miami Fort Unit 6, which was retired May 31, 2015.

**Schedule Page: 204 Line No.: 101 Column: g**

Duke Energy Kentucky closed on the purchase of an additional 31% ownership share of East Bend Unit #2 from Dayton Power and Light (DPL) on December 30, 2014. An entry to record the acquisition of the 31% of East Bend Unit #2 from DPL was booked to account 102 in the prior year. In 2015, Duke Energy Kentucky reclassified the acquisition amount of \$12.4M out of account 102. Final entries to clear account 102 were filed with FERC on June 30, 2015.

Plant 101/106	\$213,954,262.05
CWIP 107	404,705.96
Reserve 108	(138,392,186.20)
Acquisition Adj	(63,566,781.81)
Total NBV	<u>\$12,400,000.00</u>

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ELECTRIC PLANT LEASED TO OTHERS (Account 104) Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 83 of 203

Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	TOTAL				



Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.					
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	None			Public Info KyPSC Case No. 2017-00321	
3				AG-DR-01-090 Attachment 1	
4				Page 84 of 203	
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total			0	

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 85 of 203

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	DEK COAL COMBUSTION PRODUCTS	9,822,579
2	EAST BEND UNIT 2 - LANDFILL PHASE 1	6,751,554
3	WOODSDALE CT UNIT 1 - OVERHAUL #2	3,145,561
4	EAST BEND UNIT 2 - SMARTGEN INSTALLATION	1,657,764
5	EAST BEND UNIT 2 - UNIT CONTROL SIMULATOR	1,573,627
6	EAST BEND UNIT 2 - LANDFILL PROPERTY PURCHASE	1,223,447
7	EAST BEND UNIT 2 - REPLACE FLY ASH SILO TO SILO BLOWERS	1,076,855
8	PROJECTS LESS THAN \$1 MILLION	12,100,079
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	37,351,466

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment 1  
Page 86 of 203

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	631,993,829	631,993,829		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	30,294,923	30,294,923		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	654	654		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	8,314,100	8,314,100		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	38,609,677	38,609,677		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	85,067,971	85,067,971		
13	Cost of Removal	3,671,716	3,671,716		
14	Salvage (Credit)	195,690	195,690		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	88,543,997	88,543,997		
16	Other Debit or Cr. Items (Describe, details in footnote):	200,050,123	200,050,123		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	782,109,632	782,109,632		

**Section B. Balances at End of Year According to Functional Classification**

20	Steam Production	446,381,394	446,381,394		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	159,961,376	159,961,376		
25	Transmission	18,558,458	18,558,458		
26	Distribution	156,076,143	156,076,143		
27	Regional Transmission and Market Operation				
28	General	1,132,261	1,132,261		
29	TOTAL (Enter Total of lines 20 thru 28)	782,109,632	782,109,632		

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 219 Line No.: 3 Column: c**

This amount includes \$809,773 of common plant provision that was allocated to electric utility plant. This amount ties to the depreciation expense shown on Page 115, Line 6, column G. \$809,772 ties to the amount of common plant that was allocated to electric plant per Page 336, Line 11, Column B.

**Schedule Page: 219 Line No.: 8 Column: c**

ARO Provision	\$4,031,700
East Bend Deferral	4,282,401
Total	\$8,314,100

**Schedule Page: 219 Line No.: 16 Column: c**

East Bend Acquisition	201,958,968
Transfers/Adjustments	(1,099,072)
Common Utility Provision	(809,773)
Total	200,050,123

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.  
 2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)  
 (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.  
 (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.  
 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	None - No 2015 Activity for Kentucky			
2			Public Info KyPSC Case No. 2017-00321	
3			AG-DR-01-090 Attachment 1	
4			Page 88 of 203	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	0	TOTAL	

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
			Public Info KyPSC Case No. 2017-00321	1
			AG-DR-01-090 Attachment	2
			Page 89 of 203	3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
				42

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
<b>MATERIALS AND SUPPLIES</b>					
<p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	30,613,952	22,581,326	Gas and Electric	
2	Fuel Stock Expenses Undistributed (Account 152)			Public Info KyPSC Case No. 2017-00321	
3	Residuals and Extracted Products (Account 153)			AG-DR-01-090 Attachment I	
4	Plant Materials and Operating Supplies (Account 154)			Page 90 of 203	
5	Assigned to - Construction (Estimated)				
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	20,275,478	19,748,349	Gas and Electric	
8	Transmission Plant (Estimated)	18,411	28,628	Electric	
9	Distribution Plant (Estimated)	343,925	673,736	Gas and Electric	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)				
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	20,637,814	20,450,713		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)	1,648,182	1,109,030	Gas and Electric	
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	52,899,948	44,141,069		

Name of Respondent  Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report  2015/Q4
--	---	--	--------------------------------------

FOOTNOTE DATA

Public Info KyPSC Case No. 2017-00321

AG-DR-01-090 Attachment 1

Page 91 of 203

**Schedule Page: 227 Line No.: 16 Column: b**

Account 163 - functionalized for use with PJM Attachment H-22A: Transmission portion of \$1,470 is calculated by multiplying Account 163 balance by ratio of Transmission M&S inventory balance to Total M&S balance

**Schedule Page: 227 Line No.: 16 Column: c**

Account 163 - Functionalized for use with PJM Attachments H-22A: Transmission portion of \$1,552 is calculated by multiplying Account 163 balance by ratio of Transmission M&S balance to Total M&S balance.



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

Allowances (Accounts 158.1 and 158.2) Public Info KyPSC Case No. 2017-00321

1. Report below the particulars (details) called for concerning allowances. AG-DR-01-090 Attachment 1  
 2. Report all acquisitions of allowances at cost. Page 92 of 203  
 3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.  
 4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).  
 5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2016	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	58,739.00	23,908	29,703.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	5,484.00		8,053.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	-14,384.00	-4,459		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22		-1,000.00			
23					
24					
25					
26					
27					
28	Total	-1,000.00			
29	Balance-End of Year	79,607.00	28,367	37,756.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)		8,000		
34	Gains		8,000		
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	279.00		279.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	279.00			
40	Balance-End of Year			279.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		40		
45	Gains		40		
46	Losses				

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2017		2018		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
19,603.00		19,603.00		509,678.00		637,326.00	23,908	1
								2
								3
5,438.00		5,438.00		166,429.00		190,842.00		4
								5
								6
								7
					Public Info	KyPSC Case No. 2017-00321		8
						AG-DR-01-090 Attachment 1		9
						Page 93 of 203		10
								11
								12
								13
								14
								15
								16
								17
						-14,384.00	-4,459	18
								19
								20
								21
						-1,000.00		22
								23
								24
								25
								26
								27
						-1,000.00		28
25,041.00		25,041.00		676,107.00		843,552.00	28,367	29
								30
								31
								32
							8,000	33
							8,000	34
								35
279.00		279.00		13,671.00		14,787.00		36
				558.00		558.00		37
								38
				279.00		558.00		39
279.00		279.00		13,950.00		14,787.00		40
								41
								42
								43
					11			51
					11			51
								46

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
Duke Energy Kentucky, Inc.			
FOOTNOTE DATA			

**Schedule Page: 228 Line No.: 1 Column: b**  
 Beginning Balance includes allowances for the Clean Air Interstate Rule, Cross State Air Pollution Rule, and Acid Rain program.

**Schedule Page: 228 Line No.: 29 Column: b**  
 Ending Balance includes allowances for the Cross State Air Pollution Rule and Acid Rain Program.

**Schedule Page: 228 Line No.: 33 Column: c**

<u>Counterparty</u>	<u>Quantity</u>	<u>Cost of Goods Sold</u>	<u>Total Sales Price</u>
Koch Supply & Trading	1,000	0	8,000

**Schedule Page: 228 Line No.: 39 Column: b**  
 Represents allowances withheld in 2015 sold at auction.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

Allowances (Accounts 158.1 and 158.2) Public Info KyPSC Case No. 2017-00321

1. Report below the particulars (details) called for concerning allowances. AG-DR-01-090 Attachment 1
2. Report all acquisitions of allowances at cost. Page 95 of 203
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2016	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	10,822.00	154	4,929.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	58.00		1,039.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9		2,770.00	421,340		
10					
11					
12					
13					
14					
15	Total	2,770.00	421,340		
16					
17	Relinquished During Year:				
18	Charges to Account 509	-13,404.00	-367,713		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22		-77.00			
23					
24					
25					
26					
27					
28	Total	-77.00			
29	Balance-End of Year	27,131.00	789,207	5,968.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2017		2018		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
						15,751.00		154
								2
								3
						1,097.00		4
								5
								6
								7
								8
						2,770.00	421,340	9
								10
								11
								12
								13
								14
						2,770.00	421,340	15
								16
						-13,404.00	-367,713	18
								19
								20
								21
						-77.00		22
								23
								24
								25
								26
								27
						-77.00		28
						33,099.00	789,207	29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
Duke Energy Kentucky, Inc.			
FOOTNOTE DATA			

**Schedule Page: 229 Line No.: 1 Column: b**

Beginning Balance includes allowances for the Clean Air Interstate Rule and Cross State Air Pollution Rule.

**Schedule Page: 229 Line No.: 9 Column: b**

Counterparty	Quantity	Total Purchase Price
Koch Supply & Trading	300	43,500
Georgia Power Company	1,950	301,500
Wisconsin Power & Light	200	22,000
UGI Development Company	200	52,000
DTE Electric Company (net of py accrual)	120	2,340
	2,770	421,340

**Schedule Page: 229 Line No.: 18 Column: b**

The CAIR program expired on 12/31/14. Following 2014 compliance occurring in 2015 the remaining CAIR inventory of 5021 allowances were removed through account 509.

**Schedule Page: 229 Line No.: 22 Column: b**

Transferred 77 allowances to joint owners representing their share of current vintage allocations.

**Schedule Page: 229 Line No.: 29 Column: b**

Ending Balance includes allowances for the Clean Air Interstate Rule and Cross State Air Pollution Rule.

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016		Year/Period of Report End of <u>2015/Q4</u>	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc. 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	NOT APPLICABLE			Public Info	KyPSC Case No. 2017-00321		
2					AG-DR-01-090 Attachment 1		
3					Page 98 of 203		
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTAL						

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)) (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	NOT APPLICABLE			Public Info	KyPSC Case No. 2017-00321	
22					AG-DR-01-090 Attachment 1	
23					Page 99 of 203	
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 100 of 203

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 101 of 203

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	INCOME TAXES	1,509,623	455,640			1,965,263
2						
3	DEMAND SIDE MANAGEMENT COSTS	8,973,146	2,101,774	407.3	4,412,065	6,662,855
4	(Amortized in accordance with rider revenue)					
5	- Order # 2015-368					
6						
7	ARO OTHER REGULATORY ASSET	969,240	1,302,388			2,271,628
8						
9	GAS ARO OTHER REGULATORY ASSET	4,055,758	255,557			4,311,315
10						
11	COAL ASH DEFERRED SPEND		3,875,329	108.3	859,654	3,015,675
12	- Order # 2015-187					
13						
14	INTEREST RATE HEDGES	5,690,225	902,762	244	857,200	5,735,787
15	(Amortized over life associated debt)					
16	- Order # 2006-00563					
17						
18	HURRICANE IKE REGULATORY ASSET	4,912,684				4,912,684
19	- Order # 2008-00476					
20						
21	CARBON MANAGEMENT REGULATORY ASSET	1,200,000	200,000			1,400,000
22	- Order # 2008-308					
23						
24	EAST BEND PLANT O&M DEFERRAL		12,182,528			12,182,528
25	- Order # 2014-201					
26						
27	COAL ASH ARO		6,602,043	182/411	5,182,978	1,419,065
28	- Order # 2015-187					
29						
30	EAST BEND DEPRECIATION DEFERRAL		4,282,401			4,282,401
31	- Order # 2015-120					
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	27,310,676	32,160,422		11,311,897	48,159,201

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

MISCELLANEOUS DEFERRED DEBITS (Account 186) Public Info KyPSC Case No. 2017-00321

1. Report below the particulars (details) called for concerning miscellaneous deferred debits. AG-DR-01-090 Attachment 1  
 2. For any deferred debit being amortized, show period of amortization in column (a) Page 102 of 203  
 3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Items deferred pending		29,076	Various	29,076	
2	investigation					
3						
4	Private outdoor lighting	28,255	23,250	Various	48,914	2,591
5						
6	Vacation accrual	1,590,647	143,493	242	293,994	1,440,146
7						
8	Accrued pension post retire -	24,806,045	5,986,784	Various	2,503,783	28,289,046
9	FAS158					
10						
11	Indirect overhead allocation	51,825	6,635,743	Various	6,872,699	-185,131
12	pool - undistributed					
13						
14	Other miscellaneous items		11,500	181,431	10,500	1,000
15						
16	Deferred coal ash remediation		839,086	Various	848,705	-9,619
17	costs					
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	-875,468				
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	25,601,304				29,538,033

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.  
 2. At Other (Specify), include deferrals relating to other income and deductions.

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment I  
 Page 103 of 203

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		-665,714	37,887,639
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	-665,714	37,887,639
9	Gas		
10		1,211,309	1,743,973
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	1,211,309	1,743,973
17	Other - Non-Utility	-5,716,581	665,954
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	-5,170,986	40,297,566

Notes

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.  
 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	COMMON STOCK (ACCT 201)	1,000,000	15.00	
2	TOTAL COMMON STOCK	1,000,000		
3				
4	PREFERRED STOCK (ACCT 204)			
5	TOTAL PREFERRED STOCK			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 104 of 203

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.  
 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.  
 5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.  
 Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
585,333	8,779,995					1
585,333	8,779,995					2
					Public Info KypSC Case No. 2017-00321	3
					AG-DR-01-090 Attachment 1	4
					Page 105 of 203	5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Public Info KyPSC Case No. 2017-00321	Amount (b)
1	Account 208 Donations Received from Stockholders	AG-DR-01-090 Attachment 1	
2	Balance - Beginning of Year	Page 106 of 203	148,811,383
3			
4			
5			
6			
7	Subtotal Balance - End of Year		148,811,383
8			
9			
10	Account 211 - Miscellaneous Paid-In Capital		
11	Balance - Beginning of Year (Sharesaver)		-156,194
12			
13	Subtotal Balance - End of Year (Sharesaver)		-156,194
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40	TOTAL		148,655,189

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.  
 2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1

Line No.	Class and Series of Stock (a)	Page 107 of 203	Balance at End of Year (b)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22	TOTAL		



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

LONG-TERM DEBT (Account 221, 222, 223 and 224)

- Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
- In column (a), for new issues, give Commission authorization numbers and dates.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
- For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
- Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment 1  
Page 108 of 203

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	ACCOUNT 221 - NONE		
2			
3	ACCOUNTS 222 & 223		
4	Intercompany Moneypool Notes Payable-Long Term, .39%	25,000,000	
5			
6	SUBTOTAL ACCOUNT 222 & 223	25,000,000	
7			
8	ACCOUNT 224		
9	UNSECURED DEBENTURES:		
10			
11			
12	5.75% SERIES DUE IN 2016	50,000,000	390,200
13			30,000 D
14	6.20% SERIES DUE IN 2036	65,000,000	653,550
15			367,900 D
16	2008 SERIES A POLLUTION CONTROL REFUNDING BONDS DUE IN 2027	50,000,000	705,545
17			
18	2010 SERIES POLLUTION CONTROL REFUNDING BONDS DUE IN 2027	26,720,000	1,029,608
19			
20	TEPPCO-Todhunter Cavern Gas Storage	851,494	
21			
22	4.650% SERIES DUE IN 2019	100,000,000	756,468
23			374,000 D
24			
25	SUBTOTAL ACCOUNT 224	292,571,494	4,307,271
26			
27			
28			
29			
30			
31	See footnote		
32			
33	TOTAL	317,571,494	4,307,271

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment 1  
Page 109 of 203

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
				25,000,000		4
						5
				25,000,000		6
						7
						8
						9
						10
						11
03/07/06	03/10/16	03/10/06	03/10/16	50,000,000	2,875,000	12
						13
03/07/06	03/10/36	03/10/06	03/10/36	65,000,000	4,030,000	14
						15
12/11/08	08/01/27	12/11/08	08/01/27	50,000,000	539,302	16
						17
11/24/10	08/01/27	11/24/10	08/01/27	26,720,000	74,263	18
						19
07/31/07	03/31/15					20
						21
09/22/09	10/01/19	09/22/09	10/01/19	100,000,000	4,650,000	22
						23
						24
				291,720,000	12,168,565	25
						26
						27
						28
						29
						30
						31
						32
				316,720,000	12,168,565	33

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.		04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 18 Column: a**

The interest rate varies on this pollution control bond.

**Schedule Page: 256 Line No.: 20 Column: a**

On March 31, 2015 Duke Energy Kentucky recorded the abandonment the Todhunter TEPPCO facility \$851,494.

**Schedule Page: 256 Line No.: 31 Column: a**

On November 20, 2014 the Kentucky PSC approved Duke Energy Kentucky's long-term financing application authorizing the issuance of up to \$175 million of secured and/or unsecured notes, and \$76.72 million of tax-exempt private activity bonds to refund existing tax exempt bonds. Authorization expires 12/31/2016.

Private placement unsecured debentures of \$95 million closed and funded on January 5, 2016.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 111 of 203

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	46,175,630
2		
3		
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	163,634
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See Footnote for Details	134,031,803
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	Amortization of Investment Tax Credits	172,556
16	Allowance for Funds Used During Construction	844,033
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See Footnote for Details	183,492,746
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	-4,138,268
28	Show Computation of Tax:	
29		
30	Tax at 35% of Federal Tax Net Income of (4,138,268)	-1,448,394
31		
32	Plus: Prior Period Adjustments - Federal	6,095,125
33	Plus: Miscellaneous Federal Taxable Adjustment	40,865
34	Plus: Net Operating Loss	157,001
35		
36	Tax of Respondent	4,844,597
37		
38		
39		
40		
41		
42		
43		
44		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.		04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 10 Column: b**

Asset Retirement Obligation - Coal Ash	94,341,840
Federal Income Tax Expense	24,668,823
State Income Tax Expense	3,526,165
Retirement Plan	2,409,927
Demand Side Management	2,310,291
Reg Asset/Liab Def Revenue	1,881,745
Section 481(a) Casualty Loss	1,531,363
Unbilled Revenue - Fuel	1,342,523
Tax Interest Capitalized	529,092
Gas Supplier Refunds	525,215
Book Capital Lease Meters	411,002
Lobbying Expenses	332,000
Other	221,817
	134,031,803

**Schedule Page: 261 Line No.: 20 Column: b**

Asset Retirement Costs - Coal Ash	93,779,186
T & D Repairs 481 (a) (Pursuant to 3115)	29,000,000
Equipment Repairs - Annual Adj	20,000,000
Regulatory Asset - Deferred Plant Costs	16,464,928
Tax Gains/Losses	5,790,870
ARO Regulatory Asset - Coal Ash	4,425,122
T & D Repairs - Annual Adj	3,778,000
Depreciation Deducted in Excess of Amount Booked	3,473,455
Non-Cash Overhead Basis Adjustment	1,782,465
Regulated Asset - Accrued Pension Post-Retire Benefits - FAS 158	1,712,601
Leased Meters - Elec & Gas	1,343,934
OPEB Payment/Accrual	935,462
Annual Incentive Plan Comp	518,142
Offsite Gas Storage Costs	488,581
	183,492,746

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1						
2	FEDERAL TAXES					
3						
4	INCOME	-6,340,390		4,844,597	11,368,624	
5	FUEL TAXES			2,339	2,339	
6	FEDERAL INSURANCE	104,706		2,710,959	2,758,104	
7	UNEMPLOYMENT	17,076		12,240	26,151	
8						
9						
10	STATE TAXES:					
11						
12	INCOME	2,145,865		-245,383	2,098,574	
13	UNEMPLOYMENT	24		25,724	23,899	
14	PROPERTY	1,193,571		1,627,343	3,784	-1,167,130
15	SALES & USE TAXES	356,648		-33,242	149,421	
16	FRANCHISE			29	29	
17						
18						
19						
20	OTHER:					
21						
22	PROPERTY	7,987,747		8,743,958	10,822,343	1,167,130
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	5,465,247		17,688,564	27,253,268	

2017-00321  
 Attachment 1  
 Page 113 of 203

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).  
 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.  
 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.  
 8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.  
 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
				Public Info	KyPSC Case No. 2017-00321	1
					AG-DR-01-090 Attachment I	2
					Page 114 of 203	3
-12,864,417		-6,384,426			11,229,023	4
		1,723			616	5
57,561		2,097,396			613,563	6
3,165		9,070			3,170	7
						8
						9
						10
						11
-198,092		-1,731,081			1,485,698	12
1,849		19,062			6,662	13
1,650,000		1,085,411			541,932	14
173,985		-159,587			126,345	15
		19			10	16
						17
						18
						19
						20
						21
7,076,492		5,832,323			2,911,635	22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
-4,099,457		769,910			16,918,654	41

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 40 Column: 1

Kind of Tax - Column (a)

	Other (1)	Gas Accounts 408.1-409.1	Other Accounts 408.2-409.2
<b>Federal Taxes</b>			
Income	11,229,023	7,940,333	3,288,690
Fuel Taxes	616	616	
Federal Insurance	613,563	613,563	
Unemployment Taxes	3,170	3,170	
<b>State Taxes</b>			
Income	1,485,698	936,373	549,325
Unemployment Taxes	6,662	6,662	
Property Taxes	541,932	541,932	
Sales & Use Taxes	126,345	-341	126,686
Franchise Taxes	10	10	
<b>Other Taxes</b>			
Property Taxes	2,911,635	2,912,064	-429
Total	16,918,654	12,954,382	3,964,272



Name of Respondent		This Report Is:		Date of Report	Year/Period of Report		
Duke Energy Kentucky, Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/2016	End of 2015/Q4		
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	73,131			411.4	28,061	
6							
7							
8	TOTAL	73,131				28,061	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11	Gas - 3%	153			411.4	83	
12	Gas - 4%	21,663			411.4	4,267	
13	Gas - 10%	754,228			411.4	64,805	
14							
15	TOTAL - Gas	776,044				69,155	
16							
17							
18	Other - 10%	245,694			411.5	75,340	-35,740
19							
20	TOTAL - Other	245,694				75,340	-35,740
21							
22							
23		1,094,869				172,556	-35,740
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)					
Public Info KypSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 117 of 203					
Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION			Line No.
					1
					2
					3
					4
45,070	30 Years				5
					6
					7
45,070					8
					9
					10
70	43 Years				11
17,396	46 Years				12
689,423	45 Years				13
					14
706,889					15
					16
					17
134,614	33 Years				18
					19
134,614					20
					21
					22
886,573					23
					24
					25
					26
					27
					28
					30
					31
					32
					33
					34
					35
					36
					37
					38
					39
					40
					41
					42
					43
					44
					45
					46
					47
					48

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.		04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 266 Line No.: 18 Column: g**

The adjustment affects the 190 account group.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

OTHER DEFERRED CREDITS (Account 253) Public Info KypSC Case No. 2017-00321

1. Report below the particulars (details) called for concerning other deferred credits. AG-DR-01-090 Attachment 1  
Page 119 of 203
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Gas Refunds	-56,472	191	152,059	677,274	468,743
2						
3	Pension Cost Adj. - DPL Share	-14,845			14,845	
4						
5	Post Retirement Benefits					
6	- Health DPL	-4,551			4,551	
7						
8	Pension Cost Adj. FAS 106	3,835,079	Various	396,336	1,498,764	4,937,507
9						
10	Misc Deferred Credits and Other	-32,008	146	44,153	32,155	-44,006
11						
12	MISO MTEP Accrual	19,051,542	146,565	1,010,010	724,000	18,765,532
13						
14	Merger - Related Donation Accrual	165,000				165,000
15						
16	Sch M Tax and S/L for Surplus Mat	18	514	3,580	3,580	18
17						
18	MGP Reserve				513,500	513,500
19						
20	DEK Capacity - Activity		Various	490,617	777,957	287,340
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	22,943,763		2,096,755	4,246,626	25,093,634

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
- For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1  (c)	Amounts Credited to Account 411.1  (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities	234,803	Public Info KyPSC Case No. 2017-00321	44,377
4	Pollution Control Facilities		AG-DR-01-090 Attachment 1	
5	Other (provide details in footnote):		Page 120 of 203	
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	234,803		44,377
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	234,803		44,377
18	Classification of TOTAL			
19	Federal Income Tax	202,182		38,212
20	State Income Tax	32,621		6,165
21	Local Income Tax			

NOTES

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required. Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment I  
 Page 121 of 203

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						190,426	3
							4
							5
							6
							7
						190,426	8
							9
							10
							11
							12
							13
							14
							15
							16
						190,426	17
							18
						163,970	19
						26,456	20
							21

NOTES (Continued)

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization
- For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	127,698,099	118,793,222	60,677,896
3	Gas	80,051,184	7,699,445	7,265,376
4				
5	TOTAL (Enter Total of lines 2 thru 4)	207,749,283	126,492,667	67,943,272
6	Other - Non-Utility	56,650,623		
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	264,399,906	126,492,667	67,943,272
10	Classification of TOTAL			
11	Federal Income Tax	235,867,334	107,475,916	57,422,161
12	State Income Tax	28,532,572	19,016,751	10,521,111
13	Local Income Tax			

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 122 of 203

NOTES

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required. Public Info KypSC Case No. 2017-00321  
AG-DR-01-090 Attachment I  
Page 123 of 203

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
78,691		254	2,533,530	BSO	490,722	183,849,308	2
7,711		254	796,042			79,696,922	3
							4
86,402			3,329,572		490,722	263,546,230	5
601,012	3,009,924			ITC Adj	35,744	54,277,455	6
							7
							8
687,414	3,009,924		3,329,572		526,466	317,823,685	9
							10
586,947	2,591,759		2,447,070		142,341	281,611,548	11
100,467	418,165		882,502		384,125	36,212,137	12
							13

NOTES (Continued)



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3		-90,152	10,908,588	6,357,666
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	-90,152	10,908,588	6,357,666
10	Gas			
11		3,982,496	391,734	1,688,485
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	3,982,496	391,734	1,688,485
18	Other - Non-Utility	-5,187,291		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	-1,294,947	11,300,322	8,046,151
20	Classification of TOTAL			
21	Federal Income Tax	-1,114,998	9,730,383	6,928,312
22	State Income Tax	-179,949	1,569,939	1,117,839
23	Local Income Tax			

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment I  
 Page 124 of 203

NOTES

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.  
 4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		Misc Adj	5,870	BSO Adj	3,156,914	7,611,814	3
					Public Info KypSC Case No. 2017-00321		4
					AG-DR-01-090 Attachment 1		5
					Page 125 of 203		6
							7
							8
			5,870		3,156,914	7,611,814	9
							10
		Misc Adj	2,052	BSO Adj	1,594,383	4,278,076	11
							12
							13
							14
							15
							16
			2,052		1,594,383	4,278,076	17
5,831,356	598,762					45,303	18
5,831,356	598,762		7,922		4,751,297	11,935,193	19
							20
5,021,213	515,577				4,023,019	10,215,728	21
810,143	83,185		7,922		728,278	1,719,465	22
							23

NOTES (Continued)

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 126 of 203

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	INCOME TAXES	557,988			3,233,693	3,791,681
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	557,988			3,233,693	3,791,681

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ELECTRIC OPERATING REVENUES (Account 400)

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity Public Info KyPSC Case No. 2017-00321		
2	(440) Residential Sales AG-DR-01-090 Attachment 1	123,812,030	134,130,428
3	(442) Commercial and Industrial Sales Page 127 of 203		
4	Small (or Comm.) (See Instr. 4)	111,993,434	120,164,610
5	Large (or Ind.) (See Instr. 4)	53,099,910	59,382,606
6	(444) Public Street and Highway Lighting	1,660,036	1,775,475
7	(445) Other Sales to Public Authorities	21,523,626	23,456,996
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	59,017	70,944
10	TOTAL Sales to Ultimate Consumers	312,148,053	338,981,059
11	(447) Sales for Resale	40,726,939	19,883,806
12	TOTAL Sales of Electricity	352,874,992	358,864,865
13	(Less) (449.1) Provision for Rate Refunds	799,141	-1,479,018
14	TOTAL Revenues Net of Prov. for Refunds	352,075,851	360,343,883
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	301,359	278,133
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	662,565	765,901
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,398,992	1,631,155
22	(456.1) Revenues from Transmission of Electricity of Others	7,862,797	3,304,494
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	10,225,713	5,979,883
27	TOTAL Electric Operating Revenues	362,301,564	366,323,566

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 128 of 203

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
1,433,316	1,479,517	122,962	122,287	2
				3
1,478,984	1,454,833	13,873	13,826	4
813,520	822,421	371	373	5
15,120	15,274	441	433	6
291,546	289,379	958	950	7
				8
804	954			9
4,033,290	4,062,378	138,605	137,869	10
1,244,496	385,610	1	1	11
5,277,786	4,447,988	138,606	137,870	12
				13
5,277,786	4,447,988	138,606	137,870	14

Line 12, column (b) includes \$ -1,541,000 of unbilled revenues.  
 Line 12, column (d) includes -9,932 MWH relating to unbilled revenues

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.		04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 17 Column: b**

Non Utility Miscellaneous Revenue	\$	93,549
Jobbing and Contract Work		29,885
Green Power Revenue		6,149
Disconnecting for Non-Pay		<u>171,776</u>
	\$	<u>301,359</u>

**Schedule Page: 300 Line No.: 17 Column: c**

Non Utility Miscellaneous Revenue	\$	88,537
Jobbing and Contract Work		25,765
Green Power Revenue		6,473
Disconnecting for Non-Pay		<u>157,358</u>
	\$	<u>278,133</u>

**Schedule Page: 300 Line No.: 21 Column: b**

RSG Rev - MISO Make Whole	\$	1,388,748
Sales Use Tax Coll Fee		600
Profit or Loss on Sale of M&S		<u>9,644</u>
	\$	<u>1,398,992</u>

**Schedule Page: 300 Line No.: 21 Column: c**

RSG Rev - MISO Make Whole	\$	1,589,381
Sales Use Tax Coll Fee		600
Profit or Loss on Sale of M&S		43,887
Timber Operations		<u>(2,713)</u>
	\$	<u>1,631,155</u>

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1				Public Info KypSC Case No. 2017-00321	
2				AG-DR-01-090 Attachment 1	
3				Page 130 of 203	
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	(440) RESIDENTIAL OR					
2	DOMESTIC SALES					
3						
4						
5	RESIDENTIAL SERVICE					
6	SHEET 30 (1)	1,445,074	124,886,340	122,962	11,752	0.0864
7	SHEET 32 (2)					
8	SHEET 40 (3)					
9	SHEET 41 (4)					
10						
11	OUTDOOR LIGHTING SERVICE					
12	SHEET 65 (5)	733	111,827			0.1526
13	SHEET 67 (6)	80	15,863			0.1983
14						
15	UNBILLED REVENUE	-12,571	-1,202,000			0.0956
16						
17	TOTAL (440) RESIDENTIAL	1,433,316	123,812,030	122,962	11,657	0.0864
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	4,043,222	313,689,053	138,605	29,171	0.0776
42	Total Unbilled Rev.(See Instr. 6)	-9,932	-1,541,000	0	0	0.1552
43	TOTAL	4,033,290	312,148,053	138,605	29,099	0.0774



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2	COMMERCIAL AND INDUSTRIAL					
3						
4	RESIDENTIAL SERVICE					
5	SHEET 30 (7)	14,252	1,275,499	1,929	7,388	0.0895
6						
7	DISTRIBUTION SERVICE					
8	SHEET 40 (8)	943,496	76,865,746	11,714	80,544	0.0815
9	SHEET 42 (9)	3,723	249,028	78	47,731	0.0669
10	SHEET 43 (10)	50	3,833	1	50,000	0.0767
11	SHEET 44 (11)	6,065	507,630	126	48,135	0.0837
12						
13	PRIMARY SERVICE					
14	SHEET 45 (12)	10,505	726,505	6	1,750,833	0.0692
15						
16	TIME OF DAY DISTRIBUTION					
17	SERVICES					
18	SHEET 41 (13)	1,070,493	69,896,185	166	6,448,753	0.0653
19						
20	TIME OF DAY TRANSMISSION					
21	SERVICE					
22	SHEET 51 (14)	181,984	10,834,838	8	22,748,000	0.0595
23						
24	OUTDOOR LIGHTING SERVICE					
25	SHEET 65(15)	3,278	379,565			0.1158
26	SHEET 67 (16)	130	26,866			0.2067
27						
28	TRAFFIC LIGHTING SERVICE					
29	SHEET 61 (17)		13	1		
30						
31	STREET LIGHTING SERVICE					
32	SHEET 60 (18)	114	41,262	39	2,923	0.3619
33	SHEET 69 (19)	209	29,529	32	6,531	0.1413
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	4,043,222	313,689,053	138,605	29,171	0.0776
42	Total Unbilled Rev.(See Instr. 6)	-9,932	-1,541,000	0	0	0.1552
43	TOTAL	4,033,290	312,148,053	138,605	29,099	0.0774

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2						
3						
4	SPECIAL CONTRACTS					
5	METERED (20)					
6	UNMETERED (21)					
7						
8	LOAD MANAGEMENT RIDERS					
9	SHEET 73(22)	56,123	4,561,845	144	389,743	0.0813
10	SHEET 74 (23)					
11						
12	UNBILLED REVENUE	2,082	-305,000			-0.1465
13						
14	TOTAL (442) COMMERCIAL	2,292,504	165,093,344	14,244	160,945	0.0720
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	4,043,222	313,689,053	138,605	29,171	0.0776
42	Total Unbilled Rev.(See Instr. 6)	-9,932	-1,541,000	0	0	0.1552
43	TOTAL	4,033,290	312,148,053	138,605	29,099	0.0774

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2	(444) PUBLIC STREET AND					
3	HIGHWAY LIGHTING					
4						
5	DISTRIBUTION SERVICE					
6	SHEET 40 (24)	1,307	109,498	20	65,350	0.0838
7						
8	STREET LIGHTING SERVICE					
9	SHEET 60(25)	11,430	1,392,573	274	41,715	0.1218
10	SHEET 66(26)	404	63,970			0.1583
11	SHEET 68 (27)					
12	SHEET 69(28)					
13	SHEET 71					
14	TRAFFIC LIGHTING SERVICE					
15	SHEET 61 (29)	1,979	93,995	147	13,463	0.0475
16						
17	UNBILLED REVENUE					
18						
19	TOTAL (444) PUBLIC STREET	15,120	1,660,036	441	34,286	0.1098
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	4,043,222	313,689,053	138,605	29,171	0.0776
42	Total Unbilled Rev.(See Instr. 6)	-9,932	-1,541,000	0	0	0.1552
43	TOTAL	4,033,290	312,148,053	138,605	29,099	0.0774

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding data for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2	(445) SALES TO OTHER PUBLIC					
3	AUTHORITIES					
4						
5	RESIDENTIAL SERVICE					
6	SHEET 30 (30)	4	393	1	4,000	0.0983
7						
8	DISTRIBUTION SERVICE					
9	SHEET 40(31)	119,720	10,272,127	839	142,694	0.0858
10	SHEET 42(32)	11,648	760,233	26	448,000	0.0653
11	SHEET 43 (33)	308	33,132	15	20,533	0.1076
12	SHEET 44 (34)	189	17,290	44	4,295	0.0915
13						
14	PRIMARY SERVICE					
15	SHEET 45 (35)	9,408	657,164	5	1,881,600	0.0699
16						
17	TIME OF DAY DISTRIBUTION					
18	SERVICE					
19	SHEET 41 (36)	111,860	7,516,514	17	6,580,000	0.0672
20						
21	TIME OF DAY TRANSMISSION					
22	SERVICE					
23	SHEET 51 (37)	35,732	2,106,214	6	5,955,333	0.0589
24						
25	OUTDOOR LIGHTING SERVICE					
26	SHEET 65 (38)	568	64,730			0.1140
27	SHEET 67 (39)	44	5,512			0.1253
28						
29	SPECIAL CONTRACTS					
30	METERED (40)					
31						
32	LOAD MANAGEMENT RIDERS					
33	SHEET 73 (41)	1,138	107,573	5	227,600	0.0945
34	SHEET 74 (42)					
35	SHEET 61 (43)	370	16,744			0.0453
36	SHEET 59					
37	UNBILLED REVENUE	557	-34,000			-0.0610
38						
39	TOTAL (445) SALES TO OTHER	291,546	21,523,626	958	304,328	0.0738
40	PUBLIC AUTHORITIES					
41	TOTAL Billed	4,043,222	313,689,053	138,605	29,171	0.0776
42	Total Unbilled Rev.(See Instr. 6)	-9,932	-1,541,000	0	0	0.1552
43	TOTAL	4,033,290	312,148,053	138,605	29,099	0.0774

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2	(448) INTERDEPARTMENTAL	804	59,017	Public Info Ky	PSC Case No. 2017-00321	0.0734
3	SALES (44)				AG-DR-01-090 Attachment 1	
4					Page 136 of 203	
5	TOTAL (448) INTER-DEPART	804	59,017			0.0734
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	4,043,222	313,689,053	138,605	29,171	0.0776
42	Total Unbilled Rev.(See Instr. 6)	-9,932	-1,541,000	0	0	0.1552
43	TOTAL	4,033,290	312,148,053	138,605	29,099	0.0774

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 304 Line No.: 6 Column: a**  
 All references represent the detail of additional revenue not included in the base rates from fuel adjustment clause.  
 1,339,405

**Schedule Page: 304 Line No.: 12 Column: a**  
 760

**Schedule Page: 304 Line No.: 13 Column: a**  
 83

**Schedule Page: 304.1 Line No.: 5 Column: a**  
 15,002.35

**Schedule Page: 304.1 Line No.: 8 Column: a**  
 918,885.40

**Schedule Page: 304.1 Line No.: 9 Column: a**  
 5,076.02

**Schedule Page: 304.1 Line No.: 10 Column: a**  
 50.95

**Schedule Page: 304.1 Line No.: 11 Column: a**  
 6,325.31

**Schedule Page: 304.1 Line No.: 14 Column: a**  
 10,634.07

**Schedule Page: 304.1 Line No.: 18 Column: a**  
 1,065,623.21

**Schedule Page: 304.1 Line No.: 22 Column: a**  
 178,721.91

**Schedule Page: 304.1 Line No.: 25 Column: a**  
 3,395.68

**Schedule Page: 304.1 Line No.: 26 Column: a**  
 135.49

**Schedule Page: 304.1 Line No.: 29 Column: a**  
 .24

**Schedule Page: 304.1 Line No.: 32 Column: a**  
 118.29

**Schedule Page: 304.1 Line No.: 33 Column: a**  
 217.59

**Schedule Page: 304.2 Line No.: 9 Column: a**  
 52,860.32

**Schedule Page: 304.3 Line No.: 6 Column: a**  
 1,533.79

**Schedule Page: 304.3 Line No.: 9 Column: a**  
 11,834.32

**Schedule Page: 304.3 Line No.: 10 Column: a**  
 419.19

**Schedule Page: 304.3 Line No.: 15 Column: a**  
 2,093.37

**Schedule Page: 304.4 Line No.: 6 Column: a**  
 3.72

**Schedule Page: 304.4 Line No.: 9 Column: a**  
 110,825.06

**Schedule Page: 304.4 Line No.: 10 Column: a**  
 16,222.83

**Schedule Page: 304.4 Line No.: 11 Column: a**  
 333.67

**Schedule Page: 304.4 Line No.: 12 Column: a**  
 197.14

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

<b>Schedule Page: 304.4</b>	<b>Line No.: 15</b>	<b>Column: a</b>	8,898.32
<b>Schedule Page: 304.4</b>	<b>Line No.: 19</b>	<b>Column: a</b>	106,850.50
<b>Schedule Page: 304.4</b>	<b>Line No.: 23</b>	<b>Column: a</b>	37,682.14
<b>Schedule Page: 304.4</b>	<b>Line No.: 26</b>	<b>Column: a</b>	592.42
<b>Schedule Page: 304.4</b>	<b>Line No.: 27</b>	<b>Column: a</b>	45.66
<b>Schedule Page: 304.4</b>	<b>Line No.: 33</b>	<b>Column: a</b>	1,264.50
<b>Schedule Page: 304.4</b>	<b>Line No.: 35</b>	<b>Column: a</b>	449.82





Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

Public Info KyPSC Case No. 2017-00321

AG-DR-01-090 Attachment 1

Page 140 of 203

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
					2
	-208,009			-208,009	3
					4
					5
	-41,326			-41,326	6
	27,446			27,446	7
	382,525			382,525	8
		-531,378		-531,378	9
1,244,027	8,463,213	32,248,565		40,711,778	10
469	21,929	183,228		205,157	11
		-24,362		-24,362	12
	207,366			207,366	13
		-2,258		-2,258	14
0	0	0	0	0	
1,244,496	8,853,144	31,873,795	0	40,726,939	
1,244,496	8,853,144	31,873,795	0	40,726,939	

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 310 Line No.: 9 Column: c**

NJ = Non-Jurisdictional Agreement.

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report
Duke Energy Kentucky, Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/2016	End of 2015/Q4 Public Info KypSC Case No.
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>					AG-DR-01-090 A
If the amount for previous year is not derived from previously reported figures, explain in footnote.					Page 142 of 203
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	<b>1. POWER PRODUCTION EXPENSES</b>				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering	2,869,053	3,496,388		
5	(501) Fuel	110,419,229	77,003,448		
6	(502) Steam Expenses	11,182,083	9,139,910		
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	603,297	494,332		
10	(506) Miscellaneous Steam Power Expenses	2,498,863	1,341,472		
11	(507) Rents	115,221	427,464		
12	(509) Allowances	372,172	45,825		
13	<b>TOTAL Operation (Enter Total of Lines 4 thru 12)</b>	<b>128,059,918</b>	<b>91,948,839</b>		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	1,913,544	1,938,897		
16	(511) Maintenance of Structures	4,028,387	2,906,642		
17	(512) Maintenance of Boiler Plant	9,577,914	15,070,872		
18	(513) Maintenance of Electric Plant	1,399,455	5,166,809		
19	(514) Maintenance of Miscellaneous Steam Plant	3,849,953	2,185,632		
20	<b>TOTAL Maintenance (Enter Total of Lines 15 thru 19)</b>	<b>20,769,253</b>	<b>27,268,852</b>		
21	<b>TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 &amp; 20)</b>	<b>148,829,171</b>	<b>119,217,691</b>		
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering				
25	(518) Fuel				
26	(519) Coolants and Water				
27	(520) Steam Expenses				
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses				
31	(524) Miscellaneous Nuclear Power Expenses	3,121	2		
32	(525) Rents				
33	<b>TOTAL Operation (Enter Total of lines 24 thru 32)</b>	<b>3,121</b>	<b>2</b>		
34	Maintenance				
35	(528) Maintenance Supervision and Engineering				
36	(529) Maintenance of Structures				
37	(530) Maintenance of Reactor Plant Equipment		33		
38	(531) Maintenance of Electric Plant				
39	(532) Maintenance of Miscellaneous Nuclear Plant	218			
40	<b>TOTAL Maintenance (Enter Total of lines 35 thru 39)</b>	<b>218</b>	<b>33</b>		
41	<b>TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 &amp; 40)</b>	<b>3,339</b>	<b>35</b>		
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering				
45	(536) Water for Power				
46	(537) Hydraulic Expenses				
47	(538) Electric Expenses				
48	(539) Miscellaneous Hydraulic Power Generation Expenses		959		
49	(540) Rents				
50	<b>TOTAL Operation (Enter Total of Lines 44 thru 49)</b>		<b>959</b>		
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering				
54	(542) Maintenance of Structures				
55	(543) Maintenance of Reservoirs, Dams, and Waterways				
56	(544) Maintenance of Electric Plant				
57	(545) Maintenance of Miscellaneous Hydraulic Plant	-60	400		
58	<b>TOTAL Maintenance (Enter Total of lines 53 thru 57)</b>	<b>-60</b>	<b>400</b>		
59	<b>TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 &amp; 58)</b>	<b>-60</b>	<b>1,359</b>		

2017-00321  
 Attachment 1

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Public Info	KyPSC Case No.	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation				
61	Operation		AG-DR-01-090		
62	(546) Operation Supervision and Engineering		Page 143 of 203	381,215	338,833
63	(547) Fuel			5,426,433	3,634,500
64	(548) Generation Expenses			287,728	202,828
65	(549) Miscellaneous Other Power Generation Expenses			1,134,516	1,173,830
66	(550) Rents				
67	TOTAL Operation (Enter Total of lines 62 thru 66)			7,229,892	5,349,991
68	Maintenance				
69	(551) Maintenance Supervision and Engineering			14,590	49,536
70	(552) Maintenance of Structures			348,973	502,459
71	(553) Maintenance of Generating and Electric Plant			540,800	266,446
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			177,438	182,642
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)			1,081,801	1,001,083
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)			8,311,693	6,351,074
75	E. Other Power Supply Expenses				
76	(555) Purchased Power			32,566,220	94,919,008
77	(556) System Control and Load Dispatching			868	510
78	(557) Other Expenses			5,932,609	6,755,666
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)			38,499,697	101,675,184
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)			195,643,840	227,245,343
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering			7,699	2,225
84					
85	(561.1) Load Dispatch-Reliability			101,477	86,039
86	(561.2) Load Dispatch-Monitor and Operate Transmission System			405,611	385,000
87	(561.3) Load Dispatch-Transmission Service and Scheduling			55,813	52,420
88	(561.4) Scheduling, System Control and Dispatch Services				
89	(561.5) Reliability, Planning and Standards Development			902	5,516
90	(561.6) Transmission Service Studies				
91	(561.7) Generation Interconnection Studies				
92	(561.8) Reliability, Planning and Standards Development Services				
93	(562) Station Expenses			116,017	98,548
94	(563) Overhead Lines Expenses			103,310	83,162
95	(564) Underground Lines Expenses				
96	(565) Transmission of Electricity by Others			14,117,924	11,958,297
97	(566) Miscellaneous Transmission Expenses			409,751	286,930
98	(567) Rents			618	935
99	TOTAL Operation (Enter Total of lines 83 thru 98)			15,319,122	12,959,072
100	Maintenance				
101	(568) Maintenance Supervision and Engineering				11
102	(569) Maintenance of Structures			21,868	7,273
103	(569.1) Maintenance of Computer Hardware			1,182	19,511
104	(569.2) Maintenance of Computer Software			262,370	151,035
105	(569.3) Maintenance of Communication Equipment				
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant				
107	(570) Maintenance of Station Equipment			279,482	315,030
108	(571) Maintenance of Overhead Lines			299,887	361,344
109	(572) Maintenance of Underground Lines				29,132
110	(573) Maintenance of Miscellaneous Transmission Plant				5
111	TOTAL Maintenance (Total of lines 101 thru 110)			864,789	883,341
112	TOTAL Transmission Expenses (Total of lines 99 and 111)			16,183,911	13,842,413

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
113	<b>3. REGIONAL MARKET EXPENSES</b>				
114	Operation				
115	(575.1) Operation Supervision				
116	(575.2) Day-Ahead and Real-Time Market Facilitation				
117	(575.3) Transmission Rights Market Facilitation				
118	(575.4) Capacity Market Facilitation				
119	(575.5) Ancillary Services Market Facilitation				
120	(575.6) Market Monitoring and Compliance				
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,707,710		1,598,163	
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)	1,707,710		1,598,163	
124	Maintenance				
125	(576.1) Maintenance of Structures and Improvements				
126	(576.2) Maintenance of Computer Hardware				
127	(576.3) Maintenance of Computer Software				
128	(576.4) Maintenance of Communication Equipment				
129	(576.5) Maintenance of Miscellaneous Market Operation Plant				
130	Total Maintenance (Lines 125 thru 129)				
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	1,707,710		1,598,163	
132	<b>4. DISTRIBUTION EXPENSES</b>				
133	Operation				
134	(580) Operation Supervision and Engineering	116,441		152,126	
135	(581) Load Dispatching	408,671		399,106	
136	(582) Station Expenses	242,979		179,532	
137	(583) Overhead Line Expenses	411,742		256,911	
138	(584) Underground Line Expenses	402,279		343,318	
139	(585) Street Lighting and Signal System Expenses			28	
140	(586) Meter Expenses	259,486		365,137	
141	(587) Customer Installations Expenses	1,233,268		1,295,965	
142	(588) Miscellaneous Expenses	1,861,461		2,091,716	
143	(589) Rents	32,837		1,713	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	4,969,164		5,085,552	
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	1,473		1,994	
147	(591) Maintenance of Structures	24,691		21,461	
148	(592) Maintenance of Station Equipment	369,292		407,101	
149	(593) Maintenance of Overhead Lines	5,950,958		4,893,204	
150	(594) Maintenance of Underground Lines	328,761		455,648	
151	(595) Maintenance of Line Transformers	37,047		46,032	
152	(596) Maintenance of Street Lighting and Signal Systems	376,424		444,799	
153	(597) Maintenance of Meters	390,567		313,584	
154	(598) Maintenance of Miscellaneous Distribution Plant	81		6	
155	TOTAL Maintenance (Total of lines 146 thru 154)	7,479,294		6,583,829	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	12,448,458		11,669,381	
157	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>				
158	Operation				
159	(901) Supervision	239,717		132,438	
160	(902) Meter Reading Expenses	930,040		629,704	
161	(903) Customer Records and Collection Expenses	4,664,976		4,689,485	
162	(904) Uncollectible Accounts	762,801		1,193,055	
163	(905) Miscellaneous Customer Accounts Expenses	1,083		542	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,598,617		6,645,224	

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report
Duke Energy Kentucky, Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/2016	End of 2015/Q4
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES Public Info KyP				
166	Operation AG-				
167	(907) Supervision Page 145 of 203				
168	(908) Customer Assistance Expenses	493	3,149		
169	(909) Informational and Instructional Expenses	11,025	34,597		
170	(910) Miscellaneous Customer Service and Informational Expenses	551,533	936,956		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	563,051	974,702		
172	7. SALES EXPENSES				
173	Operation				
174	(911) Supervision				
175	(912) Demonstrating and Selling Expenses	831,156	491,578		
176	(913) Advertising Expenses	77,657	61,811		
177	(916) Miscellaneous Sales Expenses				
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	908,813	553,189		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	(920) Administrative and General Salaries	6,098,359	5,110,165		
182	(921) Office Supplies and Expenses	2,573,575	1,796,418		
183	(Less) (922) Administrative Expenses Transferred-Credit	-905			
184	(923) Outside Services Employed	2,186,316	2,773,842		
185	(924) Property Insurance	393,636	352,736		
186	(925) Injuries and Damages	396,553	471,018		
187	(926) Employee Pensions and Benefits	7,609,272	5,657,013		
188	(927) Franchise Requirements				
189	(928) Regulatory Commission Expenses	681,396	634,639		
190	(929) (Less) Duplicate Charges-Cr.	514,422	633,445		
191	(930.1) General Advertising Expenses	29,230	50,164		
192	(930.2) Miscellaneous General Expenses	539,671	1,309,784		
193	(931) Rents	693,853	935,756		
194	TOTAL Operation (Enter Total of lines 181 thru 193)	20,688,344	18,458,088		
195	Maintenance				
196	(935) Maintenance of General Plant	43,220	140,621		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	20,731,564	18,598,709		
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	254,785,964	281,127,124		

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**PURCHASED POWER (Account 555)**  
 (Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

**RQ** - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

**LF** - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

**IF** - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

**SF** - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

**LU** - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

**IU** - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

**EX** - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

**OS** - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	American Electric Power Service				Public Info	KypSC Case No. 2017-00321
2	Corporations as agent for the AEP					AG-DR-01-090 Attachment 1
3	Operation Companies	OS	(1)			Page 146 of 203
4	Jefferies LLC B	OS	NJ			
5	Invenergy Nelson	OS	(1)			
6	PJM Settlements, Inc.	OS	(1)			
7	PJM Settlements, Inc.	AD	(1)			
8	SG Americas Securities	OS	NJ			
9	Wells Fargo Securities	OS	NJ			
10	American Electric Power Service					
11	Corporations as agent for the AEP					
12	Operation Companies	AD	(1)			
13						
14						
	Total					

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

PURCHASED POWER(Account 555) (Continued)  
 (Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

- In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
- For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
- Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
- The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
- Footnote entries as required and provide explanations following all required data.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 147 of 203

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
							2
			32,616			32,616	3
				97,557		97,557	4
			1,862,700			1,862,700	5
997,861				33,962,388		33,962,388	6
-40,981					-3,343,041	-3,343,041	7
				-7,862		-7,862	8
				3,188		3,188	9
							10
							11
					-41,326	-41,326	12
							13
							14
956,880			1,895,316	34,055,271	-3,384,367	32,566,220	



Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 326 Line No.: 3 Column: c**  
 The number "1" notation designates FERC approved Tariff and/or Rate Schedule as on file with the Commission.

**Schedule Page: 326 Line No.: 4 Column: c**  
 NJ = Non-Jurisdictional Agreement.

**Schedule Page: 326 Line No.: 7 Column: l**  
 (\$3,127,364) adjustments related to PJM re-settlement of Longbranch prior periods.  
 (\$215,677) Prior period energy and ASM adjustments.

**Schedule Page: 326 Line No.: 12 Column: l**  
 Prior Period Capacity Purchase

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)  
 (Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.  
 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).  
 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).  
 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 149 of 203

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	PJM			OS
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	TOTAL			

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)  
 (Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 150 of 203

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			0	0	0	

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)  
 (Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 151 of 203

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
70,013	71,263	7,721,521	7,862,797	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
70,013	71,263	7,721,521	7,862,797	34

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 328 Line No.: 1 Column: m**  
 PJM Financial Transmission Rights (PTR)

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

- Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
- In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
- In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
- In column (d) report the revenue amounts as shown on bills or vouchers.
- Report in column (e) the total revenues distributed to the entity listed in column (a).

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment I  
 Page 153 of 203

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)  
 (including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 154 of 203

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Midcontinent ISO	LFP					724,000	724,000
2	PJM Interconnection	LFP			9,581,605		3,812,319	13,393,924
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL				9,581,605		4,536,319	14,117,924

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 332 Line No.: 1 Column: g**  
 Accretion of the MTEP obligation.

**Schedule Page: 332 Line No.: 2 Column: g**  
 Costs are related to Regional Transmission Expansion Plan.



Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)	Public Info	KyPSC Case No. 2017-00321		Amount (b)
1	Industry Association Dues		AG-DR-01-090 Attachment 1		39,506
2	Nuclear Power Research Expenses		Page 156 of 203		
3	Other Experimental and General Research Expenses				3,539
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities				
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6	Business and Service Company Support				363,229
7	Director's Fees and Expenses				51,036
8	Shareholder's Communications/Systems				13,747
9	ISO Conversion Costs				
10	Dues and Subscriptions to Various Organizations				30,159
11	Account Analysis Reconciliation Adjustments				38,455
12	Leased Circuit Charges				
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				539,671

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)**  
 (Except amortization of acquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related. Public Info

KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment I  
 Page 157 of 203

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant				1,101,671	1,101,671
2	Steam Production Plant	11,236,255				11,236,255
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	6,470,891				6,470,891
7	Transmission Plant	1,029,591				1,029,591
8	Distribution Plant	10,565,998				10,565,998
9	Regional Transmission and Market Operation					
10	General Plant	182,415			308,730	491,145
11	Common Plant-Electric	809,773			592,096	1,401,869
12	<b>TOTAL</b>	<b>30,294,923</b>			<b>2,002,497</b>	<b>32,297,420</b>

**B. Basis for Amortization Charges**

The rate used to compute amortization charges for intangible electric plant is primarily 20%. No changes have been made in the types of items included in the base or in the rates used from the preceding reporting year.

The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.

In 1997, the Respondent adopted vintage year accounting for General Plant accounts in accordance with FERC Accounting Release No. 15.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 158 of 203

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
Duke Energy Kentucky, Inc.			
FOOTNOTE DATA			

**Schedule Page: 336 Line No.: 2 Column: b**

Duke Energy Kentucky received approval to defer a portion of depreciation expense related to assets purchased as part of the East Bend Acquisition. Accordingly, \$4,492,196 of depreciation expense recorded in account 403 related to Steam and \$209,795 of amortization recorded in account 404 was deferred to account 182 in 2015.

**Schedule Page: 336 Line No.: 12 Column: e**

Duke Energy Kentucky received approval to defer income statement impacts the CCR ARO to a Reg Asset in December 2015. Accordingly, ARO depreciation expense of \$4,031,700 related to Fossil was deferred to Account 182 in 2015.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

**REGULATORY COMMISSION EXPENSES**

- Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
- Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Kentucky Public Service Commission Expense				
2	Gas Related	216,289		216,289	
3	Electric Related	681,396		681,396	
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	<b>TOTAL</b>	897,685		897,685	

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment I  
 Page 160 of 203

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment 1  
Page 161 of 203

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CURRENTLY CHARGED TO			Deferred to Account 182.3 (l)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
							1
Gas	928	216,289					2
Electric	928	681,396					3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
		897,685					45
							46

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 162 of 203

**Classifications:**

**A. Electric R, D & D Performed Internally:**

- (1) Generation
  - a. hydroelectric
    - i. Recreation fish and wildlife
    - ii Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (2) Transmission

a. Overhead

- b. Underground
- (3) Distribution
- (4) Regional Transmission and Market Operation
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$50,000.)
- (7) Total Cost Incurred

**B. Electric, R, D & D Performed Externally:**

- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A. Electric R, D & D Performed Internally:	
2		
3	(3) Distribution	Research & Development Administration Costs
4		
5	(7) Total Cost Incurred	
6		
7	B. Electric R, D & D Performed Externally:	
8		
9	(1) Electric Power Research Institute	Electric Power Research Institute Memberships
10		Others (less than \$50K each)
11		
12	(4) Research Support to Others	Others (less than \$50K each)
13		
14	(5) Total Cost Incurred	
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute  
 (3) Research Support to Nuclear Power Groups  
 (4) Research Support to Others (Classify)  
 (5) Total Cost Incurred

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 163 of 203

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
3,539		930.7	3,539		3
					4
3,539			3,539		5
					6
					7
					8
	442,476	various	442,476		9
	7,817	various	7,817		10
					11
					12
					13
	450,293		450,293		14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	7,069,301		
4	Transmission	644,647		
5	Regional Market			
6	Distribution	2,636,658		
7	Customer Accounts	2,996,242		
8	Customer Service and Informational	222,939		
9	Sales			
10	Administrative and General	6,183,077		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	19,751,864		
12	Maintenance			
13	Production	6,261,497		
14	Transmission	402,984		
15	Regional Market			
16	Distribution	2,462,575		
17	Administrative and General	8,434		
18	TOTAL Maintenance (Total of lines 13 thru 17)	9,135,490		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	13,330,798		
21	Transmission (Enter Total of lines 4 and 14)	1,047,631		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	5,098,233		
24	Customer Accounts (Transcribe from line 7)	2,996,242		
25	Customer Service and Informational (Transcribe from line 8)	222,939		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	6,191,511		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	28,887,354	549,403	29,436,757
29	Gas			
30	Operation			
31	Production-Manufactured Gas	122,525		
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply	315,262		
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution	3,338,952		
37	Customer Accounts	1,629,518		
38	Customer Service and Informational	250,246		
39	Sales			
40	Administrative and General	1,722,835		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	7,379,338		
42	Maintenance			
43	Production-Manufactured Gas	234,086		
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 165 of 203

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution	638,459		
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	872,545		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)	356,611		
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)	315,262		
55	Storage, LNG Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)	3,977,411		
58	Customer Accounts (Line 37)	1,629,518		
59	Customer Service and Informational (Line 38)	250,246		
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)	1,722,835		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	8,251,883	5,015	8,256,898
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	37,139,237	554,418	37,693,655
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	6,750,434	422,305	7,172,739
69	Gas Plant	3,197,274	37,483	3,234,757
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	9,947,708	459,788	10,407,496
72	Plant Removal (By Utility Departments)			
73	Electric Plant	597,862		597,862
74	Gas Plant	77,373		77,373
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	675,235		675,235
77	Other Accounts (Specify, provide details in footnote):	1,024,058		1,024,058
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	1,024,058		1,024,058
96	TOTAL SALARIES AND WAGES	48,786,238	1,014,206	49,800,444

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Duke Energy Kentucky, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 354 Line No.: 77 Column: b**

Projects For Duke's Subsidiaries & Merchandising	\$ 72,417
Other Work in Progress	54,885
Other Accounts	896,756
<b>Total</b>	<b>\$1,024,058</b>

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 167 of 203

1. COMMON UTILITY PLANT  
 COMMON PLANT IN SERVICE:

Acct. Title	Beg Bal.	Additions	Retirements	Transfers	End Bal.
Misc. Intangible Plant	22,332,072				22,332,072
Leased Meters	601,513				601,513
Non-Depr Land & Land Rights	154,249				154,249
Structures and Improvements	11,707,092	108,286	(433,044)	146,376	11,528,710
Office Furniture and Equip.	3,006	64,893			67,899
Electronic Data Processing	804,024				804,024
Stores Equipment	-				-
Tools, Shop & Garage Equip.	101,754	48,392			150,146
Laboratory Equipment	1,150	(1,150)			-
Communication Equipment	7,066,653	69,272			7,135,925
Miscellaneous Equipment	17,157	24,347			41,504
<b>Total Common Plant in Service</b>	<b>42,788,671</b>	<b>314,041</b>	<b>(433,044)</b>	<b>146,376</b>	<b>42,816,042</b>
Construction Work in Progress	594,699	170,521			765,220
<b>Total Common Utility Plant</b>	<b>43,383,368</b>	<b>484,562</b>	<b>(433,044)</b>	<b>146,376</b>	<b>43,581,262</b>

ALLOCATION OF COMMON PLANT TO UTILITY DEPARTMENTS (2)

Summary by Account Estimated as of 12/31/2015

Gas Department	28.13%	12,258,705
Electric Department	71.87%	31,322,557
	100.00%	43,581,262

(1) Represents reclassification between common utility/nonutility departments and primary plant accounts.

(2) The percentages used to allocate Common Plant to utility departments are the weighted average resulting from the application of allocation factors to the investment based on Gross Plant as of 12/31/2015.

2. ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF COMMON UTILITY PLANT

Summary by Account Estimated as of 12/31/2015 33,825,483

Depreciation provision for the year charged to:

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Public Info KyPSC Case No. 2017-00321

(403) Depreciation expense (1)	1,194,018	
(404) Amortization - Limited Term Plant	858,251	
		2,052,269

AG-DR-01-090 Attachment 1  
 Page 168 of 203

Net Charges for Plant Retired:

Book Cost of Plant Retired	(433,044)	
Cost of Removal	(112,426)	
Salvage (Credit)	-	(545,470)

Other Items:

Loss/Gain on Sale of Property (Credit)	-	
Transfers & Adjustments	25,750	25,750

Balance - End of the Year	35,358,032	
---------------------------	------------	--

ALLOCATION OF ACCUMULATED PROVISION FOR DEPRECIATION TO UTILITY DEPARTMENTS (3)

Gas Department	28.13%	9,945,643
Electric Department	71.87%	25,412,389
	100.00%	35,358,032

METHOD OF DETERMINATION OF DEPRECIATION & AMORTIZATION

Common Plant in Service Rate (4)

Miscellaneous Intangible Plant	Note (2)
Leased Meters	5.61%
Structures and Improvements	5.94%
Office Furniture and Equipment	12.36%
Electronic Data Processing Equipment	20.00%
Stores Equipment	48.47%
Tools, Shop & Garage Equipment	6.27%
Laboratory Equipment	Note (5)
Communication Equipment	13.62%
Miscellaneous Equipment	6.65%

(1) The Respondent determines its monthly provision for depreciation by the application of rates to the

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

previous month's balance of property capitalized in each primary plant account plus total Account 106-Completed Construction Not Classified. The rates became effective January 1, 2007 with the approval of the Kentucky Public Service Commission in Case No. 2006-00172.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 169 of 203

(2) The Respondent amortized its investment in Miscellaneous Intangible Plant equally over 60 months for certain projects and 120 for certain other projects.

(3) The percentages used to allocate the Common Plant Accumulated Provision for Depreciation balances to utility departments are the weighted average resulting from the application of allocation factors to the balance of Common Plant Accumulated Provision at 12/31/2015. These factors are based on Gross Plant as of 12/31/2015.

(4) In 1997, the Respondent adopted vintage year accounting for general plant accounts in accordance with FERC Accounting Release No. 15.

(5) The Respondent amortized its investment in Laboratory Equipment over the estimated lives of the individual assets.

3. COMMON UTILITY PLANT EXPENSE ACCOUNTS

Common utility plant expense accounts are not maintained, but such expenses are allocated to gas and electric departments principally on one or more of the following bases:

- Floor space utilized for buildings and office equipment
- General labor - total company
- Number of gas and electric customers
- IT operations
- Number of customers
- Three factor formula

4. COMMISSION APPROVAL

Prior to establishment of original cost, Messrs. Brenner and Eilers of the respondent and Campbell and Schwartz from Columbia System met with Mr. Smith of the Federal Power Commission to discuss amongst other things, the Federal Power Commission's permission to use the Common Utility Plant accounts. It was pointed out by the representatives of the respondent that because of the nature of the respondent's operations it was impossible and impractical to assign certain types of equipment directly to either gas or electric utility plant. Because of the facts presented, Mr. Smith gave the respondent's representatives verbal permission to use the common plant accounts.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	---	--

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 170 of 203

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy			Public Info KyPSC Case No. 2017-00321	
2	Net Purchases (Account 555)			AG-DR-01-090 Attachment 1	32,115,407
3	Net Sales (Account 447)			Page 171 of 203	38,393,672
4	Transmission Rights				7,721,522
5	Ancillary Services				
6	Other Items (list separately)				
7	Ancillary Services (account 555)				1,025,797
8	Ancillary Services (account 447)				2,030,164
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				81,286,562



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

**PURCHASES AND SALES OF ANCILLARY SERVICES**

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. Public Info KyPSC Case No. 2017-00321

AG-DR-01-090 Attachment 1  
Page 172 of 203

In columns for usage, report usage-related billing determinant and the unit of measure.

- (1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.
- (2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.
- (3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.
- (4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.
- (5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
- (6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Number of Units (b)	Unit of Measure (c)	Dollars (d)	Usage - Related Billing Determinant		
					Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch			286,373			
2	Reactive Supply and Voltage				Public Info KyPSC Case No. 2017-00321		
3	Regulation and Frequency Response				AG-DR-01-090 Attachment 1		
4	Energy Imbalance				Page 172 of 203		
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other						
8	Total (Lines 1 thru 7)			286,373			

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**MONTHLY TRANSMISSION SYSTEM PEAK LOAD**

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.  
 (2) Report on Column (b) by month the transmission system's peak load.  
 (3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).  
 (4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment I  
 Page 173 of 203

**NAME OF SYSTEM:**

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.  
 (2) Report on Column (b) by month the transmission system's peak load.  
 (3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).  
 (4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).  
 (5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 174 of 203

NAME OF SYSTEM:

Line No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Imports into ISO/RTO	Exports from ISO/RTO	Through and Out Service	Network Service Usage	Point-to-Point Service Usage	Total Usage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	4,033,290
3	Steam	4,402,458	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	1,244,496
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	736
7	Other	52,401	27	Total Energy Losses	133,217
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	5,411,739
9	Net Generation (Enter Total of lines 3 through 8)	4,454,859			
10	Purchases	956,880			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	5,411,739			

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 175 of 203

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment 1  
Page 176 of 203

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	508,755	106,821	785	8	0800
30	February	470,887	79,474	799	20	0800
31	March	545,609	193,370	714	6	0800
32	April	441,691	154,899	515	13	2000
33	May	475,820	138,893	683	29	1700
34	June	502,129	126,784	778	23	1600
35	July	428,778	24,185	816	29	1400
36	August	402,959	15,491	746	10	1600
37	September	444,478	104,928	773	4	1600
38	October	386,915	91,947	554	8	1500
39	November	389,557	79,868	588	23	0800
40	December	414,161	127,836	544	18	1900
41	TOTAL	5,411,739	1,244,496			

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Public Info KyPSC Case No. 2017-00321

AG-DR-01-090 Attachment 1

Page 177 of 203

Line No.	Item (a)	Plant Name: EAST BEND (b)	Plant Name: MIAMI FORT 6 (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Steam
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional
3	Year Originally Constructed	1981	1960
4	Year Last Unit was Installed	1981	1960
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	669.30	168.00
6	Net Peak Demand on Plant - MW (60 minutes)	606	0
7	Plant Hours Connected to Load	7584	3017
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	600	0
10	When Limited by Condenser Water	600	0
11	Average Number of Employees	94	0
12	Net Generation, Exclusive of Plant Use - KWh	4031692000	370766000
13	Cost of Plant: Land and Land Rights	5809702	11275
14	Structures and Improvements	59224467	3295935
15	Equipment Costs	609686523	-3273212
16	Asset Retirement Costs	96716180	0
17	Total Cost	771436872	33998
18	Cost per KW of Installed Capacity (line 17/5) Including	1152.6025	0.2024
19	Production Expenses: Oper, Supv, & Engr	2252825	608148
20	Fuel	99464329	8208702
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	11157905	24172
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	603375	0
26	Misc Steam (or Nuclear) Power Expenses	2360887	124139
27	Rents	0	115221
28	Allowances	0	0
29	Maintenance Supervision and Engineering	1842263	69088
30	Maintenance of Structures	3767738	260439
31	Maintenance of Boiler (or reactor) Plant	8901504	676341
32	Maintenance of Electric Plant	1319487	85766
33	Maintenance of Misc Steam (or Nuclear) Plant	1637425	2211061
34	Total Production Expenses	133307738	12383077
35	Expenses per Net KWh	0.0331	0.0334
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels
38	Quantity (Units) of Fuel Burned	1889965 0	20072 168476 0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11825 0	138049 11808 0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	51.893 0.000	77.011 45.541 0.000
41	Average Cost of Fuel per Unit Burned	51.623 0.000	94.619 47.252 0.000
42	Average Cost of Fuel Burned per Million BTU	2.183 0.000	16.319 2.001 0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.024 0.000	0.000 0.021 0.000
44	Average BTU per KWh Net Generation	11087.000 0.000	0.000 10731.000 0.000

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: WOODSDALE GT (d)	Plant Name: (e)	Plant Name: (f)	Line No.						
		Public Info KypSC Case No. 2017-00321							
		AG-DR-01-090 Attachment I	1						
		Page 178 of 203	2						
Gas Turbine			3						
Conventional			4						
1992			5						
1993			6						
489.60	0.00	0.00	7						
574	0	0	8						
434	0	0	9						
0	0	0	10						
564	0	0	11						
462	0	0	12						
24	0	0	13						
52401000	0	0	14						
2910272	0	0	15						
36270866	0	0	16						
250886249	0	0	17						
0	0	0	18						
290067387	0	0	19						
592.4579	0	0	20						
389295	0	0	21						
5384649	0	0	22						
0	0	0	23						
287734	0	0	24						
0	0	0	25						
0	0	0	26						
1134438	0	0	27						
13837	0	0	28						
0	0	0	29						
16783	0	0	30						
349183	0	0	31						
69	0	0	32						
535002	0	0	33						
178905	0	0	34						
8289895	0	0	35						
0.1582	0.0000	0.0000	36						
Gas		Propane	37						
Mcfs		Barrels	38						
968496	0	133	39						
1	0	91706	40						
4.045	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41
5.555	0.000	37.730	0.000	0.000	0.000	0.000	0.000	0.000	42
5.403	0.000	9.796	0.000	0.000	0.000	0.000	0.000	0.000	43
0.103	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44
19010.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
--	---	--	----------------------------------

FOOTNOTE DATA

Public Info KyPSC Case No. 2017-00321

AG-DR-01-090 Attachment 1

Page 179 of 203

**Schedule Page: 402 Line No.: 1 Column: b**

Effective 12-30-14, East Bend is owned 100% by Duke Energy Kentucky, Inc. Prior to that, East Bend was commonly owned by Duke Energy Kentucky, Inc. and the Dayton Power and Light Company with undivided interest of 69% and 31% respectively. Fuel expenses were shared on the basis of energy usage and other expenses were shared on an ownership basis.

**Schedule Page: 402 Line No.: 1 Column: c**

Miami Fort U6 retired 2015.

**Schedule Page: 402 Line No.: 5 Column: c**

Miami Fort U6 retired 05/31/2015.

**Schedule Page: 402 Line No.: 6 Column: c**

Miami Fort U6 retired 05/31/2015.

**Schedule Page: 402 Line No.: 9 Column: c**

Miami Fort U6 retired 05/31/2015.

**Schedule Page: 402 Line No.: 10 Column: c**

Miami Fort U6 retired 05/31/2015.

**Schedule Page: 402 Line No.: 11 Column: c**

Miami Fort 6 has no employees. All employees at Miami Fort are non-regulated. Miami Fort U6 retired 05/31/2015.

**Schedule Page: 402 Line No.: 20 Column: b**

Excludes coal handling, sale of fly ash, and other miscellaneous cost of \$2,746,198.

**Schedule Page: 403 Line No.: 20 Column: d**

Excludes natural gas handling cost of \$41,784.

**Schedule Page: 402 Line No.: 28 Column: b**

In accordance with FERC's Order No. 552, Duke Energy Kentucky, Inc. is not required to report emission allowance charges to Account 509 on a per station basis. The FERC states the following on Page 22 of the Final Order dated March 31, 1993:

"The Commission does not perceive the merits of classifying allowances by affected generating unit and decline to require this approach. "

Duke Energy Kentucky, Inc. interprets this ruling to not only apply to the asset classification of allowances but to the associated expense classification for allowances charged to Account 509. Duke Energy Kentucky, Inc.'s charges to Account 509 for the year were \$372,172.



Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</p>					
Public Info KypSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 180 of 203					
Line No.	Item (a)	FERC Licensed Project No. Plant Name: (b)	0	FERC Licensed Project No. Plant Name: (c)	0
1	Kind of Plant (Run-of-River or Storage)				
2	Plant Construction type (Conventional or Outdoor)				
3	Year Originally Constructed				
4	Year Last Unit was Installed				
5	Total installed cap (Gen name plate Rating in MW)		0.00		0.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)		0		0
7	Plant Hours Connect to Load		0		0
8	Net Plant Capability (in megawatts)				
9	(a) Under Most Favorable Oper Conditions		0		0
10	(b) Under the Most Adverse Oper Conditions		0		0
11	Average Number of Employees		0		0
12	Net Generation, Exclusive of Plant Use - Kwh		0		0
13	Cost of Plant				
14	Land and Land Rights		0		0
15	Structures and Improvements		0		0
16	Reservoirs, Dams, and Waterways		0		0
17	Equipment Costs		0		0
18	Roads, Railroads, and Bridges		0		0
19	Asset Retirement Costs		0		0
20	TOTAL cost (Total of 14 thru 19)		0		0
21	Cost per KW of Installed Capacity (line 20 / 5)		0.0000		0.0000
22	Production Expenses				
23	Operation Supervision and Engineering		0		0
24	Water for Power		0		0
25	Hydraulic Expenses		0		0
26	Electric Expenses		0		0
27	Misc Hydraulic Power Generation Expenses		0		0
28	Rents		0		0
29	Maintenance Supervision and Engineering		0		0
30	Maintenance of Structures		0		0
31	Maintenance of Reservoirs, Dams, and Waterways		0		0
32	Maintenance of Electric Plant		0		0
33	Maintenance of Misc Hydraulic Plant		0		0
34	Total Production Expenses (total 23 thru 33)		0		0
35	Expenses per net KWh		0.0000		0.0000

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."  
 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 181 of 203

FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
			8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
			13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0.0000	0.0000	0.0000	21
			22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give the which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment 1  
Page 182 of 203

Line No.	Item (a)	FERC Licensed Project No. Plant Name: (b)
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	
6	Plant Hours Connect to Load While Generating	
7	Net Plant Capability (in megawatts)	
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - Kwh	
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	
12	Cost of Plant	
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams, and Waterways	
16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads, and Bridges	
20	Asset Retirement Costs	
21	Total cost (total 13 thru 20)	
22	Cost per KW of installed cap (line 21 / 4)	
23	Production Expenses	
24	Operation Supervision and Engineering	
25	Water for Power	
26	Pumped Storage Expenses	
27	Electric Expenses	
28	Misc Pumped Storage Power generation Expenses	
29	Rents	
30	Maintenance Supervision and Engineering	
31	Maintenance of Structures	
32	Maintenance of Reservoirs, Dams, and Waterways	
33	Maintenance of Electric Plant	
34	Maintenance of Misc Pumped Storage Plant	
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per KWh (line 37 / 9)	

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.  
 7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment I  
 Page 183 of 203

FERC Licensed Project No. Plant Name: (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			34
			35
			36
			37
			38

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity/ Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	N/A					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
				Public Info KyPSC Case No. 2017-00321		1
				AG-DR-01-090 Attachment I		2
				Page 185 of 203		3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment 1  
Page 186 of 203

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)	Structure (e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	69KV TRANSMISSION POOL		69.00	69.00	POLE	102.18	3.04	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	102.18	3.04	

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Public Info KypSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 187 of 203

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	1,094,542	12,782,541	13,877,083	103,310	299,887		403,197	1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
	1,094,542	12,782,541	13,877,083	103,310	299,887		403,197	36



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of <u>2015/Q4</u>
--	---	--	--

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.  
 2. Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	No Changes in 2015						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL						

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
						Public Info	KyPSC Case No. 2017-00321		1
							AG-DR-01-090 Attachment I		2
							Page 189 of 203		3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
									21
									22
									23
									24
									25
									26
									27
									28
									29
									30
									31
									32
									33
									34
									35
									36
									37
									38
									39
									40
									41
									42
									43
									44

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Public Info KyPSC Case No. 2017-00321  
AG-DR-01-090 Attachment 1  
Page 190 of 203

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ALEXANDRIA SOUTH-CAMPBELL CO	UNATTENDED - D	69.00	13.20	
2	ATLAS-KENTON CO	UNATTENDED - D	69.00	13.20	
3	AUGUSTINE-COVINGTON, KY	UNATTENDED - D	138.00	13.20	
4	BEAVER-BOONE CO.	UNATTENDED - D	69.00	13.20	
5	BELLEVUE-CAMPBELL CO.	UNATTENDED - D	138.00	13.20	
6	BLACKWELL-GRANT CO.	UNATTENDED - T	138.00	69.00	
7	BUFFINGTON-KENTON CO.	UNATTENDED - T&D	138.00	69.00	13.20
8	CLARYVILLE-CAMBELL CO.	UNATTENDED - D	69.00	13.20	
9	COLD SPRING-KENTON CO.	UNATTENDED - D	138.00	13.20	
10	CONSTANCE-KENTON CO.	UNATTENDED - D	138.00	13.20	
11	COVINGTON - KENTON CO.	UNATTENDED - D	69.00	13.20	
12	CRESCENT-KENTON CO.	UNATTENDED - D	138.00	13.20	
13	CRITTENDEN-GRANT CO.	UNATTENDED - D	69.00	13.20	
14	DAYTON - CAMPBELL CO.	UNATTENDED - D	138.00	13.20	
15	DECOURSEY-KENTON CO.	UNATTENDED - D	69.00	13.20	
16	DIXIE-BOONE CO.	UNATTENDED - D	69.00	13.20	
17	DONALDSON-KENTON CO.	UNATTENDED - D	138.00	13.20	
18	DRY RIDGE-GRANT CO.	UNATTENDED - D	69.00	13.20	
19	EMPIRE - BOONE CO.	UNATTENDED - D	69.00	13.20	
20	FLORENCE-BOONE CO.	UNATTENDED - D	138.00	13.20	
21	GRANT-GRANT CO.	UNATTENDED - D	69.00	13.20	
22	HANDS-KENTON CO.	UNATTENDED - D	138.00	13.20	
23	HEBRON- BOONE CO.	UNATTENDED - D	138.00	13.20	
24	KENTON-KENTON CO.	UNATTENDED - T&D	138.00	13.20	
25	KY. UNIVERSITY-CAMP. CO.	UNATTENDED - D	138.00	13.20	
26	LIMABURG-BOONE CO.	UNATTENDED - D	69.00	13.20	
27	LONGBRANCH- BOONE CO.	UNATTENDED - D	138.00	13.20	
28	MARSHALL-CAMPBELL CO.	UNATTENDED - D	69.00	13.20	
29	MT ZION - BOONE CO.	UNATTENDED - D	138.00	13.20	
30	OAKBROOK - BOONE CO	UNATTENDED - D	69.00	13.20	
31	RICHWOOD - BOONE CO.	UNATTENDED - D	69.00	13.20	
32	SILVER GROVE - CAMPBELL CO.	UNATTENDED - T&D	138.00	13.20	
33	THOMAS MORE - KENTON CO.	UNATTENDED - D	69.00	13.20	
34	VERONA - KENTON CO.	UNATTENDED - D	69.00	13.20	
35	VILLA-CRESTVIEW HLS., KY	UNATTENDED - D	69.00	13.20	
36	WHITE TOWER-KENTON CO.	UNATTENDED - D	69.00	13.20	
37	WILDER-WILDER, KY.	UNATTENDED - T&D	138.00	69.00	13.20
38	YORK-NEWPORT, KY.	UNATTENDED - D	138.00	13.20	
39	NO STATIONS UNDER 10 MVA				
40					

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**SUBSTATIONS**

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 191 of 203

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1					
2	Summary of Listed Stations Above				
3	(By Function) not including Commonly Owned				
4	Substations				
5					
6	UNATTENDED - T&D				
7	UNATTENDED - D				
8	UNATTENDED - T				
9	ATTENDED - T&D				
10	ATTENDED - D				
11	ATTENDED - T				
12					
13					
14	Note				
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
11	1					1
11	1					2
72	2					3
21	2					4
45	2					5
150	1					6
328	5					7
32	3					8
33	2					9
45	2					10
22	1					11
67	3					12
21	2					13
22	1					14
11	1					15
42	2					16
45	2					17
11	1					18
25	2					19
67	3					20
21	2					21
45	2					22
45	2					23
165	5					24
45	2					25
31	3					26
22	1					27
11	1					28
22	1					29
22	1					30
32	3					31
22	1					32
22	1					33
11	1					34
45	2					35
21	2					36
167	3					37
22	1					38
						39
						40

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
			Public Info	KypSC Case No. 2017-00321		1
				AG-DR-01-090 Attachment 1		2
				Page 193 of 203		3
						4
						5
682						6
1020						7
150						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Duke Energy Kentucky, Inc.		04/13/2016	2015/Q4
FOOTNOTE DATA			

**Schedule Page: 426.1 Line No.: 14 Column: a**

Note: The voltages reported in column (c), (d) and (e) are the highest and lowest in the substation by not necessarily on the same transformer.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Services provided by Duke Energy Commercial Enterprises	Duke Energy Commercial Enterprises,	Various	1,643,180
3				
4	Services provided by Duke Energy Business Services	Duke Energy Business Services, LLC	Varous	88,331,166
5	Customer and Market Services	Duke Energy Ohio, Inc.	Various	179,099
6	Gas Distribution Services	Duke Energy Ohio, Inc.	Various	3,617,310
7	Other Goods and Services	Duke Energy Ohio, Inc.	Various	243,457
8	Transmission and Distribution Services	Duke Energy Ohio, Inc.	Various	6,403,105
9	Generation Services	Duke Energy Ohio, Inc.	Various	1,624,309
10	Customer and Market Services	Duke Energy Florida, LLC	Various	152,972
11	Generation Services	Duke Energy Florida, LLC	Various	50,695
12	Other Goods and Services	Duke Energy Florida, LLC	Various	13,455
13	Transmission and Distribution Services	Duke Energy Florida, LLC	Various	80,796
14	Customer and Market Services	Duke Energy Carolinas, LLC	Various	4,695,532
15	Generation Services	Duke Energy Carolinas, LLC	Various	15,096,828
16	Other Goods and Services	Duke Energy Carolinas, LLC	Various	798,140
17	Transmission and Distribution Services	Duke Energy Carolinas, LLC	Various	577,139
18			Public Info KypSC Case No. 2017-00321	
19			AG-DR-01-090 Attachment 1	
20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21	Customer and Market Services	Duke Energy Indiana, LLC	Various	1,516
22	Gas Distribution Services	Duke Energy Indiana, LLC	Various	16,875
23	Generation Services	Duke Energy Indiana, LLC	Various	1,325,067
24	Transmission and Distribution Services	Duke Energy Indiana, LLC	Various	44,930
25	Other Goods and Services	Duke Energy Ohio, Inc.	Various	29,202
26	Customer and Market Services	Duke Energy Ohio, Inc.	Various	30,151
27	Gas Distribution Services	Duke Energy Ohio, Inc.	Various	1,356,725
28	Generation Services	Duke Energy Ohio, Inc.	Various	-543
29	Transmission and Distribution Services	Duke Energy Ohio, Inc.	Various	1,098,534
30	Duke Energy Kentucky provided gas transmission services to KO Transmission	KO Transmission Company	Various	877,200
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Customer and Market Services	Duke Energy Progress, LLC	Various	346,959



Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
--	---	--	---

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
3	Generation Services	Duke Energy Progress, LLC	Various	212,872
4	Other Goods and Services	Duke Energy Progress, LLC	Various	236,664
5	Transmission and Distribution Services	Duke Energy Progress, LLC	Various	186,984
6			Public Info	KyPSC Case No. 2017-00321
7				AG-DR-01-090 Attachment 1
8				Page 196 of 203
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1

**Schedule Page: 429 Line No.: 4 Column: a** Page 197 of 203

When an employee of the Service Company performs services for a Client Company, costs will be directly assigned or distributed or allocated. For allocated services, the allocation method will be on a basis reasonably related to the service performed. The Service Company Utility Service Agreement prescribes 23 Service Company functions and approximately 20 allocation methods.

**Functions and Allocation Methods:**

**Information Systems**

- Number of Central Processing Unit Seconds Ratio/Millions of Instructions per Second
- Number of Personal Computer Workstations Ratio
- Number of Information Systems Servers Ratio
- Number of Employees Ratio
- Three Factor Formula

**Meters**

- Number of Customers Ratio

**Transportation**

- Number of Employees Ratio
- Three Factor Formula

**Electric System Maintenance**

- Circuit Miles of Electric Transmission Lines Ratio
- Circuit Miles of Electric Distribution Lines Ratio

**Marketing and Customer Relations**

- Number of Customers Ratio

**Electric Transmission & Distribution Engineering & Construction**

- Electric Transmission Plant's Construction - Expenditures Ratio
- Electric Distribution Plant's Construction - Expenditures Ratio

**Power Engineering & Construction**

- Electric Production Plant's Construction - Expenditures Ratio

**Human Resources**

- Number of Employees Ratio

**Materials Management**

- Procurement Spending Ratio
- Inventory Ratio

**Facilities**

- Square Footage Ratio

**Accounting**

- Three Factor Formula
- Generating Unit MW Capability Ratio

**Power Planning and Operations**

- Electric Peak Load Ratio
- Weighted Avg of the Circuit Miles of Electric Distribution Lines Ratio and the Electric Peak Load Ratio
- Sales Ratio
- Weighted Avg of the Circuit Miles of Electric Transmission Lines Ratio and the Electric Peak Load Ratio
- Generating Unit MW Capability Ratio

**Public Affairs**

- Three Factor Formula
- Weighted Avg of Number of Customers Ratio and Number of Employees Ratio

**Legal**

- Three Factor Formula

**Rates**

- Sales Ratio

**Finance**

- Three Factor Formula

**Rights of Way**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report 2015/Q4
Duke Energy Kentucky, Inc.			
FOOTNOTE DATA			

- Circuit Miles of Electric Transmission Lines Ratio
- Circuit Miles of Electric Distribution Lines Ratio
- Electric Peak Load Ratio

Public Info KyPSC Case No. 2017-00321  
 AG-DR-01-090 Attachment 1  
 Page 198 of 203

**Internal Auditing**

- Three Factor Formula

**Environmental, Health and Safety**

- Three Factor Formula
- Sales Ratio

**Fuels**

- Sales Ratio

**Investor Relations**

- Three Factor Formula

**Planning**

- Three Factor Formula

**Executive**

- Three Factor Formula

INDEX

<u>Schedule</u>	Public Info KyPSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 199 of 203	<u>Page No.</u>
Accrued and prepaid taxes .....		262-263
Accumulated Deferred Income Taxes .....		234
		272-277
Accumulated provisions for depreciation of		
common utility plant .....		356
utility plant .....		219
utility plant (summary) .....		200-201
Advances		
from associated companies .....		256-257
Allowances .....		228-229
Amortization		
miscellaneous .....		340
of nuclear fuel .....		202-203
Appropriations of Retained Earnings .....		118-119
Associated Companies		
advances from .....		256-257
corporations controlled by respondent .....		103
control over respondent .....		102
interest on debt to .....		256-257
Attestation .....		i
Balance sheet		
comparative .....		110-113
notes to .....		122-123
Bonds .....		256-257
Capital Stock .....		251
expense .....		254
premiums .....		252
reacquired .....		251
subscribed .....		252
Cash flows, statement of .....		120-121
Changes		
important during year .....		108-109
Construction		
work in progress - common utility plant .....		356
work in progress - electric .....		216
work in progress - other utility departments .....		200-201
Control		
corporations controlled by respondent .....		103
over respondent .....		102
Corporation		
controlled by .....		103
incorporated .....		101
CPA, background information on .....		101
CPA Certification, this report form .....		i-ii

INDEX (continued)

<u>Schedule</u>	Public Info KyPSC Case No. 2017-00321 AG-DR-01-090 Attachment I Page No. Page 200 of 203
Deferred	
credits, other .....	269
debits, miscellaneous .....	233
income taxes accumulated - accelerated	
amortization property .....	272-273
income taxes accumulated - other property .....	274-275
income taxes accumulated - other .....	276-277
income taxes accumulated - pollution control facilities .....	234
Definitions, this report form .....	iii
Depreciation and amortization	
of common utility plant .....	356
of electric plant .....	219
	336-337
Directors .....	105
Discount - premium on long-term debt .....	256-257
Distribution of salaries and wages .....	354-355
Dividend appropriations .....	118-119
Earnings, Retained .....	118-119
Electric energy account .....	401
Expenses	
electric operation and maintenance .....	320-323
electric operation and maintenance, summary .....	323
unamortized debt .....	256
Extraordinary property losses .....	230
Filing requirements, this report form	
General information .....	101
Instructions for filing the FERC Form 1 .....	i-iv
Generating plant statistics	
hydroelectric (large) .....	406-407
pumped storage (large) .....	408-409
small plants .....	410-411
steam-electric (large) .....	402-403
Hydro-electric generating plant statistics .....	406-407
Identification .....	101
Important changes during year .....	108-109
Income	
statement of, by departments .....	114-117
statement of, for the year (see also revenues) .....	114-117
deductions, miscellaneous amortization .....	340
deductions, other income deduction .....	340
deductions, other interest charges .....	340
Incorporation information .....	101

INDEX (continued)

<u>Schedule</u>	Public Info KypSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 201 of 203	<u>Page No.</u>
Interest		
charges, paid on long-term debt, advances, etc .....		256-257
Investments		
nonutility property .....		221
subsidiary companies .....		224-225
Investment tax credits, accumulated deferred .....		266-267
Law, excerpts applicable to this report form .....		iv
List of schedules, this report form .....		2-4
Long-term debt .....		256-257
Losses-Extraordinary property .....		230
Materials and supplies .....		227
Miscellaneous general expenses .....		335
Notes		
to balance sheet .....		122-123
to statement of changes in financial position .....		122-123
to statement of income .....		122-123
to statement of retained earnings .....		122-123
Nonutility property .....		221
Nuclear fuel materials .....		202-203
Nuclear generating plant, statistics .....		402-403
Officers and officers' salaries .....		104
Operating		
expenses-electric .....		320-323
expenses-electric (summary) .....		323
Other		
paid-in capital .....		253
donations received from stockholders .....		253
gains on resale or cancellation of reacquired capital stock .....		253
miscellaneous paid-in capital .....		253
reduction in par or stated value of capital stock .....		253
regulatory assets .....		232
regulatory liabilities .....		278
Peaks, monthly, and output .....		401
Plant, Common utility		
accumulated provision for depreciation .....		356
acquisition adjustments .....		356
allocated to utility departments .....		356
completed construction not classified .....		356
construction work in progress .....		356
expenses .....		356
held for future use .....		356
in service .....		356
leased to others .....		356
Plant data .....		336-337 401-429

INDEX (continued)

<u>Schedule</u>	Public Info KyPSC Case No. 2017-00321 AG-DR-01-090 Attachment I	<u>Page No.</u>
Plant - electric	Page 202 of 203	
accumulated provision for depreciation .....		219
construction work in progress .....		216
held for future use .....		214
in service .....		204-207
leased to others .....		213
Plant - utility and accumulated provisions for depreciation		
amortization and depletion (summary) .....		201
Pollution control facilities, accumulated deferred		
income taxes .....		234
Power Exchanges .....		326-327
Premium and discount on long-term debt .....		256
Premium on capital stock .....		251
Prepaid taxes .....		262-263
Property - losses, extraordinary .....		230
Pumped storage generating plant statistics .....		408-409
Purchased power (including power exchanges) .....		326-327
Reacquired capital stock .....		250
Reacquired long-term debt .....		256-257
Receivers' certificates .....		256-257
Reconciliation of reported net income with taxable income		
from Federal income taxes .....		261
Regulatory commission expenses deferred .....		233
Regulatory commission expenses for year .....		350-351
Research, development and demonstration activities .....		352-353
Retained Earnings		
amortization reserve Federal .....		119
appropriated .....		118-119
statement of, for the year .....		118-119
unappropriated .....		118-119
Revenues - electric operating .....		300-301
Salaries and wages		
directors fees .....		105
distribution of .....		354-355
officers' .....		104
Sales of electricity by rate schedules .....		304
Sales - for resale .....		310-311
Salvage - nuclear fuel .....		202-203
Schedules, this report form .....		2-4
Securities		
exchange registration .....		250-251
Statement of Cash Flows .....		120-121
Statement of income for the year .....		114-117
Statement of retained earnings for the year .....		118-119
Steam-electric generating plant statistics .....		402-403
Substations .....		426
Supplies - materials and .....		227

INDEX (continued)

<u>Schedule</u>	Public Info KyPSC Case No. 2017-00321 AG-DR-01-090 Attachment 1 Page 203 of 203	<u>Page No.</u>
<u>Taxes</u>		
accrued and prepaid .....		262-263
charged during year .....		262-263
on income, deferred and accumulated .....		234
		272-277
reconciliation of net income with taxable income for .....		261
Transformers, line - electric .....		429
<u>Transmission</u>		
lines added during year .....		424-425
lines statistics .....		422-423
of electricity for others .....		328-330
of electricity by others .....		332
<u>Unamortized</u>		
debt discount .....		256-257
debt expense .....		256-257
premium on debt .....		256-257
Unrecovered Plant and Regulatory Study Costs .....		230



**Duke Energy Kentucky**  
**Case No. 2017-00321**  
**Attorney General's First Set Data Requests**  
**Date Received: October 27, 2017**

**AG-DR-01-091**

**REQUEST:**

Refer to the Direct Testimony of Mr. Henning, wherein he discussed the Company's "Site Readiness" program. Provide the funds, both source of and amount, offered by Duke, for each year since 2012.

**RESPONSE:**

Source: Local Duke Energy O&M Budget

Amount:

2012 – \$57,867.51

2013 - \$20,697.84

2014 – 2,895.00

2015 – 37,594.54

2016 – 2,226.00

TOTAL: \$121,280.89

**PERSON RESPONSIBLE:** Charles Session

**Duke Energy Kentucky**  
**Case No. 2017-00321**  
**Attorney General's First Set Data Requests**  
**Date Received: October 27, 2017**

**AG-DR-01-092**

**REQUEST:**

Refer to the Direct Testimony of Ms. Jett, wherein she describes the current status of the CCR and ELG final rules. Does DEK, DEO and Duke Energy believe the status of the CCR and ELG rules are final and not subject to change or alteration by the current administration? If not, why not. Explain your answer fully.

**RESPONSE:**

The status of the CCR and ELG rules are subject to change or alteration by the current administration.

Regarding the CCR rule, the U.S. Environmental Protection Agency (EPA) must inform the Court as of November 15, 2017 what it may propose as far as changes to the CCR rule and on what schedule it intends to follow for any proposed rule changes. At this time it is unclear what the EPA intends as far as rule changes and how those may affect Duke Energy.

The ELG compliance deadlines for bottom ash transport water and FGD wastewater have been postponed for two years. The rule postpones the earliest applicability date for the no discharge limit for bottom ash transport water and the limits for arsenic, mercury, selenium, and nitrate/nitrite for FGD wastewater until Nov. 1, 2020. This applies to direct discharges and discharges to publically owned treatment works (POTW). The rule did not change the applicability dates for fly ash transport water,

IGCC wastewater or flue gas mercury control wastewater. This rule does not change the schedule or plan for the upgrades to the bottom ash transport systems or FGD wastewater treatment system.

Within the preamble to the rule, EPA projects it will take approximately three years to propose and finalize a new rule (Fall 2020), and the revised rule will establish new applicability dates.

The EPA decided not to postpone the compliance dates for fly ash transport water, flue gas mercury control wastewater or IGCC gasification wastewater as these effluent limits are not included in the reconsideration. Therefore, fly ash transport water and flue gas mercury control wastewater will still be required to meet the “no discharge” limit between November 1, 2018 and December 31, 2023.

Duke Energy Kentucky does not expect the ELG rule changes to impact the planned modifications at its station as the CCR Rule and other regulations or state mandates are primarily driving the compliance schedules. Duke Energy looks at our environmental management holistically and long-term to make the best technology investment decisions on behalf of our customers. The Company is diligently addressing ash transport water through equipment upgrades and dry ash handling conversions, as part of our comprehensive strategy to close ash basins and comply with federal and state regulations, including the federal coal combustion residuals (CCR) rule.

**PERSON RESPONSIBLE:** Tammy Jett

**Duke Energy Kentucky**  
**Case No. 2017-00321**  
**Attorney General's First Set Data Requests**  
**Date Received: October 27, 2017**

**AG-DR-01-093**

**REQUEST:**

Refer to the Direct Testimony of Mr. Kopp, page 5, wherein he discusses contingency costs. Does the Company believe that the recovery of these costs meets the definition of “known and measurable” in order to be afforded recovery? If so, why? Explain your answer fully.

**RESPONSE:**

As discussed in Mr. Kopp’s testimony, contingency is added for unknown but “reasonably expected to be incurred costs.” The use of contingency in such estimations is standard in the industry. None of the cost of decommissioning is ‘fixed’ as the incurrence of such costs is often many years in the future. Regulated utilities typically hire experts like Mr. Kopp to determine reasonable estimates of such things as salvage, negative salvage, and decommissioning costs. The purpose of estimating such costs is to ensure that those customers benefitting from the asset are those who pay for it. Mr. Kopp’s estimate of decommissioning cost is his expert opinion of that cost. Knowing that there is always uncertainty in making estimates, Mr. Kopp’s ‘contingency’ is essentially a means of putting a value on the uncertainty. As the decommissioning time draws nearer, there will be less uncertainty and, ultimately, the decommissioning will have occurred. At that time the Commission may true up the Company’s accrued cost of removal, collected from customers, to the actual cost.

**PERSON RESPONSIBLE:** William Don Wathen Jr.

**Duke Energy Kentucky**  
**Case No. 2017-00321**  
**Attorney General's First Set Data Requests**  
**Date Received: October 27, 2017**

**AG-DR-01-094**

**REQUEST:**

How much do customers of all classes spend each year on DSM, including lost revenues and shareholder incentives? Provide this amount by class, each year since 2006 and to-date in 2017.

**RESPONSE:**

Objection. Irrelevant. Overbroad and unduly burdensome. DSM lost revenues and shareholder incentives are addressed through the Company's Rider DSM annual filings and are not included in the Company's revenue requirement in this proceeding. Objecting further, the Company does not maintain the information in the format requested and does not know how much customers of all classes spend on DSM measures that are outside of the Company's own DSM portfolio costs. Without waiving said objection, and to the extent discoverable, below please find a table showing the Rider DSMR revenues by class from November 2007 to September 2017. Data prior to November 2007 is not readily available.

<b>RIDER DSMR REVENUES</b>	<b>NON-RESIDENTIAL</b>	<b>RESIDENTIAL</b>	<b>Grand Total</b>
2007	\$472,713	\$99,888	\$572,602
2008	\$3,413,499	\$1,626,450	\$5,039,949
2009	\$1,858,618	\$2,525,435	\$4,384,052
2010	\$1,927,991	\$2,925,477	\$4,853,468
2011	\$2,621,475	\$2,507,353	\$5,128,829
2012	\$2,713,168	\$3,048,870	\$5,762,039
2013	\$2,736,199	\$3,492,520	\$6,228,719
2014	\$2,692,657	\$3,929,909	\$6,622,566
2015	\$3,753,206	\$6,770,813	\$10,524,020
2016	\$5,837,323	\$9,775,856	\$15,613,178
2017	\$4,633,871	\$8,258,892	\$12,892,763

**PERSON RESPONSIBLE:**

Legal as to objection  
James E. Ziolkowski as to response

**Duke Energy Kentucky**  
**Case No. 2017-00321**  
**Attorney General's First Set Data Requests**  
**Date Received: October 27, 2017**

**AG-DR-01-095**

**REQUEST:**

Refer to the Direct Testimony of Mr. Platz, page 19, wherein he states “customers are demanding highly reliable service that minimizes the number of voltage fluctuations.”

Provide the number of customer comments or complaints the Company has received in the last ten years regarding “voltage fluctuations,” by class and by year.

**RESPONSE:**

Objection. Overbroad and unduly burdensome with respect to timing and duration of the information requested. The Company’s record retention policies do not extend as far back as requested. Without waiving objection and to the extent discoverable, the Company does maintain information for six years.

Below is a summary of customer inquiries around power quality issues obtained from our outage management system.

Count of Clearing Dev	Year							
Clearing Dev	2012	2013	2014	2015	2016	2017	Grand Total	
43 - Momentary Outages/Blinks	14	66	162	160	154	76	632	
44 - Voltage, Low	2	19	23	36	52	27	159	
45 - Voltage, high	1	14	19	18	25	14	91	
47 - Shocking		5	4	2	1	2	14	
48 - Interference		1	10	6	8	3	28	
49 - Repeat Outages	5	6	11	8	6	1	37	
50 - Cust Equip Misoperation	13	20	25	9	24	20	111	
52 - Voltage Fluctuations	9	20	19	27	31	30	136	
Grand Total	44	151	273	266	301	173	1208	

**PERSON RESPONSIBLE:** Tony Platz