

KyPSC Case No. 2022-00372
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Duke Energy Kentucky
Case No. 2022-00372
Attorney General's First Set Data Requests
Date Received: January 11, 2023

SUPPLEMENTAL AG-DR-01-090

REQUEST:

Refer to the Application generally. Provide a trial balance for the Company at December 31, 2019, December 31, 2020, December 31, 2021, and the most recent month for which the accounting books have been closed in 2022. This should be updated as soon as possible after the Company closes its accounting books for December 2022. In addition, provide a chart of accounts and subaccounts and the related descriptions that matches the accounts used in the trial balance.

SUPPLEMENTAL RESPONSE:

Please refer to AG-DR-01-090 SUPP Attachment 1 for December 31, 2022 and December 31, 2021 trial balances.

PERSON RESPONSIBLE: Danielle L. Weatherston



Duke Energy Kentucky

Working Trial Balance
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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
0131088 - Cash Wells Fargo 1157	529,800	21,902	507,897
0131155 - Cash PNC 0659	-	4,447,890	(4,447,890)
0131160 - Cash JPM Chase 7099	31,463	449,965	(418,502)
0131201 - Cash BOA 7071	(26)	-	(26)
0131202 - Cash BOA 7084	1,586,703	562,790	1,023,913
0131264 - Cash JPM 4604 CRC-DEK	1,142,107	-	1,142,107
0131270 - Cash JPM 4547 DEK	36,453	-	36,453
1111_CASH - Third Party Cash	3,326,498	5,482,547	(2,156,049)
CASHANDCASHEQUIV - Cash and Cash Equivalents	3,326,498	5,482,547	(2,156,049)
0142011 - Accounts Receivable Other	1,965	901	1,064
0142100 - Cust Accts - Special Billed Acct	358,958	95,256	263,702
0142200 - Cust Acct - Edp	61,160,938	48,680,952	12,479,987
0142300 - Cust Acct - Cash Not Posted - Edp	2,577	-	2,577
0142801 - A/R-Passport Interface	3,655,218	5,132,926	(1,477,708)
0142830 - A/R-Merch/Jobb/Contract Work	412,225	249,076	163,149
0142997 - A/R BPM - Estimate	13,721,766	326,283	13,395,483
0143151 - Other A/R-Misc Non-Utility	9,013	8,977	36
0143155 - Other A/R - Miscellaneous	450,573	262,634	187,939
0143180 - Ret Med Life Den/Prem Withheld	331,899	326,784	5,115
0143230 - Pole Attach Rental - Sou Bell	-	245,028	(245,028)
0143272 - Misc Accts Rec-EA	(103,999)	27,092	(131,091)
0143320 - Mar Billed - Edp	7,717	6,863	854
0143870 - Cust Billing-Outdoor Light	98,876	185,588	(86,712)
0173100 - Unbilled Revenue Receivable	43,627,114	27,425,555	16,201,559
0174995 - Native Deferred MTM Asset	-	46,939	(46,939)
0184023 - Clearing Payroll Fixed Distr	-	5	(5)
1210_ACCT_REC_TRADE - A/R - Trade	123,734,842	83,020,859	40,713,982
0144100 - SCHM Uncollectible Accrual Electric	-	(5,988)	5,988
0144700 - Prov for MARBS Uncollectibles	(530,729)	(308,933)	(221,797)
1215_ACCT_REC_AFDA - Allowance For Doubtful Accounts A/R	(530,729)	(314,921)	(215,809)
0143119 - Off - System Storms Receivables	1,138	1,138	-
0143342 - Receivables Misc Transactions	826,873	1,078,285	(251,411)
1231_ACCT_REC_OTHER - A/R - Other	828,011	1,079,423	(251,411)
0142891 - IC Customer AR Sold VIE	(58,605,819)	(48,701,922)	(9,903,898)
0173891 - IC Unbilled AR Sold VIE	(43,627,114)	(27,425,555)	(16,201,559)
1234_IC_VIE_ACCT_REC - Intercompany Accounts Receivable for VIE	(102,232,933)	(76,127,477)	(26,105,457)
TOTAL_RECEIVABLES - Receivables	21,799,190	7,657,884	14,141,306
0145891 - IC Note Rec VIE	53,343,537	22,396,503	30,947,034
0146000 - AR Intercompany Crossbill	(2,997,579)	(2,556,007)	(441,572)
0146009 - I/C AR Rollup	(15,325,220)	(6,945,045)	(8,380,175)
0146250 - IC Netting - Accts Receivable	20,498,158	14,613,323	5,884,835

Report: WKTB

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
0146990 - A/R Prop/BI - Bison Interco	-	3,993,977	(3,993,977)
1233_ACCT_REC_CONS - Intercompany Accounts Receivable	55,518,895	31,502,751	24,016,144
RECEIVABLES_AFFIL_CO - Receivables from affiliated companies	55,518,895	31,502,751	24,016,144
0151126 - Propane	-	4,647,403	(4,647,403)
0151140 - Diesel Fuel Stock	5,175,424	9,223,023	(4,047,598)
1311_OIL_GAS_FUEL - Oil Gas and Other Fuel	5,175,424	13,870,425	(8,695,001)
0154100 - Inventory	15,637,477	14,588,989	1,048,488
0154200 - Limestone Inventory	2,108,360	2,006,300	102,060
0154410 - Working Stock	169,989	112,028	57,961
0163110 - Stores Expense	1,478,647	(123,325)	1,601,972
0163120 - Stores Expense - Joint Owner	-	100,803	(100,803)
1321_OTHER_MATERIAL - Other Materials	19,394,473	16,684,795	2,709,678
0151130 - Coal Stock	22,401,621	14,360,220	8,041,401
0151131 - Coal Stock in Transit	11,031,095	4,618,162	6,412,933
0151132 - Coal In-transit Accruals	273,725	-	273,725
1322_COAL_STOCK - Coal Stock	33,706,440	18,978,381	14,728,059
TOTAL_INVENTORY - Inventory	58,276,337	49,533,602	8,742,736
0142982 - Def Rev Rec - Unbilled Fuel	5,250,100	14,911,134	(9,661,034)
0191990 - Unrec Purch Gas-Manual Reclass	8,172,290	4,677,091	3,495,199
1211_REG_ASSET_AR - Reg Asset Receivable	13,422,390	19,588,225	(6,165,835)
0174300 - Swap Int Recvbl Cur Reg Asset	-	526,432	(526,432)
0182353 - Deferred CIS O&M Current	124,047	-	124,047
0182514 - Misc ST Reg Assets	-	44,939	(44,939)
0182555 - ESM Deferral	9,130,625	2,183,711	6,946,914
0182574 - ARO Contra-Regulatory Asset	(4,380,021)	(988,059)	(3,391,962)
0186342 - Vacation Accrual Regulatory Asset	1,121,434	1,242,479	(121,046)
1491_REG_ASSET_OCA - Other Current Assets-Reg	5,996,085	3,009,502	2,986,583
REG_ASSET_CURRNT - Regulatory Assets	19,418,475	22,597,727	(3,179,252)
0165400 - Misc Prepaid Expenses	358,174	451,373	(93,199)
1410_1470_PPAY_OTHER - Other Pre - Paid Assets	358,174	451,373	(93,199)
0172004 - Rents Rec-Real Estate	29,779	4,020	25,760
0174273 - Gas Stored Current	7,149,540	3,655,016	3,494,525
1490_OTH_CUR_ASSETS - Other Current Assets	7,179,320	3,659,035	3,520,284
0165075 - Interco Prepaid Insu SchM	-	-	-
1498_CON_OT_CT_ASSET - Intercompany Other Current Assets	-	-	-
0165520 - Collateral Asset	(18,063)	842,560	(860,623)
0174015 - Customer Collateral	18,885,968	6,655,841	12,230,128
149X_COLAT_ASSETS - Collateral Assets	18,867,905	7,498,401	11,369,504
COLLATERAL_ASSETS - Total Collateral Assets	18,867,905	7,498,401	11,369,504
0175001 - Deriv Assets - Noncashflw - ST	4,801,453	1,524,464	3,276,989
1494_UNREALIZED_GAIN - Unrealized Gain on MTM Trans	4,801,453	1,524,464	3,276,989

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
ST_UNR_GAIN_MTM_HEDG - Unreal Gains on MTM and Hedging Transactions	4,801,453	1,524,464	3,276,989
OTHER_CURRENT_ASSETS - Other Current Assets	31,206,853	13,133,274	18,073,579
CURRENT_ASSETS - Total Current Assets	189,546,248	129,907,785	59,638,463
0105100 - Plt Held For Future Use - Wo Sys	33,484	30,100	3,384
0107000 - SCHM Cwip	90,921,285	80,869,370	10,051,915
0107004 - SCHM CWIP (SOFTWARE)	5,886,891	15,389,818	(9,502,927)
0121500 - NonUtility - Construction Wip	1,265,670	1,245,357	20,313
1717_PPE_CIP - Construction in Progress	98,107,330	97,534,645	572,685
0101000 - Property Plant and Equipment	2,649,566,792	2,574,043,748	75,523,044
0101150 - Common Plant in Service	42,633,994	44,572,595	(1,938,601)
0101315 - ARO Asset - Coal Ash	130,004,406	100,701,443	29,302,963
0101499 - Asset Retirement Obligations	7,748,909	6,415,514	1,333,395
0106102 - CCNC - Common	45,770	145,089	(99,320)
1718_PPE_OTHER - Other	2,829,999,870	2,725,878,389	104,121,481
0106000 - Comp Const Unclassified	303,433,005	262,034,987	41,398,018
1719_PPE_REG_PLT_ELE - Reg Plant- Elec gen, dist and trans	303,433,005	262,034,987	41,398,018
0121000 - NonUtil Prop - General	2,206	2,206	-
1721_PPE_NR_PLT_OTH - Unreg Plant - Other Bldgs and Imp	2,206	2,206	-
TOTAL_COST - PP&E Cost	3,231,542,411	3,085,450,228	146,092,183
0108499 - Aro Asset Accum Depreciation	(2,641,942)	(2,363,652)	(278,290)
0108315 - ARO Accum Depr - Coal Ash	(16,936,142)	(37,342,316)	20,406,174
1732_ACC_DDA_ARO - Acc Dda Asset Retirement Oblig	(19,578,084)	(39,705,969)	20,127,884
0108000 - Accumulated DDandA - Ppande	(986,395,528)	(968,599,341)	(17,796,187)
0108101 - Accum DD&A- Common PP&E	(4,661,377)	(6,867,024)	2,205,647
0108600 - SCHM Retirement Wip	(1,316,068)	(1,187,359)	(128,710)
0111100 - Acc Prov - Amor Plt in Ser	(28,631,417)	(22,230,224)	(6,401,193)
0111110 - Common Accum Amort	(28,538,358)	(27,240,490)	(1,297,868)
1734_ACC_DDA_REG - Accumulated Depr Reg	(1,049,542,748)	(1,026,124,437)	(23,418,311)
ACCUM_DDA - Less Accumulated Depreciation and Amortization	(1,069,120,833)	(1,065,830,406)	(3,290,426)
PROP_PLANT_EQ_TOTAL - Net Property Plant and Equipment	2,162,421,579	2,019,619,822	142,801,757
0182050 - East Bend Plant O&M Expense	23,296,964	26,719,573	(3,422,608)
0182330 - DEK Deferred Storm Expense	490,492	700,703	(210,211)
0182366 - Carbon Mgmt Reg Asset	1,066,645	1,266,642	(199,996)
0182401 - Deferred DSM Costs	1,438,430	4,684,756	(3,246,327)
0182410 - Interest Rate Swap Reg Asset	1,547,895	3,693,879	(2,145,984)
0182493 - Def Depr - East Bend	9,217,649	9,708,267	(490,618)
0182525 - Non-AMI Meter NBV 182.3	3,129,861	3,498,449	(368,588)
0182526 - Defer Forced Outage Purch Pow	5,649,974	83,791	5,566,183
0182527 - Plant Outage Normalization	9,557,239	8,309,265	1,247,974
0182700 - Hurricane Ike Regulatory Asset	327,512	1,310,048	(982,536)

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
0182714 - Opt-Out IT Modifications	10,480	41,920	(31,440)
0182715 - Deferred Gas Integrity Costs	1,948,502	2,213,960	(265,458)
0182751 - Cust. Connect Deferral LT	918,578	-	918,578
0186028 - 2018 DEK Gas Rate Case Def	63,789	114,821	(51,031)
0186107 - DEK 2022 Rate Case - Electric	302,639	-	302,639
0186108 - DEK 2017 ELEC Rate Case Exp	177,504	256,394	(78,890)
0186113 - DEK 2019 Rate Case - Electric	158,278	226,112	(67,834)
0186115 - DEK 2021 Rate Case - Gas	180,284	145,138	35,146
1861_ODA_REG_ASSET - Other Deferred Debits - Regulatory Asset	59,482,714	62,973,716	(3,491,001)
0182315 - Reg Asset - Coal Ash Pond ARO	(18,078,041)	18,684,744	(36,762,786)
0182471 - Coal Ash Spend - Retail (NC&MW)	16,844	1,082,696	(1,065,852)
0182506 - Spend RA Amortization (NC&MW)	10,687,885	12,197,343	(1,509,458)
0182507 - Spend RA Amortization (SC&FL)	6,850,944	1,430,811	5,420,132
0182615 - Coal Ash Contra Equity	(524,657)	(619,277)	94,620
1864_ODA_ARO - Other Deferred Debits - Aro	(1,047,025)	32,776,317	(33,823,342)
0182318 - Other Reg Assets - Gen Acct	22,659,650	26,561,932	(3,902,282)
0182800 - Acc Pen Post Ret Pur Acct-Qual	3,240,643	3,399,439	(158,796)
0182801 - Pension Post Retire P Acctg - FAS87 NQ	(34,951)	46,092	(81,043)
0182802 - Pension Post Retire P Acctg - FAS 106	1,279,066	1,446,886	(167,820)
1870_REG_ASSET_PEN - Regulatory Asset - Pension	27,144,408	31,454,349	(4,309,941)
0254001 - Tax Regulatory Liab - Reclass	241,056	-	241,056
1866_REG_ASSET_TAX - Regulatory Assets related to Income Taxes	(241,056)	-	(241,056)
0189100 - Schm Unamt Loss Reaq Dt	272,341	394,481	(122,140)
1821_UNAMORT_LOSS - Unamortized Loss on Debt	272,341	394,481	(122,140)
REGULATORY_ASSETS - Regulatory Assets	85,611,382	127,598,862	(41,987,480)
0101102 - Oper Lease Right of Use Asset	9,506,366	9,506,366	-
0108202 - Accumulated DD&A - ROU Asset	(1,490,622)	(1,099,111)	(391,512)
1739_OP_LEASE_A - Oper Lease Right of Use Assets	8,015,743	8,407,255	(391,512)
OP_LEASE_ROU_ASSETS - Operating Lease Right-of-Use assets	8,015,743	8,407,255	(391,512)
0143221 - LT Asset: Interest Receiv	-	-	-
0186882 - Straight Line Lease Defer DR	362,759	289,067	73,692
1508_OTHER_ASSETS - Other Assets - Long-Term	362,760	289,068	73,692
0124090 - Invst-Campbell Co Bus Develop	1,500	1,500	-
1519_NCA_INVST - Non Current Assets - Investments	1,500	1,500	-
0128717 - Prefunded Pension	16,155,189	16,381,482	(226,293)
1894_PRE_PENSION - Pre - Funded Pension Costs	16,155,189	16,381,482	(226,293)
0182002 - Mapping Monitoring Suspense	-	-	-
0183000 - Prelim Survey and Investigation	500,583	389,939	110,644
0186120 - Misc. Wip - Fp Dist. Wids	74,150	56,499	17,651
1862_OTHER_DEF_DR - Other Deferred Debits	574,733	446,438	128,295

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
0804110 - Unproductive Time Distributed	-	-	-
0804220 - Holidays	-	-	-
0804290 - Other Excused Absences	-	-	-
1867_ODA_CLR_LBR - Other Deferred Debits - Labor Clearing	-	-	-
0175002 - Deriv Assets - Noncashflw - LT	-	111,502	(111,502)
1511_UNRLZD_GAIN_MKT - Unrealized Gain on Mark To Market - LT	-	111,502	(111,502)
LT_UNR_GAIN_MTM_HEDG - Unreal Gains on MTM and Hedging Tran	-	111,502	(111,502)
0158150 - SO2 Current Vintage	16,280	16,417	(137)
0158170 - Annual NOx Current Vintage	2,226	2,565	(339)
0158183 - Seasonal NOx Current	(36)	207	(242)
0254220 - Reg Liab Em Swp GAAP Int Asset	13,535	13,543	(8)
1525_INTANG_EM_ALL - Intangibles-Emissions Allow	32,005	32,732	(727)
0181400 - Credit Facilities Fee	437,061	393,149	43,912
1810_GEN_UNAMOR_DEBT - General Unamortized Debt Exp	437,061	393,149	43,912
OTHER_ASSETS - Other Long-Term Assets	17,563,247	17,655,870	(92,623)
OTH_NONCURR_ASSETS - Total Other Noncurrent Assets	111,190,373	153,661,988	(42,471,615)
BALANCE - Balance	-	-	-
ASSETS - Total Assets	2,463,158,199	2,303,189,594	159,968,605
0232002 - A/P - Misc - Gen - Acctg	1,295,345	1,544,587	(249,241)
0232016 - AP PS8.9 Vendors Payable	23,620,688	17,324,305	6,296,383
0232031 - Treasury LC and MCF Fees	78,264	-	78,264
0232101 - EAP 10 customer charge	358,183	286,952	71,231
0232109 - A/P BPM - Actual	-	-	-
0232120 - Vouchers Payable - Special	1,888,674	3,167,010	(1,278,336)
0232152 - A/P Purchased Gas	11,779,085	6,038,480	5,740,605
0232170 - Accounts Payable - Coal	11,415,558	3,233,260	8,182,298
0232171 - Account Payable - Coal Accrual	273,725	-	273,725
0232175 - Limestone and Freight Payable	482,191	23,517	458,674
0232176 - Reagent Payable	64,567	16,584	47,983
0232180 - Accounts Payable - Oil Stocks	1,282,410	408,396	874,014
0232181 - Natural Gas Payable	745,805	54,600	691,205
0232361 - A/P Fuelfunds - Customer Donations	85,736	3,558	82,178
0232897 - Manual	170,667	286,022	(115,355)
0232996 - Capital - Accruals	4,418,125	10,423,540	(6,005,415)
0232999 - A/P BPM - Estimate	1,503,157	3,128,443	(1,625,286)
0242110 - Contract Retentions	124,211	-	124,211
2102_ACCT_PAY_TRADE - Accounts Payable Trade	59,586,392	45,939,254	13,647,138
0232061 - Checks not presented - reclass	5,948,028	-	5,948,028
2104_AP_BANKS - Accounts Payable Banks	5,948,028	-	5,948,028
ACCOUNTS_PAYABLE - Accounts Payable	65,534,420	45,939,254	19,595,166
0234250 - IC Netting - Accts Payable	20,498,158	14,613,323	5,884,835

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
2107_AP_CONS_CO - Intercompany Accounts Payable	20,498,158	14,613,323	5,884,835
ACCOUNTS_PAY_AFFIL - Accounts payable to affiliated companies	20,498,158	14,613,323	5,884,835
0233150 - IC Moneypool - ST Notes Pay	81,232,000	102,596,000	(21,364,000)
2204_NOTE_PAY_CONS - Intercompany Notes Payable	81,232,000	102,596,000	(21,364,000)
ST_NOTES_PAY_AFFIL - Notes payable to affiliated companies	81,232,000	102,596,000	(21,364,000)
0236981 - Fed Inc Tax Payable - Prev Yr	-	-	-
0236990 - Fed Inc Tax Payable - Current	11,138,839	(6,757,396)	17,896,235
2411_ACC_FIT - Accrued Federal Income Taxes	11,138,839	(6,757,396)	17,896,235
0236001 - State It Payable Other	2,331,793	(1,810,644)	4,142,438
0236965 - Accrued SIT - Prior Year	1	1	-
2412_ACC_SIT - Accrued State Income Taxes	2,331,794	(1,810,644)	4,142,438
0236906 - Use Tax Payable	541,796	143,796	398,000
0241310 - General Sales Tax	3,049,262	-	3,049,262
0241320 - Utility Sales Tax	(1,008,367)	650,365	(1,658,732)
2423_ACC_TAX_SLS_USE - Accrued Sales Tax Use	2,582,692	794,161	1,788,531
0236041 - Accrued Property Tax	25,539,901	17,429,180	8,110,721
2424_ACC_TAX_PROP - Accrued Property Tax	25,539,901	17,429,180	8,110,721
0241311 - County School Taxes Payable	1,701,949	1,417,228	284,721
0241348 - Franchise Fees Payable	372,014	810,958	(438,944)
2427_ACC_TAX_FRN_REV - Accrued Franchise Tax Revenue	2,073,964	2,228,186	(154,223)
0236150 - St/Local Unemployment Tax Liab	(13,405)	579	(13,984)
0236700 - Employer FICA Tax Liab	42,645	457,880	(415,234)
0236750 - Federal Unemployment Tax Liab	392	637	(245)
0241110 - State Income Tax Wh - Employee	48,927	45,650	3,276
0241150 - Federal Income Tax Wh - Employee	69,367	-	69,367
0241160 - FICA Withheld - Employee	-	-	-
0241335 - Local Taxes Withheld	16,339	16,333	5
2428_ACC_TAX_PAYROLL - Accrued Payroll Tax	164,264	521,080	(356,815)
TAXES_ACCRUED - Taxes Accrued	43,831,454	12,404,567	31,426,887
0237110 - Bonds Interest Payable	7,685,484	7,534,826	150,658
0237221 - Int Accrued on MW Dep	1,937	(5,490)	7,427
0237460 - Interest Payable	81,950	-	81,950
2302_ACC_INT - Interest Accrued - Third Party	7,769,371	7,529,336	240,035
0234000 - IC Moneypool - ST Interest Pay	27,182	788	26,394
2303_ACC_INT_CONS - Intercompany Interest Accrued	27,182	788	26,394
INTEREST_ACCRUED - Interest Accrued	7,796,554	7,530,124	266,429
0224260 - Current Portion Unsecured Fix	25,000,000	-	25,000,000
2153_CLTD_UNSEC_FIX - Current Ltd_Unsec_Fix	25,000,000	-	25,000,000
0224251 - Current Portion of Unsec Float	50,000,000	-	50,000,000
2154_CLTD_UNSEC_FLT - Current Ltd_Unsec_Flt	50,000,000	-	50,000,000

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
0226021 - Unamort Discount-Curr	-	-	-
2159_CLTD_UNAMT_DISC - Current Ltd_Unamt_Disc	-	-	-
0181056 - Unamortized Debt Exp - CurrLTD	20,130	-	20,130
1815_CLTD_UNAMT_DEBT - Current LTD Unamort Debt Exp	20,130	-	20,130
CURRENT_LTD - Current Maturities of Long-Term Debt	74,979,870	(1)	74,979,870
0191400 - Unrecovered Purch Gas Cost	-	7,172	(7,172)
0191800 - Unrec Purch Gas - Unbilled Rev	7,089,707	3,541,437	3,548,270
0242895 - Native Deferred MTM Liability	3,124,928	107,188	3,017,740
0242981 - Ratepayer Sharing Provisions	9,087,224	(224,857)	9,312,081
0242984 - Other Curr Liability (TR)	160,902	160,902	-
0242985 - Def Rev Payable - Other	-	-	-
0253130 - Gas Refunds/Recl Adj Due Cust	727,029	150,066	576,963
2103_REG_LIAB_AP - Reg Asset Payable	20,189,790	3,741,908	16,447,882
0254988 - Current Regulatory Liabilities	1	1	-
0254040 - Excess ADIT Grossup ST	1,320,581	1,360,494	(39,913)
0254039 - Reg Liab - Excess Fed ADIT ST	3,977,159	4,138,876	(161,717)
REG_LIAB_CURR_TAX - Reg Liability Current - Tax	5,297,740	5,499,370	(201,630)
2365_REG_LIAB_CURR - Reg Liability Current	5,297,741	5,499,371	(201,630)
REG_LIAB_CURRNT - Regulatory Liabilities	25,487,531	9,241,279	16,246,251
0232004 - Vision Deduction	(255)	(235)	(20)
0232005 - Long Term Disability Deduction	(1,358)	1,094	(2,452)
0232045 - Supplemental Life Deductions	1,556	8,588	(7,032)
0232048 - Supplemental AD&D Deduction	84	1,558	(1,474)
0232049 - Medical & HSA Deductions	532	447	86
0232067 - Dental Deductions	13	13	-
0232345 - MISO MTEP - Short Term Accrual	879,924	879,924	-
0242381 - Retirement Bank Accrual	232,788	491,330	(258,542)
2101_ACCRUED_LIABS - Accrued Liabilities	1,113,285	1,382,720	(269,435)
0232039 - Payable 401K Incentive Match	85,883	41,133	44,750
0242033 - Wages Payable - Accrual	353,000	389,000	(36,000)
0242460 - Prov For Incentive Ben Prog	612,387	742,189	(129,802)
0242461 - Prior Year Incentive Accrual	-	-	-
0242490 - Vacation Carryover	1,477,043	1,551,132	(74,090)
2349_CL_OTH_COMP - Other Current Liabilities - Comp	2,528,313	2,723,455	(195,142)
0242152 - Solar Interconnect Deposits	-	29	(29)
0242175 - Curr Operating Lease Oblig	344,278	317,820	26,458
0242310 - Green Power Payable	2,996	-	2,996
0242540 - Escheatements Payable	13,965	-	13,965
0242650 - Accrued Payable - Other	1,435,469	1,417,276	18,193
2350_OTHER_CURR_LIAB - Other Current Liabilities	1,796,708	1,735,124	61,584
0242897 - NQ Pension Current ECBP	-	10,400	(10,400)
0242898 - OPEB Current Liab - Life	165,821	167,473	(1,652)
0242999 - Misc Liab - FAS 112	103,960	140,760	(36,800)

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2366_OCL_PENSION - Other Current Liab-Pension	269,781	318,633	(48,852)
0235006 - Pole Attachment Deposits	7,000	-	7,000
0235110 - Cust Dep For Srvc - Edp Billing	9,137,474	-	9,137,474
0235140 - Special Customer Deposits	-	9,122,675	(9,122,675)
2357_COLAT_LIAB - Collateral Liabilities	9,144,474	9,122,675	21,798
COLLATERAL_LIAB - Total Collateral Liabilities	9,144,474	9,122,675	21,798
0244005 - Derivative Instr-Regulatory-ST	-	526,432	(526,432)
0244007 - Accrued Interest Exp-Swaps-Reg	408,290	424,547	(16,257)
2351_UNREALIZED_LOSS - Unrealized Losses on Mark To Market Tran	408,290	950,979	(542,689)
ST_UNR_LOSS_MTM_HEDG - Unreal Loss on MTM and Hedging Transactions	408,290	950,979	(542,689)
OTHER - Total Other Liabilities	15,260,850	16,233,585	(972,735)
CURRENT_LIABILITIES - Total Current Liabilities	334,620,836	208,558,132	126,062,704
0224843 - ULHP PCB 06B	26,720,000	26,720,000	-
2505_LTD_SEC_FLT - Long-Term Debt - Sec Fit	26,720,000	26,720,000	-
0224078 - Term Loan - Fall 2023	-	50,000,000	(50,000,000)
2506_LTD_UNSEC_FLT - Long-Term Debt - Unsec Fit	-	50,000,000	(50,000,000)
0224053 - DEK 3.7 % 5-Year Put Due 2027	50,000,000	-	50,000,000
0224048 - DEK Private Placement Bond	-	25,000,000	(25,000,000)
0224049 - DEK Private Placement Bond	40,000,000	40,000,000	-
0224066 - DEK Private Placement Bond	35,000,000	35,000,000	-
0224067 - DEK 19 Pvt Plc Prin Tranche 1	40,000,000	40,000,000	-
0224068 - DEK 19 Pvt Plc Prin Tranche 2	95,000,000	95,000,000	-
0224069 - DEK 19 Pvt Plc Prin Tranche 3	75,000,000	75,000,000	-
0224071 - DEK Priv Place Bond 2020 Tr 1	35,000,000	35,000,000	-
0224077 - DEK Priv Place Bond 2020 Tr 2	35,000,000	35,000,000	-
0224332 - \$30M 3.35 DEK 09/15/2029	30,000,000	30,000,000	-
0224333 - \$30M 4.11 DEK 09/15/2047	30,000,000	30,000,000	-
0224334 - \$30M 4.26 DEK 09/15/2057	30,000,000	30,000,000	-
0224336 - 45M 3 42 DEK 01/15/2026	45,000,000	45,000,000	-
0224337 - 50M 4 45 DEK 01/15/2046	50,000,000	50,000,000	-
0224840 - ULHP 65M 6 2 3/10/2036	65,000,000	65,000,000	-
2507_LTD_UNSEC_FIX - Long-Term Debt	655,000,000	630,000,000	25,000,000
0226335 - UNamDis 4 65 DEK Deb 10/1/19	(1)	(1)	-
0226840 - ULHP 65M 6 2 3/10/2036	(161,774)	(174,037)	12,263
2520_UNAMT_DEBT_DISC - Unamortized Debt Discount	(161,775)	(174,038)	12,263
0181021 - Unamortized Debt Expense	207,280	88,825	118,455
0181048 - DE KY Pvt Placement	-	39,636	(39,636)
0181049 - Amort DEK Private Placement	90,308	105,908	(15,600)
0181066 - DE KY Pvt Placement	122,409	127,125	(4,716)
0181067 - DEK 19 Pvt Plc Def Debt Exp T1	173,717	180,263	(6,546)
0181068 - DEK 19 Pvt Plc Def Debt Exp T2	189,807	258,827	(69,021)

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0181069 - DEK 19 Pvt Plc Def Debt Exp T3	225,867	259,328	(33,462)
0181071 - DEK Priv Place 2020 DDE Tr 1	98,079	110,807	(12,728)
0181077 - DEK Priv Place 2020 DDE Tr 2	117,548	121,791	(4,243)
0181153 - DEK 3.7% 5-YearPut Due 2027	230,376	-	230,376
0181332 - \$30M 3.35 DEK 09/15/2029	69,428	79,781	(10,354)
0181333 - \$30M 4.11 DEK 09/15/2047	102,432	106,578	(4,146)
0181334 - \$30M 4.26 DEK 09/15/2057	107,939	111,050	(3,110)
0181336 - 45M 3 42 DEK 01/15/2026	72,359	96,170	(23,811)
0181337 - 50M 4 45 DEK 01/15/2046	204,261	213,127	(8,866)
0181840 - ULHP 65M 6 2 3/10/2036	287,385	309,171	(21,785)
0181843 - ULHP PCB 06B	91,205	111,215	(20,009)
0181844 - LOC FEE KY PCB Series 2010	(8,844)	5,417	(14,262)
0181869 - ULHP PCB 06A	-	-	-
1812_UNAMORT_DEBT - Unamortized Debt Expense	2,381,554	2,325,019	56,535
LONG_TERM_DEBT - Long-Term Debt	679,176,671	704,220,943	(25,044,272)
0223306 - Intercompany Notes Payable LT	25,000,000	25,000,000	-
2540_NOTES_CONSOL - Intercompany Long-Term Notes	25,000,000	25,000,000	-
NOTES_PAY_AFFIL_CO - Notes payable to affiliated companies	25,000,000	25,000,000	-
0190000 - Adit: Assets	-	-	-
0190001 - Adit: Prepaid: Federal Taxes	(60,798,977)	(57,273,938)	(3,525,039)
0190002 - Adit: Prepaid: State Taxes	(14,114,514)	(13,877,952)	(236,562)
0190052 - Accum Deferred SIT-OCI	-	-	-
0190053 - Accum Deferred FIT-Plant	-	-	-
0190054 - Accum Deferred SIT-Plant	-	-	-
0190155 - Deferred Tax - Nol	-	-	-
0190156 - Deferred Tax_State NOLs	(43,956)	(43,956)	-
0281200 - Deferred Federal Income Tax	-	-	-
0281201 - Deferred State Income Tax	-	-	-
0282100 - Adit: PpandE: Federal Taxes	267,257,996	247,769,140	19,488,856
0282101 - Adit: PpandE: State Taxes	59,951,902	54,193,342	5,758,560
0283100 - Adit: Other: Federal Taxes	19,560,000	29,782,568	(10,222,568)
0283101 - Adit: Other: State Taxes	4,402,912	6,935,729	(2,532,817)
2671_ACC_DFIT - Accumulated Deferred Income Taxes	276,215,363	267,484,933	8,730,430
0190013 - LT Def tax asset: Fed-190	501,434	473,722	27,712
2676_ADIT_UTP_LT - LT Federal deferred tax effect	501,434	473,722	27,712
DEFERRED_INCOME_TAX - Deferred Income Taxes	276,716,798	267,958,655	8,758,142
0230315 - ARO Liability - Coal Ash	94,920,873	82,043,728	12,877,145
0230951 - ARO sch M	12,900,365	11,238,804	1,661,561
2670_ODC_ARO - Asset Retirement Obligations	107,821,238	93,282,532	14,538,706
ASSET_RET_OBL - Asset Retirement Obligations (Non-Current)	107,821,238	93,282,532	14,538,706
0182320 - Regulatory Asset - Inc Tax	5,632,604	5,629,140	3,464
0254036 - Reg Liab - Excess Fed ADIT	81,276,674	86,014,962	(4,738,288)

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0254038 - Excess ADIT Grossup LT	26,983,985	29,105,321	(2,121,336)
0254100 - Regulatory Liability - Inc Tax	(1,137,214)	(1,202,091)	64,877
0254150 - Reg Liab - State Tax Rate Change	1,803,367	2,060,452	(257,085)
2645_REG_LIAB_TAX - Reg Liab related to Income Tax	105,568,636	112,753,686	(7,185,050)
0254689 - Reg Liability - OPEB Medical	5,883,564	6,555,005	(671,441)
0254690 - Reg Liability - OPEB Life	(48,030)	(386,036)	338,006
2647_REG_LIAB_PEN - Reg Liability - Pension	5,835,534	6,168,969	(333,435)
0242983 - Other NonCurrent Liab (TR)	8,367	99,607	(91,240)
0254210 - Reg Liability Emission Swaps	13,535	13,543	(8)
0254401 - DSM Energy Efficiency	1,594,895	847,826	747,069
2648_ODC_REG_LIAB - Other Deferred Cr - Compensation Liab	1,616,796	960,976	655,820
0108151 - COR	144,213	133,489	10,724
0108301 - Accum Depreciation COR	52,226,488	51,117,412	1,109,076
0108620 - RWIP - Reg Liab	(53,992,241)	(43,317,247)	(10,674,995)
0108640 - ARO Liability - Ash Mgmt	(6,578)	-	(6,578)
0182402 - ARO Other Regulatory Asset	(324,281)	(276,656)	(47,625)
0182403 - Gas ARO Other Regulatory Asset	(7,550,785)	(6,910,286)	(640,499)
2652_REMCOST_REGLIAB - Removal Costs - Reg Liab	(9,503,185)	746,712	(10,249,897)
REGULATORY_LIAB - Regulatory Liabilities	103,517,781	120,630,343	(17,112,562)
0227175 - LT Operating Lease Obligation	8,034,225	8,378,503	(344,278)
2513_LTD_OP_LSE - Operating Lease Liabilities	8,034,225	8,378,503	(344,278)
OP_LEASE_LIAB - Operating Lease Liabilities	8,034,225	8,378,503	(344,278)
0228314 - OPEB NonCur Liab - Life	1,323,769	1,710,919	(387,150)
0228315 - OPEB NonCur Liab - Medical	1,178,909	740,471	438,439
0228325 - Schm Post Emp FAS 112	643,968	1,215,398	(571,429)
0228346 - Pension Liability - FAS 87	23,910,087	27,176,825	(3,266,738)
0228348 - Pension Liab - FAS 87(Cinergy)	-	-	-
0253630 - Schm Exec Cash Bal Plan	-	66,131	(66,131)
2669_ODC_PENSION - Other Deferred Cr - Pension	27,056,733	30,909,743	(3,853,010)
ACC_PEN_OTH_BEN_COST - Accrued Pension and Other Post-Retirement Benefit Costs	27,056,733	30,909,743	(3,853,010)
0255000 - Accum Def Inv Tax Credits	3,364,566	3,559,977	(195,411)
2680_INV_TAX_CR - Investment Tax Credit	3,364,566	3,559,977	(195,411)
INVEST_TAX_CR - Investment Tax Credit	3,364,566	3,559,977	(195,411)
0228280 - Schm Environmental	(128,556)	(79,788)	(48,768)
2650_ODC_INJ_DMG - Other Deferred Cr - Injury/Damage Reserv	(128,556)	(79,788)	(48,768)
0236701 - Employer FICA Tax Liab LT	(366,070)	(241,537)	(124,533)
0252050 - Gas Contributions Post 1992	2,520,949	1,645,439	875,510
0253062 - Long Term Def Rev - OL	1,608,051	1,106,990	501,061
0253070 - Reserves - Mgp Sites FERC 228	617,795	668,331	(50,536)
0253208 - NonCurr Liab Pwr Trdg Pur Acct	-	158,441	(158,441)

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0253345 - MISO MTEP - Long Term Accrual	11,854,798	12,096,525	(241,727)
2651_OTHER_DEF_CR - Other Deferred Credits	16,235,523	15,434,190	801,333
EQUITY_PLUG - Historical Equity Roll - Up Plug	(33,525,313)	(37,637,699)	4,112,386
ICNET_PLUG - IC Netting Plug	33,525,313	37,637,699	(4,112,386)
265X_IC_DEF_CR_PLUG - Deferred Credit Plug elimination accounts	-	-	-
0236942 - State Inc Tax Payable - Prior Yrs LT	-	16	(16)
0236986 - LT Liability Fed - KTRA	-	(1)	1
0236993 - LT Liability Fed - UTP	501,435	473,722	27,712
2674_LT_LIAB_UTP - LT Liabilities UTP	501,435	473,737	27,698
0236926 - LT tax reclass Fed cr	(501,434)	(473,722)	(27,712)
2678_LT_ACC_FED - LT tax reclass acct Fed	(501,434)	(473,722)	(27,712)
0244006 - Derivative Instr-Regulatory-LT	1,547,895	3,693,879	(2,145,984)
2661_UNRLZD_LOSS_MKT - Unrealized Loss on Mark To Market Trans	1,547,895	3,693,879	(2,145,984)
LT_UNR_LOSS_MTM_HEDG - Unreal Loss on MTM and Hedging Transactions	1,547,895	3,693,879	(2,145,984)
OTHER_DEF_CR_LIAB - Deferred Credits and Other Liabilities	17,654,863	19,048,296	(1,393,433)
OTH_NONCURR_LIABILITIES - Total Other Noncurrent Liabilities	544,166,203	543,768,048	398,155
LIABILITIES - Total Liabilities	1,582,963,711	1,481,547,124	101,416,587
0201000 - Common Stock Issued	8,779,995	8,779,995	-
3111_COMMON_STOCK - Common Stock	8,779,995	8,779,995	-
CMN_STOCK - Common Stock	8,779,995	8,779,995	-
0207001 - Premium on Common Stock	18,838,946	18,838,946	-
0208000 - Donations From Stockholder	143,211,362	143,211,362	-
0208010 - Donat Recvd From Stkhld Tax	5,600,021	5,600,021	-
0211003 - Misc Paid in Capital	125,000,000	125,000,000	-
0211006 - Other Misc Paid in Cap	(156,194)	(156,194)	-
3211_ADD_PAID_CAP - Additional Paid in Capital	292,494,135	292,494,135	-
APIC - Additional Paid in Capital	292,494,135	292,494,135	-
0216000 - Unapprop Retained Earnings	201,445,392	201,445,392	-
0216100 - Unappr Undistr Subsid Earnings	318,922,948	265,517,368	53,405,580
0216150 - Equity IC AR Rollup	33,525,313	37,637,699	(4,112,386)
ICARRollTotal_exEPU - IC Ar Rollup equity excluding equity pick up	33,525,313	37,637,699	(4,112,386)
2161500 - IC AR Rollup	(33,525,313)	(37,637,699)	4,112,386
3311_RET_EARN - Retained Earnings	520,368,340	466,962,760	53,405,580
RE_CHANGE - Current Year Net Income	58,552,018	53,405,580	5,146,438
TOTAL_RE - Retained Earnings	578,920,358	520,368,340	58,552,018
SHARE_EQUITY - Shareholders' Equity	880,194,488	821,642,470	58,552,018
EQUITY - Total Shareholders' Equity	880,194,488	821,642,470	58,552,018
LIABILITIES_AND_EQ - Total Liabilities and Equity	2,463,158,199	2,303,189,594	159,968,605

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0440000 - Residential	196,033,657	157,190,939	38,842,717
0440990 - Residential Unbilled Rev	4,100,746	1,253,286	2,847,460
0442100 - General Service	154,948,342	137,671,343	17,276,999
0442190 - General Service Unbilled Rev	3,830,171	1,480,938	2,349,233
0442200 - Industrial Service	71,105,991	58,230,011	12,875,980
0442290 - Industrial Svc Unbilled Rev	1,834,902	1,053,487	781,415
0444000 - Public St and Highway Lighting	1,859,753	1,680,436	179,318
0445000 - Other Sales To Public Auth	24,285,833	13,298,994	10,986,839
0445090 - OPA Unbilled	1,047,819	394,374	653,445
0447150 - Sales For Resale - Outside	51,207,036	15,522,798	35,684,238
0448000 - Interdepartmental Sales - Elec	110,541	53,505	57,036
0449100 - Provisions For Rate Refunds	(9,312,081)	1,051,317	(10,363,399)
0449111 - Tax Reform - Residential	36,920	110,760	(73,840)
45XX_ELECTRICITY_REG - Electric Sales Regulated	501,089,629	388,992,188	112,097,441
0555028 - Purch Pwr - Non-native - net	(1,097,869)	592,712	(1,690,580)
4506_MRK_TO_MRKT_REG - Mark to Market Electric Regulated	(1,097,869)	592,712	(1,690,580)
0407354 - DSM Deferral - Electric	(3,244,753)	5,688,387	(8,933,140)
0415530 - Marketing Service Revenue	1,308,499	1,418,388	(109,888)
0451100 - Misc Service Revenue	241,789	208,589	33,199
0454004 - Rent - Joint Use	34,783	-	34,783
0454100 - Extra - Facilities	350	-	350
0454200 - Pole and Line Attachments	483,240	462,589	20,652
0454210 - Foreign Pole Revenue	50,920	-	50,920
0454300 - Tower Lease Revenues	13,780	13,252	528
0454400 - Other Electric Rents	962,581	1,045,896	(83,315)
0456025 - RSG Rev - MISO Make Whole	4,469,491	2,984,979	1,484,512
0456040 - Sales Use Tax Coll Fee	550	600	(50)
0456075 - Data Processing Service	80	960	(880)
0456100 - Profit Or Loss on Sale of M&S	-	654	(654)
0456110 - Transmission Charge Ptp	176,100	110,010	66,090
0456111 - Other Transmission Revenues	5,656,158	2,732,544	2,923,615
0456610 - Other Electric Revenues	6,250	15,000	(8,750)
0456630 - Gross Up - Contr in Aid of Const	-	(31,593)	31,593
0456970 - Wheel Transmission Rev - ED	55,325	51,886	3,439
0457105 - Scheduling & Dispatch Revenues	218,485	229,226	(10,741)
0457204 - PJM Reactive Rev	1,883,254	2,203,028	(319,775)
4507_OTH_ELEC_REG - Other Electric Revenue Regulated	12,316,883	17,134,394	(4,817,512)
REGULATED_ELECTRIC - Regulated Electric	512,308,643	406,719,294	105,589,349
0484000 - Interdepartmental Sales	31,215	27,338	3,877
41XX_SALE_GAS_REG - Sale of Gas Regulated	31,215	27,338	3,877

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0480000 - Residential Sales-Gas	96,949,383	75,640,126	21,309,256
0480990 - Gas Residential Sales-Unbilled	3,208,538	(332,264)	3,540,802
0481000 - Industrial Sales-Gas	2,369,345	1,983,518	385,827
0481090 - Gas Industrial Sales Unbilled	31,762	16,355	15,407
0481200 - Gas Commercial Sales	38,722,475	28,895,697	9,826,777
0481290 - Gas Commercial Sales Unbilled	1,726,553	111,037	1,615,516
0482000 - Other Sales To Public Auth-Gas	2,888,330	1,187,406	1,700,924
0482090 - Gas OPA Unbilled	171,244	(31,589)	202,833
0496020 - Provision for rate refund - Ta	54,320	50,142	4,178
45X2_GASRETAIL_REG - Retail Gas Sales Regulated	146,121,949	107,520,428	38,601,521
0489000 - Transp Gas of Others	1,386,537	1,294,509	92,027
0489020 - Comm Gas Transp Only	2,392,681	1,555,507	837,174
0489025 - Comm Gas Transp Unbilled	64,859	69,009	(4,150)
0489030 - Indust Gas Transp Only	4,050,822	3,098,627	952,195
0489035 - Indust Gas Transp Unbilled	152,571	145,163	7,408
0489040 - OPA Gas Transp Only	632,828	311,108	321,719
0489045 - OPA Gas Transp Unbilled	32,394	29,981	2,413
45X3_GASTRANSF_REG - 45X3_GASTRANSF_REG - Gas Transportation Regulated	8,712,691	6,503,904	2,208,787
0488100 - IC Misc Svc Reg Gas Reg	234,429	930,218	(695,789)
0489010 - IC Gas Transp Rev Reg	1,395,036	603,504	791,532
4107_INTERCO_GAS_REG - Interco Natural Gas Rev-Reg	1,629,465	1,533,722	95,743
0407355 - DSM Deferral - Gas	(747,069)	(2,148,032)	1,400,963
0488000 - Misc Service Revenue-Gas	8,980	25,348	(16,368)
0495031 - Gas Losses Damaged Lines	52,437	9,545	42,893
4104_OTH_REV_GAS_REG - Other Revenue Gas Regulated	(685,652)	(2,113,140)	1,427,488
REGULATED_NAT_GAS - Regulated Natural Gas	155,809,668	113,472,252	42,337,416
0417000 - Misc Revenue	10,621	-	10,621
46XX_OTH_ELEC_REV_NR - Other Electric Rev NonRegulated	10,621	-	10,621
0417310 - Products and Svcs - NonReg	-	5	(5)
4607_OTH_MISC_REV_NR - Other Misc Rev NonReg	-	(5)	5
NR_ELEC_NATGAS_OTH - Non-Regulated Electric, Natural Gas and Other	10,621	(5)	10,626
OPERATING_REVENUE - Total Operating Revenues	668,128,933	520,191,541	147,937,391
0411834 - NOx Sales Proceeds Native	(4,895,000)	(34,475)	(4,860,525)
0411835 - NOx Sales COGS -Native	87	-	87
0509030 - SO2 Emission Expense	137	176	(38)
0509210 - NOx Emission Expense	156	170	(14)
0509212 - Annual NOx Emission Expense	339	388	(48)

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0547100 - Natural Gas	9,023,528	3,561,071	5,462,456
0547200 - Oil	5,659,515	859,148	4,800,367
5151_COS_FUEL_OTH - Cost of Fuel - Other	9,788,761	4,386,477	5,402,284
0501110 - Coal Consumed - Fossil Steam	75,699,599	52,500,618	23,198,981
0501310 - Oil Consumed - Fossil Steam	4,202,643	1,670,852	2,531,791
5154_COS_FUEL_COAL - Fuel Cost - Coal	79,902,243	54,171,470	25,730,772
0555202 - Purch Power-Fuel Clause	141,497,568	97,209,675	44,287,894
0555211 - Purchase - Electricity	(636)	-	(636)
0557980 - Retail Deferred Fuel Expenses	9,661,034	(15,151,651)	24,812,685
5160_POWER_PURCH - Power Purchased	151,157,966	82,058,024	69,099,942
FUEL_AND_PURCH_PWR - Fuel used in Electric Generation and Purchased Power	240,848,970	140,615,971	100,232,999
0801001 - Purchases Gas and Ngl - Aff	2,118,240	1,955,098	163,142
5105_CON_GAS_PURCH - Intercompany Gas Purchased	2,118,240	1,955,098	163,142
0801000 - Purchases Gas and Ngl	70,359,783	46,515,853	23,843,930
0804000 - Natural Gas City Gate Purchase	493	-	493
0805002 - Unrecovered Purchase Gas Adj	(5,319,741)	(6,382,933)	1,063,192
0805003 - Purchase Gas Cost Unbilled Rev	3,548,270	364,035	3,184,235
51XX_GAS_PURCH - Gas Purchased	68,588,805	40,496,955	28,091,850
PURCH_NG_AND_PETROL - Cost of Natural Gas and Coal Sold	70,707,044	42,452,053	28,254,992
0426591 - I/C - Loss on Sale of A/R	89,293	(1,011,033)	1,100,326
0807100 - I/C Gas Purchased Expenses	2,430	2,069	362
0903891 - IC Collection Agent Revenue	335,836	258,185	77,651
5205_CON_OPER_EX - Intercompany Operating Expenses	(244,112)	(1,267,149)	1,023,036
0416330 - Miscellaneous Expense	82,509	132,598	(50,089)
0417320 - Exp - Unreg Products and Svcs	75,829	65,209	10,620
0426400 - Exp/Civic and Political Activity	579,668	454,774	124,894
0426509 - Loss on Sale of A/R	3,207,574	2,224,177	983,397
0426510 - Other	182	131	50
0426540 - Employee Service Club Dues	677	3,134	(2,457)
0500000 - Suprvsn and Engrg - Steam Oper	2,152,838	2,473,587	(320,749)
0501150 - Coal Handling	958,373	909,578	48,795
0501190 - Sale of Fly Ash - Expenses	504,581	474,635	29,947
0502020 - Ammonia - Qualifying	1,222,323	613,328	608,995
0502040 - Cost of Lime	13,162,925	10,892,310	2,270,615
0502100 - Fossil Steam Exp - Other	3,907,112	3,899,985	7,127
0502410 - Steam Oper-Bottom Ash/Fly Ash FL	(3,759)	43,921	(47,680)
0505000 - Electric Expenses - Steam Oper	762,945	733,945	29,000
0506000 - Misc Fossil Power Expenses	1,596,342	1,422,135	174,207
0510000 - Suprvsn and Engrng - Steam Maint	1,774,528	2,139,304	(364,776)

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0510100 - Suprvsn and Engrng-Steam Maint - Rec	76,164	35,266	40,898
0511000 - Maint of Structures - Steam	3,059,078	6,094,616	(3,035,538)
0512100 - Maint of Boiler Plant - Other	9,678,546	11,047,145	(1,368,598)
0513100 - Maint of Electric Plant - Other	2,483,188	3,455,166	(971,978)
0514000 - Maintenance - Misc Steam Plant	2,271,336	3,378,281	(1,106,945)
0514300 - Maintenance - Misc Steam Plant	10	-	10
0524000 - Misc Expenses - Nuc Oper	(1)	-	(1)
0528000 - Maint Suprvsn and Enginrng - Nuc	1	-	1
0531100 - Maint Electric Plt - Other - Nuc	(1)	-	(1)
0546000 - Suprvsn and Enginring - Ct Oper	291,805	302,851	(11,046)
0547150 - Natural Gas Handling - Ct	27,094	28,554	(1,460)
0548100 - Generation Expenses - Other Ct	27,940	21,887	6,052
0548200 - Prime Movers - Generators - Ct	212,472	112,951	99,521
0549000 - Misc - Power Generation Expenses	1,212,513	1,087,335	125,178
0551000 - Suprvsn and Enginring - Ct Maint	207,298	245,684	(38,386)
0552000 - Maintenance of Structures - Ct	166,953	294,632	(127,679)
0552220 - Solar: Maint of Structures	-	26,222	(26,222)
0553000 - Maint - Gentg and Elect Equip - Ct	647,118	919,762	(272,644)
0554000 - Misc Power Generation Plant - Ct	296,228	333,147	(36,919)
0556000 - System Cnts & Load Dispatching	37	118	(80)
0557000 - Other Expenses - Oper	(5,965,722)	1,792,444	(7,758,165)
0557450 - Commissions/Brokerage Expense	63,118	56,916	6,202
0557451 - EA & Coal Broker Fees	14,224	3,653	10,571
0560000 - Supervsn and Engrng - Trans Oper	3,710	4,185	(476)
0561100 - Load Dispatch - Reliability	84,220	74,182	10,038
0561200 - Load Dispatch - MnitrandOptrnsys	370,259	361,043	9,217
0561300 - Load Dispatch - Transsv candSch	49,714	46,470	3,244
0561400 - Scheduling - Sys CntrlandDisp Svs	1,988,719	2,768,097	(779,378)
0561800 - Reliability Planning and Stds Dev	2,046,435	2,073,859	(27,425)
0562000 - Station Expenses	127,509	115,176	12,334
0563000 - Overhead Line Expenses - Trans	116,780	15,778	101,001
0565000 - Transm of Elec By Others	21,126,946	19,455,367	1,671,578
0566000 - Misc Trans Exp - Other	98,847	114,290	(15,443)
0566100 - Misc Trans - Trans Lines Related	5,525	12,370	(6,845)
0569000 - Maint of Structures - Trans	27,569	28,359	(789)
0569100 - Maint of Computer Hardware	-	42	(42)
0569200 - Maint of Computer Software	50,073	119,067	(68,994)
0570100 - Maint Stat Equip - Other_Trans	95,283	63,280	32,003
0570200 - Main - Cir Brkrs Trnsf Mtrs - Trans	142,240	116,742	25,497
0571000 - Maint of Overhead Lines - Trans	637,356	310,946	326,410
0575700 - Market Faciliation - MntrandComp	1,800,217	1,922,719	(122,502)
0580000 - Supervsn and Engring - Dist Oper	80,623	55,870	24,753
0581004 - Load Dispatch-Dist of Elec	339,858	373,632	(33,775)

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0582100 - Station Expenses - Other - Dist	99,295	92,075	7,220
0583100 - Overhead Line Exps - Other Dist	126,466	115,367	11,099
0583200 - Transf Set Rem Reset Test - Dist	98,523	116,720	(18,197)
0584000 - Underground Line Expenses - Dist	402,156	352,338	49,818
0586000 - Meter Expenses - Dist	478,901	410,391	68,510
0587000 - Cust Install Exp - Other Dist	678,611	639,140	39,471
0588100 - Misc Distribution Exp - Other	1,995,191	1,264,906	730,284
0588700 - Intcon Study Costs (D)	8,181	33,905	(25,724)
0589000 - Rents - Dist Oper	59,153	73,642	(14,489)
0590000 - Supervsn and Engrng - Dist Maint	96,278	61,664	34,614
0591000 - Maintenance of Structures - Dist	-	2,955	(2,955)
0592100 - Maint Station Equip - Other - Dist	89,695	118,649	(28,954)
0592200 - Cir Brkrs Trnsf Mters Rely - Dist	273,216	242,902	30,314
0593000 - Maint Overhd Lines - Other - Dist	4,705,397	2,461,707	2,243,690
0593100 - Right - Of - Way Maintenance - Dist	4,580,908	3,890,385	690,523
0594000 - Maint - Underground Lines - Dist	212,988	190,198	22,790
0595100 - Maint Lines Transfrs - Other - Dist	17,696	34,129	(16,433)
0596000 - Maint - Streetlightng/Signl - Dist	201,280	201,665	(386)
0597000 - Maintenance of Meters - Dist	407,922	343,491	64,432
0711000 - Gas Boiler Labor	194,280	3,597	190,684
0712000 - Gas Production - Other Power Ex	33,088	5,067	28,022
0717000 - Liq Petro Gas Exp - Vapor Proc	13,725	103,506	(89,781)
0728000 - Liquid Petroleum Gas	1,257,393	144,379	1,113,014
0735000 - Gas Misc Production Exp	93,080	95,964	(2,885)
0807000 - Gas Purchased Expenses	629,154	613,211	15,943
0823000 - Storage - Gas Losses	2	-	2
0850001 - Operation Supv and Eng - Tran	2,522	3,103	(580)
0859000 - Other Expenses - Trans	16,264	49,819	(33,556)
0871000 - Distribution Load Dispatching	298,962	241,636	57,326
0874000 - Mains and Services	1,449,196	1,502,997	(53,801)
0875000 - Measuring and Reg Stations - Ge	136,207	160,551	(24,344)
0876000 - Measuring and Reg Station - Indus	32,836	33,423	(587)
0878000 - Meter and House Regulator - Expense	427,848	736,367	(308,519)
0879000 - Customer Installation Expense	1,370,158	1,090,134	280,024
0880000 - Gas Distribution - Other Expense	1,549,332	2,102,473	(553,141)
0901000 - Supervision - Cust Accts	266,627	282,813	(16,186)
0902000 - Meter Reading Expense	244,124	312,086	(67,962)
0903000 - Cust Records and Collection Exp	5,185,408	5,544,545	(359,136)
0903100 - Cust Contracts and Orders - Local	533,171	451,331	81,840
0903200 - Cust Billing and Acct	1,448,021	1,379,151	68,870
0903300 - Cust Collecting - Local	494,544	460,233	34,312
0903400 - Cust Receiv and Collect Exp - Edp	50,204	63,152	(12,948)
0904000 - Uncollectible Accounts	(989,727)	-	(989,727)

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0904001 - Bad Debt Expense	113,889	224,295	(110,406)
0904003 - Cust Acctg-Loss On Sale-A/R	252,172	-	252,172
0905000 - Misc Customer Accts Expenses	273	195	78
0908000 - Cust Asst Exp-Conservation Programs - Rec	134	83	51
0908160 - Cust Assist Exp - General	170,439	136,978	33,461
0909650 - Misc Advertising Expenses	11,897	10,161	1,735
0910000 - Misc Cust Serv/Inform Exp	357,423	232,480	124,943
0910100 - Exp - Rs Reg Prod/Svces - Cstacct	349,422	231,637	117,785
0912000 - Demonstrating and Selling Exp	1,691,851	1,746,807	(54,956)
0913001 - Advertising Expense	49,960	41,454	8,507
0926000 - Employee Benefits	4,927,291	4,537,185	390,105
0926430 - Employees'Recreation Expense	12	576	(564)
0926600 - Employee Benefits - Transferred	3,458,133	4,078,002	(619,869)
52XX_OPER_EX - Operating Expenses	114,597,096	121,016,470	(6,419,374)
0742000 - Maint Gas Production Expense	28,804	32,082	(3,278)
0863000 - Transm - Maint of Mains	451,821	113,926	337,895
0887000 - Maintenance of Mains	715,212	862,405	(147,193)
0889000 - Maint - Meas/Reg Stn Equip - Gas	33,839	101,103	(67,264)
0892000 - Maintenance of Services	958,307	730,412	227,895
0893000 - Maint - Meters and House Regu	113,732	109,242	4,491
0894000 - Maint - Other Distribution Equi	23,816	119,353	(95,537)
0932000 - Maintenance of General Plant	18,935	17,907	1,028
53XX_REPAIR_MAINT - Repairs and Maintenance	2,344,466	2,086,428	258,037
0426891 - IC Sale of AR Fees VIE	865,639	329,169	536,470
0924050 - Intercompany Property Insurance Exp	1,290,281	871,739	418,542
0925051 - Intercompany Gen Liab Expense	367,469	425,546	(58,077)
0931008 - A and G Rents IC	1,522,254	1,135,445	386,809
6X05_CON_GEN_ADMIN - Intercompany Admin and General Expenses	4,045,643	2,761,899	1,283,744
0426100 - Donations	469,158	274,584	194,575
0426300 - Penalties	4	166,667	(166,663)
0426512 - Donations	89,909	139,402	(49,493)
0920000 - A and G Salaries	10,654,047	11,811,503	(1,157,456)
0920100 - Salaries & Wages - Proj Supt - NCRC Rec	125	1,118	(993)
0921100 - Employee Expenses	228,714	133,253	95,461
0921101 - Employee Exp - NC	18	7	11
0921110 - Relocation Expenses	5	18	(13)
0921200 - Office Expenses	911,679	533,018	378,660
0921300 - Telephone and Telegraph Exp	77	286	(208)
0921400 - Computer Services Expenses	384,038	305,653	78,385
0921540 - Computer Rent (Go Only)	372,823	390,289	(17,465)

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0921600 - Other	(938)	79	(1,017)
0921980 - Office Supplies and Expenses	3,282,736	3,383,401	(100,664)
0922000 - Admin Exp Transfer	1	(4)	5
0923000 - Outside Services Employed	2,722,868	2,965,046	(242,178)
0923980 - Outside Services Employee and	(6,026)	(15,845)	9,818
0924000 - Property Insurance	8,133	7,633	500
0924980 - Property Insurance For Corp.	243,139	220,337	22,802
0925000 - Injuries and Damages	208,146	328,037	(119,891)
0925200 - Injuries and Damages - Other	7,274	7,029	245
0925300 - Environmental Inj and Damages	(50,536)	-	(50,536)
0925980 - Injuries and Damages For Corp.	17,246	17,810	(564)
0928000 - Regulatory Expenses (Go)	21,476	(196)	21,671
0928006 - State Reg Comm Proceeding	1,045,102	1,084,688	(39,586)
0929000 - Duplicate Chrgs - Enrgy To Exp	(620,362)	(100,751)	(519,611)
0929500 - Admin Exp Transf	(1,169,098)	(685,036)	(484,061)
0930150 - Miscellaneous Advertising Exp	172,967	76,862	96,105
0930200 - Misc General Expenses	784,451	492,762	291,689
0930210 - Industry Association Dues	45,253	43,032	2,221
0930220 - Exp of Servicing Securities	145,622	105,118	40,503
0930230 - Dues To Various Organizations	57,319	77,382	(20,063)
0930240 - Director'S Expenses	66,324	61,424	4,900
0930250 - Buy\Sell Transf Employee Homes	9,556	10,340	(783)
0930600 - Leased Circuit Charges - Other	34	-	34
0930700 - Research and Development	2,315	4,277	(1,962)
0930940 - General Expenses	343	1,408	(1,065)
0931001 - Rents - AandG	91,030	99,239	(8,209)
0935100 - Maint General Plant-Elec	45,931	29,916	16,015
0935200 - Cust Infor and Computer Control	2,089	944	1,144
6XXX_GEN_ADMIN - Administrative and General Expenses	20,242,991	21,970,729	(1,727,738)
OTHER_OP_AND_MAINT - Operations, Maintenance and Other	140,986,083	146,568,378	(5,582,295)
0407115 - Meter Amortization	463,931	463,931	-
0407324 - NC & MW Coal As Amort Exp	9,548,324	4,033,585	5,514,740
0407394 - Amortization Customer Connect	124,047	-	124,047
5401_DDA_REG_ASSETS - DDA Reg Asset/Nuc Decomm	10,136,302	4,497,515	5,638,787
0403002 - Depr - Expense	66,082,093	64,618,518	1,463,575
0404200 - Amort of Elec Plt - Software	8,632,951	7,862,367	770,585
540X_DDA_PPE - Depreciation and Depletion	74,715,045	72,480,885	2,234,160
0407305 - Regulatory Debits	6,060,965	6,060,965	-
543X_AMORT_INV - Amortization - Other Investments	6,060,965	6,060,965	-

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DEPREC_AND_AMORTIZ - Depreciation and Amortization	90,912,312	83,039,365	7,872,947
0408000 - NC Property Tax - Electric	59,471	189,172	(129,701)
0408120 - Franchise Tax - Non Electric	2	1	1
0408121 - Taxes Property - Operating	19,855,185	18,634,435	1,220,750
0408150 - State Unemployment Tax	13,774	18,898	(5,124)
0408151 - Federal Unemployment Tax	8,183	8,753	(570)
0408152 - Employer FICA Tax	1,153,822	892,778	261,044
0408470 - Franchise Tax	14,365	28,192	(13,827)
0408700 - Fed Social Security Tax - Elec	(1,000)	(27,000)	26,000
0408820 - Misc NonUtility Tax	3,621	(1,176)	4,797
0408840 - Miscellaneous Taxes	8,144	200,000	(191,856)
0408851 - Sales and Use Tax Exp	211,799	(700,983)	912,782
0408960 - Allocated Payroll Taxes	1,099,940	1,254,457	(154,517)
55XX_MISC_TAX - Miscellaneous Taxes	22,427,304	20,497,525	1,929,779
PROPERTY_AND_OTR_TAX - Property and Other Taxes	22,427,304	20,497,525	1,929,779
0426553 - PpandE Impairments	6,909,954	2,271,499	4,638,455
5564_IMPAIR_PPE - PpandE Impairments	6,909,954	2,271,499	4,638,455
IMPAIRMENTS_AND_OTHE - Total Impairments and Other Related Chgs	6,909,954	2,271,499	4,638,455
TOTAL_IMPAIRMENT - Impairments and Other Charges	6,909,954	2,271,499	4,638,455
OPERATING_EXPENSES - Total Operating Expenses	572,791,668	435,444,792	137,346,876
0411861 - RECS COS	109,810	149,408	(39,598)
7511_GAIN_SALE_OTHAS - Sale Misc Oth Asset Gain (Loss)	109,810	149,408	(39,598)
0421100 - Gain on Disposal of Property	192,167	-	192,166
0421200 - Loss on Disposal of Property	(121,978)	-	(121,978)
7519_GAINLOSS_PPE - PpandE Gain (Loss)	70,189	-	70,189
GAIN_SALE_OTH_ASSET - Gain/(Loss) on Sales of Other Assets and Other, net	179,999	149,408	30,591
OTH_OPER_GAINLOSS - Other Operating Gains and Losses	179,999	149,408	30,591
OPERATING_INCOME - Operating Income	95,517,264	84,896,158	10,621,106
0421340 - Gain on Life Insurance Policy	-	530	(530)
0421940 - Misc Income	95,343	95,343	-
0426200 - Life Insurance Expense	(9,559)	(9,857)	298
0926999 - Non Service Cost (ASU 2017-07)	1,163,168	(1,624,476)	2,787,644
71XX_OTHER_INCOME - Other Income	(1,058,266)	1,730,206	(2,788,472)
0419110 - AFUDC Equity Component	1,249,377	1,259,856	(10,479)
7311_AFUDC_OTH_DF_RT - AFUDC and Other Deferred Return	1,249,377	1,259,856	(10,479)
0421315 - Return on Equity - Coal Ash Sp	792,687	881,849	(89,162)

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7312_DEF_RETURN - Deferred Returns	792,687	881,849	(89,162)
0419040 - Interest Inc (sch M)	41	-	41
0419240 - Miscellaneous Interest	233,712	5,764	227,948
0419320 - Dividends - Other Stock Owned	-	6	(6)
7310_INT_DIV - Interest and Dividends	233,753	5,770	227,982
0419429 - IC Moneypool - Interest Inc	3,193	80	3,113
0419891 - IC Int Income VIE	2,634,744	975,985	1,658,758
7330_INTERCO_INT - Intercompany Interest Income	2,637,937	976,066	1,661,871
OTHER_INCOME_AND_EXP - Other Income and Expenses	3,855,487	4,853,747	(998,260)
EARNINGS_BFR_INT_TAX - Earnings Before Interest Expense and Taxes	99,372,751	89,749,905	9,622,846
0407407 - Carrying Charges	(1,158,927)	(1,312,170)	153,243
0427220 - Interest on L - T Note Payable	27,687,076	25,860,084	1,826,992
8210_INT_LT_DEBT - Interest on Long-Term Debt	26,528,149	24,547,914	1,980,235
0431003 - Other Interest - Swaps	718,826	1,012,830	(294,004)
0431315 - Coal Ash Spend - Debt Return	(222,303)	(250,697)	28,394
0431400 - Int/Other Notes and Acct Pay	-	1,561	(1,561)
0431710 - Int Exp on Revenue Refunds	(575)	-	(575)
0431900 - Interest Expense Other	463,280	560,771	(97,491)
8220_INT_OTHER_DEBT - Interest on Other Debt	959,228	1,324,465	(365,237)
0428025 - Amortization of Debt Discount	12,263	12,263	-
8311_AMORT_DEBT_DISC - Amortization of Debt Discontinued	12,263	12,263	-
0428021 - Amort of Deferred Debt Exp	102,003	92,791	9,212
0428100 - Amort of Debt Discount and Exp	306,860	450,603	(143,743)
0428165 - Amort on Loss of Reaquired Debt	122,140	122,723	(583)
831X_AMORT_DDE - Amortization of Dde	531,003	666,117	(135,114)
0431000 - Int Exp - Taxes	4	4	1
0431020 - Interest Exp-Cust Service Dep	15,193	10,766	4,427
0431550 - Interest Exp-Assign From Svc	400,549	31,046	369,503
8410_MISC_INT_EXP - Miscellaneous Interest Expense	415,746	41,815	373,931
0430216 - IC Moneypool - Interest Exp	1,480,518	141,453	1,339,065
8430_INTERCO_INT - Intercompany Interest Expense	1,480,518	141,453	1,339,065
0432000 - AFUDC Debt Component	(1,112,022)	(449,681)	(662,342)
8510_INT_COST_CAP - Interest Costs on Capital Debt Expense	(1,112,022)	(449,681)	(662,342)
INTEREST_EXPENSE - Interest Expense	28,814,885	26,284,346	2,530,539
EARNINGS_BEFORE_TAX - Earnings From Continuing Operations Before Income Taxes	70,557,866	63,465,558	7,092,307
0409190 - Federal Income Tax - Electric CY	11,287,801	(7,413,593)	18,701,394
0409191 - Federal Income Tax - Electric PY	(2,031,956)	(638,795)	(1,393,161)
0409220 - Federal Income Tax - NonUtility CY	1,108,817	1,210,925	(102,107)
0409221 - Federal Income Tax - NonUtility PY	(870,555)	(112,764)	(757,791)

Report: WKTB

Run By: Danielle Weatherston



Duke Energy Kentucky

Working Trial Balance
2022M12
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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
8611_CURR_FIT - Current Federal Income Taxes	9,494,108	(6,954,227)	16,448,335
0409102 - SIT Exp - Utility	1,837,286	(2,145,443)	3,982,729
0409104 - Current State Income Tax - PY	(506,567)	(357,344)	(149,223)
0409202 - State Income Tax NonUtility	265,288	300,083	(34,795)
0409233 - Tax expense - state nonutility - PY	(205,969)	(26,679)	(179,290)
8612_CURR_SIT - Current State Income Taxes	1,390,038	(2,229,383)	3,619,421
0410100 - Dfit: Utility: Current Year	43,934,451	45,934,119	(1,999,668)
0410105 - Dfit: Utility: Prior Year	3,015,786	1,034,334	1,981,452
0410240 - Dfit: Non - Utility: Curr Year	669,332	408,413	260,919
0410241 - Dfit: Non - Utility: Prior Yr Cr	759,928	3,362	756,566
0411100 - Dfit: Utility: Curr Year Cr	(40,016,383)	(25,865,009)	(14,151,374)
0411102 - Dfit: Utility: Prior Year Cr	(1,011,303)	(835,708)	(175,595)
0411115 - DFIT: Federal Excess DIT Amort	(4,900,005)	(4,773,262)	(126,743)
0411240 - Dfit: Non - Utility: Curr Yr Cr	(2,875,573)	(1,536,308)	(1,339,265)
0411241 - Other Deferred Taxes PY	-	(1)	1
8621_DEF_FIT - Deferred Federal Income Taxes	(423,768)	14,369,939	(14,793,707)
0410102 - Dsit: Utility: Current Year	11,713,338	11,639,605	73,733
0410106 - Dsit: Utility: Prior Year	794,543	464,347	330,197
0410242 - Dsit: Non - Utility: Curr Year	166,640	101,680	64,960
0410243 - Dsit: Non - Utility: Prior Year	189,196	837	188,358
0411101 - Dsit: Utility: Curr Year Cr	(10,214,654)	(6,781,969)	(3,432,685)
0411103 - Dsit: Utility: Prior Year Cr	(219,964)	(149,812)	(70,151)
0411242 - Dsit: Non - Utility: Curr Yr Cr	(715,917)	(382,487)	(333,430)
0411243 - Dsit: Non - Utility: Prior Yr Cr	-	-	-
8622_DEF_SIT - Deferred State Income Taxes	1,713,182	4,892,200	(3,179,018)
0409195 - UTP Tax Expense: Fed Util-PY	1	1	-
8624_CFIT_F48 - Curr Fed Inc Tax - FIN48	1	1	-
0409234 - UTP Tax Exp: State Non-Util-PY	(16)	-	(16)
8625_CSIT_F48 - Curr State Inc Tax - FIN 48	(16)	-	(16)
0410130 - UTP DFIT:Utility:PY	27,712	39,506	(11,794)
8627_DFIT_F48 - Def Fed Inc Tax - FIN48	27,712	39,506	(11,794)
0411410 - Invest Tax Credit Adj - Electric	(195,411)	(58,058)	(137,353)
863X_INC_TAX_CR - Investment Tax Credit	(195,411)	(58,058)	(137,353)
INCOME_TAXES - Income Tax Expense (Benefit) From Continuing Operations	12,005,848	10,059,978	1,945,869
INC_CON_OPS_ATTR_DEC - Income From Continuing Operations Attributable to Duke Energy Corp	58,552,018	53,405,580	5,146,438
INC_FROM_CONT_OPS - Income (Loss) From Continuing Operations	58,552,018	53,405,580	5,146,438
INC_BEF_EXT_CUM - Net Inc Bfr Ext and Chg in Acct. Prin.	58,552,018	53,405,580	5,146,438
NET_INCOME_CONSOL - Consolidated Net Income	58,552,018	53,405,580	5,146,438
NET_INCOME_ATTRIBUT_CO - Net Income Attributable to Company	58,552,018	53,405,580	5,146,438

Report: WKTB
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Duke Energy Kentucky

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
NET_INCOME - Net Income Attributable to Controlling Interest	58,552,018	53,405,580	5,146,438
Trial Balance	<u>58,552,018</u>	<u>53,405,580</u>	-

Report: WKTB
Run By: Danielle Weatherston

Duke Energy Kentucky
Case No. 2022-00372
Attorney General's First Set Data Requests
Date Received: January 11, 2023

SUPPLEMENTAL AG-DR-01-091

REQUEST:

Refer to the Application generally. Provide a trial balance for DEBS at December 31, 2019, December 31, 2020, December 31, 2021, and the most recent month for which the accounting books have been closed in 2022. This should be updated as soon as possible after DEBS closes its accounting books for December 2022. In addition, provide a chart of accounts and subaccounts and the related descriptions that matches the accounts used in the trial balance.

SUPPLEMENTAL RESPONSE:

Please refer to AG-DR-01-091 SUPP Attachment 1 for December 31, 2022 and December 31, 2021 trial balances.

PERSON RESPONSIBLE: Danielle L. Weatherston



Duke Energy Business Services

Working Trial Balance
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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
0131034 - Cash BOA 0484 DEBS	7,770,133	6,476,415	1,293,718
0131100 - Cash - Various Banks	13,598,152	18,094,394	(4,496,242)
0131141 - Cash PNC 3752	(83,950)	(61,510)	(22,440)
0131235 - Cash Wells 7780 PE-SVC Co	2,490,454	15,766	2,474,688
0131260 - Cash JPM 1260 DEBS	49,920,426	8,504,736	41,415,690
0131710 - Cash - FUNB Payroll Apd	4,412,072	3,297,658	1,114,413
0131714 - Cash - DEBS General	467,111	(9,553,722)	10,020,834
0131780 - Peoplesoft Payables	(13,514,202)	(8,479,162)	(5,035,041)
1111_CASH - Third Party Cash	65,060,196	18,294,575	46,765,620
CASHANDCASHEQUIV - Cash and Cash Equivalents	65,060,196	18,294,575	46,765,620
0142011 - Accounts Receivable Other	322	-	322
0142801 - A/R-Passport Interface	1	1	-
0142830 - A/R-Merch/Jobb/Contract Work	6,926	6,926	-
0143068 - Parking Funding Receivable	1,619	419	1,200
0143155 - Other A/R - Miscellaneous	1,094,740	55,469	1,039,272
0143180 - Ret Med Life Den/Prem Withheld	(49,368)	(49,033)	(335)
0143320 - Mar Billed - Edp	(32,051)	(663,825)	631,775
0184023 - Clearing Payroll Fixed Distr	(18,451)	2,688	(21,139)
1210_ACCT_REC_TRADE - A/R - Trade	1,003,739	(647,356)	1,651,094
0144700 - Prov for MARBS Uncollectibles	(500)	(500)	-
1215_ACCT_REC_AFDA - Allowance For Doubtful Accounts A/R	(500)	(500)	-
0143119 - Off - System Storms Receivables	12,266	12,266	-
0143640 - RCBP Admin A/R	59,078	59,078	-
0143927 - Employee Receivables	16,476	1,765	14,711
0146777 - AR Intercompany Crossbill (I)	-	-	-
0146999 - Inter - Unit Unconsolidated BU	3,170,577	1,171,274	1,999,303
1231_ACCT_REC_OTHER - A/R - Other	3,258,397	1,244,383	2,014,014
TOTAL_RECEIVABLES - Receivables	4,261,636	596,527	3,665,108
0146000 - AR Intercompany Crossbill	(28,214,646)	135,007,042	(163,221,688)
0146009 - I/C AR Rollup	808,980,263	785,518,306	23,461,957
0146974 - A/R - Affiliates	(10,571,884)	892,191	(11,464,075)
1233_ACCT_REC_CONS - Intercompany Accounts Receivable	770,193,733	921,417,539	(151,223,806)
RECEIVABLES_AFFIL_CO - Receivables from affiliated companies	770,193,733	921,417,539	(151,223,806)
0151150 - Jet Fuel	133,168	102,828	30,340
0154100 - Inventory	30,124,653	26,878,194	3,246,459
0154140 - Misc Inventory	(26,755)	(31,498)	4,743
0163110 - Stores Expense	162,236	-	162,236
1321_OTHER_MATERIAL - Other Materials	30,393,302	26,949,524	3,443,778
TOTAL_INVENTORY - Inventory	30,393,302	26,949,524	3,443,778

Report: WKTB
 Run By: Danielle Weatherston



Duke Energy Business Services

Working Trial Balance
2022M12
YTD

	Dec 2022 Actuals	Dec 2021 Actuals	Variance
0182340 - Sch M: Vac Accrual Reg Asset	65,675,739	65,466,597	209,142
1491_REG_ASSET_OCA - Other Current Assets-Reg	65,675,739	65,466,597	209,142
REG_ASSET_CURRNT - Regulatory Assets	65,675,739	65,466,597	209,142
0165011 - Ppd - Software - Purchase	87,786,723	70,927,139	16,859,585
0165100 - Unexpired Insurance	-	-	-
0165400 - Misc Prepaid Expenses	3,644,795	1,100,044	2,544,751
0165513 - Prepaid Expense - Misc.	(1,242,042)	(604,669)	(637,373)
0165514 - Prepaid Rent/Deposit	1,809,610	3,074,821	(1,265,211)
1410_1470_PPAY_OTHER - Other Pre - Paid Assets	91,999,086	74,497,335	17,501,751
0165000 - Other Current Assets	66	-	66
0172004 - Rents Rec-Real Estate	358,256	594,987	(236,732)
1490_OTH_CUR_ASSETS - Other Current Assets	358,322	594,987	(236,666)
0165075 - Interco Prepaid Insu SchM	-	-	-
1498_CON_OT_CT_ASSET - Intercompany Other Current Assets	-	-	-
OTHER_CURRENT_ASSETS - Other Current Assets	92,357,408	75,092,322	17,265,086
CURRENT_ASSETS - Total Current Assets	1,027,942,014	1,107,817,086	(79,875,072)
0107000 - SCHM Cwip	153,095,940	96,157,401	56,938,540
0107004 - SCHM CWIP (SOFTWARE)	243,394,608	150,058,690	93,335,918
1717_PPE_CIP - Construction in Progress	396,490,548	246,216,091	150,274,458
0101000 - Property Plant and Equipment	2,080,996,357	2,069,203,081	11,793,275
0108552 - Non-Reg Plant in Svc Res Adj	(44,887,436)	(44,887,436)	-
0118200 - Other Utility Plant	386	281	105
1718_PPE_OTHER - Other	2,036,109,307	2,024,315,927	11,793,380
0106000 - Comp Const Unclassified	83,642,345	72,759,421	10,882,924
1719_PPE_REG_PLT_ELE - Reg Plant- Elec gen, dist and trans	83,642,345	72,759,421	10,882,924
0107897 - VIE - Restricted PPE Cost CIP	245	-	245
1722_PPE_VIE_COST - VIE - Restricted PPE Tot Cost	245	-	245
TOTAL_COST - PP&E Cost	2,516,242,445	2,343,291,439	172,951,007
0108000 - Accumulated DDandA - Ppande	31,500,437	-	31,500,437
0108150 - Rsrv For Deprec - General P (I)	-	-	-
0108203 - Acc DD&A-Cap Rate Base	1,407,139	1,451,284	(44,145)
0108600 - SCHM Retirement Wip	25,508	2,772	22,736
0111950 - Allocated- Common Accunulated Amortization	638	-	638
1734_ACC_DDA_REG - Accumulated Depr Reg	32,933,723	1,454,056	31,479,666
0122000 - DDandA - NonUtil Prop - Gen	(1,547,044,285)	(1,456,522,701)	(90,521,584)
1735_ACC_DDA_NR - Accumulated Depr NonReg	(1,547,044,285)	(1,456,522,701)	(90,521,584)
ACCUM_DDA - Less Accumulated Depreciation and Amortization	(1,514,110,562)	(1,455,068,645)	(59,041,917)
PROP_PLANT_EQ_TOTAL - Net Property Plant and Equipment	1,002,131,883	888,222,794	113,909,089

Report: WKTB

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Duke Energy Business Services

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
0182359 - REPS Incremental Costs	2,662	2,662	-
0182374 - Duke Generated REC Certificate	137	-	137
0186295 - Deferred Storm Expenses	192	-	192
1861_ODA_REG_ASSET - Other Deferred Debits - Regulatory Asset	2,992	2,662	329
0182318 - Other Reg Assets - Gen Acct	480,613,451	442,299,078	38,314,373
0182801 - Pension Post Retire P Acctg - FAS87 NQ	20,527,187	39,452,145	(18,924,958)
0186171 - Reg Asset FAS 158 OCI NQ	-	10,723,964	(10,723,964)
0186802 - Accr Pen FAS158 - Qual	-	(2,432,248)	2,432,248
1870_REG_ASSET_PEN - Regulatory Asset - Pension	501,140,638	490,042,938	11,097,699
REGULATORY_ASSETS - Regulatory Assets	501,143,629	490,045,601	11,098,028
0101102 - Oper Lease Right of Use Asset	405,478,529	366,587,714	38,890,815
0101110 - Oper Lse Right of Use Asset RH	44,907,465	44,907,465	-
0108202 - Accumulated DD&A - ROU Asset	(175,571,899)	(137,493,519)	(38,078,381)
0108210 - Depr Lse Right of use Asset RH	(10,555,137)	(7,843,111)	(2,712,026)
1739_OP_LEASE_A - Oper Lease Right of Use Assets	264,258,957	266,158,549	(1,899,592)
OP_LEASE_ROU_ASSETS - Operating Lease Right-of-Use assets	264,258,957	266,158,549	(1,899,592)
1231015 - Current Year Earnings of Sub - Loaded	(79)	(79)	-
1501_INV_CON_CO_CUR - Investment in Consolidated Companies	(79)	(79)	-
1231005 - Investment in Sub - Equity	(158)	(79)	(79)
1521_INV_CON_CO_HIST - Investment in Consolidated Companies - Hist	(158)	(79)	(79)
INVEST_CONSOL_SUBS - Investment in Consolidated Subsidiaries	(237)	(158)	(79)
0124310 - Other Assets	245	60	185
0186029 - Misc Def Debit MISO Activity	-	-	-
0186882 - Straight Line Lease Defer DR	351,876	301,800	50,076
0186889 - Asset Recovery Deferred	2,571,851	1,997,471	574,380
0186984 - Other Long-Term Assets	4,755,000	4,755,000	-
1508_OTHER_ASSETS - Other Assets - Long-Term	7,678,972	7,054,331	624,640
0124400 - Cash Surrender Value - Life	8,793,842	8,353,517	440,325
1518_NCA_EXEC_INS - Non Current Assets - Executive Insurance	8,793,842	8,353,517	440,325
0128716 - Prefunded Pension (major)	-	-	-
0128717 - Prefunded Pension	147,851,704	175,686,836	(27,835,132)
1894_PRE_PENSION - Pre - Funded Pension Costs	147,851,704	175,686,836	(27,835,132)
0165022 - Non-Current Prepaid Expenses	550	100	450
0182002 - Mapping Monitoring Suspense	-	-	-
0183000 - Prelim Survey and Investigation	122,386	122,386	-
0186104 - Deferred Asset-Exit Costs	(1,083,178)	285,594	(1,368,772)

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Duke Energy Business Services

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
0186110 - Miscellaneous Work in Process	103,073	103,073	-
0186120 - Misc. Wip - Fp Dist. Wids	139,737	-	139,737
0186195 - Deferred Rate Case Expense	942	728	214
0186290 - Oth Deferred Charges - Operation	-	-	-
0186400 - SECI-Lakeland Intercon Upgrade	(200)	(200)	-
0186450 - Error Suspense - Other Product	(9,244,480)	(6,639,999)	(2,604,481)
0186460 - Error Suspense - Mapps(Invoice)	11,651	(75,884)	87,535
0186480 - Misc Debits To Be Cleared	(7,770,132)	(6,476,414)	(1,293,718)
0803120 - Light/Med Trucks Gvwr 10K - 26K	12	-	12
0803150 - Med/Heavy Trucks Gvwr greater than 26K	4,651,704	4,651,704	-
0803290 - Miscellaneous Expense	2,230,877,190	1,975,627,388	255,249,802
0803400 - Auto and Truck Exp Distributed	(2,235,344,294)	(1,980,280,843)	(255,063,450)
0830200 - Trenchers and Cable Plows	299	299	-
0830360 - Mobile Equipment	1,452	1,452	-
1862_OTHER_DEF_DR - Other Deferred Debits	(17,533,286)	(12,680,616)	(4,852,670)
0804110 - Unproductive Time Distributed	-	-	-
0804220 - Holidays	-	-	-
0804280 - Scheduled Time Earned Unworked	-	-	-
1867_ODA_CLR_LBR - Other Deferred Debits - Labor Clearing	-	-	-
0106014 - Intangibles General	157	-	157
1522_INTANG_OTHER - Intangibles, net	157	-	157
OTHER_ASSETS - Other Long-Term Assets	146,791,389	178,414,068	(31,622,679)
OTH_NONCURR_ASSETS - Total Other Noncurrent Assets	912,193,738	934,618,060	(22,424,322)
BALANCE - Balance	-	-	-
ASSETS - Total Assets	2,942,267,635	2,930,657,939	11,609,696
0232002 - A/P - Misc - Gen - Acctg	32,913,071	29,489,188	3,423,882
0232009 - Purchasing Card Accrual	39,738,074	32,025,512	7,712,562
0232016 - AP PS8.9 Vendors Payable	243,168,505	235,608,097	7,560,408
0232018 - EAM Payables	246,578,990	215,795,699	30,783,291
0232110 - Vouchers Payable - Automated	14,413,136	11,854,387	2,558,749
0232120 - Vouchers Payable - Special	22,734,244	29,575,839	(6,841,595)
0232135 - Employee Expense Payable	54,424	27,810	26,614
0232181 - Natural Gas Payable	(24,940)	(24,940)	-
0232221 - Employee Relocation - Nei	(29,555)	90,116	(119,671)
0232331 - A/P - ENERGY NEIGHBOR FUND	(42)	(42)	-
0232996 - Capital - Accruals	18,932,872	10,057,421	8,875,450
0242110 - Contract Retentions	2,549,487	1,684,538	864,949
2102_ACCT_PAY_TRADE - Accounts Payable Trade	621,028,265	566,183,626	54,844,639
0232061 - Checks not presented - reclass	13,598,152	18,094,394	(4,496,242)
2104_AP_BANKS - Accounts Payable Banks	13,598,152	18,094,394	(4,496,242)
ACCOUNTS_PAYABLE - Accounts Payable	634,626,417	584,278,020	50,348,397

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Duke Energy Business Services

Working Trial Balance
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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
0232232 - A/P Affiliates	-	13,267,598	(13,267,598)
2107_AP_CONS_CO - Intercompany Accounts Payable	-	13,267,598	(13,267,598)
ACCOUNTS_PAY_AFFIL - Accounts payable to affiliated companies	-	13,267,598	(13,267,598)
0233150 - IC Moneypool - ST Notes Pay	507,777,000	478,280,000	29,497,000
2204_NOTE_PAY_CONS - Intercompany Notes Payable	507,777,000	478,280,000	29,497,000
ST_NOTES_PAY_AFFIL - Notes payable to affiliated companies	507,777,000	478,280,000	29,497,000
0236981 - Fed Inc Tax Payable - Prev Yr	21,060,401	-	21,060,401
0236990 - Fed Inc Tax Payable - Current	11,089,458	28,570,506	(17,481,048)
2411_ACC_FIT - Accrued Federal Income Taxes	32,149,860	28,570,506	3,579,354
0236001 - State It Payable Other	1,505,039	3,763,454	(2,258,415)
0236965 - Accrued SIT - Prior Year	143,481	(26,503)	169,984
2412_ACC_SIT - Accrued State Income Taxes	1,648,520	3,736,951	(2,088,431)
0236470 - Franchise Tax Accrual	(312,448)	-	(312,448)
0236840 - Ohio Commercial Activity Tax	(416)	(416)	-
2421_OTHER_ACC_TAX - Other Accrued Taxes	(312,864)	(416)	(312,448)
0236906 - Use Tax Payable	2,263,908	1,323,096	940,812
2423_ACC_TAX_SLS_USE - Accrued Sales Tax Use	2,263,908	1,323,096	940,812
0236150 - St/Local Unemployment Tax Liab	13,079	(562,223)	575,301
0236700 - Employer FICA Tax Liab	8,439,063	27,496,393	(19,057,330)
0236750 - Federal Unemployment Tax Liab	10,055	11,629	(1,574)
0241110 - State Income Tax Wh - Employee	335,200	1,111,616	(776,416)
0241150 - Federal Income Tax Wh - Employee	(69,970)	(78,418)	8,448
0241160 - FICA Withheld - Employee	(16,127)	(18,398)	2,271
0241335 - Local Taxes Withheld	253,725	258,724	(5,000)
2428_ACC_TAX_PAYROLL - Accrued Payroll Tax	8,965,024	28,219,323	(19,254,299)
TAXES_ACCRUED - Taxes Accrued	44,714,448	61,849,461	(17,135,013)
0234000 - IC Moneypool - ST Interest Pay	129,929	2,914	127,014
2303_ACC_INT_CONS - Intercompany Interest Accrued	129,929	2,914	127,014
INTEREST_ACCRUED - Interest Accrued	129,929	2,914	127,014
0232004 - Vision Deduction	(26,646)	(24,143)	(2,503)
0232005 - Long Term Disability Deduction	(22,559)	48,664	(71,223)
0232045 - Supplemental Life Deductions	(26,085)	305,226	(331,311)
0232048 - Supplemental AD&D Deduction	205	42,680	(42,476)
0232049 - Medical & HSA Deductions	1,552	1,437	115
0232052 - Medical Spending Acct Deduct	(1)	(1)	-
0232053 - Dependent Spending Acct Deduct	23,434	23,434	-
0232067 - Dental Deductions	(6)	(13)	7
0232068 - Employee Parking Deductions	(12)	(12)	-
0232126 - Accrued Audit Fees	784,001	369,001	415,000

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0232230 - Accrued Liabilities	(207,138)	-	(207,138)
0242381 - Retirement Bank Accrual	2,413,776	3,797,240	(1,383,464)
2101_ACCRUED_LIABS - Accrued Liabilities	2,940,522	4,563,515	(1,622,993)
0232039 - Payable 401K Incentive Match	8,529,468	9,921,248	(1,391,780)
0242033 - Wages Payable - Accrual	2,371,143	2,234,770	136,373
0242220 - Legal Employee Deductions	18,833	18,060	774
0242400 - Collections for United Way	688,393	361,955	326,438
0242440 - Cash Coll and Contrib To Trustee	(643,180)	(379,200)	(263,980)
0242450 - Collections From Payroll - Misc	36,172	39,497	(3,325)
0242451 - COLLECTIONS-LAUNDRY/UNIFORMS	536	-	536
0242460 - Prov For Incentive Ben Prog	125,727,639	165,759,353	(40,031,714)
0242461 - Prior Year Incentive Accrual	(100,078)	(100,078)	-
0242490 - Vacation Carryover	109,670,614	109,303,400	367,215
0242660 - Collection - Contr Stk Pur 401 - K	1,832,235	1,712,751	119,484
0242690 - Executive Incentive Accrual	(1,653)	44,528,732	(44,530,385)
2349_CL_OTH_COMP - Other Current Liabilities - Comp	248,130,122	333,400,487	(85,270,365)
0232260 - Deposit Account	(12,083,469)	(11,810,411)	(273,058)
0242175 - Curr Operating Lease Oblig	63,282,482	59,224,154	4,058,328
0242185 - ST Oper Lse Obligation Red Hat	-	-	-
0242398 - CURR&ACCR LIAB MISC	16,819	16,819	-
2350_OTHER_CURR_LIAB - Other Current Liabilities	51,215,832	47,430,562	3,785,270
0242215 - Payroll Severance Reserves	41,251,014	33,665,928	7,585,086
0242216 - Payroll ST Retention/Spcl Rsrvs	6,271,161	5,777,711	493,450
2356_SEVR_RSRV_CLIAB - Severance Reserve	47,522,175	39,443,639	8,078,536
0242797 - NQ Pension Current FPC SERP/ND	-	89,402	(89,402)
0242897 - NQ Pension Current ECBP	10,116,498	10,780,430	(663,932)
0242898 - OPEB Current Liab - Life	783,843	755,189	28,654
0242997 - NQ Pension Current SSERP	2,710,427	2,618,194	92,233
0242999 - Misc Liab - FAS 112	1,483,293	2,038,200	(554,907)
2366_OCL_PENSION - Other Current Liab-Pension	15,094,061	16,281,415	(1,187,354)
OTHER - Total Other Liabilities	364,902,712	441,119,618	(76,216,906)
CURRENT_LIABILITIES - Total Current Liabilities	1,552,150,506	1,578,797,610	(26,647,105)
0190001 - Adit: Prepaid: Federal Taxes	(218,210,665)	(239,435,195)	21,224,530
0190002 - Adit: Prepaid: State Taxes	(12,797,544)	(31,422,584)	18,625,040
0190051 - Accum Deferred FIT-OCI	(4,224,452)	(4,180,622)	(43,830)
0190052 - Accum Deferred SIT-OCI	(258,330)	(562,858)	304,529
0282100 - Adit: PpandE: Federal Taxes	96,064,806	100,675,946	(4,611,141)
0282101 - Adit: PpandE: State Taxes	5,874,511	13,554,534	(7,680,023)
0283100 - Adit: Other: Federal Taxes	140,145,021	144,185,146	(4,040,125)
0283101 - Adit: Other: State Taxes	8,570,082	18,938,003	(10,367,921)
2671_ACC_DFIT - Accumulated Deferred Income Taxes	15,163,430	1,752,370	13,411,060

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DEFERRED_INCOME_TAX - Deferred Income Taxes	15,163,430	1,752,370	13,411,060
0253690 - Pension Deferred Credits	-	-	-
0254689 - Reg Liability - OPEB Medical	39,477,723	31,769,651	7,708,072
0254690 - Reg Liability - OPEB Life	2,922,234	(1,950,926)	4,873,160
2647_REG_LIAB_PEN - Reg Liability - Pension	42,399,957	29,818,725	12,581,232
REGULATORY_LIAB - Regulatory Liabilities	42,399,957	29,818,725	12,581,232
0227175 - LT Operating Lease Obligation	169,466,098	173,020,849	(3,554,752)
2513_LTD_OP_LSE - Operating Lease Liabilities	169,466,098	173,020,849	(3,554,752)
OP_LEASE_LIAB - Operating Lease Liabilities	169,466,098	173,020,849	(3,554,752)
0228314 - OPEB NonCur Liab - Life	12,863,335	17,355,265	(4,491,930)
0228315 - OPEB NonCur Liab - Medical	48,173,607	58,017,859	(9,844,253)
0228325 - Schm Post Emp FAS 112	10,184,014	13,487,695	(3,303,681)
0228340 - Nonqualified Plans Liability	19,631,022	22,783,012	(3,151,991)
0228346 - Pension Liability - FAS 87	288,327,550	261,236,002	27,091,548
0228348 - Pension Liab - FAS 87(Cinergy)	-	-	-
0228403 - Deferred Serp - Active Empl	-	2,479,653	(2,479,653)
0228405 - 2000 Class Deferred Compensat	4,221,050	5,627,571	(1,406,521)
0253630 - Schm Exec Cash Bal Plan	91,400,856	120,438,874	(29,038,018)
2669_ODC_PENSION - Other Deferred Cr - Pension	474,801,433	501,425,932	(26,624,498)
ACC_PEN_OTH_BEN_COST - Accrued Pension and Other Post-Retirement Benefit Costs	474,801,433	501,425,932	(26,624,498)
0228280 - Schm Environmental	(472)	-	(472)
2650_ODC_INJ_DMG - Other Deferred Cr - Injury/Damage Reserv	(472)	-	(472)
0224696 - Other Longterm Liab	228,768	228,768	-
0236701 - Employer FICA Tax Liab LT	(5,717,206)	(3,807,718)	(1,909,488)
0242803 - Deferred Rent	(1,344,436)	(627,199)	(717,237)
0253035 - Misc Def Cr - Genl Acctg	162,016	185,400	(23,385)
0253043 - OPEB - FAS106 Grantor Trust	13,632,447	11,893,263	1,739,184
0253082 - OTH DEFER CR MISCELLANEOUS	3,085,397	643,846	2,441,551
0253930 - Schm Def Cr - Charitable Giving Prog	(405)	-	(405)
0253970 - Schm Def Liab - Non - Employee Director	-	31,250	(31,250)
2651_OTHER_DEF_CR - Other Deferred Credits	10,046,581	8,547,610	1,498,971
0236942 - State Inc Tax Payable - Prior Yrs LT	-	77	(77)
2674_LT_LIAB_UTP - LT Liabilities UTP	-	77	(77)
OTHER_DEF_CR_LIAB - Deferred Credits and Other Liabilities	10,046,109	8,547,687	1,498,422
OTH_NONCURR_LIABILITIES - Total Other Noncurrent Liabilities	711,877,027	714,565,563	(2,688,536)
LIABILITIES - Total Liabilities	2,264,027,532	2,293,363,173	(29,335,641)
0201000 - Common Stock Issued	4	4	-
3111_COMMON_STOCK - Common Stock	4	4	-

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CMN_STOCK - Common Stock	4	4	-
0207008 - Additional Paid In Capital	(2,437,391)	(2,437,391)	-
0208000 - Donations From Stockholder	47,200,000	47,200,000	-
0208010 - Donat Recvd From Stkhld Tax	(669,224)	(669,224)	-
0211003 - Misc Paid in Capital	214,839,126	214,839,126	-
0211004 - Misc Paid In Capital Purch Acctg	(180,602,490)	(180,602,490)	-
0211005 - Misc Paid In Capital Premerger Equity	(48,887,321)	(48,887,321)	-
3211_ADD_PAID_CAP - Additional Paid in Capital	29,442,700	29,442,700	-
APIC - Additional Paid in Capital	29,442,700	29,442,700	-
0216000 - Unapprop Retained Earnings	(44,321,728)	(44,321,728)	-
0216100 - Unappr Undistr Subsid Earnings	667,900,910	633,034,269	34,866,641
3311_RET_EARN - Retained Earnings	623,579,181	588,712,540	34,866,641
RE_CHANGE - Current Year Net Income	41,110,217	34,866,641	6,243,576
TOTAL_RE - Retained Earnings	664,689,399	623,579,181	41,110,217
0219020 - FAS 106 actuarial gain or loss	-	-	-
0219035 - OCI-Actuarial GL Qual	-	-	-
0219036 - OCI-Actuarial GL Qual Fed Tx	4,224,454	4,161,056	63,398
0219037 - OCI-Actuarial GL Qual St Tx	258,333	560,227	(301,894)
0219038 - OCI-Actuarial GL NQ	-	(507,764)	507,764
0219039 - OCI-Actuarial GL NQ Fed Tx	(1)	452,312	(452,313)
0219040 - OCI Actuarial GL NQ St Tx	1	60,899	(60,898)
0219041 - FAS 106 Actuarial GL Fed Tx	-	(432,746)	432,745
0219042 - FAS 106 Actuarial GL St Tx	-	(58,262)	58,262
0219101 - OCI - FAS 87 actuarial gain or loss	(20,374,787)	(20,374,787)	-
0219103 - OCI - NQ 87 actuarial gain or loss	-	(1,707,007)	1,707,007
0219106 - OCI - FAS 106 actuarial gain or loss	-	2,118,952	(2,118,952)
ACCUM_OCI_PEN_OPEB - ACCUM_OCI_OPEB - Accumulated OCI - Pension and OPEB	(15,892,000)	(15,727,119)	(164,881)
OCITotal_exEPU - OCI Total excluding EPU	(15,892,000)	(15,727,119)	(164,881)
OCITotal - Total Other Comprehensive Income	(15,892,000)	(15,727,119)	(164,881)
3411_ACCUM_OCI - Accumulated Other Comprehensive Income	(15,892,000)	(15,727,119)	(164,881)
ACCUM_OCI - Accumulated Other Comprehensive Income	(15,892,000)	(15,727,119)	(164,881)
SHARE_EQUITY - Shareholders' Equity	678,240,103	637,294,766	40,945,337
EQUITY - Total Shareholders' Equity	678,240,103	637,294,766	40,945,337
LIABILITIES_AND_EQ - Total Liabilities and Equity	2,942,267,635	2,930,657,939	11,609,696
0456949 - Other Revenue Affiliate	61,688,262	57,491,463	4,196,799
4106_IC_ELEC_REG - Interco Electric Rev - Reg	61,688,262	57,491,463	4,196,799
0454400 - Other Electric Rents	-	20,000	(20,000)
4507_OTH_ELEC_REG - Other Electric Revenue Regulated	-	20,000	(20,000)

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REGULATED_ELECTRIC - Regulated Electric	61,688,262	57,511,463	4,176,799
0417000 - Misc Revenue	2,349,999	1,416,859	933,140
46XX_OTH_ELEC_REV_NR - Other Electric Rev NonRegulated	2,349,999	1,416,859	933,140
0417310 - Products and Svcs - NonReg	(69,441,566)	(54,628,329)	(14,813,237)
0457103 - SC Dir Op Rev Ofst	(69,441,566)	(54,628,329)	(14,813,237)
0457203 - SC Indr Op Rev Offst	(2,349,999)	(1,436,859)	(913,140)
4607_OTH_MISC_REV_NR - Other Misc Rev NonReg	(2,349,999)	(1,436,859)	(913,140)
NR_ELEC_NATGAS_OTH - Non-Regulated Electric, Natural Gas and Other	-	(20,000)	20,000
OPERATING_REVENUE - Total Operating Revenues	61,688,262	57,491,463	4,196,799
0501996 - Fuel Expense	-	18	(18)
5154_COS_FUEL_COAL - Fuel Cost - Coal	-	18	(18)
FUEL_AND_PURCH_PWR - Fuel used in Electric Generation and Purchased Power	-	18	(18)
0417320 - Exp - Unreg Products and Svcs	297,958	497,546	(199,588)
0426400 - Exp/Civic and Political Activity	11,237,590	11,002,159	235,431
0426510 - Other	556	11,857	(11,301)
0426540 - Employee Service Club Dues	491	1,843	(1,352)
0457102 - SC Direct O&M Offst	(679,603,690)	(687,564,705)	7,961,015
0457202 - SC Indirect O&M Offst	(188,164,608)	(203,795,522)	15,630,914
0500000 - Suprvsn and Engrg - Steam Oper	10,595,886	10,455,236	140,650
0501150 - Coal Handling	450	1,225	(775)
0502100 - Fossil Steam Exp - Other	690,089	812,158	(122,069)
0506000 - Misc Fossil Power Expenses	1,440,239	1,373,837	66,402
0510000 - Suprvsn and Engrng - Steam Maint	2,791,112	2,228,517	562,594
0511000 - Maint of Structures - Steam	81,750	282,900	(201,150)
0512100 - Maint of Boiler Plant - Other	179	660	(481)
0513100 - Maint of Electric Plant - Other	714,544	752,302	(37,758)
0528000 - Maint Suprvsn and Enginrng - Nuc	-	(13,000)	13,000
0546000 - Suprvsn and Enginring - Ct Oper	40	-	40
0548100 - Generation Expenses - Other Ct	468	350	118
0548200 - Prime Movers - Generators - Ct	50	-	50
0549000 - Misc - Power Generation Expenses	7,177	6,361	816
0551000 - Suprvsn and Enginring - Ct Maint	-	178	(178)
0553000 - Maint - Gentg and Elect Equip - Ct	-	200	(200)
0554000 - Misc Power Generation Plant - Ct	-	60	(60)
0557000 - Other Expenses - Oper	502	445	57
0561100 - Load Dispatch - Reliability	245,861	220,357	25,504
0561200 - Load Dispatch - MnitrandOprtrnsys	804,265	731,449	72,816

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0561300 - Load Dispatch - Transsv candSch	114,570	104,211	10,359
0566000 - Misc Trans Exp - Other	96,549	99,487	(2,938)
0566100 - Misc Trans - Trans Lines Related	55	-	55
0569200 - Maint of Computer Software	-	150	(150)
0581004 - Load Dispatch-Dist of Elec	1,505	-	1,505
0588100 - Misc Distribution Exp - Other	4,756,808	5,103,644	(346,836)
0593000 - Maint Overhd Lines - Other - Dist	-	37,611	(37,611)
0823000 - Storage - Gas Losses	1,434	-	1,434
0902000 - Meter Reading Expense	7,424	1,699	5,725
0903000 - Cust Records and Collection Exp	64,713,214	70,817,396	(6,104,182)
0903100 - Cust Contracts and Orders - Local	292,825	98,508	194,317
0903200 - Cust Billing and Acct	1,142,952	1,536,186	(393,235)
0903300 - Cust Collecting - Local	11	345,872	(345,861)
0908000 - Cust Asst Exp-Conservation Programs - Rec	11,354	623	10,731
0909650 - Misc Advertising Expenses	110	-	110
0910000 - Misc Cust Serv/Inform Exp	997,349	(19,882)	1,017,231
0910100 - Exp - Rs Reg Prod/Svces - Cstacct	1,060,921	1,586,499	(525,578)
0912000 - Demonstrating and Selling Exp	90,574	79,409	11,165
0913001 - Advertising Expense	6,040	3,456	2,584
0916000 - Miscellaneous Sales Expense	7,387,107	6,463,497	923,610
0926000 - Employee Benefits	225,576,965	243,685,669	(18,108,704)
0926430 - Employees'Recreation Expense	1,152	-	1,152
0926600 - Employee Benefits - Transferred	532,595,070	533,059,702	(464,632)
52XX_OPER_EX - Operating Expenses	(5,103)	10,150	(15,253)
0924050 - Intercompany Property Insurance Exp	495,830	486,830	9,000
0931008 - A and G Rents IC	33,673,783	35,439,836	(1,766,053)
6X05_CON_GEN_ADMIN - Intercompany Admin and General Expenses	34,169,613	35,926,666	(1,757,053)
0107888 - CWIP - BU Bal Sht - Svc Co Exp	1,614,067,474	1,400,105,231	213,962,242
0108888 - RWIP - BU Bal Sht - Svc Co Exp	7,609,001	360,080	7,248,921
0121888 - Non-Util Prpty BU B/S SC Exp	9,926,747	7,994,612	1,932,136
0163888 - Stores Expense - BU Bal Sht - SvcCo Exp	137,698,222	111,762,111	25,936,111
0182888 - Oth Reg Assets - BU Bal Sht - SvcCo Exp	12,329,983	15,163,555	(2,833,572)
0183888 - Prelim Srvy&Invest - BU Bal Sht - SvcCo Exp	3,625,916	4,955,504	(1,329,588)
0184888 - Clearing Acct - BU Bal Sht - SvcCo Exp	-	(528,128)	528,128
0185888 - Temp Facil - BU B/S-SvcCoExp	(900,668)	(1,558,477)	657,809
0186888 - Misc Def Dbt - BU Bal Sht - SvcCo Exp	110,254,035	113,506,437	(3,252,402)
0426100 - Donations	3,582,766	3,556,100	26,666

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0426300 - Penalties	257	-	257
0457101 - SC Direct A&G Offst	(2,159,926,879)	(2,119,800,529)	(40,126,350)
0457201 - SC Indirect A&G Ofst	(859,584,775)	(871,962,617)	12,377,842
0920000 - A and G Salaries	426,353,411	466,536,387	(40,182,976)
0920001 - SC O&M Labor Deferral	83,081	95,526	(12,445)
0920100 - Salaries & Wages - Proj Supt - NCRC Rec	288	-	288
0921100 - Employee Expenses	11,440,261	6,694,459	4,745,802
0921101 - Employee Exp - NC	713	1,004	(291)
0921110 - Relocation Expenses	1,400	7,749	(6,349)
0921200 - Office Expenses	52,912,399	55,944,356	(3,031,957)
0921300 - Telephone and Telegraph Exp	15,085	101,122	(86,037)
0921400 - Computer Services Expenses	34,874,875	33,614,953	1,259,922
0921540 - Computer Rent (Go Only)	53,543,704	57,761,510	(4,217,805)
0921600 - Other	(23,146)	(11,602)	(11,544)
0921980 - Office Supplies and Expenses	265,317,181	468,058,978	(202,741,797)
0922000 - Admin Exp Transfer	50	(247)	297
0923000 - Outside Services Employed	132,506,233	113,627,133	18,879,100
0923980 - Outside Services Employee and	4,079,736	3,006,809	1,072,927
0924000 - Property Insurance	254,918	246,813	8,105
0924980 - Property Insurance For Corp.	15,291,759	13,945,359	1,346,400
0925000 - Injuries and Damages	(114,066)	31,780	(145,846)
0925200 - Injuries and Damages - Other	451,952	440,445	11,507
0925980 - Injuries and Damages For Corp.	1,084,641	1,127,205	(42,565)
0928000 - Regulatory Expenses (Go)	277,991	(12,000)	289,991
0930150 - Miscellaneous Advertising Exp	2,072,729	1,945,230	127,498
0930200 - Misc General Expenses	(179,033,927)	(200,308,934)	21,275,007
0930220 - Exp of Servicing Securities	322,116	378,141	(56,025)
0930230 - Dues To Various Organizations	593,004	857,449	(264,445)
0930240 - Director'S Expenses	4,171,302	3,967,568	203,734
0930250 - Buy\Sell Transf Employee Homes	1,134,278	632,397	501,881
0930700 - Research and Development	129,137	233,517	(104,380)
0930940 - General Expenses	27,841	120,328	(92,487)
0931001 - Rents - AandG	29,722,650	32,507,571	(2,784,920)
0931003 - Lease Amortization Expense	(176,426)	(144,618)	(31,808)
0935100 - Maint General Plant-Elec	2,544,555	2,642,954	(98,399)
0935200 - Cust Infor and Computer Control	497,047	246,767	250,280
6XXX_GEN_ADMIN - Administrative and General Expenses	(260,961,150)	(272,150,014)	11,188,864
OTHER_OP_AND_MAINT - Operations, Maintenance and Other	(226,796,641)	(236,213,198)	9,416,557

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0403360 - Lease-Depr In rate base Plt IC	12,249	8,166	4,083
0403500 - Depr of General Plant	228,036,416	232,227,376	(4,190,960)
540X_DDA_PPE - Depreciation and Depletion	228,048,665	232,235,542	(4,186,877)
DEPREC_AND_AMORTIZ - Depreciation and Amortization	228,048,665	232,235,542	(4,186,877)
0408000 - NC Property Tax - Electric	3,740,322	11,972,906	(8,232,584)
0408120 - Franchise Tax - Non Electric	100	35	65
0408150 - State Unemployment Tax	1,528,982	367,951	1,161,031
0408151 - Federal Unemployment Tax	379,153	383,790	(4,637)
0408152 - Employer FICA Tax	64,634,006	69,021,794	(4,387,788)
0408470 - Franchise Tax	903,442	1,000,800	(97,358)
0408840 - Miscellaneous Taxes	20	-	20
0408851 - Sales and Use Tax Exp	(2,602,203)	(6,166,890)	3,564,687
0408960 - Allocated Payroll Taxes	(26,870,239)	(23,735,587)	(3,134,652)
0457104 - SC Direct PT Offst	(16,334,280)	(20,094,606)	3,760,326
0457200 - SC Indirect PT Offst	(25,395,820)	(33,531,053)	8,135,233
55XX_MISC_TAX - Miscellaneous Taxes	(16,515)	(780,859)	764,344
PROPERTY_AND_OTR_TAX - Property and Other Taxes	(16,515)	(780,859)	764,344
0426553 - PpandE Impairments	13,116,683	85,969,773	(72,853,090)
0457106 - PPE Impair Offset	(13,116,683)	(85,969,773)	72,853,090
5564_IMPAIR_PPE - PpandE Impairments	-	-	-
IMPAIRMENTS_AND_OTHE - Total Impairments and Other Related Chgs	-	-	-
TOTAL_IMPAIRMENT - Impairments and Other Charges	-	-	-
OPERATING_EXPENSES - Total Operating Expenses	1,235,510	(4,758,497)	5,994,006
0421100 - Gain on Disposal of Property	1,209,921	167	1,209,754
0421200 - Loss on Disposal of Property	(201,874)	(723,916)	522,042
7519_GAINLOSS_PPE - PpandE Gain (Loss)	1,008,047	(723,749)	1,731,795
GAIN_SALE_OTH_ASSET - Gain/(Loss) on Sales of Other Assets and Other, net	1,008,047	(723,749)	1,731,795
OTH_OPER_GAINLOSS - Other Operating Gains and Losses	1,008,047	(723,749)	1,731,795
OPERATING_INCOME - Operating Income	61,460,799	61,526,211	(65,412)
0421340 - Gain on Life Insurance Policy	-	33,573	(33,573)
0421940 - Misc Income	(19,284,741)	(10,687,267)	(8,597,473)
0426200 - Life Insurance Expense	(601,176)	(623,837)	22,661
0457988 - Allocated other income or exp offset	(11,100,604)	(20,187,680)	9,087,076
0926999 - Non Service Cost (ASU 2017-07)	(29,784,169)	(30,217,537)	433,368
71XX_OTHER_INCOME - Other Income	-	(1)	1
0419240 - Miscellaneous Interest	225,585	325,342	(99,757)

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
7310_INT_DIV - Interest and Dividends	225,585	325,342	(99,757)
OTHER_INCOME_AND_EXP - Other Income and Expenses	225,585	325,342	(99,757)
EARNINGS_BFR_INT_TAX - Earnings Before Interest Expense and Taxes	61,686,384	61,851,553	(165,169)
0431400 - Int/Other Notes and Acct Pay	-	98,779	(98,779)
8220_INT_OTHER_DEBT - Interest on Other Debt	-	98,779	(98,779)
0431000 - Int Exp - Taxes	260	221	39
0431130 - Interest Exp - Capital Lease	-	3,498,886	(3,498,886)
8410_MISC_INT_EXP - Miscellaneous Interest Expense	260	3,499,107	(3,498,847)
0430216 - IC Moneypool - Interest Exp	12,101,177	910,425	11,190,752
8430_INTERCO_INT - Intercompany Interest Expense	12,101,177	910,425	11,190,752
0457301 - SC Ind Intrst Offset	(11,875,746)	(682,982)	(11,192,764)
8510_INT_COST_CAP - Interest Costs on Capital Debt Expense	(11,875,746)	(682,982)	(11,192,764)
INTEREST_EXPENSE - Interest Expense	225,692	3,825,330	(3,599,638)
EARNINGS_BEFORE_TAX - Earnings From Continuing Operations Before Income Taxes	61,460,692	58,026,223	3,434,469
0409220 - Federal Income Tax - NonUtility CY	11,089,458	28,570,506	(17,481,048)
0409221 - Federal Income Tax - NonUtility PY	(7,510,105)	6,846,146	(14,356,251)
8611_CURR_FIT - Current Federal Income Taxes	3,579,354	35,416,652	(31,837,299)
0409202 - State Income Tax NonUtility	1,505,039	3,767,754	(2,262,715)
0409233 - Tax expense - state nonutility - PY	(989,395)	847,938	(1,837,333)
8612_CURR_SIT - Current State Income Taxes	515,644	4,615,692	(4,100,048)
0410240 - Dfit: Non - Utility: Curr Year	88,689,970	107,363,013	(18,673,044)
0410241 - Dfit: Non - Utility: Prior Yr Cr	7,616,207	18,248	7,597,959
0411240 - Dfit: Non - Utility: Curr Yr Cr	(78,678,925)	(114,919,997)	36,241,072
0411241 - Other Deferred Taxes PY	(2,334,408)	(7,303,091)	4,968,683
8621_DEF_FIT - Deferred Federal Income Taxes	15,292,844	(14,841,826)	30,134,670
0410242 - Dsit: Non - Utility: Curr Year	36,443,811	14,441,804	22,002,008
0410243 - Dsit: Non - Utility: Prior Year	465,743	2,457	463,286
0411242 - Dsit: Non - Utility: Curr Yr Cr	(35,804,170)	(15,492,022)	(20,312,148)
0411243 - Dsit: Non - Utility: Prior Yr Cr	(142,753)	(983,254)	840,501
8622_DEF_SIT - Deferred State Income Taxes	962,632	(2,031,015)	2,993,647
0409234 - UTP Tax Exp: State Non-Util-PY	(77)	-	(77)
8625_CSIT_F48 - Curr State Inc Tax - FIN 48	(77)	-	(77)
INCOME_TAXES - Income Tax Expense (Benefit) From Continuing Operations	20,350,396	23,159,503	(2,809,107)
INC_CON_OPS_ATTR_DEC - Income From Continuing Operations Attributable to Duke Energy Corp	41,110,296	34,866,720	6,243,576
INC_FROM_CONT_OPS - Income (Loss) From Continuing Operations	41,110,296	34,866,720	6,243,576

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	Dec 2022 Actuals	Dec 2021 Actuals	Variance
4181107 - Earnings of Sub	(79)	(79)	-
7210_EQ_SUBS - Earnings of Subsidiaries	(79)	(79)	-
EARNINGS_OF_SUBSID - Earnings (Loss) of Subsidiaries	(79)	(79)	-
INC_BEF_EXT_CUM - Net Inc Bfr Ext and Chg in Acct. Prin.	41,110,217	34,866,641	6,243,576
<i>NET_INCOME_CONSOL - Consolidated Net Income</i>	<u>41,110,217</u>	<u>34,866,641</u>	<u>6,243,576</u>
NET_INCOME_ATTRIBUT_CO - Net Income Attributable to Company	41,110,217	34,866,641	6,243,576
NET_INCOME - Net Income Attributable to Controlling Interest	41,110,217	34,866,641	6,243,576
Trial Balance	<u>41,110,217</u>	<u>34,866,641</u>	-

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