

**BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION**

**RECEIVED**

NOV 29 2005

PUBLIC SERVICE  
COMMISSION

**IN THE MATTER OF:**

**GENERAL ADJUSTMENT OF ELECTRIC )  
RATES OF KENTUCKY POWER COMPANY )   CASE NO. 2005 -00341**

**KENTUCKY POWER COMPANY  
RESPONSES TO COMMISSION STAFF'S  
SECOND SET DATA REQUEST**

**VOLUME 1 OF 2**

**November 29, 2005**



## **Kentucky Power Company**

### **REQUEST**

Refer to the response to the Commission Staff's First Data Request dated September 21, 2005 ("Staff's First Request"), Item 21. Kentucky Power was requested to provide separate schedules showing a comparison of the balance in the total company and Kentucky jurisdictional revenue accounts for each month of the test year to the same month of the preceding year for each revenue account or subaccount included in its chart of accounts. Kentucky Power was directed to provide this information in the manner shown in Format 19 of the Staff's First Request. Kentucky Power's response did not provide an account-by-account comparison of the test year with the previous year.

- a. Provide the originally requested information in the analysis format indicated. The Kentucky jurisdictional amounts may be shown as 12-month totals rather than monthly. As clarification of the analysis format requested, see Kentucky Power's response to the Staff's First Request, Item 19, pages 3 through 5 of 5.
- b. For each account shown in the response to part (a) above, where the change in the 12-month total company or Kentucky jurisdictional balances between the test year and the previous 12 months was greater than a positive or negative 10 percent and the dollar amount of the change exceeded \$500,000, explain the reason(s) for the change in the account balances.

### **RESPONSE**

- a. Please refer to pages 2 through 7 of this response.
- b. Please refer to pages 8 through 19 of this response.

**WITNESS:** Errol K Wagner

KENTUCKY POWER COMPANY

Case No. 2005-00341

Comparison of Total Company Test Year Account Balances  
 With Those of the Preceding Year

"000 Omitted"

Account Number and Account Title	1st Month		2nd Month		3rd Month		4th Month		5th Month		6th Month		7th Month		8th Month		9th Month		10th Month		11th Month		12th Month		Total (Sum Across Rows)	
	Month Ended	July	Month Ended	August	Month Ended	September	Month Ended	October	Month Ended	November	Month Ended	December	Month Ended	January	Month Ended	February	Month Ended	March	Month Ended	April	Month Ended	May	Month Ended	June		
4118000 Gain Disposition of Allowances																										
Test Year	0		558		0		443		4		1,387		0		0		0		660		1,558		1,090		5,700	
Prior Year	30		0		0		0		0		783		0		0		144		143		348		(145)		1,303	
Increase/(Decrease)	(30)		558		0		443		4		604		0		0		(144)		517		1,210		1,235		4,397	337%
4119000 Loss Disposition of Allowances																										
Test Year	0		0		0		0		0		0		0		(9)		0		0		0		0		(9)	
Prior Year	0		(1)		0		0		0		0		0		0		0		0		0		0		(1)	
Increase/(Decrease)	0		1		0		0		0		0		0		(9)		0		0		0		0		(8)	800%
4400001 Residential Sales-W/Space Htg																										
Test Year	6,407		5,741		4,720		4,661		6,637		11,623		11,317		8,322		9,710		6,012		4,972		5,232		85,354	
Prior Year	6,240		5,512		4,449		3,986		6,309		10,882		12,095		9,636		6,896		5,229		4,755		5,277		81,266	
Increase/(Decrease)	167		229		271		675		328		741		(778)		(1,314)		2,814		783		217		(45)		4,088	5%
4400002 Residential Sales-W/O Space Ht																										
Test Year	4,515		4,014		3,162		2,882		3,473		5,133		4,589		3,392		4,301		3,291		3,121		3,558		45,431	
Prior Year	4,518		4,035		3,139		2,210		3,211		4,635		4,825		3,762		3,406		2,914		3,233		3,985		43,873	
Increase/(Decrease)	(3)		(21)		23		672		262		498		(236)		23		895		377		(112)		(427)		1,558	4%
4420001 Commercial Sales																										
Test Year	5,155		4,910		4,277		4,386		5,019		5,466		4,837		4,082		5,111		4,664		4,830		4,979		57,716	
Prior Year	4,964		4,482		3,835		3,695		4,229		4,903		4,902		4,251		4,265		4,057		4,878		4,965		53,426	
Increase/(Decrease)	191		428		442		691		790		563		(65)		(169)		846		607		(48)		14		4,290	8%
4420002 Industrial Sales (Excl Mines)																										
Test Year	6,000		5,442		5,078		5,624		6,707		6,696		6,586		5,114		5,346		6,089		6,875		5,699		71,256	
Prior Year	4,643		4,513		3,889		4,614		4,771		4,382		4,193		4,268		4,861		5,585		5,730		5,455		55,904	
Increase/(Decrease)	1,357		929		1,189		1,010		1,936		2,314		2,393		846		485		1,504		1,145		244		15,352	27%
4420004 Ind Sales-NonAffil(Incl Mines)																										
Test Year	3,534		3,726		3,301		3,762		4,744		4,294		3,901		3,587		4,237		4,172		4,391		4,216		47,865	
Prior Year	3,259		3,324		2,902		3,709		4,016		3,632		3,537		3,571		3,718		3,434		4,247		3,259		42,608	
Increase/(Decrease)	275		402		399		53		728		662		364		16		519		738		144		957		5,257	12%
4420006 Sales to Pub Auth - Schools																										
Test Year	623		799		897		786		880		1,046		882		832		976		835		861		708		10,125	
Prior Year	512		728		837		674		756		953		881		888		789		718		840		726		9,302	
Increase/(Decrease)	111		71		60		112		124		93		1		(56)		187		117		21		(18)		823	9%
4420007 Sales to Pub Auth - Ex Schools																										
Test Year	826		728		701		723		800		947		760		652		823		786		791		817		9,354	
Prior Year	729		668		571		597		664		778		788		736		691		645		769		824		8,460	
Increase/(Decrease)	97		60		130		126		136		169		(28)		(84)		132		141		22		(7)		894	11%
4440000 Public Street/Highway Lighting																										
Test Year	84		84		81		83		92		93		88		76		83		81		82		77		1,004	
Prior Year	81		82		78		82		86		84		85		76		81		86		86		83		985	
Increase/(Decrease)	3		2		3		1		6		9		3		0		2		0		(4)		(6)		19	2%
4470002 Sales for Resale - NonAssoc																										
Test Year	2,048		1,618		1,308		1,009		1,664		1,658		2,835		2,885		3,550		2,067		2,533		2,633		25,808	
Prior Year	2,602		1,793		992		1,475		869		1,597		2,281		1,878		1,094		1,944		1,717		3,136		21,378	
Increase/(Decrease)	(554)		(175)		316		(466)		795		61		554		1,007		2,456		123		816		(503)		4,430	21%
4470004 Sales for Resale-Nonaff-Ancill																										
Test Year	76		69		64		5		1		2		3		2		3		3		2		2		232	
Prior Year	68		66		77		57		60		67		83		73		67		70		74		74		834	
Increase/(Decrease)	8		3		(13)		(52)		(59)		(65)		(80)		(71)		(64)		(69)		(68)		(72)		(602)	-72%
4470005 Sales for Resale-Nonaff-Transm																										
Test Year	898		830		758		80		68		64		67		70		70		70		70		70		3,115	
Prior Year	803		793		912		667		697		789		982		863		783		848		817		880		9,834	
Increase/(Decrease)	95		37		(154)		(587)		(629)		(725)		(915)		(793)		(713)		(778)		(747)		(810)		(6,719)	-68%
4470006 Sales for Resale-Bookout Sales																										
Test Year	44,812		48,925		27,743		28,423		31,613		35,740		37,751		43,444		33,739		27,579		24,182		24,848		408,799	
Prior Year	68,726		67,138		32,288		28,544		24,791		31,897		40,487		43,619		42,602		36,775		32,325		33,925		483,117	
Increase/(Decrease)	(23,914)		(18,213)		(4,545)		(121)		6,822		3,843		(2,736)		(175)		(8,863)		(9,196)		(8,143)		(9,077)		(74,318)	-15%

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12 Month	Total	
	Month Ended July	Month Ended August	Month Ended September	Month Ended October	Month Ended November	Month Ended December	Month Ended January	Month Ended February	Month Ended March	Month Ended April	Month Ended May	Month Ended June	(Sum Across Rows)	
4470007 Sales for Resale-Option Sales														
Test Year	497	948	192	594	596	650	684	800	37	186	187	242	5,613	
Prior Year	1,595	1,308	302	776	570	672	788	696	470	436	325	236	8,174	
Increase/(Decrease)	(1,098)	(360)	(110)	(182)	26	(22)	(104)	104	(433)	(250)	(138)	6	(2,561)	-31%
4470010 Sales for Resale-Bookout Purch														
Test Year	(43,277)	(47,985)	(27,322)	(28,071)	(31,161)	(35,500)	(36,568)	(43,695)	(34,832)	(26,702)	(23,957)	(23,900)	(402,970)	
Prior Year	(68,550)	(67,174)	(33,006)	(29,047)	(24,976)	(31,950)	(39,609)	(43,677)	(42,311)	(35,817)	(31,286)	(32,887)	(480,290)	
Increase/(Decrease)	25,273	19,189	5,684	976	(6,185)	(3,550)	3,041	(18)	7,479	9,115	7,329	8,987	77,320	-16%
4470011 Sales for Resale-Option Purch														
Test Year	(1,344)	(1,167)	(384)	(693)	(687)	(725)	(352)	(62)	(71)	(67)	(65)	(68)	(5,685)	
Prior Year	(677)	(928)	(38)	(451)	(365)	(291)	(1,166)	(854)	(571)	(718)	(531)	(500)	(7,090)	
Increase/(Decrease)	(667)	(239)	(346)	(242)	(322)	(434)	814	792	500	651	466	432	1,405	-20%
4470026 Sale for Resl - Real from East														
Test Year	0	0	0	0	0	0	100	(282)	(338)	(216)	(144)	(526)	(1,406)	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	0	0	0	100	(282)	(338)	(216)	(144)	(526)	(1,406)	#DIV/0!
4470027 Whsal/Muni/Pb Ath Fuel Rev														
Test Year	122	112	108	83	116	168	139	124	156	109	109	131	1,477	
Prior Year	0	0	0	78	85	105	112	103	92	79	88	97	839	
Increase/(Decrease)	122	112	108	5	31	63	27	21	64	30	21	34	638	76%
4470028 Sale/Resale - NA - Fuel Rev														
Test Year	6,279	5,668	5,593	2,450	4,048	1,864	3,842	3,250	3,530	1,764	1,378	1,332	40,998	
Prior Year	5,547	6,236	5,209	4,541	4,021	4,557	6,308	5,715	5,271	4,439	5,507	5,645	62,996	
Increase/(Decrease)	732	(568)	384	(2,091)	27	(2,693)	(2,466)	(2,465)	(1,741)	(2,675)	(4,129)	(4,313)	(21,998)	-35%
4470033 Whsal/Muni/Pub Auth Base Rev														
Test Year	155	146	125	119	134	180	179	144	166	119	127	147	1,741	
Prior Year	0	0	0	126	133	142	176	159	141	126	141	137	1,281	
Increase/(Decrease)	155	146	125	(7)	1	38	3	(15)	25	(7)	(14)	10	460	36%
4470064 Purch Pwr PhysTrad - Non Assoc														
Test Year	(2,380)	(2,255)	(1,880)	(517)	(639)	(1,393)	(1,915)	(1,685)	(1,225)	(650)	(471)	(647)	(15,657)	
Prior Year	(1,821)	(2,538)	(1,516)	(1,062)	(1,238)	(1,579)	(2,867)	(3,067)	(3,209)	(2,596)	(3,196)	(2,103)	(26,792)	
Increase/(Decrease)	(559)	283	(364)	545	599	186	952	1,382	1,984	1,946	2,725	1,456	11,135	-42%
4470066 PWR Trding Trans Exp-NonAssoc														
Test Year	(60)	(165)	(45)	(11)	(11)	(9)	(11)	(9)	(19)	(28)	(31)	(36)	(435)	
Prior Year	(42)	(114)	(108)	(88)	(81)	26	(55)	(44)	(61)	(110)	(65)	(44)	(786)	
Increase/(Decrease)	(18)	(51)	63	77	70	(35)	44	35	42	82	34	8	351	-45%
4470072 Sales for Resale - Hedge Trans														
Test Year	(35)	48	0	(254)	(370)	(286)	(212)	166	(421)	(151)	234	(162)	(1,443)	
Prior Year	57	(69)	204	6	58	(44)	(401)	228	(25)	(64)	(400)	(30)	(480)	
Increase/(Decrease)	(92)	117	(204)	(260)	(428)	(242)	189	(62)	(396)	(87)	634	(132)	(963)	201%
4470077 Purchase Gas Conv - Affil														
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prior Year	(184)	184	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	184	(184)	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
4470081 Financial Spark Gas - Realized														
Test Year	81	26	(428)	(640)	(579)	(887)	(8)	254	(2,274)	1,079	(79)	423	(3,032)	
Prior Year	0	0	0	0	8	(21)	(21)	367	(378)	(8)	27	(57)	(83)	
Increase/(Decrease)	81	26	(428)	(640)	(587)	(866)	13	(113)	(1,896)	1,087	(106)	480	(2,949)	3553%
4470082 Financial Electric Realized														
Test Year	265	(148)	41	(15)	(103)	77	189	(190)	15	(24)	269	(748)	(372)	
Prior Year	0	0	0	(5)	(8)	89	(177)	(5)	(50)	(8)	8	268	112	
Increase/(Decrease)	265	(148)	41	(10)	(95)	(12)	366	(185)	65	(16)	261	(1,016)	(484)	-432%
4470089 PJM Energy Sales Margin														
Test Year	0	0	0	24	(262)	506	53	(72)	638	1,062	444	1,114	3,507	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	24	(262)	506	53	(72)	638	1,062	444	1,114	3,507	#DIV/0!
4470090 PJM Spot Energy Purchases														
Test Year	0	0	0	(629)	(5,188)	(1,857)	(2,810)	(2,276)	(2,839)	(2,476)	(844)	(1,110)	(20,029)	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	(629)	(5,188)	(1,857)	(2,810)	(2,276)	(2,839)	(2,476)	(844)	(1,110)	(20,029)	#DIV/0!
4470091 PJM Explicit Congestion Cost														
Test Year	0	0	0	0	0	(134)	24	(10)	(6)	(18)	7	(24)	(161)	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	0	0	(134)	24	(10)	(6)	(18)	7	(24)	(161)	#DIV/0!



Account Number and Account Title	1st Month		2nd Month		3rd Month		4th Month		5th Month		6th Month		7th Month		8th Month		9th Month		10th Month		11th Month		12 Month		Total (Sum Across Rows)	
	Month Ended	July	Month Ended	August	Month Ended	September	Month Ended	October	Month Ended	November	Month Ended	December	Month Ended	January	Month Ended	February	Month Ended	March	Month Ended	April	Month Ended	May	Month Ended	June		
4470109 PJM FTR Revenue-Spec																										
Test Year	0		0		0		0		0		0		0		0		0		0		0		0		2	2
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		0		0		0		0		0		0		0		2	2
4470110 PJM TO Admin. Exp.-NonAff.																										
Test Year	0		0		0		(2)		(9)		1		(3)		(18)		(15)		10		(1)		(1)		(38)	(38)
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		(2)		(9)		1		(3)		(18)		(15)		10		(1)		(1)		(38)	(38)
4470111 Buckeye Excess Energy-OSS																										
Test Year	0		0		0		(270)		(270)		540		0		0		0		0		0		0		0	0
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		(270)		(270)		540		0		0		0		0		0		0		0	0
4470112 Non-ECR Phys. Sales-OSS																										
Test Year	0		0		0		927		96		110		180		146		129		843		219		352		3,002	3,002
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		927		96		110		180		146		129		843		219		352		3,002	3,002
4470113 PJM Non-ECR Purchases-OSS																										
Test Year	0		0		0		(907)		907		0		0		0		0		0		0		0		0	0
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		(907)		907		0		0		0		0		0		0		0		0	0
4470114 PJM Transm. Loss - LSE																										
Test Year	0		0		0		0		(48)		(23)		(46)		14		(46)		43		7		(22)		(121)	(121)
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		(48)		(23)		(46)		14		(46)		43		7		(22)		(121)	(121)
4470115 PJM Meter Corrections-OSS																										
Test Year	0		0		0		0		0		3		(12)		0		0		1		0		(11)		(19)	(19)
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		3		(12)		0		0		1		0		(11)		(19)	(19)
4470116 PJM Meter Corrections-LSE																										
Test Year	0		0		0		0		0		13		(74)		(2)		(3)		9		(2)		(76)		(135)	(135)
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		13		(74)		(2)		(3)		9		(2)		(76)		(135)	(135)
4470117 Realiz. Sharing-447 Optim																										
Test Year	0		0		0		0		0		0		145		675		1,392		(814)		226		50		1,674	1,674
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		0		145		675		1,392		(814)		226		50		1,674	1,674
4470118 Realiz. Sharing-PJM OSS																										
Test Year	0		0		0		0		0		0		17		34		(13)		(17)		(10)		8		19	19
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		0		17		34		(13)		(17)		(10)		8		19	19
4470119 PJM SECA Transm. Expense																										
Test Year	0		0		0		0		0		0		(265)		(141)		(141)		(141)		(141)		(158)		(987)	(987)
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		0		(265)		(141)		(141)		(141)		(141)		(158)		(987)	(987)
4470124 PJM Incremental Spot-OSS																										
Test Year	0		0		0		0		0		0		78		(88)		(8)		0		0		0		(18)	(18)
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		0		78		(88)		(8)		0		0		0		(18)	(18)
4470125 PJM Incremental Exp Cong-OSS																										
Test Year	0		0		0		0		0		0		(22)		(49)		36		(1)		(8)		(2)		(46)	(46)
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		0		(22)		(49)		36		(1)		(8)		(2)		(46)	(46)
4470126 PJM Incremental Imp Cong-OSS																										
Test Year	0		0		0		0		0		0		37		(36)		1		(16)		5		(182)		(191)	(191)
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		0		37		(36)		1		(16)		5		(182)		(191)	(191)
4470131 Non ECR Purchased Power OSS																										
Test Year	0		0		0		0		0		0		0		0		0		(758)		(98)		(404)		(1,260)	(1,260)
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		0		0		0		0		(758)		(98)		(404)		(1,260)	(1,260)
4470132 Spark Gas - Realized																										
Test Year	0		0		0		0		0		0		0		0		1,078		(148)		(328)		(17)		585	585
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0	0
Increase/(Decrease)	0		0		0		0		0		0		0		0		1,078		(148)		(328)		(17)		585	585

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12 Month	Total (Sum Across Rows)	
	Month Ended July	Month Ended August	Month Ended September	Month Ended October	Month Ended November	Month Ended December	Month Ended January	Month Ended February	Month Ended March	Month Ended April	Month Ended May	Month Ended June		
4500000 Forfeited Discounts														
Test Year	113	108	111	116	91	124	205	170	92	158	103	84	1,475	
Prior Year	108	134	116	119	97	136	162	171	97	110	93	116	1,459	
Increase/(Decrease)	5	(26)	(5)	(3)	(6)	(12)	43	(1)	(5)	48	10	(32)	16	1%
4510001 Misc Service Rev - Nonaffil														
Test Year	25	29	88	15	26	9	11	10	13	4	11	10	251	
Prior Year	19	21	17	30	12	10	16	19	22	13	13	18	210	
Increase/(Decrease)	6	8	71	(15)	14	(1)	(5)	(9)	(9)	(9)	(2)	(8)	41	20%
4540002 Rent From Elect Property-NAC														
Test Year	204	205	249	208	200	211	198	198	200	283	214	231	2,601	
Prior Year	271	169	244	200	200	289	194	194	231	265	205	220	2,682	
Increase/(Decrease)	(67)	36	5	8	0	(78)	4	4	(31)	18	9	11	(81)	-3%
4540004 Rent From Elect Prop-ABD-Nonaf														
Test Year	2	3	22	3	3	11	3	6	11	3	3	12	82	
Prior Year	8	3	7	14	1	7	3	3	7	3	6	11	73	
Increase/(Decrease)	(6)	0	15	(11)	2	4	0	3	4	0	(3)	1	9	12%
4560007 Oth Elect Rev - DSM Program														
Test Year	119	124	125	134	136	156	172	174	(3,433)	125	49	50	(2,069)	
Prior Year	103	106	112	142	145	165	186	186	164	117	117	119	1,662	
Increase/(Decrease)	16	18	13	(8)	(9)	(9)	(14)	(12)	(3,597)	8	(68)	(69)	(3,731)	-224%
4560012 Oth Elect Rev - Nonaffiliated														
Test Year	0	0	0	0	0	0	0	0	0	0	0	15	15	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	15	15	#DIV/0!
4560013 Oth Elect Rev-Trans-Nonaffil														
Test Year	984	926	792	99	9	3	3	3	4	3	3	5	2,834	
Prior Year	1,050	1,071	888	821	779	866	1,026	891	700	725	775	898	10,490	
Increase/(Decrease)	(66)	(145)	(96)	(722)	(770)	(863)	(1,023)	(888)	(696)	(722)	(772)	(893)	(7,656)	-73%
4560014 Oth Elect Revenues - Ancillary														
Test Year	104	80	75	6	0	0	0	0	0	0	0	0	265	
Prior Year	69	110	94	48	64	71	101	77	55	63	62	79	893	
Increase/(Decrease)	35	(30)	(19)	(42)	(64)	(71)	(101)	(77)	(55)	(63)	(62)	(79)	(628)	-70%
4560015 Other Electric Revenues - ABD														
Test Year	27	276	530	193	32	354	45	111	192	27	175	228	2,190	
Prior Year	174	59	423	28	79	526	37	48	546	47	184	84	2,235	
Increase/(Decrease)	(147)	217	107	165	(47)	(172)	8	63	(354)	(20)	(9)	144	(45)	-2%
4560016 Financial Trading Rev-Unreal														
Test Year	(0)	0	0	0	0	0	0	0	0	(0)	0	0	0	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	(0)	0	0	0	0	0	0	0	0	(0)	0	0	0	#DIV/0!
4560027 Financial Trading Rev-Real														
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
4560041 Miscellaneous Revenue-NonAffil														
Test Year	0	1	0	0	0	33	8	0	0	0	0	0	42	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	1	0	0	0	33	8	0	0	0	0	0	42	#DIV/0!
4560049 Merch Generation Finan -Realzd														
Test Year	(214)	(101)	(101)	(312)	(653)	246	494	160	1,707	(756)	(163)	(162)	145	
Prior Year	0	0	0	(26)	(555)	477	(269)	527	1,417	(288)	(356)	(216)	711	
Increase/(Decrease)	(214)	(101)	(101)	(286)	(98)	(231)	763	(367)	290	(468)	193	54	(566)	-80%
4560050 Oth Elec Rev-Coal Trd Rlzd G-L														
Test Year	0	0	1,208	0	0	1,183	0	0	66	21	0	(2)	2,476	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	2,789	2,789	
Increase/(Decrease)	0	0	1,208	0	0	1,183	0	0	66	21	0	(2,791)	(313)	-11%
4560058 PJM NITS Revenue-NonAff.														
Test Year	0	0	0	382	384	240	189	221	243	271	243	240	2,413	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	382	384	240	189	221	243	271	243	240	2,413	#DIV/0!
4560060 PJM Pt2Pt Trans.Rev.-NonAff.														
Test Year	0	0	0	317	277	118	209	49	159	106	104	110	1,449	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	317	277	118	209	49	159	106	104	110	1,449	#DIV/0!

Account Number and Account Title	1st Month		2nd Month		3rd Month		4th Month		5th Month		6th Month		7th Month		8th Month		9th Month		10th Month		11th Month		12 Month		Total (Sum Across Rows)		
	Month Ended	July	Month Ended	August	Month Ended	September	Month Ended	October	Month Ended	November	Month Ended	December	Month Ended	January	Month Ended	February	Month Ended	March	Month Ended	April	Month Ended	May	Month Ended	June			
4560062 PJM TO Admin. Rev.-NonAff.																											
Test Year	0		0		0		7		42		10		27		30		19		9		21		17		182		
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0		0
Increase/(Decrease)	0		0		0		7		42		10		27		30		19		9		21		17		182	#DIV/0!	
4560064 Buckeye Admin. Fee Revenue																											
Test Year	0		0		0		8		9		10		11		10		11		9		8		10		86		
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0		0
Increase/(Decrease)	0		0		0		8		9		10		11		10		11		9		8		10		86	#DIV/0!	
4560067 OthElecRev Phys Coal Purch Exp																											
Test Year	0		0		(1,208)		0		0		(1,183)		0		0		0		0		0		0		(2,391)		
Prior Year	0		0		0		0		0		0		0		0		0		0		0		(2,735)		(2,735)		
Increase/(Decrease)	0		0		(1,208)		0		0		(1,183)		0		0		0		0		0		2,735		344		-13%
4560068 SECA Transmission Revenue																											
Test Year	0		0		0		0		0		824		889		830		842		963		1,073		884		6,305		
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0		0
Increase/(Decrease)	0		0		0		0		0		824		889		830		842		963		1,073		884		6,305	#DIV/0!	
4470001 Sales for Resale - Assoc Cos																											
Test Year	36		108		44		118		2		158		40		61		70		225		240		239		1,341		
Prior Year	3,644		2,892		2,517		2,493		3,599		3,029		2,189		1,884		1,301		(5,001)		62		60		18,669		
Increase/(Decrease)	(3,608)		(2,784)		(2,473)		(2,375)		(3,597)		(2,871)		(2,149)		(1,823)		(1,231)		5,226		178		179		(17,328)		-93%
4470014 Sls Resale-Ancillary Trans-Aff																											
Test Year	2		3		2		0		0		0		0		0		0		0		0		0		7		
Prior Year	2		2		2		2		3		2		2		2		2		2		2		2		25		
Increase/(Decrease)	0		1		0		(2)		(3)		(2)		(2)		(2)		(2)		(2)		(2)		(2)		(18)		-72%
4470015 Sls Resale-Transmission-Affil																											
Test Year	25		25		26		0		0		0		0		0		0		0		0		0		76		
Prior Year	25		23		22		22		36		26		26		25		25		25		25		25		305		
Increase/(Decrease)	0		2		4		(22)		(36)		(26)		(26)		(25)		(25)		(25)		(25)		(25)		(229)		-75%
4470035 Sls for Rsl - Fuel Rev - Assoc																											
Test Year	321		319		333		335		304		229		248		277		163		262		285		245		3,321		
Prior Year	291		363		272		458		361		150		304		369		381		448		333		320		4,050		
Increase/(Decrease)	30		(44)		61		(123)		(57)		79		(56)		(92)		(218)		(186)		(48)		(75)		(729)		-18%
4470085 Purchased Power - Dow - Assoc																											
Test Year	44		41		(84)		0		0		0		0		0		0		0		0		0		1		
Prior Year	0		0		0		0		0		0		0		0		0		(263)		263		0		0		0
Increase/(Decrease)	44		41		(84)		0		0		0		0		0		0		263		(263)		0		1		#DIV/0!
4470086 Sales for Resale-Affil Pool																											
Test Year	4,385		3,728		3,569		2,852		2,397		3,015		2,963		(2,963)		0		0		0		0		19,946		
Prior Year	0		0		0		0		0		0		0		0		0		8,570		3,126		4,271		15,967		
Increase/(Decrease)	4,385		3,728		3,569		2,852		2,397		3,015		2,963		(2,963)		0		(8,570)		(3,126)		(4,271)		3,979		25%
4470088 Pool Sales to Dow Plt- Affil																											
Test Year	0		0		84		(18)		0		0		0		2		0		2		0		1		71		
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0		0
Increase/(Decrease)	0		0		84		(18)		0		0		0		2		0		2		0		1		71		#DIV/0!
4470128 Sales for Res-Aff. Pool Energy																											
Test Year	0		0		0		0		0		0		0		6,326		4,926		4,705		2,516		4,213		22,686		
Prior Year	0		0		0		0		0		0		0		0		0		0		0		0		0		0
Increase/(Decrease)	0		0		0		0		0		0		0		6,326		4,926		4,705		2,516		4,213		22,686		#DIV/0!
4540001 Rent From Elect Property - Af																											
Test Year	34		34		34		34		34		34		25		25		25		25		25		25		354		
Prior Year	46		46		46		46		46		46		34		34		34		34		34		34		480		
Increase/(Decrease)	(12)		(12)		(12)		(12)		(12)		(12)		(9)		(9)		(9)		(9)		(9)		(9)		(126)		-26%
TOTAL OPERATING REVENUES, NET	0		0		0		0		0		0		0		0		0		0		0		(15)		(15)		
Test Year	41,492		38,581		33,989		31,964		34,494		47,440		46,568		38,380		42,900		40,270		40,418		41,613		478,109		
Prior Year	38,910		35,037		29,776		29,581		33,533		42,888		42,238		37,672		33,748		32,074		35,377		39,301		430,135		
Increase/(Decrease)	2,582		3,544		4,213		2,383		961		4,552		4,330		708		9,152		8,196		5,041		2,312		47,974		11%

KENTUCKY POWER COMPANY

Case No. 2005-00341

Comparison of Total Company Test Year Account Balances  
 With Those of the Preceding Year

"000 Omitted"

Account Number and Account Title	Total (Sum Across Rows)	Reason for Change in account Balance
4118000 Gain Disposition of Allowances		
Test Year	5,700	
Prior Year	1,303	
Increase/(Decrease)	4,397	337%
4119000 Loss Disposition of Allowances		
Test Year	(9)	
Prior Year	(1)	
Increase/(Decrease)	(8)	800%
4400001 Residential Sales-W/Space Htg		
Test Year	85,354	
Prior Year	81,266	
Increase/(Decrease)	4,088	5%
4400002 Residential Sales-W/O Space Ht		
Test Year	45,431	
Prior Year	43,873	
Increase/(Decrease)	1,558	4%
4420001 Commercial Sales		
Test Year	57,716	
Prior Year	53,426	
Increase/(Decrease)	4,290	8%
4420002 Industrial Sales (Excl Mines)		
Test Year	71,256	
Prior Year	55,904	

The increase in the gain from the disposition of allowances is mainly due to the sale of Nox emission allowances. This was done because of the EPA's flow control provision which limits the use of banked Nox allowances (allowances with vintage earlier than the current year). This provision has the effect of reducing the value of the banked NOx allowances after the NOx season. By entering into these sales, the Company captures the higher market value of current vintage allowances before the valuation drop caused by the flow control occurs. When we sell the Nox allowances all of the proceeds are recognized as gains since the book value of the Nox allowances are zero.

Account Number and Account Title	Total (Sum Across Rows)		Reason for Change in account Balance
Increase/(Decrease)	15,352	27%	\$7,484 is related to a 259GWH increase in sales (expansions at Catlettsburg Refinery and Kentucky Electric Steel) and \$7,898 is related to a realization increase mainly due to higher fuel costs.
4420004 Ind Sales-NonAffil(Incl Mines)			
Test Year	47,865		
Prior Year	42,608		
Increase/(Decrease)	5,257	12%	An increase in mine power usage of 28GWH represents \$1,121 and realization rates contributed to \$4,166 mainly due to higher fuel costs.
4420006 Sales to Pub Auth - Schools			
Test Year	10,125		
Prior Year	9,302		
Increase/(Decrease)	823	9%	
4420007 Sales to Pub Auth - Ex Schools			
Test Year	9,354		
Prior Year	8,460		
Increase/(Decrease)	894	11%	We had an increase in 7GWH representing \$333, and an increase in realization contributing \$556 mainly due to higher fuel costs.
4440000 Public Street/Highway Lighting			
Test Year	1,004		
Prior Year	985		
Increase/(Decrease)	19	2%	
4470002 Sales for Resale - NonAssoc			
Test Year	25,808		
Prior Year	21,378		
Increase/(Decrease)	4,430	21%	During the test year, amounts charged to this account changed in October 2004 when AEP joined PJM. At that time, PJM sales margin amounts that would have been charged to 4470.002 were separately charged to PJM related account 4470089. However, the increase in this account is primarily due to higher revenues experienced during the test year.
4470004 Sales for Resale-Nonaff-Ancill			
Test Year	232		
Prior Year	834		
Increase/(Decrease)	(602)	-72%	When AEP joined the PJM RTO in October, 2004, the legal provider of transmission services is now PJM, thus transmission services for off-system sales are in new accounts (e.g. 4470104, 4470105, 4470106 et al.) reducing the amounts in the test year vs. prior year.
4470005 Sales for Resale-Nonaff-Transm			
Test Year	3,115		
Prior Year	9,834		
Increase/(Decrease)	(6,719)	-68%	When AEP joined the PJM RTO in October, 2004, the legal provider of transmission services is now PJM, thus transmission services for off-system sales are in new accounts (e.g. 4470104, 4470105, 4470106 et al.) reducing the amounts in the test year vs. prior year.

Account Number and Account Title	Total (Sum Across Rows)	Reason for Change in account Balance
4470006 Sales for Resale-Bookout Sales		
Test Year	408,799	
Prior Year	483,117	
Increase/(Decrease)	(74,318)	-15% A review of the total MWH's associated with bookout sales revealed a reduction in sales activity was the primary cause for the downward variance.
4470007 Sales for Resale-Option Sales		
Test Year	5,613	
Prior Year	8,174	
Increase/(Decrease)	(2,561)	-31% A review of the total MWH's associated with exercised sales options revealed a reduction in sales activity was the primary cause for the negative variance.
4470010 Sales for Resale-Bookout Purch		
Test Year	(402,970)	
Prior Year	(480,290)	
Increase/(Decrease)	77,320	-16% A review of the total MWH's associated with bookout purchases revealed that a reduction in purchase activity was primarily responsible for the downward change.
4470011 Sales for Resale-Option Purch		
Test Year	(5,685)	
Prior Year	(7,090)	
Increase/(Decrease)	1,405	-20% A review of the total MWH's associated with exercised purchase options revealed a reduction in purchase activity was primarily responsible for the downward variance.
4,470,026 Sale for Resl - Real from East		
Test Year	(1,406)	
Prior Year	0	
Increase/(Decrease)	(1,406)	#DIV/0! New account for realization sharing of physical system sales margin with AEP West in accordance with the System Interchange Agreement. First used in January 2005.
4470027 Whsal/Muni/Pb Ath Fuel Rev		
Test Year	1,477	
Prior Year	839	
Increase/(Decrease)	638	76% New subaccount beginning October 2003, thus first 3 months of prior period currently show \$0. Accounts were split out from 4470002.
4470028 Sale/Resale - NA - Fuel Rev		
Test Year	40,998	
Prior Year	62,996	
Increase/(Decrease)	(21,998)	-35% During the test year, amounts charged to this account changed in October 2004 when AEP joined PJM. At that time, PJM sales cost amounts that would have been charged to 4470.028 were separately charged to PJM related account 4470103.
4470033 Whsal/Muni/Pub Auth Base Rev		
Test Year	1,741	
Prior Year	1,281	
Increase/(Decrease)	460	36% New subaccount beginning October 2003, thus first 3 months of prior period currently show \$0. Accounts were split out from 4470002.

Account Number and Account Title	Total (Sum Across Rows)	Reason for Change in account Balance
4470064 Purch Pwr PhysTrad - Non Assoc		
Test Year	(15,657)	
Prior Year	(26,792)	
Increase/(Decrease)	11,135	-42%
4470066 PWR Trding Trans Exp-NonAssoc		
Test Year	(435)	
Prior Year	(786)	
Increase/(Decrease)	351	-45%
4470072 Sales for Resale - Hedge Trans		
Test Year	(1,443)	
Prior Year	(480)	
Increase/(Decrease)	(963)	201%
4470077 Purchase Gas Conv - Affil		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
4470081 Financial Spark Gas - Realized		
Test Year	(3,032)	
Prior Year	(83)	
Increase/(Decrease)	(2,949)	3553%
4470082 Financial Electric Realized		
Test Year	(372)	
Prior Year	112	
Increase/(Decrease)	(484)	-432%
4470089 PJM Energy Sales Margin		
Test Year	3,507	
Prior Year	0	
Increase/(Decrease)	3,507	#DIV/0!
4470090 PJM Spot Energy Purchases		

During the test year, amounts charged to this account changed in October 2004 when AEP joined PJM. At that time, PJM purchase amounts that would have been charged to 4470.064 were separately charge to different PJM related accounts. Examples include ECR spot energy purchases to 4470.090, explicit purchase congestion to 4470.091 and implicit purchase congestion to 4470.092 for OSS and 4470.093 for LSE.

AEP's entrance into PJM, effective October 2004, reduced the need for the purchase of 3rd party point-to-point transmission.

An increase was observed in this account upon our entry into PJM in October 2004. The increase was primarily impacted by increased power prices in PJM/ECAR.

Increased financial spark gas activity was found to be primarily responsible for the positive variance seen in this account. The recording of spark gas activity to this account began in October 2003.

Account 4470.082 was only in existence for 9 of the 12 months during the prior period numbers. It did not become effective until 10/1/03 and was used for settled swap and future agreements after 10-1-03. Activity originating prior to 10-1-03 was settled in accounts 4210.018 and 4210.023. As prior agreements expired and new agreements were executed, less activity was recorded to 4210.018 and 023 and more activity was recorded in 4470.082.

This is a new sales account developed due to AEP integrating into PJM in October 2004. Prior to joining PJM, these amounts would have been found in account 4470002.

Account Number and Account Title	Total		Reason for Change in account Balance
	(Sum Across Rows)		
Test Year	(20,029)		
Prior Year	0		
Increase/(Decrease)	(20,029)	#DIV/0!	This is a new purchase account developed due to AEP integrating into PJM in October 2004. Prior to joining PJM, these amounts would have been found in account 4470064.
4470091 PJM Explicit Congestion Cost			
Test Year	(161)		
Prior Year	0		
Increase/(Decrease)	(161)	#DIV/0!	
4470092 PJM Implicit Congestion-OSS			
Test Year	(793)		
Prior Year	0		
Increase/(Decrease)	(793)	#DIV/0!	Increase due to AEP integrating into PJM in October 2004. Prior to joining PJM, AEP would not have incurred PJM-related costs.
4470093 PJM Implicit Congestion-LSE			
Test Year	(4,598)		
Prior Year	0		
Increase/(Decrease)	(4,598)	#DIV/0!	Increase due to AEP integrating into PJM in October 2004. Prior to joining PJM, AEP would not have incurred PJM-related costs.
4470094 PJM Transm. Loss - OSS			
Test Year	(24)		
Prior Year	0		
Increase/(Decrease)	(24)	#DIV/0!	
4,470,095 PJM Ancillary Serv.-Reg			
Test Year	630		
Prior Year	0		
Increase/(Decrease)	630	#DIV/0!	Increase due to AEP integrating into PJM in October 2004. Prior to joining PJM, AEP would not have incurred PJM-related costs.
4470096 PJM Ancillary Serv.-Spin			
Test Year	3		
Prior Year	0		
Increase/(Decrease)	3	#DIV/0!	
4470097 PJM Ancillary Serv.-Sync			
Test Year	0		
Prior Year	0		
Increase/(Decrease)	0	#DIV/0!	
4470098 PJM Oper.Reserve Rev-OSS			
Test Year	395		
Prior Year	0		
Increase/(Decrease)	395	#DIV/0!	
4470099 PJM Capacity Cr. Net Sales			

Account Number and Account Title	Total (Sum Across Rows)	Reason for Change in account Balance	
Test Year	0		
Prior Year	0		
Increase/(Decrease)	0	#DIV/0!	
4470100 PJM FTR Revenue-OSS			
Test Year	399		
Prior Year	0		
Increase/(Decrease)	399	#DIV/0!	
4470101 PJM FTR Revenue-LSE			
Test Year	4,288		
Prior Year	0		
Increase/(Decrease)	4,288	#DIV/0!	Increase due to AEP integrating into PJM in October 2004. Prior to joining PJM, AEP would not have been credited with PJM-related FTR revenues.
4470103 PJM Energy Sales Cost			
Test Year	36,675		
Prior Year	0		
Increase/(Decrease)	36,675	#DIV/0!	This is a new sales account developed due to AEP integrating into PJM in October 2004. Prior to joining PJM, these amounts would have been found in account 4470028.
4470104 PJM OATT Ancill.-Reactive			
Test Year	0		
Prior Year	0		
Increase/(Decrease)	0	#DIV/0!	
4470105 PJM OATT Ancill.-Black			
Test Year	0		
Prior Year	0		
Increase/(Decrease)	0	#DIV/0!	
4470106 PJM Pt2Pt Trans.Purch-NonAff.			
Test Year	(388)		
Prior Year	0		
Increase/(Decrease)	(388)	#DIV/0!	
4470107 PJM NITS Purch-NonAff.			
Test Year	3		
Prior Year	0		
Increase/(Decrease)	3	#DIV/0!	
4470108 PJM Oper.Reserve Rev-LSE			
Test Year	(998)		
Prior Year	0		
Increase/(Decrease)	(998)	#DIV/0!	Increase due to AEP integrating into PJM in October 2004. Prior to joining PJM, AEP would not have incurred PJM-related costs.
4470109 PJM FTR Revenue-Spec			
Test Year	2		

Account Number and Account Title	Total	Reason for Change in account Balance
	(Sum Across Rows)	
Prior Year	0	
Increase/(Decrease)	2	#DIV/0!
4470110 PJM TO Admin. Exp.-NonAff.		
Test Year	(38)	
Prior Year	0	
Increase/(Decrease)	(38)	#DIV/0!
4470111 Buckeye Excess Energy-OSS		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
4470112 Non-ECR Phys. Sales-OSS		
Test Year	3,002	
Prior Year	0	
Increase/(Decrease)	3,002	#DIV/0!
4470113 PJM Non-ECR Purchases-OSS		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
4470114 PJM Transm. Loss - LSE		
Test Year	(121)	
Prior Year	0	
Increase/(Decrease)	(121)	#DIV/0!
4470115 PJM Meter Corrections-OSS		
Test Year	(19)	
Prior Year	0	
Increase/(Decrease)	(19)	#DIV/0!
4470116 PJM Meter Corrections-LSE		
Test Year	(135)	
Prior Year	0	
Increase/(Decrease)	(135)	#DIV/0!
4470117 Realiz. Sharing-447 Optim		
Test Year	1,674	
Prior Year	0	
Increase/(Decrease)	1,674	#DIV/0!
4470118 Realiz. Sharing-PJM OSS		
Test Year	19	
Prior Year	0	
Increase/(Decrease)	19	#DIV/0!

New account for sales to "agent for" customers. First used in October 2004. Previously booked under 4470.002 and 4470.006.

New account for sharing of optimization margin with AEP West in accordance with the System Interchange Agreement. First used in January 2005.

Account Number and Account Title	Total (Sum Across Rows)	Reason for Change in account Balance
4470119 PJM SECA Transm. Expense		
Test Year	(987)	
Prior Year	0	
Increase/(Decrease)	(987)	#DIV/0!
4470124 PJM Incremental Spot-OSS		PJM SECA Transmission Expenses did not begin until Jan. 05
Test Year	(18)	
Prior Year	0	
Increase/(Decrease)	(18)	#DIV/0!
4470125 PJM Incremental Exp Cong-OSS		
Test Year	(46)	
Prior Year	0	
Increase/(Decrease)	(46)	#DIV/0!
4470126 PJM Incremental Imp Cong-OSS		
Test Year	(191)	
Prior Year	0	
Increase/(Decrease)	(191)	#DIV/0!
4470131 Non ECR Purchased Power OSS		
Test Year	(1,260)	
Prior Year	0	
Increase/(Decrease)	(1,260)	#DIV/0!
4470132 Spark Gas - Realized		New account for purchases in support of "agent for" sales. First used in April 2005. Previously booked under 4470.010
Test Year	585	
Prior Year	0	
Increase/(Decrease)	585	#DIV/0!
4500000 Forfeited Discounts		New account for recording realization from spark gas activity. First used in March 2005.
Test Year	1,475	
Prior Year	1,459	
Increase/(Decrease)	16	1%
4510001 Misc Service Rev - Nonaffil		
Test Year	251	
Prior Year	210	
Increase/(Decrease)	41	20%
4540002 Rent From Elect Property-NAC		
Test Year	2,601	
Prior Year	2,682	
Increase/(Decrease)	(81)	-3%
4540004 Rent From Elect Prop-ABD-Nonaf		
Test Year	82	
Prior Year	73	
Increase/(Decrease)	9	12%

Account Number and Account Title	Total (Sum Across Rows)	Reason for Change in account Balance
4560007 Oth Elect Rev - DSM Program		
Test Year	(2,069)	
Prior Year	1,662	
Increase/(Decrease)	(3,731)	-224%
4560012 Oth Elect Rev - Nonaffiliated		There was a true up adjustment to DSM Lost Revenues in the amount of (\$3.5 million) in order to match the Company books to the Commission six month filings. In effect the Company was over recording lost revenues on the financial records.
Test Year	15	
Prior Year	0	
Increase/(Decrease)	15	#DIV/0!
4560013 Oath Elect Rev-Trans-Nonaffil		
Test Year	2,834	
Prior Year	10,490	
Increase/(Decrease)	(7,656)	-73%
4560014 Oth Elect Revenues - Ancillary		This account contains in part transmission and ancillary activities related to 3rd party Transmission Revenues including Through and Out revenues. These were diminished when AEP joined the PJM RTO in October 2005. Revenues in 4560058 and 4560060 partially replaced some of these revenues
Test Year	265	
Prior Year	893	
Increase/(Decrease)	(628)	-70%
4560015 Other Electric Revenues - ABD		This account contains transmission and ancillary revenues related to third parties transmission revenues including through and out revenues. These rates were eliminated by FERC when AEP joined PJM in October 2004.
Test Year	2,190	
Prior Year	2,235	
Increase/(Decrease)	(45)	-2%
4560016 Financial Trading Rev-Unreal		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
4560027 Financial Trading Rev-Real		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
4560041 Miscellaneous Revenue-NonAffil		
Test Year	42	
Prior Year	0	
Increase/(Decrease)	42	#DIV/0!
4560049 Merch Generation Finan -Realized		
Test Year	145	

Account Number and Account Title	Total (Sum Across Rows)	Reason for Change in account Balance	
Prior Year	711		
Increase/(Decrease)	(566)	-80%	Merchant Gen. Gas optimization in 4560049 decreased due to lower realized margins
4560050 Oth Elec Rev-Coal Trd Rlzd G-L			
Test Year	2,476		
Prior Year	2,789		
Increase/(Decrease)	(313)	-11%	
4560058 PJM NITS Revenue-NonAff.			
Test Year	2,413		
Prior Year	0		
Increase/(Decrease)	2,413	#DIV/0!	Activity increased because this is a new account effective 10/01/05 to record PJM Transmission revenues, which replace, in part, the revenues previously recorded in account 4560013.
4560060 PJM Pt2Pt Trans.Rev.-NonAff.			
Test Year	1,449		
Prior Year	0		
Increase/(Decrease)	1,449	#DIV/0!	Activity increased because this is a new account to record PJM Transmission Revenues which replaced revenues previously recorded in account 4560013
4560062 PJM TO Admin. Rev.-NonAff.			
Test Year	182		
Prior Year	0		
Increase/(Decrease)	182	#DIV/0!	
4560064 Buckeye Admin. Fee Revenue			
Test Year	86		
Prior Year	0		
Increase/(Decrease)	86	#DIV/0!	
4560067 OthElecRev Phys Coal Purch Exp			
Test Year	(2,391)		
Prior Year	(2,735)		
Increase/(Decrease)	344	-13%	
4560068 SECA Transmission Revenue			
Test Year	6,305		
Prior Year	0		
Increase/(Decrease)	6,305	#DIV/0!	PJM SECA Transmission Revenues did not begin until Dec. 04
4470001 Sales for Resale - Assoc Cos			
Test Year	1,341		
Prior Year	18,669		
Increase/(Decrease)	(17,328)	-93%	Through December 2003, power sales to AEP System Pool were charged to account 4470.001. Effective January 2004, sales to AEP System Pool were recorded in account 4470.086. In April 2004, a journal entry was prepared to reclassify January thru March 2004 sales to AEP System Pool from 4470.001 to 4470.086. The changing of accounts and reclassification is the primary the reason for the variance between the prior period and the test period.

Account Number and Account Title	Total (Sum Across Rows)	Reason for Change in account Balance
4470014 Sls Resale-Ancillary Trans-Aff		
Test Year	7	
Prior Year	25	
Increase/(Decrease)	(18)	-72%
4470015 Sls Resale-Transmission-Affil		
Test Year	76	
Prior Year	305	
Increase/(Decrease)	(229)	-75%
4470035 Sls for Rsl - Fuel Rev - Assoc		
Test Year	3,321	
Prior Year	4,050	
Increase/(Decrease)	(729)	-18%
		A review of Kentucky Power Co. costs associated with ECR sales from Eastern AEP to Western AEP found a reduction in MWh's sold to be the primary reason for the downward variance.
4470085 Purchased Power - Dow - Assoc		
Test Year	1	
Prior Year	0	
Increase/(Decrease)	1	#DIV/0!
4470086 Sales for Resale-Affil Pool		
Test Year	19,946	
Prior Year	15,967	
Increase/(Decrease)	3,979	25%
		KPCo's pool energy sales increase from prior year to test year is primarily due to an increase in the energy rate. Additionally, KPCo had an increase in their pool energy obligation which resulted from an increase in their MLR share. This is an inactive account previously used to record sales for resale between members of the Eastern AEP Pool. Entries were recorded from April 2004 to December 2004 in this account. In January 2005, it was replaced by account 4470.128.
4470088 Pool Sales to Dow Plt- Affil		
Test Year	71	
Prior Year	0	
Increase/(Decrease)	71	#DIV/0!
4470128 Sales for Res-Aff. Pool Energy		
Test Year	22,686	
Prior Year	0	
Increase/(Decrease)	22,686	#DIV/0!
		New account to record sales for resale among members of the Eastern AEP Pool. Entries to this account began in January 2005. Replaced account 4470.086
4540001 Rent From Elect Property - Af		
Test Year	354	
Prior Year	480	
Increase/(Decrease)	(126)	-26%
<b>TOTAL OPERATING REVENUES, NET</b>	<b>(15)</b>	
Test Year	478,109	
Prior Year	430,135	

Account Number and Account Title	Total	Reason for Change in account Balance
	(Sum Across Rows)	
Increase/(Decrease)	47,974	11%



## Kentucky Power Company

### REQUEST

Refer to the response to the Staff's First Request, Item 23(a), pages 2 through 11 of 18. Kentucky Power was requested to provide a schedule showing a comparison of the balance in the total company and Kentucky jurisdictional operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included its chart of accounts. Kentucky Power was directed to provide this information in the manner shown in Format 19 of the Staff's First Request. Kentucky Power's response did not provide an account-by-account comparison of the test year with the previous year.

- a. Provide the originally requested information in the analysis format indicated. As clarification of the analysis format requested, see Kentucky Power's response to the Staff's First Request, Item 19, pages 3 through 5 of 5.
- b. For each account shown in the response to part (a) above, where the change in the 12-month total company balance between the test year and the previous 12 months was greater than a positive or negative 10 percent and the dollar amount of the change exceeded \$500,000, explain the reason(s) for the change in the account balances.

### RESPONSE

- a. Please refer to pages 2 through 16 of this response.
- b. Please refer to pages 17 through 33 of this response.

WITNESS: Errol K. Wagner

KENTUCKY POWER COMPANY

Case No. 2005-00341

Comparison of Total Company Test Year Account Balances  
 With Those of the Preceding Year

"000 Omitted"

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total	
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
4030001 Depreciation Exp														
Test Year	2,838	2,844	2,846	2,853	2,861	2,865	2,862	2,874	2,877	2,881	2,888	2,894	34,383	
Prior Year	3,387	3,219	3,223	3,243	3,231	3,242	3,253	3,266	3,243	2,818	2,823	2,829	37,777	
Increase/(Decrease)	(549)	(375)	(377)	(390)	(370)	(377)	(391)	(392)	(366)	63	65	65	(3,394)	-9%
4031002 Depr Exp - Removal Cost														
Test Year	429	430	429	431	431	431	431	432	433	433	434	434	5,178	
Prior Year	0	0	0	0	0	0	0	0	0	427	426	427	1,280	
Increase/(Decrease)	429	430	429	431	431	431	431	432	433	6	8	7	3,898	305%
4040001 Amort. of Plant														
Test Year	340	341	343	346	350	358	337	347	349	349	349	354	4,163	
Prior Year	228	231	241	355	145	276	294	317	323	328	330	333	3,401	
Increase/(Decrease)	112	110	102	(9)	205	82	43	30	26	21	19	21	762	22%
4060001 Amort of Plt Acq Adj														
Test Year	4	3	3	3	3	3	4	3	3	3	4	3	39	
Prior Year	4	3	3	3	4	3	3	3	4	3	3	3	39	
Increase/(Decrease)	0	0	0	0	(1)	0	1	0	(1)	0	1	0	0	0%
4073000 Regulatory Debits														
Test Year	51	51	51	51	51	42	68	65	66	66	66	67	695	
Prior Year	51	51	52	52	52	51	51	51	52	51	51	51	616	
Increase/(Decrease)	0	0	(1)	(1)	(1)	(9)	17	14	14	15	15	16	79	13%
4081002 FICA														
Test Year	147	157	154	223	136	131	169	167	299	235	180	174	2,172	
Prior Year	156	217	153	146	130	121	140	147	251	226	153	182	2,022	
Increase/(Decrease)	(9)	(60)	1	77	6	10	29	20	48	9	27	(8)	150	7%
4081003 Federal Unemployment Tax														
Test Year	0	0	0	0	0	0	17	7	1	0	1	0	26	
Prior Year	0	10	0	0	0	0	14	7	1	0	0	0	32	
Increase/(Decrease)	0	(10)	0	0	0	0	3	0	0	0	1	0	(6)	-18%
408100500 Real & Personal Property Taxes														
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
408100501 Real & Personal Property Taxes														
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prior Year	0	0	86	0	0	0	0	0	0	0	0	0	86	
Increase/(Decrease)	0	0	(86)	0	0	0	0	0	0	0	0	0	(86)	-100%
408100502 Real & Personal Property Taxes														
Test Year	0	0	0	0	0	0	0	0	(2)	0	0	0	(2)	
Prior Year	525	525	610	534	535	534	0	0	0	0	97	0	3,360	
Increase/(Decrease)	(525)	(525)	(610)	(534)	(535)	(534)	0	0	(2)	0	(97)	0	(3,362)	-100%
408100503 Real & Personal Property Taxes														
Test Year	571	571	574	571	571	571	571	571	571	571	571	571	3,354	
Prior Year	0	0	0	0	0	0	570	571	571	571	571	571	3,425	
Increase/(Decrease)	571	571	574	571	571	571	(570)	(571)	(571)	(571)	(646)	(571)	(71)	-2%
408100504 Real & Personal Property Taxes														
Test Year	0	0	0	1	0	0	586	586	586	587	587	586	3,519	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	1	0	0	586	586	586	587	587	586	3,519	#DIV/0!
4081007 State Unemployment Tax														
Test Year	0	0	0	0	0	0	10	5	5	0	0	0	20	
Prior Year	0	(11)	0	0	0	0	6	3	1	3	0	0	2	
Increase/(Decrease)	0	11	0	0	0	0	4	2	4	(3)	0	0	18	900%
408100802 State Franchise Taxes														
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prior Year	0	0	0	0	0	5	0	0	0	0	0	0	5	
Increase/(Decrease)	0	0	0	0	0	(5)	0	0	0	0	0	0	(5)	-100%
408100803 State Franchise Taxes														
Test Year	0	0	0	0	0	14	0	0	0	0	0	0	14	
Prior Year	7	6	7	6	1	1	0	0	0	0	0	0	28	
Increase/(Decrease)	(7)	(6)	(7)	(6)	(1)	13	0	0	0	0	0	0	(14)	-50%

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
408100804 State Franchise Taxes													
Test Year	6	6	6	12	12	12	0	0	0	0	0	0	54
Prior Year	0	0	0	0	0	0	6	6	6	6	7	6	37
Increase/(Decrease)	6	6	6	12	12	12	(6)	(6)	(6)	(6)	(7)	(6)	17
408100805 State Franchise Taxes													
Test Year	0	0	0	0	0	0	8	8	8	8	8	8	48
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	8	8	8	8	8	8	48
408101702 St Lic/Rgstn Tax/Fees													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
408101703 St Lic/Rgstn Tax/Fees													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
408101704 St Lic/Rgstn Tax/Fees													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
408101705 St Lic/Rgstn Tax/Fees													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
408101803 St Publ Serv Comm Tax/Fees													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	44	44	44	44	44	44	44	44	44	44	44	44	528
Increase/(Decrease)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(528)
408101804 St Publ Serv Comm Tax/Fees													
Test Year	42	42	42	42	42	42	42	42	42	42	42	42	504
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	42	42	42	42	42	42	42	42	42	42	42	42	504
408101904 State Sales and Use Taxes													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
408102902 Real/Pers Prop Tax-Cap Leases													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	1	0	(2)	0	0	0	0	0	0	0	(1)
Increase/(Decrease)	0	0	(1)	0	2	0	0	0	0	0	0	0	1
408102903 Pers Prop Tax-Cap Leases													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	10	9	10	55	12	14	0	0	0	0	7	0	117
Increase/(Decrease)	(10)	(9)	(10)	(55)	(12)	(14)	0	0	0	0	(7)	0	(117)
408102904 Real/Pers Prop Tax-Cap Leases													
Test Year	15	15	17	14	15	15	0	0	0	0	0	0	91
Prior Year	0	0	0	0	0	0	14	14	14	15	15	15	87
Increase/(Decrease)	15	15	17	14	15	15	(14)	(14)	(14)	(15)	(15)	(15)	4
408102905 Real/Pers Prop Tax-Cap Leases													
Test Year	0	0	0	0	0	0	15	14	15	15	14	15	88
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	15	14	15	15	14	15	88
4081033 Fringe Benefit Loading - FICA													
Test Year	(46)	(54)	(55)	(87)	(60)	(59)	(53)	(73)	(78)	(98)	(81)	(68)	(812)
Prior Year	(47)	(52)	(51)	(75)	(49)	(53)	(43)	(53)	(50)	(74)	(58)	(46)	(511)
Increase/(Decrease)	1	(2)	(4)	(12)	(11)	(6)	(10)	(20)	(28)	(24)	(23)	(22)	(161)
4081034 Fringe Benefit Loading - FUT													
Test Year	(1)	(1)	(1)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(13)
Prior Year	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(1)	(1)	(12)
Increase/(Decrease)	(1)	0	0	(1)	0	0	0	0	0	1	0	0	(1)
4081035 Fringe Benefit Loading - SUT													
Test Year	0	0	0	0	0	0	0	(1)	(1)	(1)	(1)	(1)	(5)
Prior Year	0	0	(1)	(1)	0	0	0	0	(1)	(1)	0	0	(4)
Increase/(Decrease)	0	0	1	1	0	0	0	(1)	0	0	(1)	(1)	(1)
408103604 Real Prop Tax-Cap Leases													
Test Year	1	1	1	1	1	1	0	0	0	0	0	0	6
Prior Year	0	0	0	0	0	0	1	1	1	1	1	1	6
Increase/(Decrease)	1	1	1	1	1	1	(1)	(1)	(1)	(1)	(1)	(1)	0

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Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
408103605 Real Prop Tax-Cap Leases													
Test Year	0	0	0	0	0	0	1	1	1	1	1	1	6
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	1	1	1	1	1	1	6
4091001 Income Taxes, UOI - Federal													
Test Year	1,678	(774)	(3,086)	(558)	316	(4,295)	2,283	(289)	1,851	(470)	(152)	(847)	(4,343)
Prior Year	(286)	(425)	(4,536)	(2,557)	(5)	1,422	2,104	1,993	(1,380)	(879)	(585)	1,073	(4,063)
Increase/(Decrease)	1,966	(349)	1,450	1,999	321	(5,717)	179	(2,282)	3,231	409	433	(1,920)	(280)
409100200 Income Taxes, UOI - State													
Test Year	0	0	0	0	0	0	0	0	42	0	0	0	42
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	42	0	0	0	42
409100201 Income Taxes, UOI - State													
Test Year	0	0	0	0	0	0	0	0	63	0	0	0	63
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	63	0	0	0	63
409100202 Income Taxes, UOI - State													
Test Year	0	0	0	0	0	0	0	0	46	0	0	0	46
Prior Year	0	0	0	0	0	(1,305)	0	0	0	0	0	0	(1,305)
Increase/(Decrease)	0	0	0	0	0	1,305	0	0	46	0	0	0	1,351
409100203 Income Taxes, UOI - State													
Test Year	0	0	0	0	0	(1,203)	0	0	0	0	0	0	(1,203)
Prior Year	312	164	(81)	(366)	(439)	209	0	0	0	0	0	0	(201)
Increase/(Decrease)	(312)	(164)	81	366	439	(1,412)	0	0	0	0	0	0	(1,002)
409100204 Income Taxes, UOI - State													
Test Year	312	302	(221)	(69)	(127)	36	0	0	0	0	0	0	233
Prior Year	0	0	0	0	0	0	505	161	248	(344)	65	32	667
Increase/(Decrease)	312	302	(221)	(69)	(127)	36	(505)	(161)	(248)	344	(65)	(32)	(434)
409100205 Income Taxes, UOI - State													
Test Year	0	0	0	0	0	0	410	199	(378)	296	4	(263)	268
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	410	199	(378)	296	4	(263)	268
409100299 Income Taxes, UOI - State													
Test Year	0	0	0	0	0	0	0	0	10	0	0	0	10
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	10	0	0	0	10
4101001 Prov Def I/T Util Op Inc-Fed													
Test Year	7,049	7,997	9,086	(56,343)	2,417	25,408	2,417	2,143	2,017	2,038	1,778	2,354	8,361
Prior Year	9,033	8,305	11,055	8,503	8,208	17,428	9,524	9,116	10,047	9,261	9,022	7,715	117,217
Increase/(Decrease)	(1,984)	(308)	(1,969)	(64,846)	(5,791)	7,980	(7,107)	(6,973)	(8,030)	(7,223)	(7,244)	(5,361)	(108,856)
4111001 Prv Def I/T-Cr Util Op Inc-Fed													
Test Year	(6,825)	(6,120)	(8,170)	55,953	(2,544)	(18,128)	(2,521)	(925)	(3,068)	(1,603)	(1,337)	(1,227)	3,485
Prior Year	(7,255)	(6,323)	(6,324)	(6,237)	(6,336)	(19,072)	(8,231)	(9,217)	(8,119)	(8,245)	(7,780)	(7,949)	(101,068)
Increase/(Decrease)	430	203	(1,846)	62,190	3,792	944	5,710	8,292	5,051	6,642	6,443	6,722	104,573
4114001 ITC Adj, Utility Oper - Fed													
Test Year	(97)	(97)	(97)	(98)	(98)	(162)	(97)	(98)	(98)	(97)	(97)	(97)	(1,233)
Prior Year	(98)	(98)	(98)	(98)	(98)	(92)	(97)	(98)	(98)	(97)	(97)	(97)	(1,166)
Increase/(Decrease)	1	1	1	0	0	(70)	0	0	0	0	0	0	(67)
4116000 Gain From Disposition of Plant													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
4265009 Factored Cust A/R Exp - Affil													
Test Year	69	71	62	74	76	89	108	113	104	105	113	104	1,088
Prior Year	55	59	63	57	61	63	75	65	61	58	58	58	733
Increase/(Decrease)	14	12	(1)	17	15	26	33	48	43	47	55	46	355
4265010 Fact Cust A/R-Bad Debts-Affil													
Test Year	161	131	131	103	128	172	195	129	140	111	110	115	1,626
Prior Year	158	152	141	164	110	159	186	136	170	153	148	162	1,839
Increase/(Decrease)	3	(21)	(10)	(61)	18	13	9	(7)	(30)	(42)	(38)	(47)	(213)
5000000 Oper Supervision & Engineering													
Test Year	332	305	277	461	296	250	255	343	366	467	376	281	4,009
Prior Year	189	193	155	249	172	128	128	175	306	489	332	275	2,791
Increase/(Decrease)	143	112	122	212	124	122	127	168	60	(22)	44	6	1,218
5010000 Fuel													
Test Year	14	33	23	23	26	23	12	11	16	25	14	3	223
Prior Year	7	10	11	30	10	10	18	16	14	18	14	23	201
Increase/(Decrease)	7	23	12	(7)	16	13	(6)	(5)	2	7	(20)	(20)	22

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Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total	
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
<b>5010001 Fuel Consumed</b>														
Test Year	9,017	7,450	8,564	7,520	6,489	9,374	9,077	10,806	12,414	10,587	9,462	11,860	112,620	
Prior Year	7,196	6,476	5,004	5,017	7,008	7,406	8,156	8,048	4,899	7,719	8,986	8,214	84,129	
Increase/(Decrease)	1,821	974	3,560	2,503	(519)	1,968	921	2,758	7,515	2,868	476	3,646	28,491	34%
<b>5010003 Fuel - Procure Unload &amp; Handle</b>														
Test Year	238	190	207	173	151	243	155	190	205	243	128	181	2,304	
Prior Year	212	178	127	136	158	199	216	221	124	196	226	192	2,185	
Increase/(Decrease)	26	12	80	37	(7)	44	(61)	(31)	81	47	(98)	(11)	119	5%
<b>5010005 Fuel - Deferred</b>														
Test Year	(14)	876	2,537	(1,881)	478	681	168	(2,710)	(2,660)	885	385	(3,249)	(4,504)	
Prior Year	1,407	(288)	(959)	(103)	532	575	(214)	99	(872)	(1,006)	(500)	980	(349)	
Increase/(Decrease)	(1,421)	1,164	3,496	(1,778)	(54)	106	382	(2,809)	(1,788)	1,891	885	(4,229)	(4,155)	1191%
<b>5010013 Fuel Survey Activity</b>														
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
<b>5010019 Fuel Oil Consumed</b>														
Test Year	98	28	117	322	174	162	181	15	13	87	4	77	1,278	
Prior Year	26	39	161	107	21	49	16	5	147	47	8	89	715	
Increase/(Decrease)	72	(11)	(44)	215	153	113	165	10	(134)	40	(4)	(12)	563	78%
<b>5020000 Steam Expenses</b>														
Test Year	52	91	128	68	78	41	82	52	74	78	78	121	943	
Prior Year	511	355	332	459	177	161	185	156	86	96	67	97	2,682	
Increase/(Decrease)	(459)	(264)	(204)	(391)	(99)	(120)	(103)	(104)	(12)	(18)	11	24	(1,739)	-65%
<b>5020002 Urea Expense</b>														
Test Year	146	200	167	7	0	8	0	0	0	68	302	274	1,172	
Prior Year	0	0	0	0	0	0	0	0	0	4	89	162	255	
Increase/(Decrease)	146	200	167	7	0	8	0	0	0	64	213	112	917	360%
<b>5050000 Electric Expenses</b>														
Test Year	6	7	6	5	11	5	5	6	6	6	6	9	78	
Prior Year	13	10	10	18	7	11	13	8	8	8	9	7	121	
Increase/(Decrease)	(7)	(3)	(4)	(13)	4	(6)	(8)	(2)	(1)	(2)	(3)	2	(43)	-36%
<b>5060000 Misc Steam Power Expenses</b>														
Test Year	281	199	217	11	536	338	162	250	513	(6)	175	214	2,888	
Prior Year	240	54	245	(34)	491	200	124	127	295	(11)	260	173	2,164	
Increase/(Decrease)	41	145	(28)	45	45	138	38	123	218	5	(85)	41	724	33%
<b>5060002 Misc Steam Power Exp-Assoc</b>														
Test Year	1	0	1	1	0	1	0	0	0	0	0	1	5	
Prior Year	0	7	6	(8)	0	0	0	0	0	1	1	1	8	
Increase/(Decrease)	1	(7)	(5)	9	0	1	0	0	0	(1)	(1)	0	(3)	-38%
<b>5060003 Removal Cost Expense - Steam</b>														
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
<b>5090000 Allowance Consumption SO2</b>														
Test Year	323	342	321	226	240	363	89	377	316	180	263	204	3,244	
Prior Year	428	400	303	275	445	443	298	353	81	445	305	313	4,089	
Increase/(Decrease)	(105)	(58)	18	(49)	(205)	(80)	(209)	24	235	(265)	(42)	(109)	(845)	-21%
<b>5090002 Allowance Expenses</b>														
Test Year	0	15	0	0	0	16	0	0	1	1	(1)	0	32	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	15	0	0	0	16	0	0	1	1	(1)	0	32	#DIV/0!
<b>5090003 CO2 Allowance Consumption</b>														
Test Year	0	0	0	0	0	0	0	3	2	1	2	1	9	
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	
Increase/(Decrease)	0	0	0	0	0	0	0	3	2	1	2	1	9	#DIV/0!
<b>5100000 Maint Supv &amp; Engineering</b>														
Test Year	99	98	95	134	114	113	67	104	113	153	95	110	1,295	
Prior Year	116	106	90	156	58	64	64	126	123	179	109	101	1,292	
Increase/(Decrease)	(17)	(8)	5	(22)	56	49	3	(22)	(10)	(26)	(14)	9	3	0%
<b>5110000 Maintenance of Structures</b>														
Test Year	11	66	29	46	24	33	29	25	48	36	77	49	473	
Prior Year	45	75	26	20	31	55	(163)	37	18	24	96	(8)	256	
Increase/(Decrease)	(34)	(9)	3	26	(7)	(22)	192	(12)	30	12	(19)	57	217	85%
<b>5120000 Maintenance of Boiler Plant</b>														
Test Year	200	569	369	501	1,161	933	643	307	507	840	787	1,342	8,159	
Prior Year	345	254	525	671	299	606	521	537	1,440	807	1,132	1,011	8,148	
Increase/(Decrease)	(145)	315	(156)	(170)	862	327	122	(230)	(933)	33	(345)	331	11	0%

Account Number and Account Title		1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
5130000	Maintenance of Electric Plant													
	Test Year	64	69	41	499	(166)	602	88	86	97	71	260	239	1,950
	Prior Year	91	62	98	191	26	29	36	52	165	228	84	98	1,160
	Increase/(Decrease)	(27)	7	(57)	308	(192)	573	52	34	(68)	(157)	176	141	790
5140000	Maintenance of Misc Steam Pll													
	Test Year	202	36	33	13	25	13	42	37	45	28	23	20	517
	Prior Year	44	65	24	42	41	61	14	58	41	20	32	(108)	334
	Increase/(Decrease)	158	(29)	9	(29)	(16)	(48)	28	(21)	4	8	(9)	128	183
5280000	Maint Supv & Engineering													
	Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
5550001	Purch Pwr-NonTrading-Nonassoc													
	Test Year	1	0	1	0	2	5	1	0	3	0	5	0	18
	Prior Year	13	0	0	2	2	1	1	1	8	0	1	0	29
	Increase/(Decrease)	(12)	0	1	(2)	0	4	0	(1)	(5)	0	4	0	(11)
5550002	Purchased Power - Associated													
	Test Year	6,945	6,375	6,272	6,247	6,288	6,906	0	0	0	0	0	0	39,033
	Prior Year	5,901	6,076	5,580	5,067	5,385	5,807	6,031	5,560	5,145	5,819	4,996	6,180	67,547
	Increase/(Decrease)	1,044	299	692	1,180	903	1,099	(6,031)	(5,560)	(5,145)	(5,819)	(4,996)	(6,180)	(28,514)
5550004	Purchased Power-Pool Capacity													
	Test Year	1,571	1,542	1,830	1,836	1,822	1,783	2,576	3,117	2,994	3,140	3,296	3,577	29,084
	Prior Year	1,598	1,557	1,777	1,843	1,835	1,791	1,881	1,448	1,531	1,531	1,536	1,536	19,715
	Increase/(Decrease)	(27)	(15)	53	(7)	(13)	(8)	695	1,723	1,546	1,609	1,772	2,041	9,369
5550005	Purchased Power - Pool Energy													
	Test Year	4,198	4,203	4,429	3,411	4,943	5,762	5,955	3,034	4,362	3,459	4,795	4,463	53,014
	Prior Year	3,872	3,244	4,778	5,421	2,818	3,411	3,490	2,912	5,057	2,805	2,751	3,863	44,422
	Increase/(Decrease)	326	959	(349)	(2,010)	2,125	2,351	2,465	122	(695)	654	2,044	600	8,592
5550010	Interchange In - Nonassociated													
	Test Year	0	0	0	0	0	0	0	0	0	0	0	93	93
	Prior Year	2	0	0	0	0	0	6	0	0	2	0	24	34
	Increase/(Decrease)	(2)	0	0	0	0	0	(6)	0	0	(2)	0	69	59
5550011	Interchange Out-Nonassociated													
	Test Year	(7)	(4)	(6)	0	0	0	0	0	0	0	0	0	(17)
	Prior Year	0	(5)	(26)	(16)	(6)	(15)	0	(4)	(3)	0	(19)	0	(94)
	Increase/(Decrease)	(7)	1	20	16	6	15	0	4	3	0	19	0	77
5550027	Purch Pwr-Non-Fuel Portion-Aff													
	Test Year	0	0	0	0	0	0	3,379	2,788	3,241	3,121	3,237	3,181	18,947
	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase/(Decrease)	0	0	0	0	0	0	3,379	2,788	3,241	3,121	3,237	3,181	18,947
5550031	Purchased Gas Conversion-Affl													
	Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Prior Year	0	336	4	21	3	(1)	0	0	0	0	0	0	363
	Increase/(Decrease)	0	(336)	(4)	(21)	(3)	1	0	0	0	0	0	0	(363)
5550032	Gas-Conversion-Mone Plant													
	Test Year	91	169	113	94	111	101	219	213	255	113	99	169	1,747
	Prior Year	0	748	5	93	92	91	187	101	92	115	157	91	1,772
	Increase/(Decrease)	91	(579)	108	1	19	10	32	112	163	(2)	(58)	78	(25)
5550034	Pool Purch-Optimization-Affl													
	Test Year	2	0	0	25	35	(30)	247	275	231	15	207	548	1,555
	Prior Year	0	0	0	0	0	0	0	0	0	0	391	49	440
	Increase/(Decrease)	2	0	0	25	35	(30)	247	275	231	15	(184)	499	1,115
5550035	PJM Normal Purchases (non-ECR)													
	Test Year	0	0	0	1,893	(897)	108	215	119	170	124	93	15	1,840
	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase/(Decrease)	0	0	0	1,893	(897)	108	215	119	170	124	93	15	1,840
5550038	Buckeye Excess Energy-OSS													
	Test Year	0	0	0	0	0	658	153	213	173	346	(66)	343	1,820
	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase/(Decrease)	0	0	0	0	0	658	153	213	173	346	(66)	343	1,820
5550039	PJM Inadvertent Mtr Res-OSS													
	Test Year	0	0	0	0	0	12	2	(11)	(1)	1	0	1	4
	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase/(Decrease)	0	0	0	0	0	12	2	(11)	(1)	1	0	1	4
5550040	PJM Inadvertent Mtr Res-LSE													
	Test Year	0	0	0	0	0	44	4	(42)	(5)	4	(6)	8	7
	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase/(Decrease)	0	0	0	0	0	44	4	(42)	(5)	4	(6)	8	7



Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
<b>5640000 Underground Line Expenses</b>													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	1	1
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
<b>5650002 Transmssn Elec by Others-NAC</b>													
Test Year	9	9	8	7	8	11	12	10	11	7	7	27	126
Prior Year	9	12	9	7	8	11	12	10	9	9	9	9	114
Increase/(Decrease)	0	(3)	(1)	0	0	0	0	0	2	(2)	(2)	18	12
<b>5650003 AEP Trans Equalization Agmt</b>													
Test Year	(535)	(535)	(468)	(466)	(466)	(466)	(333)	(210)	(211)	(211)	(211)	(211)	(4,323)
Prior Year	(500)	(487)	(444)	(436)	(436)	(437)	(437)	(561)	(535)	(535)	(535)	(535)	(5,878)
Increase/(Decrease)	(35)	(48)	(24)	(30)	(30)	(29)	104	351	324	324	324	324	1,555
<b>5660000 Misc Transmission Expenses</b>													
Test Year	119	77	100	70	72	157	66	50	246	(59)	63	65	1,026
Prior Year	84	96	85	22	91	87	63	83	80	38	91	93	913
Increase/(Decrease)	35	(19)	15	48	(19)	70	3	(33)	166	(97)	(28)	(28)	113
<b>5670001 Rents - Nonassociated</b>													
Test Year	0	0	0	0	0	0	1	0	0	0	0	0	1
Prior Year	0	0	0	0	0	0	3	0	0	0	0	0	5
Increase/(Decrease)	0	0	0	0	0	0	(2)	(2)	0	0	0	0	(4)
<b>5680000 Maint Supv &amp; Engineering</b>													
Test Year	8	8	6	9	7	7	6	8	7	10	7	7	90
Prior Year	9	10	9	11	8	6	7	12	13	20	17	9	131
Increase/(Decrease)	(1)	(2)	(3)	(2)	(1)	1	(1)	(4)	(6)	(10)	(10)	(2)	(41)
<b>5690000 Maintenance of Structures</b>													
Test Year	1	1	1	0	0	0	0	1	1	1	0	2	8
Prior Year	0	0	6	0	0	1	0	2	1	1	2	3	16
Increase/(Decrease)	1	1	(5)	0	0	(1)	0	(1)	0	0	(2)	(1)	(8)
<b>5700000 Maint of Station Equipment</b>													
Test Year	53	40	50	57	78	69	42	71	124	39	74	33	730
Prior Year	36	48	55	38	43	30	47	42	54	82	34	92	601
Increase/(Decrease)	17	(8)	(5)	19	35	39	(5)	29	70	(43)	40	(59)	129
<b>5710000 Maintenance of Overhead Lines</b>													
Test Year	341	133	80	66	61	88	33	113	67	144	274	152	1,552
Prior Year	107	249	172	105	147	112	113	81	78	99	39	122	1,424
Increase/(Decrease)	234	(116)	(92)	(39)	(86)	(24)	(80)	32	(11)	45	235	30	128
<b>5720000 Maint of Underground Lines</b>													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	1	0	0	0	0	0	0	0	1
Increase/(Decrease)	0	0	0	0	(1)	0	0	0	0	0	0	0	(1)
<b>5730000 Maint of Misc Tmsmsn Pit</b>													
Test Year	0	0	0	0	0	2	0	1	1	4	1	0	9
Prior Year	0	0	1	0	0	0	0	0	0	0	0	0	1
Increase/(Decrease)	0	0	(1)	0	0	2	0	1	1	4	1	0	8
<b>5800000 Oper Supervision &amp; Engineering</b>													
Test Year	77	61	64	96	66	63	54	84	77	103	81	67	893
Prior Year	81	58	54	84	67	37	54	75	74	95	66	72	817
Increase/(Decrease)	(4)	3	10	12	(1)	26	0	9	3	8	15	(5)	76
<b>5810000 Load Dispatching</b>													
Test Year	24	25	22	30	26	28	30	35	29	41	27	24	341
Prior Year	22	22	17	26	15	15	28	31	31	39	30	20	296
Increase/(Decrease)	2	3	5	4	11	13	2	4	(2)	2	(3)	4	45
<b>5820000 Station Expenses</b>													
Test Year	37	4	26	18	18	13	11	16	14	15	15	20	207
Prior Year	22	10	20	28	8	10	10	24	26	28	16	16	218
Increase/(Decrease)	15	(6)	6	(10)	10	3	1	(8)	(12)	(13)	(1)	4	(11)
<b>5830000 Overhead Line Expenses</b>													
Test Year	8	20	(30)	14	(14)	7	(2)	(1)	15	12	25	16	70
Prior Year	45	(14)	28	(13)	6	27	18	32	(16)	65	39	30	247
Increase/(Decrease)	(37)	34	(58)	27	(20)	(20)	(20)	(33)	31	(53)	(14)	(14)	(177)
<b>5840000 Underground Line Expenses</b>													
Test Year	2	4	3	3	3	1	2	2	2	5	3	1	31
Prior Year	2	3	1	3	3	1	0	1	3	5	3	1	26
Increase/(Decrease)	0	1	2	0	0	0	2	1	(1)	0	0	0	5
<b>5850000 Street Lighting &amp; Signal Sys E</b>													
Test Year	1	1	1	2	3	1	1	0	1	1	0	0	12
Prior Year	0	0	0	1	0	0	0	2	1	1	2	1	8
Increase/(Decrease)	1	1	1	1	3	1	1	(2)	0	0	(2)	(1)	4

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
<b>5860000 Meter Expenses</b>													
Test Year	15	73	(2)	66	50	14	35	78	64	79	0	38	510
Prior Year	19	22	47	(1)	6	14	15	65	42	64	50	66	409
Increase/(Decrease)	(4)	51	(49)	67	44	0	20	13	22	15	(50)	(28)	101
<b>5870000 Customer Installations Exp</b>													
Test Year	14	9	12	18	19	21	20	35	35	36	23	26	268
Prior Year	14	17	19	23	14	13	13	27	23	17	16	9	205
Increase/(Decrease)	0	(8)	(7)	(5)	5	8	7	8	12	19	7	17	63
<b>5880000 Miscellaneous Distribution Exp</b>													
Test Year	332	221	275	(93)	263	345	167	278	462	(144)	283	310	2,699
Prior Year	272	99	329	23	213	407	154	249	352	3	223	376	2,700
Increase/(Decrease)	60	122	(54)	(116)	50	(62)	13	29	110	(147)	60	(66)	(1)
<b>5890001 Rents - Nonassociated</b>													
Test Year	109	107	117	106	111	119	98	107	101	131	106	119	1,331
Prior Year	104	101	104	104	111	120	101	119	100	107	102	105	1,278
Increase/(Decrease)	5	6	13	2	0	(1)	(3)	(12)	1	24	4	14	53
<b>5890002 Rents - Associated</b>													
Test Year	0	0	0	0	0	0	8	7	7	7	7	7	43
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	8	7	7	7	7	7	43
<b>5900000 Maint Supv &amp; Engineering</b>													
Test Year	1	2	1	1	0	1	0	1	1	1	1	2	12
Prior Year	1	1	0	1	0	1	0	1	6	2	2	2	17
Increase/(Decrease)	0	1	1	0	0	0	0	0	(5)	(1)	(1)	0	(5)
<b>5910000 Maintenance of Structures</b>													
Test Year	2	0	1	0	0	0	0	1	1	0	0	1	6
Prior Year	1	0	7	1	1	2	0	0	2	1	2	1	18
Increase/(Decrease)	1	0	(6)	(1)	(1)	(2)	0	1	(1)	(1)	(2)	0	(12)
<b>5920000 Maint of Station Equipment</b>													
Test Year	46	38	40	71	70	54	52	82	71	57	42	48	671
Prior Year	66	91	28	92	(306)	95	55	134	52	74	42	65	488
Increase/(Decrease)	(20)	(53)	12	(21)	376	(41)	(3)	(52)	19	(17)	0	(17)	183
<b>5930000 Maintenance of Overhead Lines</b>													
Test Year	796	940	692	1,660	980	1,127	504	816	843	818	863	1,131	11,170
Prior Year	1,413	936	764	958	848	1,280	558	934	1,372	1,287	861	2,757	13,968
Increase/(Decrease)	(617)	4	(72)	702	132	(153)	(54)	(118)	(529)	(469)	2	(1,626)	(2,798)
<b>5940000 Maint of Underground Lines</b>													
Test Year	10	10	15	6	5	11	4	15	(3)	13	18	1	105
Prior Year	(1)	5	9	4	(1)	9	0	18	6	9	15	5	78
Increase/(Decrease)	11	5	6	2	6	2	4	(3)	(9)	4	3	(4)	27
<b>5950000 Maint of Lne Trmf,Rglators&amp;Dvi</b>													
Test Year	58	52	62	68	50	106	25	36	34	78	45	(8)	606
Prior Year	13	23	32	54	30	68	31	54	57	102	59	100	623
Increase/(Decrease)	45	29	30	14	20	38	(6)	(18)	(23)	(24)	(14)	(108)	(17)
<b>5960000 Maint of Strt Lghng &amp; Signal S</b>													
Test Year	5	5	7	7	8	6	6	8	7	21	5	1	86
Prior Year	0	0	1	1	0	2	0	4	10	8	8	2	36
Increase/(Decrease)	5	5	6	6	8	4	6	4	(3)	13	(3)	(1)	50
<b>5970000 Maintenance of Meters</b>													
Test Year	4	5	7	7	6	5	6	5	5	10	7	5	72
Prior Year	4	5	4	6	7	7	1	9	6	8	5	2	64
Increase/(Decrease)	0	0	3	1	(1)	(2)	5	(4)	(1)	2	2	3	8
<b>5980000 Maint of Misc Distribution Pit</b>													
Test Year	31	30	34	44	33	38	30	117	35	41	22	15	470
Prior Year	31	46	40	53	49	50	57	69	39	53	40	26	553
Increase/(Decrease)	0	(16)	(6)	(9)	(16)	(12)	(27)	48	(4)	(12)	(18)	(11)	(83)
<b>9010000 Supervision - Customer Accts</b>													
Test Year	40	38	37	53	48	41	29	41	44	45	35	31	482
Prior Year	31	32	30	40	29	27	31	41	37	52	41	38	429
Increase/(Decrease)	9	6	7	13	19	14	(2)	0	7	(7)	(6)	(7)	53
<b>9020000 Meter Reading Expenses</b>													
Test Year	18	13	4	9	13	24	7	3	10	3	16	3	123
Prior Year	3	10	9	12	6	13	11	4	7	6	6	13	100
Increase/(Decrease)	15	3	(5)	(3)	7	11	(4)	(1)	3	(3)	10	(10)	23
<b>9020001 Customer Card Reading</b>													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0

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Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
9020002 Meter Reading - Regular													
Test Year	140	138	118	258	194	157	116	136	161	132	122	99	1,771
Prior Year	138	156	126	200	148	156	144	170	160	215	154	132	1,899
Increase/(Decrease)	2	(18)	(8)	58	46	1	(28)	(34)	1	(83)	(32)	(33)	(128)
9020003 Meter Reading - Large Power													
Test Year	3	3	3	3	3	2	3	3	3	4	4	3	37
Prior Year	3	3	3	4	3	1	3	3	3	4	3	3	36
Increase/(Decrease)	0	0	0	(1)	0	1	0	0	0	0	1	0	1
9020004 Read-In & Read-Out Meters													
Test Year	12	14	11	13	11	11	9	11	12	14	10	9	137
Prior Year	18	20	17	21	15	15	12	16	13	15	10	10	182
Increase/(Decrease)	(6)	(6)	(6)	(8)	(4)	(4)	(3)	(5)	(1)	(1)	0	(1)	(45)
9030000 Cust Records & Collection Exp													
Test Year	36	45	42	51	40	41	36	43	49	52	43	42	520
Prior Year	49	55	60	62	43	43	37	43	45	52	43	49	581
Increase/(Decrease)	(13)	(10)	(18)	(11)	(3)	(2)	(1)	0	4	0	0	(7)	(61)
9030001 Customer Orders & Inquiries													
Test Year	314	296	237	315	242	278	209	191	212	298	251	216	3,059
Prior Year	179	183	210	252	170	194	191	265	229	223	287	432	2,815
Increase/(Decrease)	135	113	27	63	72	84	18	(74)	(17)	75	(36)	(216)	244
9030002 Manual Billing													
Test Year	2	2	2	2	2	2	-2	2	3	3	3	3	28
Prior Year	1	2	2	2	2	1	2	2	3	3	3	2	25
Increase/(Decrease)	1	0	0	0	0	1	0	0	0	0	0	1	3
9030003 Postage - Customer Bills													
Test Year	52	62	52	52	68	48	77	38	50	39	16	47	601
Prior Year	54	58	64	59	62	70	50	49	71	48	68	65	718
Increase/(Decrease)	(2)	4	(12)	(7)	6	(22)	27	(11)	(21)	(9)	(52)	(18)	(117)
9030004 Cashiering													
Test Year	13	11	12	19	21	9	14	9	6	12	10	9	145
Prior Year	9	10	11	14	9	9	10	11	11	15	13	16	138
Increase/(Decrease)	4	1	1	5	12	0	4	(2)	(5)	(3)	(3)	(7)	7
9030005 Collection Agents Fees & Exp													
Test Year	9	10	11	11	11	10	9	10	11	14	12	10	128
Prior Year	10	13	11	11	12	10	8	10	10	13	10	10	128
Increase/(Decrease)	(1)	(3)	0	0	(1)	0	1	0	1	1	2	0	0
9030006 Credit & Oth Collection Activi													
Test Year	30	34	24	38	36	44	43	51	31	60	45	43	479
Prior Year	41	53	40	61	40	52	38	42	50	62	50	37	566
Increase/(Decrease)	(11)	(19)	(16)	(23)	(4)	(8)	5	9	(19)	(2)	(5)	6	(87)
9030007 Collectors													
Test Year	55	60	53	85	54	49	35	54	47	54	49	36	631
Prior Year	41	37	32	48	38	42	33	49	51	69	50	49	539
Increase/(Decrease)	14	23	21	37	16	7	2	5	(4)	(15)	(1)	(13)	92
9030009 Data Processing													
Test Year	10	9	12	17	14	21	10	8	8	8	8	8	133
Prior Year	3	3	2	4	6	5	8	10	9	13	9	9	81
Increase/(Decrease)	7	6	10	13	8	16	2	(2)	(1)	(5)	(1)	(1)	52
9040000 Uncollectible Accounts													
Test Year	0	(5)	0	0	0	(2)	0	0	0	0	0	0	(7)
Prior Year	0	0	0	0	0	0	0	0	(20)	0	0	0	(20)
Increase/(Decrease)	0	(5)	0	0	0	(2)	0	0	20	0	0	0	13
9040003 Uncoll Accts-Power Trading													
Test Year	3	0	0	0	0	0	0	0	0	0	0	0	3
Prior Year	0	0	0	0	0	0	0	(3)	0	0	0	(3)	(6)
Increase/(Decrease)	3	0	0	0	0	0	0	3	0	0	0	3	9
9040007 Uncoll Accts - Misc Receivable													
Test Year	(39)	35	(2)	11	0	(2)	1	(9)	(13)	229	(192)	(36)	(17)
Prior Year	(10)	(39)	8	(2)	1	3	(2)	0	8	(1)	1	38	5
Increase/(Decrease)	(29)	74	(10)	13	(1)	(5)	3	(9)	(21)	230	(193)	(74)	(22)
9050000 Misc Customer Accounts Exp													
Test Year	1	2	1	2	1	1	1	2	1	1	1	1	15
Prior Year	1	2	1	3	1	1	1	2	1	2	2	2	19
Increase/(Decrease)	0	0	0	(1)	0	0	0	0	0	(1)	(1)	(1)	(4)
9070000 Supervision - Customer Service													
Test Year	13	16	16	48	42	34	20	24	24	32	23	19	311
Prior Year	9	11	8	14	9	8	12	16	15	20	18	16	156
Increase/(Decrease)	4	5	8	34	33	26	8	8	9	12	5	3	155



Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
9210005 Cellular Phones and Pagers													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
9220000 Administrative Exp Trnsf - Cr													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
9220001 Admin Exp Trnsf to Cnstrction													
Test Year	(37)	0	(60)	(24)	(32)	(19)	(13)	(18)	(28)	(29)	(38)	(34)	(332)
Prior Year	(8)	(29)	0	(45)	(23)	(12)	(7)	(6)	(40)	(27)	(23)	(21)	(214)
Increase/(Decrease)	(29)	29	(60)	21	(9)	(7)	(6)	(18)	12	(2)	(15)	(34)	(118)
9220002 Admin Exp Trnsf Const-Mngenal													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
9220003 Admin Exp Trnsf Non-Utility Acct													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
9220004 Admin Exp Trnsf to ABD													
Test Year	(2)	(3)	(2)	(5)	(2)	1	(1)	(2)	(3)	(3)	(2)	(2)	(26)
Prior Year	(7)	(3)	(7)	(4)	(3)	(2)	(2)	(2)	(2)	(6)	(5)	(2)	(45)
Increase/(Decrease)	5	0	5	1	1	1	1	0	1	3	3	0	19
9220125 SLA Expense Transfers GS													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
9220127 SLA Expense Transfers IT													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
9230001 Outside Svcs Empl - Nonassoc													
Test Year	249	265	187	249	270	523	95	152	150	138	127	317	2,722
Prior Year	120	123	153	147	210	210	73	127	90	150	141	156	1,628
Increase/(Decrease)	129	142	34	102	132	313	22	25	60	(12)	(14)	161	1,094
9230003 AEPSC Billed to Client Co													
Test Year	287	535	238	603	271	407	206	302	287	447	330	192	4,085
Prior Year	(14)	30	(8)	(75)	353	393	353	413	477	446	531	203	2,840
Increase/(Decrease)	301	505	246	512	346	14	(147)	(111)	(210)	1	(201)	(11)	1,245
9240000 Property Insurance													
Test Year	23	23	23	27	27	27	30	29	27	25	27	26	314
Prior Year	22	28	28	26	26	26	35	25	25	26	27	27	321
Increase/(Decrease)	1	(5)	(5)	1	1	1	(5)	4	2	(1)	0	(1)	(7)
9250000 Injunes and Damages													
Test Year	81	134	83	89	83	81	66	67	68	74	73	69	968
Prior Year	64	55	42	48	42	42	23	23	122	53	53	64	631
Increase/(Decrease)	17	79	41	41	41	39	43	44	(54)	21	20	5	337
9250001 Safety Dinners and Awards													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
9250002 Emp Accident Pvnltion-Adm Exp													
Test Year	1	3	1	4	6	4	2	3	0	0	1	2	27
Prior Year	1	1	0	2	2	1	8	4	4	1	0	2	21
Increase/(Decrease)	0	2	1	2	4	3	(6)	3	(4)	(1)	1	0	6
9250003 Emp Accident Pvnltion-Exp Trnsf													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
9250004 Injunes to Employees													
Test Year	0	1	0	0	0	0	0	0	0	0	0	0	1
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	1	0	0	0	0	0	0	0	0	0	0	1
9250006 Wikrs Cmpnsth Prd&Sif Ins Prv													
Test Year	(24)	(4)	(1)	16	(6)	(7)	0	3	10	60	61	7	115
Prior Year	21	18	(15)	78	49	(59)	62	3	8	53	23	(113)	128
Increase/(Decrease)	(45)	(22)	14	(62)	(55)	52	(62)	0	2	7	38	120	(13)

Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
9250007 Prsnal Injries&Prop Dmge-Pub													
Test Year	2	(1)	0	0	1	2	0	4	0	0	1	0	9
Prior Year	24	0	0	3	0	0	1	1	0	0	0	22	51
Increase/(Decrease)	(22)	(1)	0	(3)	1	2	(1)	3	0	0	1	(22)	(42)
9260000 Employee Pensions & Benefits													
Test Year	0	1	1	0	1	3	0	2	1	1	1	0	11
Prior Year	1	0	0	0	0	0	1	1	1	1	1	1	7
Increase/(Decrease)	(1)	1	1	0	1	3	(1)	1	0	0	0	(1)	4
9260001 Edit & Print Empl Pub-Salanes													
Test Year	1	2	2	2	1	1	1	2	2	3	2	2	21
Prior Year	7	0	0	0	0	0	0	1	1	2	2	2	15
Increase/(Decrease)	(6)	2	2	2	1	1	1	1	1	1	0	0	6
9260002 Pension & Group Ins Admin													
Test Year	1	0	1	1	1	2	7	1	12	2	3	0	31
Prior Year	5	5	4	6	3	2	1	1	2	3	2	2	36
Increase/(Decrease)	(4)	(5)	(3)	(5)	(2)	0	6	0	10	(1)	1	(2)	(5)
9260003 Pension Plan													
Test Year	46	46	46	46	46	46	108	108	156	124	124	124	1,020
Prior Year	(49)	(49)	(49)	(49)	(49)	(49)	39	39	46	46	64	46	(14)
Increase/(Decrease)	95	95	95	95	95	95	69	69	110	78	60	78	1,034
9260004 Group Life Insurance Premiums													
Test Year	12	12	12	13	12	12	12	0	0	0	0	10	95
Prior Year	10	10	10	10	9	11	10	9	14	11	12	12	128
Increase/(Decrease)	2	2	2	3	3	1	2	(9)	(14)	(11)	(12)	(2)	(33)
9260005 Group Medical Ins Premiums													
Test Year	244	244	241	242	248	247	261	275	278	278	281	280	3,119
Prior Year	232	238	238	234	232	220	259	249	248	247	244	246	2,887
Increase/(Decrease)	12	6	3	8	16	27	2	26	30	31	37	34	232
9260006 Physical Examinations													
Test Year	0	0	0	0	0	0	0	1	0	1	0	0	2
Prior Year	0	0	0	0	0	0	1	0	0	0	0	0	2
Increase/(Decrease)	0	0	0	0	0	0	(1)	1	(1)	1	0	0	0
9260007 Group L-T Disability Ins Prem													
Test Year	22	2	2	4	0	0	10	15	16	16	16	16	119
Prior Year	18	19	18	17	17	24	15	20	19	24	19	17	227
Increase/(Decrease)	4	(17)	(16)	(13)	(17)	(24)	(5)	(5)	(3)	(8)	(3)	(1)	(108)
9260009 Group Dental Insurance Prem													
Test Year	14	14	14	14	14	14	16	17	17	17	17	17	185
Prior Year	22	18	18	17	17	16	17	15	15	14	14	14	197
Increase/(Decrease)	(8)	(4)	(4)	(3)	(3)	(2)	(1)	2	2	3	3	3	(12)
9260010 Training Administration Exp													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	4	0	1	1	0	0	0	0	0	0	0	0	7
Increase/(Decrease)	(4)	0	(1)	(1)	(1)	0	0	0	0	0	0	0	(7)
9260012 Employee Activities													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	6	0	0	0	0	0	0	0	0	6
Increase/(Decrease)	0	0	0	(6)	0	0	0	0	0	0	0	0	(6)
9260014 Educational Assistance Pmts													
Test Year	0	0	1	0	0	0	1	3	0	2	0	0	7
Prior Year	0	0	3	1	0	3	0	1	1	0	0	0	9
Increase/(Decrease)	0	0	(2)	(1)	0	(3)	1	2	(1)	2	0	0	(2)
9260019 Employee Benefit Exp - COLI													
Test Year	4	0	0	0	0	0	0	0	0	0	0	0	4
Prior Year	72	72	(209)	72	(178)	72	72	72	72	72	72	(330)	(69)
Increase/(Decrease)	(68)	(72)	209	(72)	178	(72)	(72)	(72)	(72)	(72)	(72)	330	73
9260021 Postretirement Benefits - OPEB													
Test Year	304	304	304	304	304	304	294	294	196	262	262	262	3,394
Prior Year	337	337	337	337	337	337	319	319	304	304	275	304	3,847
Increase/(Decrease)	(33)	(33)	(33)	(33)	(33)	(33)	(25)	(25)	(108)	(42)	(13)	(42)	(453)
9260027 Savings Plan Contributions													
Test Year	73	77	77	113	73	91	83	83	146	115	88	91	1,110
Prior Year	40	73	72	113	69	80	69	72	129	111	75	91	994
Increase/(Decrease)	33	4	5	0	4	11	14	11	17	4	13	0	116
9260036 Deferred Compensation													
Test Year	0	0	0	0	0	(25)	0	0	0	0	0	0	(25)
Prior Year	0	0	0	0	0	24	0	0	(2)	0	0	0	22
Increase/(Decrease)	0	0	0	0	0	(49)	0	0	2	0	0	0	(47)





Account Number and Account Title	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
9350001 Maint of Structures - Owned													
Test Year	22	25	32	39	18	66	20	81	53	37	24	38	455
Prior Year	33	22	28	26	25	24	15	22	42	39	20	32	328
Increase/(Decrease)	(11)	3	4	13	(7)	42	5	59	11	(2)	4	6	-127
9350002 Maint of Structures - Leased													
Test Year	6	13	14	23	7	16	31	(15)	66	11	17	15	204
Prior Year	2	1	2	1	2	3	1	4	4	10	2	4	36
Increase/(Decrease)	4	12	12	22	5	13	30	(19)	62	1	15	11	168
9350009 Maint of Microwave Equipment													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
9350012 Maint of Data Equipment													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	3	3	0	0	0	9	0	0	0	0	0	0	15
Increase/(Decrease)	(3)	(3)	0	0	0	(9)	0	0	0	0	0	0	(15)
9350013 Maint of Cmmncation Eq-Unall													
Test Year	65	80	72	125	106	86	69	109	88	85	74	60	1,019
Prior Year	96	171	94	144	119	212	63	91	86	100	84	58	1,318
Increase/(Decrease)	(31)	(91)	(22)	(19)	(13)	(126)	6	18	2	(15)	(10)	2	(299)
9350015 Maint of Office Furniture & Eq													
Test Year	0	0	0	0	0	0	0	0	0	0	0	3	3
Prior Year	0	0	9	1	0	5	0	0	0	0	0	0	15
Increase/(Decrease)	0	0	(9)	(1)	0	(5)	0	0	0	0	0	3	(12)
9350017 Maint of Misc General Property													
Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease)	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>													
Test Year	35,135	33,662	31,785	30,945	31,411	40,518	38,504	33,868	38,443	37,490	37,063	38,558	427,382
Prior Year	33,011	30,343	27,272	27,529	27,396	30,228	33,145	31,441	29,857	28,885	31,181	35,082	365,370
Increase/(Decrease)	2,124	3,319	4,513	3,416	4,015	10,290	5,359	2,427	8,586	8,605	5,882	3,476	62,012

39%  
 467%  
 #DIV/0!  
 -100%  
 -23%  
 -80%  
 #DIV/0!  
 17%

KENTUCKY POWER COMPANY

Case No. 2005-00341

Comparison of Total Company Test Year Account Balances  
 With Those of the Preceding Year

"000 Omitted"

Account Number and Account Title		Total		Reasons for the Change in the Account
4030001	Depreciation Exp			
	Test Year	34,383		
	Prior Year	37,777		
	Increase/(Decrease)	(3,394)	-9%	
4031002	Depr Exp - Removal Cost			
	Test Year	5,178		
	Prior Year	1,280		
	Increase/(Decrease)	3,898	305%	New account number established April 2004. Prior year amount includes only 3 months activity while test year includes 12 months activity.
4040001	Amort. of Plant			
	Test Year	4,163		
	Prior Year	3,401		
	Increase/(Decrease)	762	22%	Increase in amortization due to increase in capital software investment.
4060001	Amort of Plt Acq Adj			
	Test Year	39		
	Prior Year	39		
	Increase/(Decrease)	0	0%	
4073000	Regulatory Debits			
	Test Year	695		
	Prior Year	616		
	Increase/(Decrease)	79	13%	
4081002	FICA			
	Test Year	2,172		
	Prior Year	2,022		
	Increase/(Decrease)	150	7%	
4081003	Federal Unemployment Tax			
	Test Year	26		
	Prior Year	32		
	Increase/(Decrease)	(6)	-19%	
408100500	Real & Personal Property Taxes			
	Test Year	0		
	Prior Year	0		
	Increase/(Decrease)	0	#DIV/0!	
408100501	Real & Personal Property Taxes			
	Test Year	0		
	Prior Year	86		
	Increase/(Decrease)	(86)	-100%	
408100502	Real & Personal Property Taxes			
	Test Year	(2)		
	Prior Year	3,360		
	Increase/(Decrease)	(3,362)	-100%	Property Tax expense accounts are assigned vintages, and the accrual of expenses in any 12 month period involves 2 vintages. Vintage 2003 "2nd half" and 2004 "1st half" expenses were recorded during the test period. See accounts 408100503 and 408100504.
100503	Real & Personal Property Taxes			
	Test Year	3,354		
	Prior Year	3,425		
	Increase/(Decrease)	(71)	-2%	
408100504	Real & Personal Property Taxes			
	Test Year	3,519		
	Prior Year	0		

Account Number and Account Title	Total	
Increase/(Decrease)	3,519	#DIV/0!
4081007 State Unemployment Tax		
Test Year	20	
Prior Year	2	
Increase/(Decrease)	18	900%
408100802 State Franchise Taxes		
Test Year	0	
Prior Year	5	
Increase/(Decrease)	(5)	-100%
408100803 State Franchise Taxes		
Test Year	14	
Prior Year	28	
Increase/(Decrease)	(14)	-50%
408100804 State Franchise Taxes		
Test Year	54	
Prior Year	37	
Increase/(Decrease)	17	46%
408100805 State Franchise Taxes		
Test Year	48	
Prior Year	0	
Increase/(Decrease)	48	#DIV/0!
408101702 St Lic/Rgstrtion Tax/Fees		
Year	0	
Year	0	
Increase/(Decrease)	0	#DIV/0!
408101703 St Lic/Rgstrtion Tax/Fees		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
408101704 St Lic/Rgstrtion Tax/Fees		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
408101705 St Lic/Rgstrtion Tax/Fees		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
408101803 St Publ Serv Comm Tax/Fees		
Test Year	0	
Prior Year	528	
Increase/(Decrease)	(528)	-100%
408101804 St Publ Serv Comm Tax/Fees		
Test Year	504	
Prior Year	0	
Increase/(Decrease)	504	#DIV/0!
408101904 State Sales and Use Taxes		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
408102902 Real/Pers Prop Tax-Cap Leases		
Test Year	0	
Year	(1)	
Increase/(Decrease)	1	-100%
408102903 Pers Prop Tax-Cap Leases		
Test Year	0	
Prior Year	117	
Increase/(Decrease)	(117)	-100%
408102904 Real/Pers Prop Tax-Cap Leases		

Reasons for the Change in the Account

Property Tax expense accounts are assigned vintages, and the accrual of expenses in any 12 month period involves 2 vintages. Vintage 2003 "2nd half" and 2004 "1st half" expenses were recorded during the test period. See accounts 408100503 and 408100504.

New account no. to record PSC Fee see acct. no. 408101904

Old account no. to record PSC Fee see acct no. 408101803

Account Number and Account Title	Total	Reasons for the Change in the Account
Test Year	91	
Prior Year	87	
Increase/(Decrease)	4	5%
408102905 Real/Pers Prop Tax-Cap Leases		
Test Year	88	
Prior Year	0	
Increase/(Decrease)	88	#DIV/0!
4081033 Fringe Benefit Loading - FICA		
Test Year	(812)	
Prior Year	(651)	
Increase/(Decrease)	(161)	25%
4081034 Fringe Benefit Loading - FUT		
Test Year	(13)	
Prior Year	(12)	
Increase/(Decrease)	(1)	8%
4081035 Fringe Benefit Loading - SUT		
Test Year	(5)	
Prior Year	(4)	
Increase/(Decrease)	(1)	25%
408103604 Real Prop Tax-Cap Leases		
Test Year	6	
Prior Year	6	
Increase/(Decrease)	0	0%
408103605 Real Prop Tax-Cap Leases		
Test Year	6	
Prior Year	0	
Increase/(Decrease)	6	#DIV/0!
1001 Income Taxes, UOI - Federal		
Test Year	(4,343)	
Prior Year	(4,063)	
Increase/(Decrease)	(280)	7%
409100200 Income Taxes, UOI - State		
Test Year	42	
Prior Year	0	
Increase/(Decrease)	42	#DIV/0!
409100201 Income Taxes, UOI - State		
Test Year	63	
Prior Year	0	
Increase/(Decrease)	63	#DIV/0!
409100202 Income Taxes, UOI - State		
Test Year	46	
Prior Year	(1,305)	
Increase/(Decrease)	1,351	-104%
409100203 Income Taxes, UOI - State		
Test Year	(1,203)	
Prior Year	(201)	
Increase/(Decrease)	(1,002)	499%
409100204 Income Taxes, UOI - State		
Test Year	233	
Prior Year	667	
Increase/(Decrease)	(434)	-65%
409100205 Income Taxes, UOI - State		
Test Year	268	
Prior Year	0	
Increase/(Decrease)	268	#DIV/0!
100299 Income Taxes, UOI - State		
Test Year	10	
Prior Year	0	
Increase/(Decrease)	10	#DIV/0!
4101001 Prov Def I/T Util Op Inc-Fed		
Test Year	8,361	
Prior Year	117,217	

New account no. to record State Income Taxes see acct. no. 409100203

Old account no. to record State Income Taxes see acct. no. 409100202

Account Number and Account Title	Total	
Increase/(Decrease)	(108,856)	-93%
4111001 Prv Def I/T-Cr Util Op Inc-Fed		
Test Year	3,485	
Prior Year	(101,088)	
Increase/(Decrease)	104,573	-103%
4001 ITC Adj, Utility Oper - Fed		
Test Year	(1,233)	
Prior Year	(1,166)	
Increase/(Decrease)	(67)	6%
4116000 Gain From Disposition of Plant		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
4265009 Factored Cust A/R Exp - Affil		
Test Year	1,088	
Prior Year	733	
Increase/(Decrease)	355	48%
4265010 Fact Cust A/R-Bad Debts-Affil		
Test Year	1,626	
Prior Year	1,839	
Increase/(Decrease)	(213)	-12%
5000000 Oper Supervision & Engineering		
Test Year	4,009	
Prior Year	2,791	
Increase/(Decrease)	1,218	44%
5010000 Fuel		
Test Year	223	
Prior Year	201	
Increase/(Decrease)	22	11%
5010001 Fuel Consumed		
Test Year	112,620	
Prior Year	84,129	
Increase/(Decrease)	28,491	34%
5010003 Fuel - Procure Unload & Handle		
Test Year	2,304	
Prior Year	2,185	
Increase/(Decrease)	119	5%
5010005 Fuel - Deferred		
Test Year	(4,504)	

Reasons for the Change in the Account

During the Prior Year period, federal Schedule M's and deferred federal income taxes were recorded on a "gross" method, resulting in larger gross debits to 4101001 and larger gross credits to 4111001. During the Test Period, federal Schedule M's and deferred federal income taxes were recorded on a "net" method, resulting in smaller net debits to 4101001 and smaller net credits to 4111001. The remaining "net" fluctuation in accounts 4101001 and 4111001 is due to the normal changes in accrued Schedule M activity for which deferred federal income taxes are recorded, and from recording deferred federal income tax true ups from accrued to actual.

During the Prior Year period, federal Schedule M's and deferred federal income taxes were recorded on a "gross" method, resulting in larger gross debits to 4101001 and larger gross credits to 4111001. During the Test Period, federal Schedule M's and deferred federal income taxes were recorded on a "net" method, resulting in smaller net debits to 4101001 and smaller net credits to 4111001. The remaining "net" fluctuation in accounts 4101001 and 4111001 is due to the normal changes in accrued Schedule M activity for which deferred federal income taxes are recorded, and from recording deferred federal income tax true ups from accrued to actual.

Labor in the amount of \$1,1 million which was recorded in account 5020000 is now recorded in account 5000000

The average cost per ton of coal burned during the test period was \$42.97 compared to \$30.06 for the previous period

Account Number and Account Title	Total	
Prior Year	(349)	
Increase/(Decrease)	(4,155)	1191%
5010013 Fuel Survey Activity		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
5010019 Fuel Oil Consumed		
Test Year	1,278	
Prior Year	715	
Increase/(Decrease)	563	79%
5020000 Steam Expenses		
Test Year	943	
Prior Year	2,682	
Increase/(Decrease)	(1,739)	-65%
5020002 Urea Expense		
Year	1,172	
Year	255	
Increase/(Decrease)	917	360%
5050000 Electric Expenses		
Test Year	78	
Prior Year	121	
Increase/(Decrease)	(43)	-36%
5060000 Misc Steam Power Expenses		
Test Year	2,888	
Prior Year	2,164	
Increase/(Decrease)	724	33%
5060002 Misc Steam Power Exp-Assoc		
Test Year	5	
Prior Year	8	
Increase/(Decrease)	(3)	-38%
5060003 Removal Cost Expense - Steam		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
5090000 Allowance Consumption SO2		
Test Year	3,244	
Prior Year	4,089	
Increase/(Decrease)	(845)	-21%
5090002 Allowance Expenses		
Test Year	32	
Prior Year	0	
Increase/(Decrease)	32	#DIV/0!
5090003 CO2 Allowance Consumption		

Reasons for the Change in the Account

Since the cost per ton of coal increased approximately 42% from the previous period to the test period, and the rate being recovered did not increase, a significantly higher amount of fuel expense was deferred to be recovered at a future date.

The increase in fuel oil consumed is due to an increase in the average \$/gallon and an increase in the amount of gallons consumed in the test year vs. the prior year. The \$/gallon increased to \$1.33 vs. \$.94 for a price variance of \$191,251 and the gallons consumed increased from 961,008 to 758,226 for a volume variance of \$371,632.

A decrease in urea expense of \$700,000 and a \$1,100,00 in labor expense which is now recorded in account 5000000

The urea expense account was validated for periods starting Jan 2004, thus \$532,157 of prior year urea expense is in account 5020000. The remaining \$385,000 increase is due to increased \$/ton of \$96.88 and 894 increased tons consumed in the test year vs. the prior year.

An increase in labor costs of \$600,000 due to an increase of 11 employees

The consumption quantity of allowances consumed during the test year decreased from the prior year. The average cost of each allowance consumed was also lower due mainly to allowances being purchased in the EPA auction in the prior year but not the test year

Account Number and Account Title	Total
Test Year	9
Prior Year	0
Increase/(Decrease)	9
5100000 Maint Supv & Engineering	
Test Year	1,295
Prior Year	1,292
Increase/(Decrease)	3
5110000 Maintenance of Structures	
Test Year	473
Prior Year	256
Increase/(Decrease)	217
5120000 Maintenance of Boiler Plant	
Test Year	8,159
Prior Year	8,148
Increase/(Decrease)	11
5130000 Maintenance of Electric Plant	
Test Year	1,950
Prior Year	1,160
Increase/(Decrease)	790
5140000 Maintenance of Misc Steam Plt	
Test Year	517
Prior Year	334
Increase/(Decrease)	183
5280000 Maint Supv & Engineering	
Test Year	0
Prior Year	0
Increase/(Decrease)	0
0001 Purch Pwr-NonTrading-Nonassoc	
Test Year	18
Prior Year	29
Increase/(Decrease)	(11)
5550002 Purchased Power - Associated	
Test Year	39,033
Prior Year	67,547
Increase/(Decrease)	(28,514)
5550004 Purchased Power-Pool Capacity	
Test Year	29,084
Prior Year	19,715
Increase/(Decrease)	9,369
5550005 Purchased Power - Pool Energy	
Test Year	53,014
Prior Year	44,422
Increase/(Decrease)	8,592
5550010 Interchange In - Nonassociated	
Test Year	93
Prior Year	34
Increase/(Decrease)	59
5550011 Interchange Out-Nonassociated	
Test Year	(17)
Prior Year	(94)
Increase/(Decrease)	77
0027 Purch Pwr-Non-Fuel Portion-Aff	
Test Year	18,947
Prior Year	0
Increase/(Decrease)	18,947
5550031 Purchased Gas Conversion-Affl	

Reasons for the Change in the Account

#DIV/0!

0%

85%

0%

68%

55%

#DIV/0!

-38%

-42%

48%

19%

174%

-82%

#DIV/0!

Repair performed on 2nd RH rotor at Big Sandy

Fuel cost associated with Rockport is now recorded in Account No. 5550027

KPCo's pool capacity purchases increase from prior year to test year is primarily due to an increase in their pool capacity obligation which resulted from an increase in KPCo's MLR share.

KPCo's pool energy purchase cost increase from prior year to test year is primarily due to an increase in the energy rate. Additionally, KPCo had an increase in their pool energy obligation which resulted from an increase in their MLR share.

Non-Fuel Costs associated with Rockport was reflected in account no. 5550002

Account Number and Account Title	Total	
Test Year	0	
Prior Year	363	
Increase/(Decrease)	(363)	-100%
5550032 Gas-Conversion-Mone Plant		
Test Year	1,747	
Prior Year	1,772	
Increase/(Decrease)	(25)	-1%
5550034 Pool Purch-Optimization-Affil		
Test Year	1,555	
Prior Year	440	
Increase/(Decrease)	1,115	253%
5550035 PJM Normal Purchases (non-ECR)		
Test Year	1,840	
Prior Year	0	
Increase/(Decrease)	1,840	#DIV/0!
5550038 Buckeye Excess Energy-OSS		
Test Year	1,820	
Prior Year	0	
Increase/(Decrease)	1,820	#DIV/0!
5550039 PJM Inadvertent Mtr Res-OSS		
Test Year	4	
Prior Year	0	
Increase/(Decrease)	4	#DIV/0!
5550040 PJM Inadvertent Mtr Res-LSE		
Test Year	7	
Prior Year	0	
Increase/(Decrease)	7	#DIV/0!
5550041 PJM Ancillary Serv.-Sync		
Test Year	258	
Prior Year	0	
Increase/(Decrease)	258	#DIV/0!
5550042 PJM OATT Ancill.-Reactive		
Test Year	230	
Prior Year	0	
Increase/(Decrease)	230	#DIV/0!
5550043 PJM OATT Ancill. - Black		
Test Year	7	
Prior Year	0	
Increase/(Decrease)	7	#DIV/0!
5550044 Realiz. Sharing-555 Optim.		
Test Year	(133)	
Prior Year	0	
Increase/(Decrease)	(133)	#DIV/0!
5550045 Realiz. Sharing-PJM OSS PP		
Test Year	(68)	
Prior Year	0	
Increase/(Decrease)	(68)	#DIV/0!
5550046 Purch Power-Fuel Portion-Affil		
Test Year	20,510	
Prior Year	0	
Increase/(Decrease)	20,510	#DIV/0!
5550048 Buckeye Excess Energy-LSE		
Test Year	747	
Prior Year	0	
Increase/(Decrease)	747	#DIV/0!
5560000 Sys Control & Load Dispatching		
Test Year	255	
Prior Year	196	

Reasons for the Change in the Account

New contract 3/2004 - To Record Sales of Dow Energy - Flow thru East Pool (Affiliated) by AEPSC to the east gencos, except OPCO

New contract 1/2004 - Baltimore Gas & Electric and Pepco Energy Services (originally recorded to 4470010 and reclassified to 5550035)

New contract 10/2004 - Buckeye (PJM Services and Cost Allocation Agreement)

Fuel costs associated with Rockport was recorded in Account No. 5550000

New contract 10/2004 - Buckeye (PJM Services and Cost Allocation Agreement)

Account Number and Account Title	Total	
Increase/(Decrease)	59	30%
5560002 PJM Admin.Services-OSS		
Test Year	364	
Prior Year	0	
Increase/(Decrease)	364	#DIV/0!
5560003 PJM Admin.Services-LSE		
Test Year	2,216	
Prior Year	0	
Increase/(Decrease)	2,216	#DIV/0!
5560004 Realiz. Sharing-PJM OSS Admin		
Test Year	(26)	
Prior Year	0	
Increase/(Decrease)	(26)	#DIV/0!
5570000 Other Expenses		
Test Year	3,570	
Prior Year	3,420	
Increase/(Decrease)	150	4%
5570006 PJM Trans.Mkt Expan. Exp.		
Test Year	67	
Prior Year	0	
Increase/(Decrease)	67	#DIV/0!
5600000 Oper Supervision & Engineering		
Test Year	316	
Prior Year	378	
Increase/(Decrease)	(62)	-16%
5600000 Load Dispatching		
Test Year	425	
Prior Year	424	
Increase/(Decrease)	1	0%
5620001 Station Expenses - Nonassoc		
Test Year	156	
Prior Year	157	
Increase/(Decrease)	(1)	-1%
5630000 Overhead Line Expenses		
Test Year	408	
Prior Year	410	
Increase/(Decrease)	(2)	0%
5640000 Underground Line Expenses		
Test Year	0	
Prior Year	1	
Increase/(Decrease)	(1)	-100%
5650002 Transmssn Elec by Others-NAC		
Test Year	126	
Prior Year	114	
Increase/(Decrease)	12	11%
5650003 AEP Trans Equalization Agmt		
Test Year	(4,323)	
Prior Year	(5,878)	
Increase/(Decrease)	1,555	-26%
5660000 Misc Transmission Expenses		
Test Year	1,026	
Prior Year	913	
Increase/(Decrease)	113	12%
5670001 Rents - Nonassociated		
Test Year	1	
Prior Year	5	
Increase/(Decrease)	(4)	-80%
5680000 Maint Supv & Engineering		
Test Year	90	
Prior Year	131	
Increase/(Decrease)	(41)	-31%
5690000 Maintenance of Structures		

Reasons for the Change in the Account

Increase due to AEP integrating into PJM in October 2004. Prior to joining PJM, AEP would not have incurred PJM-related administrative service costs.

The change is due to the change in KPSC's MLR

Account Number and Account Title	Total	
Test Year	8	
Prior Year	16	
Increase/(Decrease)	(8)	-50%
5700000 Maint of Station Equipment		
Test Year	730	
Prior Year	601	
Increase/(Decrease)	129	21%
5710000 Maintenance of Overhead Lines		
Test Year	1,552	
Prior Year	1,424	
Increase/(Decrease)	128	9%
5720000 Maint of Underground Lines		
Test Year	0	
Prior Year	1	
Increase/(Decrease)	(1)	-100%
5730000 Maint of Misc Trnsmssion Plt		
Test Year	9	
Prior Year	1	
Increase/(Decrease)	8	800%
5800000 Oper Supervision & Engineering		
Test Year	893	
Prior Year	817	
Increase/(Decrease)	76	9%
5810000 Load Dispatching		
Test Year	341	
Prior Year	296	
Increase/(Decrease)	45	15%
5820000 Station Expenses		
Test Year	207	
Prior Year	218	
Increase/(Decrease)	(11)	-5%
5830000 Overhead Line Expenses		
Test Year	70	
Prior Year	247	
Increase/(Decrease)	(177)	-72%
5840000 Underground Line Expenses		
Test Year	31	
Prior Year	26	
Increase/(Decrease)	5	19%
5850000 Street Lighting & Signal Sys E		
Test Year	12	
Prior Year	8	
Increase/(Decrease)	4	50%
5860000 Meter Expenses		
Test Year	510	
Prior Year	409	
Increase/(Decrease)	101	25%
5870000 Customer Installations Exp		
Test Year	268	
Prior Year	205	
Increase/(Decrease)	63	31%
5880000 Miscellaneous Distribution Exp		
Test Year	2,699	
Prior Year	2,700	
Increase/(Decrease)	(1)	0%
5890001 Rents - Nonassociated		
Test Year	1,331	
Prior Year	1,278	
Increase/(Decrease)	53	4%
5890002 Rents - Associated		
Test Year	43	
Prior Year	0	
Increase/(Decrease)	43	#DIV/0!

Reasons for the Change in the Account

Account Number and Account Title		Total	
5900000	Maint Supv & Engineering		
Test Year		12	
Prior Year		17	
Increase/(Decrease)		(5)	-29%
5910000	Maintenance of Structures		
Test Year		6	
Prior Year		18	
Increase/(Decrease)		(12)	-67%
5920000	Maint of Station Equipment		
Test Year		671	
Prior Year		488	
Increase/(Decrease)		183	38%
5930000	Maintenance of Overhead Lines		
Test Year		11,170	
Prior Year		13,968	
Increase/(Decrease)		(2,798)	-20%
5940000	Maint of Underground Lines		
Test Year		105	
Prior Year		78	
Increase/(Decrease)		27	35%
5950000	Maint of Lne Trnf,Rglators&Dvi		
Test Year		606	
Prior Year		623	
Increase/(Decrease)		(17)	-3%
5960000	Maint of Strt Lghtng & Sgnal S		
Test Year		86	
Prior Year		36	
Increase/(Decrease)		50	139%
5970000	Maintenance of Meters		
Test Year		72	
Prior Year		64	
Increase/(Decrease)		8	13%
5980000	Maint of Misc Distribution Plt		
Test Year		470	
Prior Year		553	
Increase/(Decrease)		(83)	-15%
9010000	Supervision - Customer Accts		
Test Year		482	
Prior Year		429	
Increase/(Decrease)		53	12%
9020000	Meter Reading Expenses		
Test Year		123	
Prior Year		100	
Increase/(Decrease)		23	23%
9020001	Customer Card Reading		
Test Year		0	
Prior Year		0	
Increase/(Decrease)		0	#DIV/0!
9020002	Meter Reading - Regular		
Test Year		1,771	
Prior Year		1,899	
Increase/(Decrease)		(128)	-7%
9020003	Meter Reading - Large Power		
Test Year		37	
Prior Year		36	
Increase/(Decrease)		1	3%
9020004	Read-In & Read-Out Meters		
Test Year		137	
Prior Year		182	
Increase/(Decrease)		(45)	-25%
9030000	Cust Records & Collection Exp		
Test Year		520	
Prior Year		581	

Reasons for the Change in the Account

The decrease is due to decrease storm expense.

Account Number and Account Title		Total	
Increase/(Decrease)		(61)	-10%
9030001	Customer Orders & Inquiries		
Test Year		3,059	
Prior Year		2,815	
Increase/(Decrease)		244	9%
9030002	Manual Billing		
Test Year		28	
Prior Year		25	
Increase/(Decrease)		3	12%
9030003	Postage - Customer Bills		
Test Year		601	
Prior Year		718	
Increase/(Decrease)		(117)	-16%
9030004	Cashiering		
Test Year		145	
Prior Year		138	
Increase/(Decrease)		7	5%
9030005	Collection Agents Fees & Exp		
Test Year		128	
Prior Year		128	
Increase/(Decrease)		0	0%
9030006	Credit & Oth Collection Activi		
Test Year		479	
Prior Year		566	
Increase/(Decrease)		(87)	-15%
9030007	Collectors		
Test Year		631	
Prior Year		539	
Increase/(Decrease)		92	17%
9030009	Data Processing		
Test Year		133	
Prior Year		81	
Increase/(Decrease)		52	64%
9040000	Uncollectible Accounts		
Test Year		(7)	
Prior Year		(20)	
Increase/(Decrease)		13	-65%
9040003	Uncoll Accts-Power Trading		
Test Year		3	
Prior Year		(6)	
Increase/(Decrease)		9	-150%
9040007	Uncoll Accts - Misc Receivable		
Test Year		(17)	
Prior Year		5	
Increase/(Decrease)		(22)	-440%
9050000	Misc Customer Accounts Exp		
Test Year		15	
Prior Year		19	
Increase/(Decrease)		(4)	-21%
9070000	Supervision - Customer Service		
Test Year		311	
Prior Year		156	
Increase/(Decrease)		155	99%
9070001	Supervision - DSM		
Test Year		0	
Prior Year		1	
Increase/(Decrease)		(1)	-100%
9080000	Customer Assistance Expenses		
Test Year		344	
Prior Year		253	
Increase/(Decrease)		91	36%
9080001	DSM-Customer Advisory Grp		
Test Year		0	

Reasons for the Change in the Account

Account Number and Account Title	Total	
Prior Year	8	
Increase/(Decrease)	(8)	-100%
9080008 Cust Assistnce - M&CS Trning		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
9080009 Cust Assistance Expense - DSM		
Test Year	604	
Prior Year	691	
Increase/(Decrease)	(87)	-13%
9090000 Information & Instruct Advrtis		
Test Year	104	
Prior Year	75	
Increase/(Decrease)	29	39%
9100000 Misc Cust Svc&Informational Ex		
Test Year	0	
Prior Year	153	
Increase/(Decrease)	(153)	-100%
9110002 Supervision - Comm & Ind		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
9120000 Demonstrating & Selling Exp		
Test Year	4	
Prior Year	8	
Increase/(Decrease)	(4)	-50%
9003 Demo & Selling Exp - Area Dev		
Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
9200000 Administrative & Gen Salaries		
Test Year	7,075	
Prior Year	7,025	
Increase/(Decrease)	50	1%
9200003 Admin & Gen Salaries Trnsfr		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
9200004 I C Adjustments		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
9210001 Off Supl & Exp - Nonassociated		
Test Year	865	
Prior Year	766	
Increase/(Decrease)	99	13%
9210002 Off Supl & Exp - Associated		
Test Year	12	
Prior Year	28	
Increase/(Decrease)	(16)	-57%
9210003 Office Supplies & Exp - Trnsf		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
9210004 Office Utilites		
Test Year	0	
Year	0	
Increase/(Decrease)	0	#DIV/0!
9210005 Cellular Phones and Pagers		
Test Year	0	
Prior Year	0	
Increase/(Decrease)	0	#DIV/0!
9220000 Administrative Exp Trnsf - Cr		

Reasons for the Change in the Account